



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**WOOD COUNTY**  
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**WOOD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<b>Federal Emergency Management Agency</b>			
Emergency Food and Shelter National Board Program	83.523		\$8,378
<i>Pass-through Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grant	83.552		36,319
Emergency Management Performance Grant	83.552		17,500
Special Project Grant	83.552	OH-99-004	895
Special Project Grant	83.552	OH-00-003	2,195
<b>Total Federal Emergency Management Agency</b>			<b><u>65,287</u></b>
<b>U.S. Department of Agriculture</b>			
<i>Pass-through Ohio Department of Education:</i>			
Food Donation	10.550	2000-2001	2,417
Food Donation	10.550	2001-2002	1,113
National School Breakfast Program	10.553		
Juvenile Court			20,536
Board of MRDD			4,898
National School Lunch Program	10.555		
Juvenile Court			30,063
Board of MRDD			1,221
<b>Total U.S. Department of Agriculture</b>			<b><u>60,248</u></b>
<b>U.S. Department of Education</b>			
<i>Pass-through Ohio Department of Education:</i>			
Special Education - Grants to States	84.027	066308-6B-SF-02P	26,826
Special Education - Preschool Grants	84.173	166308-PG-S1-02P	4,054
Innovative Education Program Strategies	84.298	066308-C2-S1-02C	17
<i>Pass-through Ohio Department of Education and Then Through Wood County Health Department:</i>			
Special Education - Grants for Infants and Families With Disabilities	84.181	OGM-920.1	34,481
<b>Total U.S. Department of Education</b>			<b><u>65,378</u></b>

(Continued)

**WOOD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(Continued)**

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<b>U.S. Department of Health and Human Services</b>			
<i>Pass-through Ohio Department of Mental Health:</i>			
Social Services Block Grant			
WCADAMHSB	93.667	FY01	85,503
WCADAMHSB	93.667	FY02	21,178
Medical Assistance Program	93.778	FY01/02	1,567,073
Block Grants for Community Mental Health Services			
Community Plan	93.958	FY01	50,414
Community Plan	93.958	FY02	23,854
Child/Adolescent Core	93.958	FY01	46,915
Child/Adolescent Core	93.958	FY02	46,914
Outcomes Incentive Grant Program	93.958	FY01	46,875
 <i>Pass-through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant			
MRDD	93.667	FY01	63,390
 <i>Pass-through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	93.778	FY01/02	84,806
Block Grants for Prevention and Treatment of Substance Abuse			
Binge Drinking and Violence Prevention	93.959	FY01	25,000
Rural Opportunities, Inc. Rescue our Youth	93.959	FY01	47,075
Federal Per Capita	93.959	FY01	192,050
Federal Per Capita	93.959	FY02	171,119
Teen Institute	93.959	FY01	2,387
Teen Institute	93.959	FY02	2,387
Women's Specific Recovery Program	93.959	FY01	38,549
Women's Specific Recovery Program	93.959	FY02	38,550
Rural Women's Residential Project	93.959	FY01	184,671
Rural Women's Residential Project	93.959	FY02	184,662
 <i>Pass-through Ohio Department of Alcohol and Drug Addiction Services and Then Through Wood County Job and Family Services:</i>			
JOBS Linkages	93.561	FY00	14,977
JOBS Linkages	93.561	FY01	18,268
<b>Total U.S. Department of Health and Human Services</b>			<b><u>2,956,617</u></b>

(Continued)

**WOOD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001  
(Continued)**

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<b>U.S. Department of Housing and Urban Development</b>			
<b>Community Development Block Grant</b>			
<i>Pass-through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program			
Small Cities Program	14.228	B-C-99-080-1	446,839
Small Cities Program	14.228	B-C-00-080-1	94,760
Economic Development	14.228	B-E-99-080-1	<u>360,000</u>
<b>Total U.S. Department of Housing and Urban Development Community Development Block Grant</b>			<b><u>901,599</u></b>
<b>U.S. Department of Justice</b>			
Bulletproof Vest Partnership Program	16.607	15-0404-0-1-754	2,375
<i>Pass-through the Ohio Office of Criminal Justice Services:</i>			
Crime Victim Assistance	16.575	2001-VAGENE200	34,322
Crime Victim Assistance	16.575	2002-VAGENE200	15,253
Violence Against Women Formula Grants	16.588	99-WF-VA2-8118	21,343
Violence Against Women Formula Grants	16.588	00-WF-VA2-8118	70,614
<i>Pass-through the Ohio Governor's Office:</i>			
Juvenile Accountability Incentive Block Grants	16.523	99-JB-013-A005	17,576
Juvenile Accountability Incentive Block Grants	16.523	99-JB-013-A005A	14,462
Juvenile Accountability Incentive Block Grants	16.523	00-JB-013-A005	12,422
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	99-JB-010-0403	2,075
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	99-JJ-DP2-0403	<u>4,012</u>
<b>Total U.S. Department of Justice</b>			<b><u>194,454</u></b>
<b>U.S. Department of Labor</b>			
<i>Pass-through Ohio Department of Job and Family Services:</i>			
Workforce Investment Act	17.255		<u>286,422</u>
<b>Total U.S. Department of Labor</b>			<b><u>286,422</u></b>
<b>U.S. Department of Veteran's Housing</b>			
<i>Pass-through Ohio Department of Youth Services:</i>			
AmeriCorps	94.006	YCP-006-01	<u>9,789</u>
<b>Total U.S. Department of Veteran's Housing</b>			<b><u>9,789</u></b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u><u>\$4,539,794</u></u></b>

*The accompanying notes are an integral part of this schedule.*

## WOOD COUNTY

### NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES FISCAL YEAR ENDED DECEMBER 31, 2001

#### **NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

#### **NOTE B - SUBRECIPIENTS**

The County passes-through certain Federal assistance received from the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and 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 initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2001, the gross amount of loans outstanding under this program was \$334,053.

#### **NOTE D - MATCHING REQUIREMENTS**

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



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

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

To the County Commissioners:

We have audited the financial statements of Wood County (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated August 7, 2002. Our report indicated we did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Property Services, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries or Wood Lane Residential Services/Property Services, is based on the reports of other auditors. The balance sheet for the Rossford Transportation Improvement District, a discretely presented component unit, does not include a valuation allowance for special assessments receivable that may not be collectible. Additionally, there is substantial doubt that the Rossford Transportation Improvement District will continue as a going concern. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated August 7, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated August 7, 2002.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

August 7, 2002



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

To the County Commissioners:

**Compliance**

We have audited the compliance of Wood County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

**Internal Control Over Compliance**

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

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

#### **Schedule of Federal Awards Expenditures**

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated August 7, 2002. Our report indicated we did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Property Services, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries or Wood Lane Residential Services/Property Services, is based on the reports of other auditors. The balance sheet for the Rossford Transportation Improvement District, a discretely presented component unit, does not include a valuation allowance for special assessments receivable that may not be collectible. Additionally, there is substantial doubt that the Rossford Transportation Improvement District will continue as a going concern. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



**Jim Petro**  
Auditor of State

August 7, 2002

**WOOD COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2001**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under §.510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medical Assistance Program CFDA #93.778  Workforce Investment Act CFDA #17.255
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	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, OHIO**

## COMPREHENSIVE

### ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2001

Prepared by the Wood County  
Auditor's Office

**Michael Sibbersen**  
**County Auditor**



**WOOD COUNTY, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2001**

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# MICHAEL SIBBERSEN

WOOD COUNTY AUDITOR

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Northern Wood County  
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**Extension 9150**

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August 7, 2002

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, 2001. 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. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

The CAFR is presented in three sections: introductory, financial, and statistical. The Introductory Section contains a table of contents, this letter of transmittal, a list of principal officials, an organizational chart, and the Certificate of Achievement for Excellence in Financial Reporting. The Financial Section includes the independent accountants report, the general purpose financial statements, and the combining, individual fund, and account group statements and schedules. The Statistical Section presents historical social and economic data, and financial information useful for comparison and analysis of the trends of Wood County.

### County Organization and Services

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. The County is composed of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to the 2000 census, the population of Wood County is 121,065. Bowling Green is the largest subdivision with a population of 29,636. 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. The elected three-member Board of County Commissioners functions as both the legislative and executive branches. Each Commissioner serves a term of four years. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, who serves as the chief fiscal officer, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, three Common Pleas Court Judges, and a Probate/Juvenile Court Judge.

## Reporting Entity

The financial statements contained within this comprehensive annual financial report include all funds, departments, boards, and agencies which compose the County's reporting entity.

The primary government consists of all funds and departments which provide the County's citizens with human and social services, health and community assistance, civil and criminal justice, road and bridge maintenance, and other general and administrative support services.

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. For 2001, the County had three component units, Rossford, Ohio Transportation Improvement District, Wood Lane Industries, and Wood Lane Residential Services/Properties.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Wood County Park District, Wood County General Health District, Wood County Family and Children First, Wood County Soil and Water Conservation District, and Wood County Emergency Planning Commission. The activities of these organizations are reflected as an investment trust fund and agency funds within the combined financial statements.

The County is also associated with two jointly governed organizations, the Northwest Community Correctional Center and the Juvenile Residential Center.

## Economic Condition and Outlook

Fourteen new projects were announced by companies assisted by the Wood County Economic Development Commission and associated agencies in 2001. Four of these involved the attraction of new companies or facilities, while ten represented expansions of existing facilities. Altogether, 1,157 jobs were created or retained by these fourteen projects representing \$468,705,000 in new private sector investment.

The projects included new construction of a 650,000 square foot state-of-the-art distribution facility by the Walgreen Corporation creating 318 new jobs, with potential expansion of up to one million square feet and 800 jobs. This facility, along with others from the distribution/logistics industry, confirm the strategic location of Wood County at the juncture of the three longest interstate highways in the United States.

Expansion of existing facilities in Wood County continued to demonstrate a "vote of confidence" investment by companies with facilities in multiple jurisdictions. These include \$13 million by Keystone Foods of Philadelphia for their Equity Meats facility in Bloom Township, near North Baltimore; \$12 million by Japanese-owned Tochigi Fuji in Bowling Green, and \$5 million by "home grown" Sun Seed Holding Company in Washington Township, near Grand Rapids. This last project was assisted by an Industrial Revenue Bond issued by the Wood County Community Improvement Corporation.

## Wood County Major Initiatives

The following strategies and objectives, which evolved from the County Commissioners' on-going budget planning process, helped to condition the Board's considerations and decisions in the development of the County's General fund appropriations for 2001:

- To build upon the County's strong fiscal standing and maintain the County's Aa3 bond rating as assigned in June, 1998, by Moody's Financial Services;
- To continue and improve the system for assessing merit pay;
- To enhance computerization and communication between both complexes by making the fiber optic loop fully operational;
- To continue to strengthen the County's Permanent Improvement capital projects fund for major capital projects in the future;
- To earmark at least \$1,400,000 to accelerate the process of rebuilding and repairing County bridges;
- To continue implementation of the County's plan under the Workforce Investment Act in cooperation with the Department of Human Services;
- To complete construction and begin staffing a County Records Center;
- To begin Phase I of the cleaning, resurfacing, and re-roofing of the Historical Courthouse and old jail;
- To continue to address worker safety needs identified by the Ohio Bureau of Employment Services and hire a risk safety coordinator;
- To complete plans for renovation and expansion of the Juvenile Court Center; and
- Assess equipment and capital projects needs for all county departments and agencies in order to develop a five year strategic budget for these items.

The foregoing strategies were employed and the objectives were implemented in large measure because of the County's strong fiscal position and prudent planning by the County Commissioners in cooperation with the other elected officials.

Expenditure levels for 2001 reflect the desire of the County of Commissioners to complete much needed capital improvements and be prepared for future facility maintenance. This course of action positions the County to stay on the leading edge of technology in order to best serve the residents of Wood County.

The ability to attract, retain, and recognize the abilities of skilled employees was addressed in 2001 with an ongoing wage and classification plan. Equitable compensation, coupled with employee training programs in many areas provided supervisors and employees the tools to more effectively perform their duties. Employees who performed above and beyond the scope of their duties were rewarded through a merit pay system established for this purpose.

Appropriate use of tax dollars includes planning for future generations. The County Commissioners were able to purchase several parcels of land, which will enhance and allow for expansion of current and future operations.

The level of expenditures in 2001 was influenced by several significant factors. Listed below are a few of the expenditures, which were in addition to normal operating expenditures.

- Purchase of land to expand the East Gypsy Lane Road Complex;
- General fund contribution to enhance the countywide bridge repair program;
- Aggressive capital improvement and maintenance program (Juvenile Court Center addition, exterior and roof renovations of existing buildings, and renovations at the Historical Museum and Center);
- Purchase of furniture, computer equipment, etc;
- Merit pay program to reward employees; and
- Transfer of \$1,500,000 to the Permanent Improvements capital projects fund.

### Financial Information

Accounting Controls. Wood County's accounting system is maintained on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. Records for general government operations are maintained on a modified accrual basis. Revenues are recognized when measurable and available, expenditures are recognized when goods and services are received. Accounting records for the County's enterprise, internal service, and investment trust funds are recorded on an accrual basis. Revenues are recognized when measurable and earned, expenses are recognized when incurred. The basis of accounting and the various funds and accounts groups utilized by Wood County are fully described in Note 2 to the general purpose financial statements.

Internal Controls. In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

Budgetary Controls. According to the Ohio Revised Code, the County Commissioners may adopt a temporary appropriations measure on or about January 1. A permanent annual budget must be passed by April 1. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a fund and department. The County Auditor's office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. As they are received, they are encumbered to ensure the availability of funds. No expenditures may take place without the County Auditor certifying that funds are available or are in the process of being collected. The County uses a fully automated accounting system to ensure that financial statements are both accurate and reliable. Further discussion of the budgetary accounting system and its controls may be found in Note 2 to the general purpose financial statements.

General Government Functions

The following schedule presents a summary of governmental fund revenues for the year ended December 31, 2001, and the percentages of increases and decreases in relation to the prior year.

Revenues	2001	2000	Percent of Total	Increases (Decreases)	Percent Change
Taxes	\$35,847,147	\$32,036,312	42.12%	\$3,810,835	10.63%
Charges for services	10,064,114	6,841,113	11.83	3,223,001	32.02
Licenses and permits	181,017	529,414	0.21	(348,397)	(192.47)
Fines, costs, and forfeitures	308,590	359,186	0.36	(50,596)	(16.40)
Intergovernmental	32,432,246	33,967,879	38.11	(1,535,633)	(4.73)
Special assessments	1,129,926	1,183,521	1.33	(53,595)	(4.74)
Interest	3,912,035	4,196,760	4.60	(284,725)	(7.28)
Other	1,223,734	3,507,958	1.44	(2,284,224)	(186.66)
Total revenues	<u>\$85,098,809</u>	<u>\$82,622,143</u>	<u>100.00%</u>	<u>\$2,476,666</u>	

Charges for services increased by \$3,810,835 primarily due to an increase in fees collected by various departments, Title IV-D billings, and indirect cost allocation.

Licenses and permits decreased by \$348,397 due to recording the \$1.00 real estate transfer fees to charges for services in 2001. In prior years, this amount was recorded as licenses and permits.

Other revenues decreased \$2,284,224 due to various amounts received in 2000. Similar amounts were not received in 2001.

The following schedule presents a summary of governmental fund expenditures for the year ended December 31, 2001, and the percentages of increases and decreases in relation to the prior year.

Expenditures	2001	2000	Percent of Total	Increases (Decreases)	Percent Change
Current:					
General government:					
Legislative and executive	\$13,781,209	\$12,609,403	15.70%	\$1,171,806	8.50%
Judicial	6,215,642	5,771,171	7.08	444,471	7.15
Public safety	6,110,289	5,369,581	6.96	740,708	12.12
Public works	8,246,601	10,464,850	9.39	(2,218,249)	(26.90)
Health	11,178,912	9,945,704	12.74	1,233,208	11.03
Human services	27,937,997	25,082,362	31.83	2,855,635	10.22
Conservation and recreation	203,230	176,239	0.23	26,991	13.28
Economic development	885,868	1,429,734	1.01	(543,866)	(61.39)
Other	479,297	395,245	0.55	84,052	17.54
Capital outlay	9,752,178	5,574,682	11.11	4,177,496	42.84
Intergovernmental	509,847	377,216	0.58	132,631	26.01
Debt service	2,475,449	2,556,221	2.82	(80,772)	(3.26)
Total expenditures	<u>\$87,776,519</u>	<u>\$79,752,408</u>	<u>100.00%</u>	<u>\$8,024,111</u>	

Public works decreased by \$2,218,249 due to a decrease in projects in the Motor Vehicle Gas Tax fund in 2001.

Economic development decreased by \$543,866 due to a decrease in CDBG spending.

Capital outlay increased by \$4,177,496 due to expenditures for the Wood County District Public Library renovations.

Intergovernmental expenditures increased by \$132,631 due to an increase in agricultural grants.

General Fund Balance. The fund balance of the General fund decreased by \$1,034,175 in 2001.

Enterprise Funds. The enterprise funds of the County consist of Building Inspection, Nursing Home, and Landfill. For the year ended December 31, 2001, retained earnings increased by \$134,820, \$574,327, and \$116,907, respectively. Building Inspection retained earnings increased primarily due to increases in licenses, permits, and inspections. Nursing Home and Landfill retained earnings increased due to increases in charges for services; however, the Landfill fund continued to have deficit retained earnings at year end due to accumulated operating losses from prior years.

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. The County's two internal service funds are Workers' Compensation Retro Reserve and Health. For the year ended December 31, 2001, the internal service funds recorded a decrease in retained earnings of \$853,906.

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, other governments, and/or other funds. At December 31, 2001, the County's investment trust had net assets reserved for pool participants of \$1,427,327. The County's agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

#### Debt Administration

At December 31, 2001, the County's outstanding debt included bond anticipation notes, in the amount of \$5,037,500, general obligation bonds, in the amount of \$12,525,000, and special assessment bonds, in the amount of \$3,276,500.

The bond anticipation notes consisted of \$47,500 for County ditches, \$4,950,000 for the Wood County Library improvements, and \$40,000 for nursing home improvements.

The general obligation bonds consist of \$260,000 for construction of the children's resource center, \$710,000 for construction of the human services building, \$115,000 for the County Office Building, \$4,430,000 for construction of the justice center, \$1,180,000 for construction of the health department building, \$325,000 for construction of the dog shelter, \$1,215,000 for acquisition and renovations of a building for the educational service center, \$2,040,000 for construction of the sheriff's office, \$395,000 for the nursing home addition, \$55,000 for nursing home roof improvements, \$330,000 for landfill improvements, \$480,000 for Water Line 317, and \$990,000 for the 1994 landfill improvements.

The special assessment bonds consisted of several issues for various sanitary sewers, water lines, and a storm sewer.

Other long-term obligations at year end included \$8,387,557 consisting of compensated absences, contractually required pension contributions, capital leases, and closure and postclosure costs.

#### Risk Management

The County manages its medical, dental, vision, and drug card insurance for employees on a self insured basis. A third party administrator processes the claims and the County pays the claims. The Health internal service fund allocates the cost of providing claims servicing and claims payments by charging a monthly premium to departments and each individual enrolled in the health insurance program.

The County pays the State Workers' Compensation system a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. In prior years, the County used the State Workers' Compensation System retrospective rating plan, which is accounted for in an internal service fund. Once the remaining claims have been paid, the internal service fund will be closed.

The County maintains various other insurance coverages for liability, property, and crime. There have been no significant reductions in insurance coverage from 2000, and no insurance settlement has exceeded insurance coverage during the last three years. The various coverages and deductibles are fully described in Note 22 to the general purpose financial statements.

#### Cash Management

The County believes that appropriate cash management activities are integral to the County's overall financial well being. Using electronic fund transfers and wire transfers to accelerate the availability of investable balances enhances management.

The County Treasurer, as custodian of County monies, is responsible for all investment activities of the County. Investments purchased are subject to the following criteria: safety of the invested principal, liquidity needed to meet the County's obligations on a timely basis, and the ability to earn a market rate of return. These activities are directed by and subject to the investment policies established by the County Investment Advisory Board. This Board is composed of the County Treasurer, the President of the County Commissioners, and the Vice President of the County Commissioners.

The County pools cash balances to achieve maximum investment efficiency and to enhance accountability. Based on the expected cash requirements of the County, the Treasurer invests available balances in eligible instruments. For the year ended December 31, 2001, the County's cash resources were divided among the following types of deposits and investments: U.S. Treasury Notes, federal government agency securities, repurchase agreements, the State Treasurer's investment pool (STAR Ohio), and certificates of deposit. All investments comply with the requirements of the Ohio Revised Code.

#### Independent Audit

Included in this report is an unqualified opinion rendered on the County's general purpose financial statements for the year ended December 31, 2001, by the Auditor of the State of Ohio, Jim Petro. As part of the preparation of the comprehensive annual financial report, the County subjects its general purpose financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal, and budgetary controls.

## Certificate of Achievement

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, 2000. This was the fifth consecutive year that 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 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.

## Acknowledgments

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 this government 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 Division 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 Deputy Auditors Vicki Clouser and Vera Balasz for payroll information; Judy Dreier and Mary Ann Book for accounts payable detail; Marilyn Burnside, Amanda Carter, and Karen Young for special projects; and Chief Deputy Irma Wolf for oversight and details contained in this County's CAFR.

Respectfully submitted,



Michael Sibbersen  
Wood County Auditor

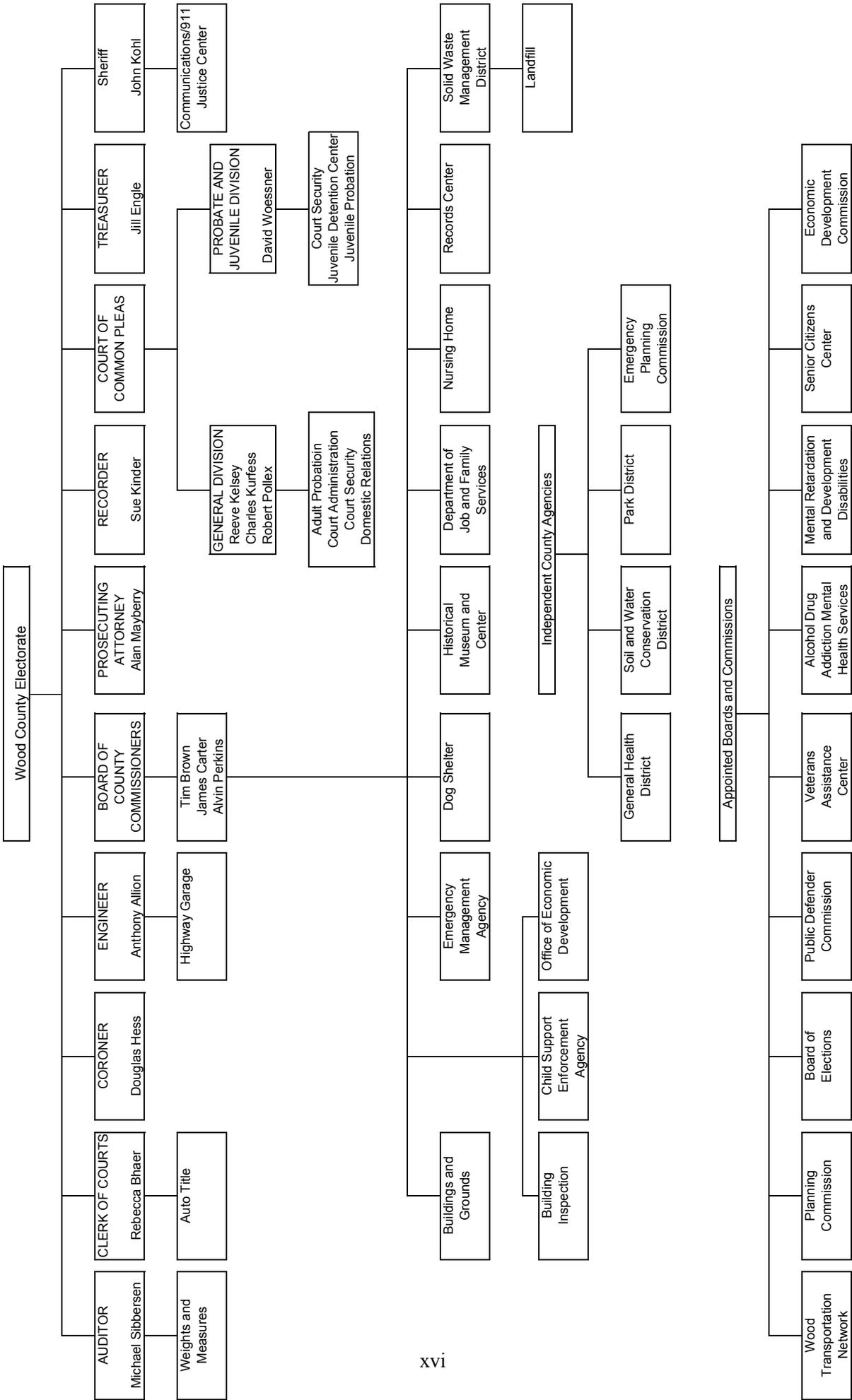
**WOOD COUNTY, OHIO**

**PRINCIPAL OFFICIALS  
DECEMBER 31, 2001**

**ELECTED OFFICIALS**

Commissioner .....	Tim Brown
Commissioner .....	James Carter
Commissioner .....	Alvin Perkins
Auditor .....	Michael Sibbersen
Treasurer .....	Jill Engle
Recorder .....	Sue Kinder
Clerk of Courts .....	Rebecca Bhaer
Coroner .....	Douglas Hess
Engineer .....	Anthony Allion
Prosecuting Attorney .....	Alan Mayberry
Sheriff .....	John Kohl
Common Pleas Judge .....	Reeve Kelsey
Common Pleas Judge .....	Charles Kurfess
Common Pleas Judge .....	Robert Pollex
Probate/Juvenile Judge .....	David Woessner

# WOOD COUNTY ORGANIZATIONAL CHART



# 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, 2000

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.



*Thomas A. Crew*  
President

*Jeffrey L. Esler*  
Executive Director

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center  
Suite 1420  
Toledo, Ohio 43604-2246  
Telephone 419-245-2811  
800-443-9276  
Facsimile 419-245-2484  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

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

To the County Commissioners:

We have audited the accompanying general-purpose financial statements of Wood County (the County) as of and for the year ended December 31, 2001. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Property Services, which are discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those discretely presented component units, is based on the report of the other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Wood County, as of December 31, 2001, and the results of its operations and cash flows of its proprietary fund types and discretely presented component units for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 3, the County changed its capitalization threshold for fixed assets and adopted Governmental Accounting Standards Board (GASB) Statements No. 33 and 36.

As more fully discussed in Note 27, property owners have been delinquent in paying special assessments assessed by the Rossford Transportation Improvement District, a discretely presented component unit. Also, some property owners have filed lawsuits and administrative complaints challenging the special assessment property valuations. Accordingly, information does not exist to permit determining a valuation allowance and the balance sheet does not include a valuation allowance for special assessments receivable that may not be collectible.

The accompanying financial statements have been prepared assuming the Rossford Transportation Improvement District component unit will continue as a going concern. As discussed in Note 27, the District has suffered recurring operating losses, has an accumulated deficit, and has been unable to pay debt obligations when due. Several property owners have filed lawsuits and administrative complaints challenging special assessment property valuations, the outcome of which cannot be presently determined. Management's plans in regards to these matters are also discussed in Note 27. The District's financial statements do not include any adjustments that might result from the outcome of this uncertainty.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 7, 2002 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We performed our audit to form an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the general-purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

August 7, 2002

## General Purpose Financial Statements

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The general purpose financial statements of the County include the basic combined financial statements, presented by fund type and account group, and notes to the financial statements that are essential to the fair presentation of financial position and results of operations, and of cash flows of the proprietary funds.

Wood County, Ohio  
 Combined Balance Sheet  
 All Fund Types, Account Groups,  
 and Discretely Presented Component Units  
 December 31, 2001  
 June 30, 2001 - Wood Lane Industries

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<u>Assets and other debits</u>						
<u>Assets</u>						
Equity in pooled cash and cash equivalents	\$9,773,137	\$30,452,895	\$946,749	\$13,905,274	\$3,232,280	\$4,687,441
Cash and cash equivalents in segregated accounts	101,629	23,844	0	0	201,990	0
Cash and cash equivalents with fiscal agents	0	0	0	29,728	0	299,271
Investments in segregated accounts	0	0	0	0	0	0
Investments with fiscal agents	0	0	0	0	0	2,362,222
Receivables:						
Taxes	5,075,466	17,553,721	0	0	0	0
Accounts (net, where applicable, of allowance for uncollectible accounts)	89,733	60,898	0	0	266,808	0
Special assessments	0	450,838	4,255,476	0	0	0
Accrued interest	659,524	0	0	0	0	0
Notes	0	334,053	0	0	0	0
Due from other funds	603,550	73,657	0	0	9,055	72,541
Due from other governments	7,455,398	7,112,793	0	908,732	696,688	0
Materials and supplies inventory	125,463	348,361	0	0	58,551	0
Prepaid items	223,417	43,742	0	0	2,370	4,549
Unamortized bond issuance costs	0	0	0	0	0	0
Restricted assets:						
Cash and cash equivalents in segregated accounts	0	0	0	0	0	0
Fixed assets (net, where applicable, of accumulated depreciation)	0	0	0	0	3,141,148	0
<u>Other debits</u>						
Amount available in debt service fund for retirement of general long-term obligations	0	0	0	0	0	0
Amount available in debt service fund for retirement of special assessment debt	0	0	0	0	0	0
Amount to be provided for the retirement of general long-term obligations	0	0	0	0	0	0
Amount to be provided for the retirement of special assessment debt	0	0	0	0	0	0
<b>Total assets and other debits</b>	<b>\$24,107,317</b>	<b>\$56,454,802</b>	<b>\$5,202,225</b>	<b>\$14,843,734</b>	<b>\$7,608,890</b>	<b>\$7,426,024</b>

Fiduciary Fund Types	Account Groups		Total (Memorandum Only) Primary Government	Component Units			Total (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations		Transportation Improvement District	Wood Lane Industries	Wood Lane Residential Services/Properties	
\$8,739,670	\$0	\$0	\$71,737,446	\$0	\$0	\$0	\$71,737,446
623,917	0	0	951,380	96	177,406	1,720,265	2,849,147
0	0	0	328,999	0	0	0	328,999
214,028	0	0	214,028	0	0	0	214,028
0	0	0	2,362,222	0	0	0	2,362,222
121,733,300	0	0	144,362,487	0	0	0	144,362,487
756,256	0	0	1,173,695	0	78,293	0	1,251,988
8,809,855	0	0	13,516,169	6,810,087	0	0	20,326,256
0	0	0	659,524	950,104	0	0	1,609,628
0	0	0	334,053	0	0	0	334,053
80,763	0	0	839,566	0	0	0	839,566
6,466,905	0	0	22,640,516	0	0	85,132	22,725,648
0	0	0	532,375	0	32,900	0	565,275
0	0	0	274,078	0	0	6,305	280,383
0	0	0	0	572,079	0	0	572,079
0	0	0	0	22,259	0	0	22,259
0	47,436,493	0	50,577,641	0	14,371	1,843,581	52,435,593
0	0	197,416	197,416	0	0	0	197,416
0	0	694,855	694,855	0	0	0	694,855
0	0	18,461,207	18,461,207	0	0	0	18,461,207
0	0	2,581,145	2,581,145	0	0	0	2,581,145
<u>\$147,424,694</u>	<u>\$47,436,493</u>	<u>\$21,934,623</u>	<u>\$332,438,802</u>	<u>\$8,354,625</u>	<u>\$302,970</u>	<u>\$3,655,283</u>	<u>\$344,751,680</u>

(continued)

Wood County, Ohio  
 Combined Balance Sheet  
 All Fund Types, Account Groups,  
 and Discretely Presented Component Units  
 December 31, 2001  
 June 30, 2001 - Wood Lane Industries  
 (continued)

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<u>Liabilities, fund equity, and other credits</u>						
<u>Liabilities</u>						
Accounts payable	\$509,537	\$1,218,758	\$0	\$69,427	\$150,368	\$1,335
Contracts payable	15,960	936,817	0	373,649	0	0
Accrued wages payable	534,423	506,117	0	60	142,510	0
Compensated absences payable	2,050	80,593	0	0	238,046	0
Retainage payable	11,825	9,536	0	34,025	0	0
Due to other funds	86,714	465,700	0	0	287,152	0
Due to other governments	161,666	126,276	0	0	137,986	72,541
Deferred revenue	12,053,316	24,101,742	4,255,476	908,732	0	0
Undistributed assets	0	0	0	0	0	0
Deposits held and due to others	0	0	0	0	0	0
Accrued interest payable	0	0	0	1,650	13,118	0
Notes payable	0	0	0	47,500	40,000	0
Matured interest payable	0	0	20,478	0	0	0
Matured bonds payable	0	0	34,000	0	0	0
Claims payable	0	0	0	0	0	1,428,089
Capital leases payable	0	0	0	0	731,360	0
Closure and postclosure liability	0	0	0	0	3,984,528	0
General obligation bonds payable	0	0	0	0	2,250,000	0
Water and sewer revenue bonds payable	0	0	0	0	0	0
Special assessment debt with governmental commitment	0	0	0	0	0	0
Mortgage loans	0	0	0	0	0	0
<b>Total liabilities</b>	<b>13,375,491</b>	<b>27,445,539</b>	<b>4,309,954</b>	<b>1,435,043</b>	<b>7,975,068</b>	<b>1,501,965</b>
<u>Fund equity and other credits</u>						
Investment in general fixed assets	0	0	0	0	0	0
Retained earnings (deficit)	0	0	0	0	(379,286)	5,924,059
Contributed capital	0	0	0	0	13,108	0
Fund balance:						
Reserved for notes receivable	0	334,053	0	0	0	0
Reserved for external pool participants	0	0	0	0	0	0
Reserved for unclaimed monies	125,087	0	0	0	0	0
Reserved for encumbrances	747,719	687,272	0	4,510,182	0	0
Unreserved	9,859,020	27,987,938	892,271	8,898,509	0	0
<b>Total fund equity (deficit) and other credits</b>	<b>10,731,826</b>	<b>29,009,263</b>	<b>892,271</b>	<b>13,408,691</b>	<b>(366,178)</b>	<b>5,924,059</b>
<b>Total liabilities, fund equity, and other credits</b>	<b>\$24,107,317</b>	<b>\$56,454,802</b>	<b>\$5,202,225</b>	<b>\$14,843,734</b>	<b>\$7,608,890</b>	<b>\$7,426,024</b>

See Accompanying Notes to the General Purpose Financial Statements

Fiduciary Fund Types	Account Groups		Total (Memorandum Only) Primary Government	Component Units			Total (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations		Transportation Improvement District	Wood Lane Industries	Wood Lane Residential Services/Properties	
\$0	\$0	\$0	\$1,949,425	\$176,187	\$10,122	\$34,185	\$2,169,919
0	0	0	1,326,426	0	0	0	1,326,426
0	0	0	1,183,110	0	12,853	0	1,195,963
0	0	2,586,251	2,906,940	0	5,439	0	2,912,379
0	0	0	55,386	0	0	0	55,386
0	0	0	839,566	0	0	0	839,566
142,871,225	0	770,597	144,140,291	2,440,735	1,419	0	146,582,445
0	0	0	41,319,266	0	0	0	41,319,266
3,083,507	0	0	3,083,507	0	0	0	3,083,507
42,635	0	0	42,635	0	0	2,400	45,035
0	0	0	14,768	506,884	0	7,500	529,152
0	0	4,950,000	5,037,500	5,000	0	0	5,042,500
0	0	0	20,478	0	0	0	20,478
0	0	0	34,000	0	0	0	34,000
0	0	0	1,428,089	0	0	0	1,428,089
0	0	76,775	808,135	0	0	0	808,135
0	0	0	3,984,528	0	0	0	3,984,528
0	0	10,275,000	12,525,000	0	0	0	12,525,000
0	0	0	0	1,286,850	0	0	1,286,850
0	0	3,276,000	3,276,000	4,565,000	0	0	7,841,000
0	0	0	0	0	0	1,138,001	1,138,001
<u>145,997,367</u>	<u>0</u>	<u>21,934,623</u>	<u>223,975,050</u>	<u>8,980,656</u>	<u>29,833</u>	<u>1,182,086</u>	<u>234,167,625</u>
0	47,436,493	0	47,436,493	0	0	0	47,436,493
0	0	0	5,544,773	(1,626,481)	273,137	2,473,197	6,664,626
0	0	0	13,108	1,000,450	0	0	1,013,558
0	0	0	334,053	0	0	0	334,053
1,427,327	0	0	1,427,327	0	0	0	1,427,327
0	0	0	125,087	0	0	0	125,087
0	0	0	5,945,173	0	0	0	5,945,173
0	0	0	47,637,738	0	0	0	47,637,738
<u>1,427,327</u>	<u>47,436,493</u>	<u>0</u>	<u>108,463,752</u>	<u>(626,031)</u>	<u>273,137</u>	<u>2,473,197</u>	<u>110,584,055</u>
<u>\$147,424,694</u>	<u>\$47,436,493</u>	<u>\$21,934,623</u>	<u>\$332,438,802</u>	<u>\$8,354,625</u>	<u>\$302,970</u>	<u>\$3,655,283</u>	<u>\$344,751,680</u>

Wood County, Ohio  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 All Governmental Fund Types - Primary Government  
 For the Year Ended December 31, 2001

	Governmental Fund Types				Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
<u>Revenues</u>					
Property taxes	\$4,893,450	\$14,690,866	\$0	\$0	\$19,584,316
Sales taxes	12,444,601	0	0	0	12,444,601
Permissive motor vehicle license taxes	0	3,664,155	0	0	3,664,155
Other taxes	36,049	118,026	0	0	154,075
Charges for services	5,146,038	4,918,076	0	0	10,064,114
Licenses and permits	9,820	171,197	0	0	181,017
Fines, costs, and forfeitures	203,327	105,263	0	0	308,590
Intergovernmental	3,720,267	27,862,038	0	849,941	32,432,246
Special assessments	0	445,516	670,951	13,459	1,129,926
Interest	3,179,582	292,514	3,407	436,532	3,912,035
Other	733,735	207,312	249,716	32,971	1,223,734
<b>Total revenues</b>	<b>30,366,869</b>	<b>52,474,963</b>	<b>924,074</b>	<b>1,332,903</b>	<b>85,098,809</b>
<u>Expenditures</u>					
Current:					
General government:					
Legislative and executive	13,018,383	762,826	0	0	13,781,209
Judicial	5,032,201	1,183,441	0	0	6,215,642
Public safety	5,586,761	523,528	0	0	6,110,289
Public works	383,600	7,863,001	0	0	8,246,601
Health	88,322	11,090,590	0	0	11,178,912
Human services	398,865	27,539,132	0	0	27,937,997
Conservation and recreation	86,531	116,699	0	0	203,230
Economic development	0	885,868	0	0	885,868
Other	478,647	0	0	650	479,297
Capital outlay	7,000	0	0	9,745,178	9,752,178
Intergovernmental	509,847	0	0	0	509,847
Debt service:					
Principal retirement	10,905	27,571	1,551,500	0	1,589,976
Interest and fiscal charges	489	8,815	874,314	1,855	885,473
<b>Total expenditures</b>	<b>25,601,551</b>	<b>50,001,471</b>	<b>2,425,814</b>	<b>9,747,683</b>	<b>87,776,519</b>
Excess of revenues over (under) expenditures	4,765,318	2,473,492	(1,501,740)	(8,414,780)	(2,677,710)
<u>Other financing sources (uses)</u>					
Sale of fixed assets	5,090	0	0	0	5,090
Proceeds of notes	0	0	0	4,950,000	4,950,000
Operating transfers - in	0	1,892,205	1,550,232	2,800,000	6,242,437
Operating transfers - out	(5,804,583)	(700,000)	0	0	(6,504,583)
<b>Total other financing sources (uses)</b>	<b>(5,799,493)</b>	<b>1,192,205</b>	<b>1,550,232</b>	<b>7,750,000</b>	<b>4,692,944</b>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,034,175)	3,665,697	48,492	(664,780)	2,015,234
Fund balances					
at beginning of year (restated - note 3)	11,766,001	25,343,566	843,779	14,073,471	52,026,817
<b>Fund balances at end of year</b>	<b>\$10,731,826</b>	<b>\$29,009,263</b>	<b>\$892,271</b>	<b>\$13,408,691</b>	<b>\$54,042,051</b>

See Accompanying Notes to the General Purpose Financial Statements

Wood County, Ohio  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 All Governmental Fund Types - Primary Government  
 For the Year Ended December 31, 2001

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>						
Property taxes	\$5,198,163	\$4,893,450	(\$304,713)	\$14,960,235	\$14,690,866	(\$269,369)
Sales taxes	11,500,000	12,188,241	688,241	0	0	0
Permissive motor vehicle license taxes	0	0	0	3,750,000	3,655,209	(94,791)
Other taxes	32,825	32,825	0	118,026	118,026	0
Charges for services	3,943,515	5,056,511	1,112,996	3,297,398	4,652,020	1,354,622
Licenses and permits	12,300	10,270	(2,030)	169,400	171,197	1,797
Fines, costs, and forfeitures	210,500	205,384	(5,116)	105,700	101,428	(4,272)
Intergovernmental	3,492,012	3,752,335	260,323	32,102,230	27,629,886	(4,472,344)
Special assessments	0	0	0	425,000	445,516	20,516
Interest	2,500,000	3,344,417	844,417	56,229	295,725	239,496
Other	289,060	510,192	221,132	189,864	170,505	(19,359)
<b>Total revenues</b>	<b>27,178,375</b>	<b>29,993,625</b>	<b>2,815,250</b>	<b>55,174,082</b>	<b>51,930,378</b>	<b>(3,243,704)</b>
<u>Expenditures</u>						
Current:						
General government:						
Legislative and executive	14,008,908	12,919,256	1,089,652	1,640,470	1,068,175	572,295
Judicial	5,313,352	4,970,587	342,765	1,630,421	1,193,131	437,290
Public safety	5,677,603	5,527,756	149,847	547,849	492,816	55,033
Public works	387,503	382,886	4,617	10,128,159	7,474,966	2,653,193
Health	187,506	82,189	105,317	12,675,701	10,943,384	1,732,317
Human services	425,135	399,926	25,209	35,530,884	27,163,618	8,367,266
Conservation and recreation	89,493	84,818	4,675	116,699	116,699	0
Economic development	0	0	0	2,194,827	1,294,869	899,958
Other	452,742	445,400	7,342	0	0	0
Capital outlay	0	30,900	(30,900)	0	0	0
Intergovernmental	524,655	521,230	3,425	0	0	0
Debt service:						
Principal retirement	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0
<b>Total expenditures</b>	<b>27,066,897</b>	<b>25,364,948</b>	<b>1,701,949</b>	<b>64,465,010</b>	<b>49,747,658</b>	<b>14,717,352</b>
Excess of revenues over (under) expenditures	111,478	4,628,677	4,517,199	(9,290,928)	2,182,720	11,473,648
<u>Other financing sources (uses)</u>						
Proceeds of notes	0	0	0	0	0	0
Sale of fixed assets	11,000	5,090	(5,910)	0	0	0
Advances - in	2,322	2,322	0	0	2,322	2,322
Advances - out	(2,322)	(2,322)	0	(2,322)	(2,322)	0
Operating transfers - in	167,526	0	(167,526)	1,918,891	1,892,205	(26,686)
Operating transfers - out	(5,960,622)	(5,804,583)	156,039	(10,782,236)	(700,000)	10,082,236
<b>Total other financing sources (uses)</b>	<b>(5,782,096)</b>	<b>(5,799,493)</b>	<b>(17,397)</b>	<b>(8,865,667)</b>	<b>1,192,205</b>	<b>10,057,872</b>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(5,670,618)	(1,170,816)	4,499,802	(18,156,595)	3,374,925	21,531,520
Fund balances at beginning of year	9,424,317	9,424,317	0	24,926,980	24,926,980	0
Unexpended prior year encumbrances	188,711	188,711	0	262,669	262,669	0
<b>Fund balances at end of year</b>	<b>\$3,942,410</b>	<b>\$8,442,212</b>	<b>\$4,499,802</b>	<b>\$7,033,054</b>	<b>\$28,564,574</b>	<b>\$21,531,520</b>

(continued)

Wood County, Ohio  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 All Governmental Fund Types - Primary Government  
 For the Year Ended December 31, 2001  
 (continued)

	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales taxes	0	0	0	0	0	0
Permissive motor vehicle license taxes	0	0	0	0	0	0
Other taxes	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fines, costs, and forfeitures	0	0	0	0	0	0
Intergovernmental	0	0	0	500,000	849,941	349,941
Special assessments	724,820	678,156	(46,664)	6,615	6,254	(361)
Interest	4,000	3,608	(392)	184,000	478,741	294,741
Other	110,785	249,716	138,931	107,144	32,971	(74,173)
<b>Total revenues</b>	<b>839,605</b>	<b>931,480</b>	<b>91,875</b>	<b>797,759</b>	<b>1,367,907</b>	<b>570,148</b>
<u>Expenditures</u>						
Current:						
General government:						
Legislative and executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human services	0	0	0	0	0	0
Conservation and recreation	0	0	0	0	0	0
Economic development	0	0	0	0	0	0
Other	1,600	650	950	0	0	0
Capital outlay	0	0	0	18,742,132	14,142,637	4,599,495
Intergovernmental	0	0	0	0	0	0
Debt service:						
Principal retirement	1,668,800	1,628,500	40,300	0	0	0
Interest and fiscal charges	874,800	874,797	3	0	0	0
<b>Total expenditures</b>	<b>2,545,200</b>	<b>2,503,947</b>	<b>41,253</b>	<b>18,742,132</b>	<b>14,142,637</b>	<b>4,599,495</b>
Excess of revenues over (under) expenditures	(1,705,595)	(1,572,467)	133,128	(17,944,373)	(12,774,730)	5,169,643
<u>Other financing sources (uses)</u>						
Proceeds of notes	20,500	14,500	(6,000)	5,005,000	4,983,000	(22,000)
Sale of fixed assets	0	0	0	0	0	0
Advances - in	0	0	0	0	0	0
Advances - out	0	0	0	0	0	0
Operating transfers - in	1,677,589	1,550,232	(127,357)	3,513,450	2,800,000	(713,450)
Operating transfers - out	(308,575)	0	308,575	0	0	0
<b>Total other financing sources (uses)</b>	<b>1,389,514</b>	<b>1,564,732</b>	<b>175,218</b>	<b>8,518,450</b>	<b>7,783,000</b>	<b>(735,450)</b>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(316,081)	(7,735)	308,346	(9,425,923)	(4,991,730)	4,434,193
Fund balances at beginning of year	954,344	954,344	0	14,020,808	14,020,808	0
Unexpended prior year encumbrances	0	0	0	0	0	0
<b>Fund balances at end of year</b>	<b>\$638,263</b>	<b>\$946,609</b>	<b>\$308,346</b>	<b>\$4,594,885</b>	<b>\$9,029,078</b>	<b>\$4,434,193</b>

See Accompanying Notes to the General Purpose Financial Statements

Total (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)
\$20,158,398	\$19,584,316	(\$574,082)
11,500,000	12,188,241	688,241
3,750,000	3,655,209	(94,791)
150,851	150,851	0
7,240,913	9,708,531	2,467,618
181,700	181,467	(233)
316,200	306,812	(9,388)
36,094,242	32,232,162	(3,862,080)
1,156,435	1,129,926	(26,509)
2,744,229	4,122,491	1,378,262
696,853	963,384	266,531
<u>83,989,821</u>	<u>84,223,390</u>	<u>233,569</u>
15,649,378	13,987,431	1,661,947
6,943,773	6,163,718	780,055
6,225,452	6,020,572	204,880
10,515,662	7,857,852	2,657,810
12,863,207	11,025,573	1,837,634
35,956,019	27,563,544	8,392,475
206,192	201,517	4,675
2,194,827	1,294,869	899,958
454,342	446,050	8,292
18,742,132	14,173,537	4,568,595
524,655	521,230	3,425
1,668,800	1,628,500	40,300
874,800	874,797	3
<u>112,819,239</u>	<u>91,759,190</u>	<u>21,060,049</u>
<u>(28,829,418)</u>	<u>(7,535,800)</u>	<u>21,293,618</u>
5,025,500	4,997,500	(28,000)
11,000	5,090	(5,910)
2,322	4,644	2,322
(4,644)	(4,644)	0
7,277,456	6,242,437	(1,035,019)
<u>(17,051,433)</u>	<u>(6,504,583)</u>	<u>10,546,850</u>
<u>(4,739,799)</u>	<u>4,740,444</u>	<u>9,480,243</u>
(33,569,217)	(2,795,356)	30,773,861
49,326,449	49,326,449	0
451,380	451,380	0
<u>\$16,208,612</u>	<u>\$46,982,473</u>	<u>\$30,773,861</u>

Wood County, Ohio  
 Combined Statement of Revenues, Expenses,  
 and Changes in Fund Equity  
 All Proprietary Fund Types and Discretely Presented Component Units  
 For the Year Ended December 31, 2001  
 For the Year Ended June 30, 2001 - Wood Lane Industries

	Proprietary Fund Types		Total (Memorandum Only) Primary Government
	Enterprise	Internal Service	
<u>Operating revenues</u>			
Charges for services	\$6,530,263	\$5,177,279	\$11,707,542
Sales	0	0	0
Rent	0	0	0
Licenses, permits, and inspections	1,126,283	0	1,126,283
Other operating revenues	<u>565,607</u>	<u>378,975</u>	<u>944,582</u>
Total operating revenues	<u>8,222,153</u>	<u>5,556,254</u>	<u>13,778,407</u>
<u>Operating expenses</u>			
Personal services	4,582,435	0	4,582,435
Materials and supplies	674,645	0	674,645
Contractual services	1,592,860	1,193,987	2,786,847
Claims	0	3,841,959	3,841,959
Closure and postclosure costs	59,852	0	59,852
Cost of sales	0	0	0
Depreciation	377,630	0	377,630
Administration	0	0	0
Other operating expenses	<u>293,814</u>	<u>839</u>	<u>294,653</u>
Total operating expenses	<u>7,581,236</u>	<u>5,036,785</u>	<u>12,618,021</u>
Operating income (loss)	<u>640,917</u>	<u>519,469</u>	<u>1,160,386</u>
<u>Non-operating revenues (expenses)</u>			
Loss on disposal of fixed assets	0	0	0
Amortization	0	0	0
Donations	0	0	0
Interest revenue	100,070	334,437	434,507
Interest expense	<u>(177,079)</u>	<u>0</u>	<u>(177,079)</u>
Total non-operating revenues (expenses)	<u>(77,009)</u>	<u>334,437</u>	<u>257,428</u>
Income (loss) before operating transfers	563,908	853,906	1,417,814
Operating transfers - in	<u>262,146</u>	<u>0</u>	<u>262,146</u>
Net income (loss)	826,054	853,906	1,679,960
Retained earnings (deficit) at beginning of year (restated - note 3 and note 27)	<u>(1,205,340)</u>	<u>5,070,153</u>	<u>3,864,813</u>
Retained earnings (deficit) at end of year	(379,286)	5,924,059	5,544,773
Contributed capital at beginning and end of year	<u>13,108</u>	<u>0</u>	<u>13,108</u>
Total fund equity (deficit) at end of year	<u><u>(\$366,178)</u></u>	<u><u>\$5,924,059</u></u>	<u><u>\$5,557,881</u></u>

See Accompanying Notes to the General Purpose Financial Statements

Transportation Improvement District	Component Units		Total (Memorandum Only) Reporting Entity
	Wood Lane Industries	Wood Lane Residential Services/Properties	
\$0	\$0	\$6,971,788	\$18,679,330
0	509,055	0	509,055
0	0	39,642	39,642
0	0	0	1,126,283
0	103,140	942	1,048,664
0	612,195	7,012,372	21,402,974
0	60,254	6,581,483	11,224,172
0	7,184	0	681,829
0	23,955	333,304	3,144,106
0	0	0	3,841,959
0	0	0	59,852
0	493,136	0	493,136
0	5,247	49,973	432,850
57,213	0	0	57,213
0	53,635	17,810	366,098
57,213	643,411	6,982,570	20,301,215
(57,213)	(31,216)	29,802	1,101,759
0	0	(3,397)	(3,397)
(29,669)	0	0	(29,669)
0	0	139,740	139,740
792,859	15,399	68,505	1,311,270
(410,931)	0	(71,210)	(659,220)
352,259	15,399	133,638	758,724
295,046	(15,817)	163,440	1,860,483
0	0	0	262,146
295,046	(15,817)	163,440	2,122,629
(1,921,527)	288,954	2,309,757	4,541,997
(1,626,481)	273,137	2,473,197	6,664,626
1,000,450	0	0	1,013,558
(\$626,031)	\$273,137	\$2,473,197	\$7,678,184

Wood County, Ohio  
 Combined Statement of Revenues, Expenses,  
 and Changes in Fund Balances  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 All Proprietary Fund Types - Primary Government  
 For the Year Ended December 31, 2001

	Enterprise Funds		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Charges for services	\$6,288,414	\$6,216,681	(\$71,733)
Licenses, permits, and inspections	1,035,000	1,104,712	69,712
Other revenues	114,560	537,762	423,202
Interest	106,054	108,036	1,982
Proceeds of notes	40,000	40,000	0
<b>Total revenues</b>	<b>7,584,028</b>	<b>8,007,191</b>	<b>423,163</b>
<u>Expenses</u>			
Personal services	4,694,414	4,505,845	188,569
Materials and supplies	790,603	676,641	113,962
Contractual services	1,590,494	1,442,735	147,759
Claims	0	0	0
Other expenses	340,344	300,886	39,458
Capital outlay	388,202	336,523	51,679
Debt service:			
Principal retirement	250,000	250,000	0
Interest expense	148,981	148,964	17
<b>Total expenses</b>	<b>8,203,038</b>	<b>7,661,594</b>	<b>541,444</b>
Excess of revenues over (under) expenses	(619,010)	345,597	964,607
Operating transfers - in	232,639	262,146	29,507
Operating transfers - out	(52,005)	0	52,005
Excess of revenues over (under) expenses, and operating transfers	(438,376)	607,743	1,046,119
Fund balances at beginning of year	2,589,522	2,589,522	0
Unexpended prior year encumbrances	1,275	1,275	0
<b>Fund balances at end of year</b>	<b>\$2,152,421</b>	<b>\$3,198,540</b>	<b>\$1,046,119</b>

See Accompanying Notes to the General Purpose Financial Statements

Internal Service Fund			Total (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$570,620	\$595,052	\$24,432	\$6,859,034	\$6,811,733	(\$47,301)
0	0	0	1,035,000	1,104,712	69,712
10,000	349,598	339,598	124,560	887,360	762,800
192,000	155,168	(36,832)	298,054	263,204	(34,850)
0	0	0	40,000	40,000	0
<u>772,620</u>	<u>1,099,818</u>	<u>327,198</u>	<u>8,356,648</u>	<u>9,107,009</u>	<u>750,361</u>
0	0	0	4,694,414	4,505,845	188,569
0	0	0	790,603	676,641	113,962
549,304	237,908	311,396	2,139,798	1,680,643	459,155
210,000	78,768	131,232	210,000	78,768	131,232
560	350	210	340,904	301,236	39,668
2,231	2,231	0	390,433	338,754	51,679
0	0	0	250,000	250,000	0
0	0	0	148,981	148,964	17
<u>762,095</u>	<u>319,257</u>	<u>442,838</u>	<u>8,965,133</u>	<u>7,980,851</u>	<u>984,282</u>
10,525	780,561	770,036	(608,485)	1,126,158	1,734,643
0	0	0	232,639	262,146	29,507
0	0	0	(52,005)	0	52,005
10,525	780,561	770,036	(427,851)	1,388,304	1,816,155
3,901,831	3,901,831	0	6,491,353	6,491,353	0
0	0	0	1,275	1,275	0
<u>\$3,912,356</u>	<u>\$4,682,392</u>	<u>\$770,036</u>	<u>\$6,064,777</u>	<u>\$7,880,932</u>	<u>\$1,816,155</u>

Wood County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types  
 and Discretely Presented Component Units  
 For the Year Ended December 31, 2001  
 For the Year Ended June 30, 2001 - Wood Lane Industries

	<u>Proprietary Fund Types</u>		Total (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Primary Government</u>
Increase (decrease) in cash and cash equivalents:			
<u>Cash flows from operating activities</u>			
Cash received from customers	\$7,336,544	\$0	\$7,336,544
Cash received from quasi-external transactions with other funds	0	5,154,897	5,154,897
Cash received from primary government	0	0	0
Cash received from other revenues	565,607	378,975	944,582
Cash payments for personal services	(4,503,807)	0	(4,503,807)
Cash payments to suppliers	(682,065)	0	(682,065)
Cash payments for contractual services	(1,624,156)	(1,172,544)	(2,796,700)
Cash payments for claims	0	(4,324,371)	(4,324,371)
Cash payments for other expenses	(301,226)	(839)	(302,065)
Cash payments for administration	0	0	0
Net cash provided by (used for) operating activities	<u>790,897</u>	<u>36,118</u>	<u>827,015</u>
<u>Cash flows from noncapital financing activities</u>			
Cash received from donations	0	0	0
Cash received from operating transfers - in	262,146	0	262,146
Net cash provided by noncapital financing activities	<u>262,146</u>	<u>0</u>	<u>262,146</u>
<u>Cash flows from capital and related financing activities</u>			
Acquisition of fixed assets	(41,345)	0	(41,345)
Proceeds of notes	40,000	0	40,000
Proceeds of special assessment bonds	0	0	0
Proceeds of mortgage loans	0	0	0
Principal paid on bond anticipation notes	(60,000)	0	(60,000)
Interest paid on bond anticipation notes	(3,103)	0	(3,103)
Principal paid on general obligation bonds	(190,000)	0	(190,000)
Interest paid on general obligation bonds	(145,861)	0	(145,861)
Principal paid on mortgage loans	0	0	0
Interest paid on mortgage loans	0	0	0
Lease principal	(77,626)	0	(77,626)
Lease interest	(33,173)	0	(33,173)
Bond issuance costs	0	0	0
Grants	0	0	0
Net cash used for capital and related financing activities	<u>(511,108)</u>	<u>0</u>	<u>(511,108)</u>
<u>Cash flows from investing activities</u>			
Purchase of investments	0	(2,362,222)	(2,362,222)
Sale of investments	0	2,589,438	2,589,438
Interest on investments	100,070	334,437	434,507
Net cash provided by (used for) investing activities	<u>100,070</u>	<u>561,653</u>	<u>661,723</u>
Net increase (decrease) in cash and cash equivalents	642,005	597,771	1,239,776
Cash and cash equivalents at beginning of year	<u>2,792,265</u>	<u>4,388,941</u>	<u>7,181,206</u>
Cash and cash equivalents at end of year	<u>\$3,434,270</u>	<u>\$4,986,712</u>	<u>\$8,420,982</u>

Transportation Improvement District	Component Units		Total (Memorandum Only) Reporting Entity
	Wood Lane Industries	Wood Lane Residential Services/Properties	
\$0	\$532,865	\$39,642	\$7,909,051
0	0	0	5,154,897
0	0	6,886,656	6,886,656
0	94,927	942	1,040,451
0	(275,214)	(6,581,483)	(11,360,504)
0	(380,124)	0	(1,062,189)
0	0	(317,203)	(3,113,903)
0	0	0	(4,324,371)
0	0	(19,724)	(321,789)
<u>(15,313)</u>	<u>0</u>	<u>0</u>	<u>(15,313)</u>
<u>(15,313)</u>	<u>(27,546)</u>	<u>8,830</u>	<u>792,986</u>
0	0	139,740	139,740
<u>0</u>	<u>0</u>	<u>0</u>	<u>262,146</u>
<u>0</u>	<u>0</u>	<u>139,740</u>	<u>401,886</u>
0	(430)	(870,925)	(912,700)
0	0	0	40,000
37,316	0	0	37,316
0	0	795,000	795,000
0	0	0	(60,000)
0	0	0	(3,103)
0	0	0	(190,000)
0	0	0	(145,861)
0	0	(47,262)	(47,262)
0	0	(63,710)	(63,710)
0	0	0	(77,626)
0	0	0	(33,173)
(146,799)	0	0	(146,799)
<u>(13,374)</u>	<u>0</u>	<u>0</u>	<u>(13,374)</u>
<u>(122,857)</u>	<u>(430)</u>	<u>(186,897)</u>	<u>(821,292)</u>
(236,429)	0	0	(2,598,651)
215,049	0	0	2,804,487
<u>0</u>	<u>15,399</u>	<u>68,505</u>	<u>518,411</u>
<u>(21,380)</u>	<u>15,399</u>	<u>68,505</u>	<u>724,247</u>
(159,550)	(12,577)	30,178	1,097,827
<u>181,905</u>	<u>189,983</u>	<u>1,690,087</u>	<u>9,243,181</u>
<u>\$22,355</u>	<u>\$177,406</u>	<u>\$1,720,265</u>	<u>\$10,341,008</u>

(continued)

Wood County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types  
 and Discretely Presented Component Units  
 For the Year Ended December 31, 2001  
 For the Year Ended June 30, 2001 - Wood Lane Industries  
 (continued)

	<u>Proprietary Fund Types</u>		Total (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	Primary Government
<u>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities</u>			
Operating income (loss)	\$640,917	\$519,469	\$1,160,386
<u>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities</u>			
Depreciation	377,630	0	377,630
Closure and postclosure liability	59,852	0	59,852
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	34,032	0	34,032
Increase in due from other funds	(9,055)	(22,382)	(31,437)
Increase in due from other governments	(344,979)	0	(344,979)
Decrease in materials and supplies inventory	2,967	0	2,967
(Increase) decrease in prepaid items	(417)	(2,274)	(2,691)
Increase (decrease) in accounts payable	(57,426)	1,335	(56,091)
Decrease in contracts payable	(20,992)	0	(20,992)
Increase in accrued wages payable	5,837	0	5,837
Increase (decrease) in compensated absences payable	16,441	0	16,441
Increase in due to other funds	30,657	0	30,657
Increase in due to other governments	55,433	22,382	77,815
Decrease in deposits held and due to others	0	0	0
Decrease in claims payable	0	(482,412)	(482,412)
Total adjustments	149,980	(483,351)	(333,371)
Net cash provided by (used for) operating activities	<u>\$790,897</u>	<u>\$36,118</u>	<u>\$827,015</u>

Non-cash capital transactions

For 2001, the Landfill enterprise fund entered into a new capital lease for equipment. This lease has been capitalized in the fund, in the amount of \$567,786.

See Accompanying Notes to the General Purpose Financial Statements

Transportation Improvement District	Component Units		Total (Memorandum Only) Reporting Entity
	Wood Lane Industries	Wood Lane Residential Services/Properties	
<u>(\$57,213)</u>	<u>(\$31,216)</u>	<u>\$29,802</u>	<u>\$1,101,759</u>
0	5,247	49,973	432,850
0	0	0	59,852
0	(11,890)	0	22,142
0	0	0	(31,437)
0	0	(85,132)	(430,111)
0	9,743	0	12,710
0	0	537	(2,154)
41,900	(1,580)	15,564	(207)
0	0	0	(20,992)
0	1,787	0	7,624
0	(288)	0	16,153
0	0	0	30,657
0	651	0	78,466
0	0	(1,914)	(1,914)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(482,412)</u>
<u>41,900</u>	<u>3,670</u>	<u>(20,972)</u>	<u>(308,773)</u>
<u>(\$15,313)</u>	<u>(\$27,546)</u>	<u>\$8,830</u>	<u>\$792,986</u>

Wood County, Ohio  
Statement of Changes in Net Assets  
Fiduciary Fund Type  
For the Year Ended December 31, 2001

	Investment Trust
<u>Revenues</u>	
Interest	\$53,710
<u>Expenses</u>	
Operating expenses	0
Net increase in assets resulting from operations	53,710
Distributions to participants	(58,073)
Capital transactions	215,374
Total increase in net assets	211,011
Net assets beginning of year	1,216,316
Net assets end of year	\$1,427,327

See Accompanying Notes to the General Purpose Financial Statements

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 1 - Reporting Entity**

Wood County, Ohio (the 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 Board of Mental Retardation and Developmental Disabilities (MRDD); Wood County Alcohol, Drug Addiction, and Mental Health Services Board (ADAMHSB); 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 combined financial statements identify the financial data of the County's component units, Rossford, Ohio Transportation Improvement District, 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 27, 28, and 29 to the combined financial statements.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 1 - Reporting Entity** (continued)

Rossford, Ohio Transportation Improvement District. The Rossford, Ohio Transportation Improvement District (the TID) was created by the County Commissioners pursuant to Ohio Revised Code Section 5540.02. The TID was created to (a) acquire, construct, enlarge, improve, equip, sell, lease, lease-purchase, exchange, or dispose of property, structures, and other facilities for transportation projects and (b) engage in any lawful act or activity for which a transportation improvement district may be created under Ohio Revised Code Chapter 5540. The Board of Trustees is appointed by the County Commissioners and exercises all powers, conducts the business and affairs of, and adopts the policies for the TID's operation. The TID operates on a fiscal year ending December 31. Financial information can be obtained from its administration offices at 133 Osborne Street, Rossford, Ohio 43460. The TID is presented as a proprietary fund type.

Wood Lane Industries. Wood Lane Industries (the 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 Mental Retardation and Developmental Disabilities (MRDD) 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 MRDD. In addition, the Board of MRDD 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 retarded and handicapped 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. The Industries is presented as a proprietary fund type.

Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. (the 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 mentally retarded and 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 retarded and handicapped 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 11160 East Gypsy Lane Road, Bowling Green, Ohio 43402. The Residential Services/Properties is presented as a proprietary fund type.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 1 - Reporting Entity** (continued)

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. Accordingly, the activity of the following organizations is presented as an investment trust fund and agency funds within the combined 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

The County is associated with certain organizations which are defined as jointly governed organizations and a related organization. These organizations are presented in Notes 25 and 26 to the combined financial statements. These organizations are:

- Northwest Community Correctional Center
- Juvenile Residential Center
- Wood County District Public Library

**Note 2 - Summary of Significant Accounting Policies**

The significant accounting policies followed by the County in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its proprietary funds provided they do not conflict with or contradict GASB pronouncements.

**A. Fund Accounting**

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net available expendable resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories of governmental, proprietary, and fiduciary.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Governmental Fund Types

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund. This fund is used to account for all financial resources of the County, 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.

Special Revenue Funds. These funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

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

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

Proprietary Fund Types

Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds. These funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds. These 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.

Fiduciary Fund Types

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County's fiduciary funds include an investment trust fund, which is accounted for on the accrual basis, and agency funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Account Groups

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group. This account group is used to account for all fixed assets of the County, except those accounted for in the proprietary funds.

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

B. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types 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. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary fund types and the investment trust fund are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Operating statements of these funds present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental fund types and agency funds. The full accrual basis of accounting is followed for the proprietary fund types and investment trust fund.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On 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 of year end.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, and entitlements. 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 period in which the income is earned. Revenue from grants and entitlements 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 taxes and motor vehicle license taxes); grants; and interest.

Deferred revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there was an enforceable legal claim as of December 31, 2001, but which were levied to finance 2002 operations, are recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, revenues that are not collected within the available period are recorded as deferred revenue.

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.

**C. Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than the investment trust fund and agency funds, legally are required to be budgeted and appropriated.

Budgetary information for the Drug Enforcement and Commissary special revenue funds, the Health internal service fund, and the component units is not reported because they are not included in the entity for which the "appropriated budget" is adopted.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Estimated Resources

The County Budget Commission reviews estimated revenues and determines if they substantiate a need to levy all or part of previously authorized taxes. The County Budget Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning of year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include the actual unencumbered fund balances from the preceding year. The certificate of estimated resources may be further amended during the year if the County Auditor determines, and the County Budget Commission agrees, that an estimate needs to be increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year, for the period January 1 to March 31. An annual appropriations resolution must be passed by April 1 of each year, for the period January 1 to December 31. The appropriations resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the County Commissioners. Several supplemental appropriations resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Budgeted Level of Expenditures

Administrative control is maintained through the establishment of detailed line-item budgets. The legal level of budgetary control is at the object level within each department. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners' appropriations are made to the fund, department, and object level (i.e., General Fund - Commissioners - personal services, materials and supplies, contractual services, capital outlay, and other). Advances-in and advances-out are not required to be budgeted since they represent a short-term cash flow resource and are intended to be repaid.

Encumbrances

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental fund types and reported in the notes to the financial statements for proprietary fund types.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Lapsing of Appropriations

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

D. Cash and Investments

To improve cash management, cash received by the County, except cash in segregated accounts or held by fiscal agents, is pooled and invested. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "Equity in pooled cash and cash equivalents" on the combined balance sheet.

Cash and cash equivalents that are held separately within departments of the County or by fiscal agents, and not held with the County Treasurer, are recorded on the combined balance sheet as "Cash and cash equivalents in segregated accounts" and "Cash and cash equivalents with fiscal agents", respectively.

Cash and cash equivalents of the component units are held by the component units and are recorded on the combined balance sheet as "Cash and cash equivalents in segregated accounts".

Investments are reported at fair value, except for repurchase agreements and non-negotiable certificates of deposit which are reported at cost. Fair value is based on quoted market prices. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2001.

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 2001 was \$3,179,582, which includes \$2,532,719 assigned from other County funds.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with a maturity of three months or less at the time they are purchased by the County are considered to be cash and cash equivalents. Investments with a maturity of more than three months, and not purchased from the cash management pool, are reported as investments.

E. Notes Receivable

Notes receivable represent the right to receive repayment for certain loans made by the County. These loans are based upon written agreements between the County and the various loan recipients.

F. Materials and Supplies Inventory

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

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 2 - Summary of Significant Accounting Policies** (continued)

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2001, 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. Fixed Assets

The fixed asset values were initially determined at December 31, 1990, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were used. Donated fixed assets are capitalized at fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost.

General Fixed Assets

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

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

Proprietary Fund Fixed Assets

Fixed assets reflected in the proprietary funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and reductions during the year. Depreciation is calculated on a straight-line basis over the following estimated useful lives:

<u>Asset Category</u>	<u>Estimated Lives</u>
Buildings	50 years
Improvements	5 years
Machinery and Equipment	5 years
Computer Equipment	5 years
Furniture and Fixtures	10 years
Vehicles	5 years

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 2 - Summary of Significant Accounting Policies** (continued)

Capitalization of Interest. Interest is capitalized on proprietary fund fixed assets acquired with tax-exempt debt. The County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from the temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on a straight-line basis over the estimated useful life of the asset. For 2001, there was no capitalized interest costs incurred on proprietary fund construction projects.

**I. Interfund Assets/Liabilities**

Transactions between individual funds for goods provided or services rendered are classified as "Due from/to other funds" on the combined balance sheet, as are amounts to be distributed from the agency funds to other funds of the County.

**J. Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. 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 that the County will compensate the employees for the benefits through paid time off or some other means. All accumulated unused vacation time is paid upon separation if the employee has at least one year of service.

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.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using available expendable resources. These amounts are recorded in the account "Compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**K. Accrued Liabilities and Long-Term Obligations**

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences and contractually required pension contributions that will be paid from governmental funds are reported as liabilities in the general long-term obligations account group to the extent that they will not be paid with current available expendable resources. Payments made more than thirty-one days after year end are generally considered not to have been paid with current available expendable resources. Capital leases, bonds, and special assessment debt are reported as liabilities in the general long-term obligations account group until due. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary fund.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 2 - Summary of Significant Accounting Policies** (continued)

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

**L. Contributed Capital**

Contributed capital prior to 2001 represents resources from other funds, other governments, and private sources provided to proprietary funds that is not subject to repayment. These assets are recorded at their fair market value on the date donated. Depreciation on assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.

**M. Reserves of Fund Equity**

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for notes receivable, external pool participants, unclaimed monies, and encumbrances.

**N. Interfund Transactions**

Quasi-external transactions are accounted for as revenues and expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**O. Estimates**

The preparation of 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 General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 2 - Summary of Significant Accounting Policies** (continued)

**P. Total Columns on Combined Financial Statements**

Total columns on the combined statements overview are captioned Total “( Memorandum Only)” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned “Primary Government” to indicate that only those activities that compose the County’s legal entity have been included. The second is captioned “Reporting Entity” and includes the activity and operations of the County’s legally separate discretely presented component units (Note 1). Total columns on statements which do not include a component unit have no additional caption.

**Note 3 - Change in Accounting Principles and Restatement of Fund Equity**

**A. Change in Accounting Principles**

For fiscal year 2001, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions” and Statement No. 36, “Recipient Reporting for Certain Shared Nonexchange Revenues”. These statements establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures/expenses resulting from nonexchange transactions will be the same whether the accrual or the modified accrual basis of accounting is required. However, for revenue recognition to occur on the modified accrual basis, the criteria established for accrual basis revenue recognition must be met and the revenues must be available. The provisions of GASB Statement No. 33 also require that capital contributions to proprietary funds be recognized as revenue beginning in 2001.

For 2001, the County has increased the threshold amount for capitalizing fixed assets. The threshold amount was increased from \$500 to \$10,000.

For 2001, the EMA fund is being reported on the County’s financial statements as a special revenue fund. In the prior year, this fund was reported as an agency fund.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 3 - Change in Accounting Principles and Restatement of Fund Equity** (continued)

**B. Restatement of Fund Equity**

The restatement had the following effect on the excess of revenues and other financing sources over expenditures and other financing uses/net income as previously reported for the year ended December 31, 2000.

	Capital Projects	Enterprise
Excess/Net Income as Previously Reported	\$3,716,923	\$470,958
Restatement for GASB Statements No. 33/36	(1,566,257)	0
Restatement for Change in Threshold	0	25,468
Restated Amount for the Year Ended December 31, 2000	\$2,150,666	\$496,426

The restatement had the following effect on fund balances/retained earnings as previously reported as of December 31, 2000.

	Special Revenue	Capital Projects	Enterprise
Fund Balances/Retained Earnings as Previously Reported	\$25,265,576	\$15,639,728	(\$1,135,028)
Restatement for GASB Statements No. 33/36	0	(1,566,257)	0
Restatement for Change in Threshold	0	0	(70,312)
Restatement for EMA	77,990	0	0
Restated Amount December 31, 2000	\$25,343,566	\$14,073,471	(\$1,205,340)

The fixed assets reported in the general fixed assets account group decreased \$6,487,878 from \$50,536,983 to \$44,049,105. The fixed assets reported in the enterprise funds decreased \$356,950 from \$5,854,375 to \$5,497,425. Accumulated depreciation in the enterprise funds decreased \$286,638 from \$2,874,416 to \$2,587,778.

As a result of the reclassification for the EMA fund, agency fund assets and liabilities decreased \$77,990 from \$133,494,813 to \$133,416,823 as of December 31, 2000.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 4 - Accountability and Compliance**

**A. Accountability**

The following funds had deficit fund balances/retained earnings as of December 31, 2001:

Fund Type/Fund	Deficit Fund Balances/ Retained Earnings
Special Revenue Funds	
Dog and Kennel	\$2,992
Juvenile Accountability Incentive	758
Capital Projects Fund	
Library Construction	4,964,023
Enterprise Fund	
Landfill	2,931,563

The General fund will provide transfers to cover deficit balances in the Dog and Kennel and Juvenile Accountability Incentive special revenue funds; however, this is done when cash is needed rather than when accruals occur.

The deficit in the Library Construction capital projects fund was caused by the requirement to report bond anticipation notes in the fund receiving the note proceeds. This deficit will be alleviated when the notes are paid.

The deficit retained earnings in the Landfill enterprise fund is the result of accumulated operating losses from prior years. The Landfill last increased rates in 1996 and has no plans for future increases.

**B. Compliance**

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2001:

Fund Type/Fund/Department/Object	Appropriations	Expenditures plus Encumbrances	Excess
General Fund			
Legislative and Executive - County			
Contractual Services	\$835,656	\$867,900	\$32,244
Other - Unclaimed Money			
Other	0	16,893	16,893

(continued)

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 4 - Accountability and Compliance** (continued)

Fund Type/Fund/Department/Object	Appropriations	Expenditures plus Encumbrances	Excess
Capital Outlay - Capital Improvements			
Capital Outlay	\$0	\$30,900	\$30,900
Special Revenue Fund			
Real Estate Assessment			
Legislative and Executive - Trust-Auditor			
Agricultural Land Use			
Other	1,500	2,925	1,425

**Note 5 - Budgetary Basis of Accounting**

While reporting financial position, results of operations, and changes in fund balances/retained earnings 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 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual - All Governmental Fund Types - Primary Government and the Combined Statement of Revenues, Expenses, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual - All Proprietary Fund Types - Primary Government 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/expenses 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/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP basis). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP basis).
4. Proceeds from and principal payments on bond anticipation notes are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

**Note 5 - Budgetary Basis of Accounting** (continued)

5. For proprietary funds, the acquisition and construction of fixed assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
6. Although not part of the appropriated budget, the County has various activities in both the governmental and proprietary fund types that are included as part of the reporting entity when preparing financial statements that conform with GAAP.

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

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types - Primary Government				
	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	(\$1,034,175)	\$3,665,697	\$48,492	(\$664,780)
<u>Increase (Decrease) Due To</u>				
Revenue Accruals:				
Accrued 2000, Received in Cash 2001	1,845,117	625,290	0	0
Accrued 2001, Not Yet Received in Cash	(1,830,355)	(1,150,260)	0	0
Expenditure Accruals:				
Accrued 2000, Paid in Cash 2001	(998,221)	(2,385,208)	(110,906)	(173,218)
Accrued 2001, Not Yet Paid in Cash	1,322,175	3,343,892	54,478	449,083
Cash Adjustments:				
Unrecorded Activity 2000	(6,986)	34,024	341	59,779
Unrecorded Activity 2001	(322,011)	(35,944)	(140)	(17,570)
Materials and Supplies Inventory	16,604	(7,107)		
Prepaid Items	(92,914)	(9,558)	0	0
Notes Receivable:				
Repayments	0	18,390	0	0
Notes Payable:				
Additions	0	0	14,500	33,000
Reductions	0	0	(20,000)	0
Advances - In	2,322	2,322	0	0
Advances - Out	(2,322)	(2,322)	0	0
Excess of Revenues (Over) Under Expenditures for Nonbudgeted Funds	(59,360)	283	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,008,914)	(1,852,377)	0	(4,858,626)
Disbursed Against Prior Year Encumbrances	998,224	1,127,803	0	186,102
Reallocation of Debt Activity	0	0	5,500	(5,500)
Budget Basis	(\$1,170,816)	\$3,374,925	(\$7,735)	(\$4,991,730)

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 5 - Budgetary Basis of Accounting** (continued)

	Net Income/Excess of Revenues Over Expenses and Operating Transfers All Proprietary Fund Types - Primary Government	
	Enterprise	Internal Service
GAAP Basis	\$826,054	\$853,906
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 2000, Received in Cash 2001	652,549	83,835
Accrued 2001, Not Yet Received in Cash	(972,551)	60,195
Expense Accruals:		
Accrued 2000, Paid in Cash 2001	(722,683)	(1,618,941)
Accrued 2001, Not Yet Paid in Cash	807,427	1,160,246
Cash Adjustments:		
Unrecorded Activity 2000	13,033	21,427
Unrecorded Activity 2001	(4,626)	(5,049)
Materials and Supplies Inventory	2,967	0
Prepaid Items	(417)	(2,274)
Acquisition of Fixed Assets	(41,345)	0
Depreciation Expense	377,630	0
Proceeds of Notes	40,000	0
Note Principal Retirement	(60,000)	0
Bond Principal Retirement	(190,000)	0
Capital Lease Principal Retirement	(77,626)	0
Excess of Revenues (Over) Under Expenses for Nonbudgeted Funds	(43,437)	227,216
Encumbrances Outstanding at Year End (Budget Basis)	(29,114)	0
Disbursed Against Prior Year Encumbrances	29,882	0
Budget Basis	\$607,743	\$780,561

**Note 6 - Deposits and Investments**

Monies held by the County are classified by state statute into two categories. The first classification consists of active monies, the amount of public monies 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 General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 6 - Deposits and Investments** (continued)

Monies held by the County which are not considered active are classified as inactive. Inactive monies can be deposited or invested in the following securities:

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;
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 Association, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit, or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5 percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed two hundred seventy days and in an amount not to exceed 10 percent of the County's total average portfolio.

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

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 6 - Deposits and Investments** (continued)

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.

At year end, the County had \$93,029 in cash on hand which is included on the combined balance sheet of the County as part of "Equity in pooled cash and cash equivalents".

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

At year end, the carrying amount of the County's deposits was \$10,853,174 and the bank balance was \$15,039,987. Of the bank balance, \$1,501,714 was covered by federal depository insurance and \$13,538,273 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's investments are categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered for which the securities are held by the County or the County's agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

**Note 6 - Deposits and Investments** (continued)

	Category 1	Category 3	Carrying Amount	Fair Value
U.S. Treasury Notes	\$0	\$10,445,923	\$10,445,923	\$10,445,923
Certificate of Deposits	214,028	0	214,028	214,028
Federal Home Loan Bank Notes	0	1,767,351	1,767,351	1,767,351
Federal Home Loan Bank Bonds	0	10,914,866	10,914,866	10,914,866
Federal Home Loan Mortgage Corporation Notes	0	6,254,244	6,254,244	6,254,244
Federal Farm Credit Bank Notes	0	1,023,130	1,023,130	1,023,130
Federal National Mortgage Association Notes	0	9,444,943	9,444,943	9,444,943
Federal National Mortgage Association Bonds	0	1,311,908	1,311,908	1,311,908
Federal National Mortgage Association Debentures	0	4,418,286	4,418,286	4,418,286
Repurchase Agreement	0	115,600	115,600	115,628
	<u>\$214,028</u>	<u>45,696,251</u>	45,910,279	45,910,307
STAR Ohio			18,737,593	18,737,593
Total Investments			<u>\$64,647,872</u>	<u>\$64,647,900</u>

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

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 6 - Deposits and Investments** (continued)

A reconciliation between the classification of cash and cash equivalents and investments on the combined financial balance sheet and the classification of deposits and investments according to GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$73,017,825	\$2,576,250
Cash on Hand	(93,029)	0
Investments:		
U.S. Treasury Notes	(10,090,250)	10,090,250
Federal Home Loan Bank Notes	(991,600)	991,600
Federal Home Loan Bank Bonds	(10,658,460)	10,658,460
Federal Home Loan Mortgage Corporation Notes	(5,995,321)	5,995,321
Federal Farm Credit Bank Notes	(1,023,130)	1,023,130
Federal National Mortgage Association Notes	(9,341,599)	9,341,599
Federal National Mortgage Association Bonds	(699,783)	699,783
Federal National Mortgage Association Debentures	(4,418,286)	4,418,286
Repurchase Agreement	(115,600)	115,600
STAR Ohio	(18,737,593)	18,737,593
GASB Statement No. 3	\$10,853,174	\$64,647,872

**Note 7 - 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. 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 the interest that it earns.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 7 - Investment Pool** (continued)

Condensed financial information for the investment pool is as follows:

Statement of Net Assets  
December 31, 2001

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$71,737,446
Accrued Interest Receivable	659,524
Total Assets	\$72,396,970
 <u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$70,969,643
External Portion	1,427,327
Total Net Assets Held in Trust for Pool Participants	\$72,396,970

Statement of Changes in Net Assets  
For the Year Ended December 31, 2001

<u>Revenues</u>	
Interest	\$4,400,252
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	4,400,252
Distributions to Participants	(4,443,768)
Capital Transactions	4,879,093
Total Increase in Net Assets	4,835,577
Net Assets Beginning of Year	67,561,393
Net Assets End of Year	\$72,396,970

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 7 - Investment Pool** (continued)

At year end, the carrying amount of the pool's deposits was \$9,587,394 and the bank balance was \$13,078,104. Of the bank balance, \$700,000 was covered by federal depository insurance and \$12,378,104 was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC. At year end, the investments of the pool classified according to GASB Statement No. 3 were as follows:

	Category 3	Carrying Amount	Fair Value
U.S. Treasury Notes	\$10,090,250	\$10,090,250	\$10,090,250
Federal Home Loan Bank Notes	991,600	991,600	991,600
Federal Home Loan Bank Bonds	10,658,460	10,658,460	10,658,460
Federal Home Loan Mortgage Corporation Notes	7,668,992	7,668,992	7,668,992
Federal Farm Credit Bank Notes	1,023,130	1,023,130	1,023,130
Federal National Mortgage Association Notes	7,667,928	7,667,928	7,667,928
Federal National Mortgage Association Bonds	699,783	699,783	699,783
Federal National Mortgage Association Debentures	4,418,286	4,418,286	4,418,286
Repurchase Agreement	115,600	115,600	115,628
	<u>\$43,334,029</u>	43,334,029	43,334,057
STAR Ohio		18,737,593	18,737,593
Total Investments		<u>\$62,071,622</u>	<u>\$62,071,650</u>

Federal agency securities, with interest rates from 3.07 percent to 6.68 percent, have maturities ranging from January 29, 2002, to December 15, 2006. STAR Ohio has an interest rate of 2.22 percent.

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

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 7 - Investment Pool** (continued)

A reconciliation between the classification of cash and cash equivalents and investments for the pool and the classification of deposits and investments according to GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$71,737,446	\$0
Cash on Hand	(78,430)	0
Investments:		
U.S. Treasury Notes	(10,090,250)	10,090,250
Federal Home Loan Bank Notes	(991,600)	991,600
Federal Home Loan Bank Bonds	(10,658,460)	10,658,460
Federal Home Loan Mortgage Corporation Notes	(7,668,992)	7,668,992
Federal Farm Credit Bank Notes	(1,023,130)	1,023,130
Federal National Mortgage Association Notes	(7,667,928)	7,667,928
Federal National Mortgage Association Bonds	(699,783)	699,783
Federal National Mortgage Association Debentures	(4,418,286)	4,418,286
Repurchase Agreement	(115,600)	115,600
STAR Ohio	(18,737,593)	18,737,593
GASB Statement No. 3	\$9,587,394	\$62,071,622

**Note 8 - Property Taxes**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2001 represent the collection of 2000 taxes. Real property taxes for 2001 were levied after October 1, 2001, on the assessed values as of January 1, 2001, the lien date. These taxes will be collected in and are intended to finance 2002 operations. Assessed values for real property taxes are established by state statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 1999. Real property taxes are payable annually or 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.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 8 - Property Taxes** (continued)

Public utility real and tangible personal property taxes for 2001 were levied after October 1, 2001, on the assessed values as of December 31, 2000, the lien date. These taxes will be collected in and are intended to finance 2002 operations. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2001 (other than public utility property) represent the collection of 2001 taxes. Tangible personal property taxes received in 2001 were levied after October 1, 2000, on the true value as of December 31, 2000. Tangible personal property is currently assessed at 25 percent of true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. The first payment is due April 30, with the remainder payable by September 20.

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 the County and for all subdivisions within the County is accounted for through agency funds. The amount of the County's tax collections which will flow through an agency fund is reported as "Taxes Receivable" on the combined balance sheet in both the agency fund and the governmental fund which will receive the tax distribution.

Accrued property taxes receivable represents delinquent taxes outstanding and real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2001, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2001 operations.

The full tax rate for all County operations the year ended December 31, 2001, was \$14.10 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property	
Residential	\$1,360,336,680
Agricultural	113,536,110
Commercial/Industrial/Mineral	450,961,920
Public Utility Property	
Real	131,238,770
Personal	2,958,190
Tangible Personal Property	333,565,563
Total Assessed Value	<u><u>\$2,392,597,233</u></u>

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 9 - 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. The tax includes 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, to the State Auditor, 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. The State Auditor then has five days in which to draw the warrant payable to the County.

**Note 10 - Receivables**

Receivables at December 31, 2001, consisted of taxes; accounts (e.g., billings for user charged services, including unbilled charges); special assessments; interest; notes; services charged to other funds; and intergovernmental receivables arising from grants, entitlements, and shared revenues. All receivables are considered fully collectible, except for the following: drug testing costs for adult probation reported in the General fund; and costs, fines, and restitution for criminal, civil, and domestic cases reported in the agency funds. These receivables are presented net of an allowance for uncollectible accounts as follows:

	<u>General</u>	<u>Agency</u>
Gross Accounts Receivable	\$113,012	\$5,403,519
Less Allowance for Uncollectible Accounts	(23,279)	(4,647,263)
Net Accounts Receivable	<u>\$89,733</u>	<u>\$756,256</u>

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.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 10 - Receivables** (continued)

A summary of the principal items of intergovernmental receivables follows:

Fund Type/Fund/Source	Amount
General Fund	
Local Government	\$936,651
Local Government Revenue Assistance	181,515
Sheriff's Contracts	13,389
Detention Contract	4,070
Public Defender	24,230
Election Costs	107,429
Homestead and Rollback	268,102
Juvenile Detention Center Housing Costs	70,900
Permissive Sales and Use Tax	5,799,233
Fines and Costs	18,378
Other	31,501
Total General Fund	7,455,398
Special Revenue Funds	
Dog and Kennel	
Fines and Costs	563
Child Support Enforcement Agency	
State of Ohio	864
Alcohol, Drug Addiction, and Mental Health Services Board	
ADAMHSB	806,768
Homestead and Rollback	182,749
Motor Vehicle Gasoline Tax	
Gasoline Tax	666,677
Motor Vehicle License Tax	2,279,493
Issue II	647,497
Fines and Costs	7,204
Charges for Services	44,243
Victims of Crime Assistance - Juvenile	
VOCA	15,003

(continued)

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 10 - Receivables** (continued)

Fund Type/Fund/Source	Amount
Special Revenue Funds (continued)	
Mental Retardation and Developmental Disabilities	
National School Lunch Program	\$937
Medicaid	530,123
Community Alternative Funding	554,477
Capital Assistance	85,132
Federal Rehab Services	5,853
Charges for Services	191,759
Preschool	21,094
County Health Program	3,000
Title VI	2,837
SSA	41,137
Homestead and Rollback	528,015
Toy Lending Grant	12,000
Victims of Crime Assistance - Prosecutor	
VOCA	30,508
Historical Center	
Homestead and Rollback	5,704
Senior Citizens	
Homestead and Rollback	33,645
Solid Waste District	
Hancock County	615
Charges for Services	84,456
Violence Against Women's Act	
Violence Against Women Grant	18,671
Community Development Block Grant	
CDBG	126,100
Drug Awareness Resistance Education	
D.A.R.E	14,322
Electronic Monitoring	
Electronic Monitoring Grant	46,722

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 10 - Receivables** (continued)

Fund Type/Fund/Source	Amount
Special Revenue Funds (continued)	
Juvenile Accountability Incentive	
Juvenile Accountability Incentive Grant	\$14,463
Felony Delinquent Care	
Felony Delinquent Care Grant	24,054
Adult Probation	
Intensive Supervision - Probate	73,258
Emergency Management Agency	
EMA	12,850
Total Special Revenue Funds	7,112,793
Capital Projects Fund	
Issue II	
Issue II Grant	908,732
Enterprise Funds	
Building Inspection	
Charges for Services	73,523
Nursing Home	
Medicaid/Medicare	552,947
Landfill	
Charges for Services	70,218
Total Enterprise Funds	696,688
Agency Funds	
Local Government	1,971,127
Local Government Revenue Assistance	381,987
Library Local Government	2,851,329
Gasoline Tax	458,213
Motor Vehicle License Tax	804,249
Total Agency Funds	6,466,905
Total All Funds	\$22,640,516

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 11 - Notes Receivable**

A summary of the changes in notes receivable during 2001 follows:

	<u>Balance 12/31/00</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Balance 12/31/01</u>
Special Revenue Fund				
Community Development Block Grant				
L.M. Container Mould, Inc./Cameo	\$352,443	\$0	\$18,390	\$334,053

**Note 12 - Fixed Assets**

A summary of the enterprise funds' fixed assets as of December 31, 2001, follows:

Land	\$904,000
Buildings	1,677,922
Improvements	1,096,980
Machinery and Equipment	1,718,065
Furniture and Fixtures	683,714
	<u>6,080,681</u>
Less Accumulated Depreciation	<u>(2,939,533)</u>
Net Fixed Assets	<u><u>\$3,141,148</u></u>

A summary of the changes in general fixed assets during 2001 follows:

	<u>Balance 12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/01</u>
Land	\$2,425,535	\$289,521	\$0	\$2,715,056
Buildings	27,939,010	0	0	27,939,010
Improvements	1,835,103	0	17,993	1,817,110
Machinery and Equipment	3,553,291	588,060	181,761	3,959,590
Computer Equipment	2,331,128	0	115,848	2,215,280
Furniture and Fixtures	125,889	51,322	0	177,211
Vehicles	5,675,900	485,248	369,313	5,791,835
Construction in Progress	163,249	2,658,152	0	2,821,401
Total Fixed Assets	<u><u>\$44,049,105</u></u>	<u><u>\$4,072,303</u></u>	<u><u>\$684,915</u></u>	<u><u>\$47,436,493</u></u>

Construction in progress is deleted when the assets are substantially completed or are placed in service and are presented as additions to the appropriate asset class.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 13 - Interfund Assets/Liabilities**

Interfund balances at December 31, 2001, consisted of the following:

	Due from other funds	Due to other funds
General Fund	\$603,550	\$86,714
Special Revenue Funds		
Dog and Kennel	0	327
Job and Family Services	0	109,551
Child Support Enforcement Agency	50,010	113,268
Alcohol, Drug Addiction, and Mental Health Services Board	16,493	852
Real Estate Assessment	0	371
Economic Development	0	409
Delinquent Tax and Assessments - Prosecutor	0	140
Motor Vehicle Gasoline Tax	2,687	216,075
Transportation Grant	0	84
Victims of Crime Assistance - Juvenile	0	44
Mental Retardation and Developmental Disabilities	0	15,605
Title Administration	0	557
Solid Waste District	4,467	7,009
Violence Against Women's Act	0	183
Community Development Block Grant	0	20
Electronic Monitoring	0	80
Felony Delinquent Care	0	533
Adult Probation	0	220
Emergency Management Agency	0	199
Ditch Maintenance	0	173
Total Special Revenue Funds	73,657	465,700
Enterprise Funds		
Building Inspection	0	1,581
Nursing Home	0	280,478
Landfill	9,055	5,093
Total Enterprise Funds	9,055	287,152

(continued)

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 13 - Interfund Assets/Liabilities** (continued)

	Due from other funds	Due to other funds
Internal Service Fund		
Workers' Compensation Retro Reserve	\$72,541	\$0
Agency Funds		
Health	79,729	0
Work Industry	1,034	0
Total Agency Funds	80,763	0
Total All Funds	\$839,566	\$839,566

**Note 14 - Construction and Other Significant Commitments**

The County has several outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2001:

Project	Outstanding Balance
Software	\$51,570
Digital Orthoimagery	84,700
Road Improvements	722,749
Bridge Replacement Services	248,271
Courthouse Renovations	2,718,375
Old Jail Renovations	1,749,789
Equipment Upgrade	356,649
Real Estate Revaluation Services	240,800
Courthouse Atrium	162,637
Community Development Block Grant Projects	167,533

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 15 - Defined Benefit Pension Plans**

**A. Public Employees Retirement System:**

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 13.55 percent; 9.25 percent was the portion used to fund pension obligations for 2001, and increase from 6.54 percent in 2000. For law enforcement employees, the employee contribution is 10.1 percent of their annual covered salary for sheriffs and deputy sheriffs and 9 percent for all other members of the law enforcement program. (In January 2001, HB416 split the law enforcement program into two divisions; (1) sheriffs, deputy sheriffs, and township police and (2) the public safety division made up of all other members of the law enforcement program.) The employer contribution for all law enforcement employees is 16.7 percent; 12.4 percent was the portion used to fund pension obligations, and increase from 11.4 percent for 2000. For 2000, PERS instituted a temporary employer rate rollback. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999, were \$2,798,474, \$1,975,897, and \$2,598,069 respectively; 77 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective funds and the general long-term obligations account group.

**B. State Teachers Retirement System:**

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent; 9.5 percent was the portion used to fund pension obligations for 2001. For 2000, 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2001, 2000, and 1999, were \$61,115, \$38,416, and \$49,944, respectively; 96 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective fund.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 16 - Postemployment Benefits**

**A. Public Employees Retirement System:**

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by state statute. The employer contribution rate for 2001 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care.

Benefits are advance funded using the entry age normal cost method. Significant actuarial assumptions include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually, and an additional increase in total payroll of .54 percent to 5.1 percent based on additional pay increases. Health care premiums were assumed to increase 4.75 percent annually.

OPEB are financed through employer contributions and investment earnings. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

At December 31, 2001, the total number of benefit recipients eligible for OPEB through the PERS was 411,076. As of December 31, 2001, the actuarial value of net assets available for future OPEB payments was \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial liability were \$14,364.6 million and \$2,628.7 million, respectively. The County's actual contributions for 2001 which were used to fund OPEB were \$1,255,857.

**B. State Teachers Retirement System:**

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. Under Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$28,949 for 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3,419 million. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 17 - Other Employee Benefits**

**A. 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 accumulated unused sick leave according to varying policies. For the sheriff's department, employees are paid for 50 percent of accrued 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 sick leave balance paid to Mental Retardation and Developmental Disabilities' employees upon separation or retirement is as follows:

<u>Payment</u>	<u>Years of Service</u>
10%	5
15	10
20	15
35	20
50	25

The percentage of accumulated sick leave balance paid to all other County employees upon retirement is as follows:

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

**B. Employee Health Insurance**

Wood County provides employee health benefits through a self insured program. The County shares the cost of premiums with the employees under the program. Coverage is provided up to a maximum lifetime benefit of \$1,000,000 per individual. The County purchases commercial insurance for claims in excess of this coverage. All claims under the plan are administered by the County's third-party administrator.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

**Note 18 - Short-Term Obligations**

The changes in the County's short-term obligations during 2001 were as follows:

	Interest Rates	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
Capital Projects Funds					
County Ditch 57a	5.30%	\$15,000	\$14,500	\$15,000	\$14,500
County Ditch 2441	5.25	5,000	0	5,000	0
County Ditch 2457	4.87	0	33,000	0	33,000
Total Capital Projects Funds		<u>20,000</u>	<u>47,500</u>	<u>20,000</u>	<u>47,500</u>
Enterprise Fund					
Nursing Home Improvement	4.87	60,000	40,000	60,000	40,000
Total Notes Payable		<u>\$80,000</u>	<u>\$87,500</u>	<u>\$80,000</u>	<u>\$87,500</u>

The County Ditch notes were issued in anticipation of the collection of special assessments. The notes will be paid from assessments made on the property owners affected by the ditch improvements. These notes have a maturity of one year. In the event that an assessed property owner fails to make payments, the County will be required to pay the related debt.

The County's bond anticipation notes are backed by the full faith and credit of Wood County. The notes are payable from the Nursing Home enterprise fund. The liability is reflected in the fund which received the proceeds. Bond anticipation notes issued in 2001 have a maturity of one year.

**Note 19 - Long-Term Obligations**

The changes in the County's long-term obligations during 2001 were as follows:

	Interest Rates	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
General Long-Term Obligations					
Notes Payable					
Library Improvement	2.20%	\$0	\$4,950,000	\$0	\$4,950,000
General Obligation Bonds					
Children Resource Center	2.85-11.5	275,000	0	15,000	260,000
Human Services Building	4.9-7.15	765,000	0	55,000	710,000
County Office Building	12.875	230,000	0	115,000	115,000
Justice Center	2.6-5.95	5,120,000	0	690,000	4,430,000
Health Department Building	3.85-5.5	1,215,000	0	35,000	1,180,000
Dog Shelter	4.75	370,000	0	45,000	325,000
Educational Service Center	4.0-4.75	1,290,000	0	75,000	1,215,000
Sheriff Office	4.0-4.75	2,170,000	0	130,000	2,040,000
Total General Obligation Bonds		<u>11,435,000</u>	<u>0</u>	<u>1,160,000</u>	<u>10,275,000</u>

(continued)

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

**Note 19 - Long-Term Obligations** (continued)

	Interest Rates	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
<b>Special Assessment Bonds</b>					
Sanitary Sewer 140, Water Line 183	6.45-6.5%	\$1,970,000	\$0	\$145,000	\$1,825,000
Sanitary Sewer 225A	10.125	15,000	0	3,000	12,000
Sanitary Sewer 302-1	12.125	100,000	0	100,000	0
Sanitary Sewer 302-2	12.875	30,000	0	15,000	15,000
Sanitary Sewer 315-1	12.50	500	0	500	0
Sanitary Sewer 134	5.75	40,000	0	5,000	35,000
Sanitary Sewer 1200	7.625	70,000	0	15,000	55,000
Sanitary Sewer 137	7.375	90,000	0	10,000	80,000
Sanitary Sewer 136	8.00	7,000	0	1,000	6,000
Sanitary Sewer 428	2.85-11.5	315,000	0	20,000	295,000
Sanitary Sewer 238 Ayers Road	6.99	30,000	0	2,000	28,000
Water Line 161	5.75	40,000	0	5,000	35,000
Water Line 316	2.85-11.5	250,000	0	15,000	235,000
Water Line 316A	4.35-13	710,000	0	55,000	655,000
<b>Total Special Assessment Bonds</b>		<b>3,667,500</b>	<b>0</b>	<b>391,500</b>	<b>3,276,000</b>
<b>Other Long-Term Obligations</b>					
Compensated Absences Payable		2,398,691	187,560	0	2,586,251
Due to Other Governments		431,494	770,597	431,494	770,597
Capital Leases Payable		117,689	0	40,914	76,775
<b>Total Other Long-Term Obligations</b>		<b>2,947,874</b>	<b>958,157</b>	<b>472,408</b>	<b>3,433,623</b>
<b>Total General Long-Term Obligations</b>		<b>18,050,374</b>	<b>5,908,157</b>	<b>2,023,908</b>	<b>21,934,623</b>
<b>Enterprise Fund Obligations</b>					
<b>General Obligation Bonds</b>					
Nursing Home	2.85-11.5	420,000	0	25,000	395,000
Nursing Home Roof Repair	5.1-6.9	65,000	0	10,000	55,000
Landfill Improvement	4.75-6.9	355,000	0	25,000	330,000
Water Line 317 - Landfill	2.85-11.5	550,000	0	70,000	480,000
Landfill Bond Issue - 1994	4.35-13	1,050,000	0	60,000	990,000
<b>Total General Obligation Bonds</b>		<b>2,440,000</b>	<b>0</b>	<b>190,000</b>	<b>2,250,000</b>
<b>Other Long-Term Obligations</b>					
Compensated Absences Payable		221,605	16,441	0	238,046
Capital Leases Payable		241,200	567,786	77,626	731,360
Closure and Postclosure Liability		3,924,676	59,852	0	3,984,528
<b>Total Other Long-Term Obligations</b>		<b>4,387,481</b>	<b>644,079</b>	<b>77,626</b>	<b>4,953,934</b>
<b>Total Enterprise Fund Obligations</b>		<b>6,827,481</b>	<b>644,079</b>	<b>267,626</b>	<b>7,203,934</b>
<b>Total Long-Term Obligations</b>		<b>\$24,877,855</b>	<b>\$6,552,236</b>	<b>\$2,291,534</b>	<b>\$29,138,557</b>

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 19 - Long-Term Obligations** (continued)

Notes Payable

The County's bond anticipation notes are backed by the full faith and credit of Wood County. The notes are payable from the Library Construction capital projects fund.

General Obligation Bonds

All general obligation bonds are supported by the full faith and credit of Wood County. General obligation bonds presented as a liability in the general long-term obligations account group will be paid from property taxes originally received in the General fund and transferred to the Bond Retirement debt service fund.

The Children Resource Center general obligation bonds maturing on or after December 1, 2004, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2003, as a whole at any time or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Price
December 1, 2003 through November 30, 2004	102%
December 1, 2004 through November 30, 2005	101
December 1, 2005 and thereafter	100

The Human Services Building general obligation bonds maturing on or after December 1, 2002, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2001, either in whole or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Price
December 1, 2001 through November 30, 2002	102%
December 1, 2002 through November 30, 2003	101
December 1, 2003 and thereafter	100

The Health Department Building general obligation bonds maturing on or after December 1, 2006, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2005, as a whole at any time or in part of such maturities as selected by the County and by lot within a maturity, at the redemption price (expressed as a percentage of the principal amount) set forth below, plus accrued interest at the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Price
December 1, 2005 through November 30, 2006	101%
December 1, 2006 and thereafter	100

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 19 - Long-Term Obligations** (continued)

Special Assessment Bonds

Special assessment bonds will be paid from the proceeds of the special assessments levied against those property owners who primarily benefitted 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.

The Sanitary Sewer 140, Water Line 183 refunding special assessment bonds issued on December 15, 1998, in the amount of \$2,285,000, advance refunded bonds previously issued for construction of sewer and water lines. The serial bonds were issued for a twelve year period, with final maturity during 2010. At December 31, 2001, \$1,825,000 of this debt was still outstanding.

The Sanitary Sewer 140, Water Line 183 refunding special assessment bonds defeased, in substance, \$2,405,000 in Sanitary Sewer 140, Water Line 183 special assessment bonds. Accordingly, the liability for the defeased bonds is not included on the County's financial statements. At December 31, 2001, \$1,880,000 of this debt was still outstanding.

The Water Line 316 special assessment bonds maturing on or after December 1, 2004, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2003, as a whole at any time or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

<u>Redemption Dates (Dates Inclusive)</u>	<u>Redemption Price</u>
December 1, 2003 through November 30, 2004	102%
December 1, 2004 through November 30, 2005	101
December 1, 2005 and thereafter	100

Other Long-Term Obligations

Compensated absences payable and due to other governments, representing the County's contractually required pension contributions, will be paid from the fund from which the employees' salaries are paid. Capital lease obligations will be paid from the fund that maintains custody of the related asset.

Enterprise Fund Obligations

The enterprise fund 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 General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 19 - Long-Term Obligations** (continued)

The Nursing Home and Water Line 317 - Landfill general obligation bonds maturing on or after December 1, 2004, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2003, as a whole at any time or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Price
December 1, 2003 through November 30, 2004	102%
December 1, 2004 through November 30, 2005	101
December 1, 2005 and thereafter	100

The Nursing Home Roof Repair and Landfill Improvement general obligation bonds maturing on or after December 1, 2002, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2001, either in whole or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Price
December 1, 2001 through November 30, 2002	102%
December 1, 2002 through November 30, 2003	101
December 1, 2003 and thereafter	100

**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 collecting 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 paying interest from the General fund of the County.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

**Note 19 - Long-Term Obligations** (continued)

Annual Long-Term Debt Obligation Summary

The following is a summary of the County's future annual principal and interest requirements for long-term obligations:

General Long-Term Obligations			
	General Obligation Bonds	Special Assessment Bonds	Total
2002	\$1,763,857	\$511,580	\$2,275,437
2003	1,637,229	482,131	2,119,360
2004	1,625,996	484,119	2,110,115
2005	1,631,181	460,962	2,092,143
2006	1,650,236	449,020	2,099,256
2007-2011	3,245,730	1,808,380	5,054,110
2012-2016	1,519,041	297,958	1,816,999
2017-2020	399,500	0	399,500
	\$13,472,770	\$4,494,150	\$17,966,920

	Enterprise Fund General Obligation Bonds
2002	\$331,537
2003	326,704
2004	326,293
2005	329,968
2006	332,353
2007-2011	1,205,705
2012-2013	219,820
	\$3,072,380

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 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 effects of the debt limitations at December 31, 2001, were an overall debt margin of \$43,287,347 and a unvoted debt margin of \$8,898,388.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 19 - Long-Term Obligations** (continued)

**Industrial Revenue Bonds**

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

	<u>Date of Issue</u>	<u>Amount of Issue</u>
Pipe Industry Training Center Trust	12/1/01	\$3,000,000
Sun Seed Holding Co.	11/1/01	5,000,000
Jeri Machine Inc.	9/27/01	5,300,000
C M C Group Inc.	7/1/01	3,000,000
Hammill Manufacturing Co.	6/1/01	750,000
TL Industries, Inc.	4/1/01	9,000,000
Toledo Electric Joint Apprentice & Training Trust	5/1/00	1,960,000
Hammill Manufacturing Co.	5/1/00	2,000,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000
Principle Industries, Inc.	8/1/99	2,800,000
DOWA THT America, Inc.	7/1/99	10,000,000
Williams Industrial Service, Inc.	9/3/98	1,000,000
Aluminite of Ohio	9/1/98	1,750,000
The IMCO Division	5/4/98	3,425,000
Cast Masters	2/1/97	2,650,000
Precision Aggregate	11/1/96	2,500,000
Wood County Hospital	5/1/96	1,800,000
B & B Box Co.	3/1/96	1,235,000
TL Industries, Inc.	11/1/95	2,000,000
Walker Tool & Die	11/1/95	960,000
Centaur Tool & Die	8/1/95	1,200,000
Roe, Inc.	6/13/95	2,200,000
Green Manufacturing	11/1/94	1,500,000
Hammill Manufacturing Co.	6/1/94	1,700,000
Great Lakes Window/Ply-Gem	6/1/92	4,200,000
Wood County Hospital	12/3/91	2,000,000
Principle Industries, Inc.	12/1/91	2,200,000
Otterbein/Portage Valley	7/16/91	23,000,000
Schutz Container Systems	6/1/90	9,250,000

(continued)

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 19 - Long-Term Obligations** (continued)

	<u>Date of Issue</u>	<u>Amount of Issue</u>
Great Lakes Window/Ply-Gem	10/1/89	\$3,300,000
Abbey Aetna	7/1/89	1,300,000
Holt Refakis	7/1/86	800,000
Great Lakes Investment Company	12/31/85	500,000
Great Lakes Investment Company	12/31/85	1,525,000
The Four B's	10/1/85	2,650,000
Charter Manufacturing	10/1/85	2,500,000
Reitzel Realty	9/1/85	650,000
Olympic Pools	8/1/85	400,000
Ball Corporation	12/30/84	1,000,000
American Warming & Ventilating	12/27/84	950,000
Perrysburg Storage Facilities	12/1/84	1,500,000
Reitzel Realty	10/1/84	650,000
TB Three Properties	10/1/84	700,000
Principle Industries, Inc.	8/15/84	1,870,000
Whiteford National Lease, Inc.	4/9/84	500,000
Commercial Aluminum Cookware	2/15/84	1,100,000
Hinkle Manufacturing (NOPAC)	12/14/83	1,665,000
Perrysburg Marketplace	4/1/83	3,400,000
S & W Land Company	11/1/82	2,650,000
S & W Land Company	8/1/82	3,700,000
Willis Day Industrial Park	1/7/82	1,000,000
Wendy's International	10/31/81	575,000
27 Thousand Associates (NFO)	9/17/81	3,200,000
Perrysburg Grain & Supply	6/30/81	575,000
Hammermill Manufacturing Co.	6/29/81	1,000,000
Commercial Aluminum Cookware	6/18/81	2,000,000
Jones Hamilton Co.	6/16/81	3,800,000
Superior Spinning & Stamping	4/1/81	800,000
Reitzel Realty	10/15/80	800,000
North American Science Assoc.	9/4/80	2,000,000
Barry Equipment	2/1/80	1,000,000
Centre Super Market, Inc.	12/28/79	2,500,000

(continued)

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 19 - Long-Term Obligations** (continued)

	<u>Date of Issue</u>	<u>Amount of Issue</u>
Principle Industries, Inc.	10/16/78	\$1,100,000
Wood County Hospital	12/1/77	2,000,000
Ed Schmidt Pontiac	9/15/77	1,500,000
FG Leydorph Co.	2/15/77	800,000
Duff Truck Line	4/26/76	1,518,000
Duff Truck Line	4/1/76	482,000
Commercial Motor Freight	12/1/75	1,100,000
Katy Steel	9/1/75	1,600,000
Principle Industries, Inc.	6/1/75	400,000
Vontz Realty Co.	8/1/74	700,000
Equity Meats	7/1/74	700,000
IAM	6/1/74	2,100,000
Sentle Trucking Co.	3/1/74	430,000
Norbalt Rubber Co.	12/1/73	320,000
WW Williams Co.	8/1/73	400,000
Rembrandt Enterprises, Inc.	8/1/72	1,435,000

For obligations issued during 1996 and after, the amount outstanding at year end was \$55,090,000.

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 20 - 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 combined financial statements for governmental funds and as a reduction of the liability in the enterprise funds. These amounts represent the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group and in the enterprise funds. Principal payments in 2001 were \$38,476 in the governmental funds and \$77,626 in the enterprise funds. During the year, a capital lease was terminated in the governmental funds which resulted in a reduction in the capital lease liability of \$2,438.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 20 - Capital Leases - Lessee Disclosure** (continued)

Machinery and equipment acquired by lease have been capitalized as follows:

	Enterprise	GFAAG
Machinery and Equipment	\$861,068	\$160,371
Less Accumulated Depreciation	201,053	0
Carrying Value, 12/31/01	\$660,015	\$160,371

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2001.

Year	Enterprise	GLTOAG
2002	\$147,031	\$38,937
2003	146,771	33,363
2004	190,419	13,901
2005	88,263	0
2006	88,263	0
2007 - 2008	212,334	0
Total	873,081	86,201
Less Amount Representing Interest	141,721	9,426
Present Value of Net Minimum Lease Payments	\$731,360	\$76,775

**Note 21 - 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 each balance sheet date.

The \$3,984,528 reported as the landfill closure and postclosure liability at December 31, 2001, represents the cumulative amount reported to date based on the use of 76 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,261,859 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2001. The County expects to close the landfill in 2017. 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.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 22 - Risk Management**

**A. Self Insurance Program**

The County manages medical, dental, vision, and drug card insurance for its employees on a self insured basis. A third party administrator processes 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 lifetime 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 County purchased commercial insurance for claims in excess of coverage provided by the Health internal service fund. The group aggregate stop-loss coverage for 2001 was \$4,629,078. 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.

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, 2001, is estimated by the third party administrator at \$1,116,251.

The changes in the claims liability for 2001 and 2000 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2001	\$1,568,782	\$3,793,072	(\$4,245,603)	\$1,116,251
2000	1,533,617	3,959,119	(3,923,954)	1,568,782

**B. Workers' Compensation**

In prior years, the County elected to take advantage of a workers' compensation plan being offered by the State of Ohio. The plan, called retrospective rating, allowed the County to pay a fraction of the premium it would pay as an experience-rated risk, charging the County for claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. For each year the County elected retrospective rating, a ten year liability was attached. The County hired a third party administrator to review and monitor all claims on behalf of the County.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 22 - 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 \$311,838 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2001, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Account 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. Once the remaining claims have been paid, the internal service fund will be closed. The County returned to an experience based program in 2000. The changes in the claims liability for 2001 and 2000 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2001	\$341,719	\$48,887	(\$78,768)	\$311,838
2000	366,943	11,678	(36,902)	341,719

Workers' Compensation coverage is provided by the State of Ohio. The County pays the State Worker's Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

**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 2001, the County contracted for the following coverage:

	Amount	Deductible
General Liability and Excess Auto - Aggregate	\$5,000,000	\$250,000
Law Enforcement Professional Liability	1,000,000	15,000
Public Official Liability	1,000,000	25,000
Automobile Liability	1,000,000	250
Nursing Home Liability	5,100,000	none
Old County Home Property		
Annex	81,988	1,000
Building	1,644,395	500
Fairgrounds	4,930,755	2,500
Property	60,468,259	1,000

(continued)

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 22 - Risk Management** (continued)

	Amount	Deductible
Other Property Insurance		
Extra Expense	\$100,000	\$1,000
Data Processing Equipment	2,699,720	500
Media	400,000	500
Voting Machines	242,000	100
Contractors' Equipment	5,049,509	500
Miscellaneous Items	150,000	250
Rented Equipment	50,000	500
Valuable Papers and Records	750,000	100
Comprehensive Boiler and Machinery	16,000,000	1,000
Crime Insurance		
Faithful Performance	300,000	2,500
Forgery	25,000	2,500
Theft, Disappearance, and Destruction (Inside)	500,000	2,500
Theft, Disappearance, and Destruction (Outside)	400,000	2,500

With the exceptions of health, vision, dental, and drug card insurance; workers' compensation, and comprehensive boiler and machinery, all insurance is held with Brooks Insurance Company. Comprehensive boiler and machinery is held with Huber, Harger, Welt, and Smith. The County pays all elected officials' bonds by statute. There have been no significant reductions in insurance coverage from 2001, and no insurance settlement has exceeded insurance coverage during the last three years.

**Note 23 - Federal Food Stamp Program**

In August 1999, the Department of Job and Family Services began using the "Direction Card" as a means of recipients receiving food stamp benefits. The receipt and issuance of food stamps have the characteristics of federal "grants"; however, the Department of Job and Family Services merely acts in an intermediary capacity.

The inventory value of these stamps is not reflected in the accompanying combined financial statements as the only economic interest related to the stamps rests with the ultimate recipient. Federal food stamp activity for the year was as follows:

Balance at Beginning of Year	\$115,164
Amount Received for Distribution	0
Amount Distributed to Entitled Recipients	(106,589)
Balance at End of Year	\$8,575

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 24 - Segment Information for Enterprise Funds**

The County maintains three enterprise funds which are intended to be self-supporting through user fees charged for services provided to consumers for building inspections, nursing home care, and waste disposal services. Financial segment information as of and for the year ended December 31, 2001, was as follows:

	Building Inspection	Nursing Home	Landfill	Total
Operating Revenues	\$1,133,347	\$5,644,644	\$1,444,162	\$8,222,153
Depreciation	41,786	57,505	278,339	377,630
Operating Income	80,826	591,911	(31,820)	640,917
Operating Transfers - In	0	0	262,146	262,146
Net Income	134,820	574,327	116,907	826,054
Fixed Asset Additions	41,345	0	567,786	609,131
Fixed Asset Reductions	25,875	0	0	25,875
Net Working Capital	1,391,481	674,839	1,329,011	3,395,331
Long-Term Liabilities	91,750	537,708	6,273,199	6,902,657
Total Assets	1,539,468	2,387,510	3,681,912	7,608,890
Total Equity (Deficit)	1,394,903	1,170,482	(2,931,563)	(366,178)
Encumbrances Outstanding at Year End (Budget Basis)	842	10,319	17,953	29,114

**Note 25 - Jointly Governed Organizations**

**A. Northwest Community Correctional Center**

The Northwest Community Correctional Center (the NWCCC) is a jointly governed organization between Wood, Henry, Fulton, Williams, and Defiance Counties. The NWCCC provides facilities for adult rehabilitation and correction and was established under Section 2301.51 - .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 (the 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.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 26 - Related Organization**

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. The Library is not considered part of the County and its operations are not included within the accompanying combined financial statements. Financial information can be obtained from the Wood County District Public Library, Linda Joseph, Clerk/Treasurer, 251 North Main Street, Bowling Green, Ohio 43402.

**Note 27 - Rossford, Ohio Transportation Improvement District**

**A. Summary of Significant Accounting Policies**

**Reporting Entity**

The Transportation Improvement District (the TID) is a body corporate and politic, created to finance and construct roads and water and sewer lines for the Crossroads of America Project (the Crossroads Project) in the City of Rossford. The District was formed under Ohio Revised Code Chapter 5540, by action of the Wood County Commissioners on May 20, 1997.

The County Commissioners appointed five members of the TID's seven member Board of Trustees. The Speaker of the House of Representatives and the President of the Senate of the Ohio General Assembly each appointed one additional nonvoting trustee. The County Commissioners have the authority to remove Board members with or without cause.

Since Wood County appoints a voting majority of the TID's Board and can remove them without cause, the TID is included as a component unit in the County's financial statements.

**Basis of Presentation**

The TID uses an economic resources measurement focus. This measurement focus provides that all assets and liabilities associated with its operation be included on the balance sheet. The TID uses the accrual basis of accounting. The operating statement presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Revenues are recognized when earned and expenses are recognized when incurred.

The TID follows Governmental Accounting Standards Board (GASB) guidance applicable to proprietary operations and Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 27 - Rossford, Ohio Transportation Improvement District** (continued)

Deferred Charges

The TID incurred issuance costs related to the special assessment bonds. This amount is reported on the balance sheet as unamortized bond issuance costs. The TID amortizes this amount over twenty years using the straight-line method. The current year amount is reported as amortization on the combined statement of revenues, expenses, and changes in fund equity.

Contributed Capital

The TID records grants restricted to capital construction as contributed capital. During 2001, there were no additions to contributed capital.

Statement of Cash Flows

For the statement of cash flows, the TID considers all short-term investments, with a maturity of three months or less at the time they are acquired, to be cash equivalents.

Trust Officer

Effective August 1, 2000, in accordance with the special assessment bond trust agreement, U.S. Bank (formally First Star Bank) was appointed Trust Officer to receive and disburse all TID funds. Amounts held by the trustee are reflected as restricted assets on the balance sheet.

B. Cash and Cash Equivalents

Deposits

At year end, the carrying amount and bank balance of the TID's deposits was \$22,355. The entire bank balance was covered by federal depository insurance.

C. Long-Term Debt

The changes in the long-term debt during 2001 were as follows:

	<u>Interest Rate</u>	<u>Balance 12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/01</u>
Special Assessment Bonds					
Perrysburg Township	8.5%	\$4,565,000	\$0	\$0	\$4,565,000
Water and Sewer Bonds					
Perrysburg Township	7.0	1,286,850	0	0	1,286,850
Total Long-Term Bonds		<u>\$5,851,850</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,851,850</u>

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 27 - Rossford, Ohio Transportation Improvement District** (continued)

Future annual principal and interest requirements on the special assessment bonds are as follows:

	Special Assessment Bonds		
	Principal	Interest	Total
2002	\$105,000	\$388,025	\$493,025
2003	110,000	379,100	489,100
2004	120,000	369,750	489,750
2005	135,000	359,550	494,550
2006	145,000	348,075	493,075
2007-2020	3,950,000	2,946,950	6,896,950
	\$4,565,000	\$4,791,450	\$9,356,450

Special assessment bonds will be repaid from special assessments collected. The bond agreements provide that 64.16 percent of special assessment collections will be used to pay bond principal and interest. The TID was unable to pay the scheduled interest payment on the special assessment bonds, due May 31, 2001, in the amount of \$323,354 and November 30, 2001, in the amount of \$194,013. The TID did pay interest, in the amount of \$160,276, on the special assessment bonds on August 6, 2001.

The water and sewer bonds will be repaid from future tap-in fees. The bond agreements provide that 68.2 percent of tap-in fees collected will be used to pay bond principal and interest. Principal payments, in the amount of \$641,800, are due on December 31, 2010. The remaining principal and interests payments are to be made as tap-in fees are collected. As of December 31, 2000, no tap-in fees have been collected.

The City of Rossford loaned the TID \$5,000 in July, 2000. There is no written loan agreement, established due date, or interest rate.

**D. Special Assessments**

The TID can assess property benefitting from the roads and water and sewer lines the TID has constructed. The TID can assess owners up to 10 percent of the assessable value of this property. During 2000, the TID determined the value of the assessable property to be \$179,173,850. In April 2000, the TID levied \$7,053,116 in assessments. Owners not paying the assessment when levied may make payments over twenty years, with interest at a rate of 10 percent. Special assessments due during 2001 were \$137,938, of which \$37,316 was collected.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 27 - Rossford, Ohio Transportation Improvement District** (continued)

On March 27, 2001, several property owners filed complaints with the Wood County Board of Revision questioning the fair values upon which the assessments were based. On September 25, 2001, the Wood County Board of Revision reduced the value of some of the parcels owned by these complainants. On October 24, 2001, these property owners filed complaints with the Wood County Court of Common Pleas contesting both the valuation of the properties and the legality of the assessments. On December 31, 2000, several other property owners filed complaints with the Wood County Board of Revision questioning the fair values upon which the assessments were based. As of June 27, 2002, the Wood County Board of Revision and the Wood County Court of Common Pleas have not ruled on these pending matters, and the outcome cannot be determined.

The outcome of the complaints and related lawsuits described in the preceding paragraph may affect the collectibility of the special assessments receivable. Due to the uncertainties surrounding this matter, the TID is unable to determine a valuation allowance on the balance sheet for special assessments receivable that may not be collectible.

**E. Lease-Purchase**

On September 1, 2000, the City of Rossford entered into a twenty-year lease-purchase agreement with the TID for water and sewer lines in the Crossroads Project area. Lease payments made in September 2000, were \$600,042. The City owes additional \$1 annual payments through 2020, but may elect to prepay these amounts. As part of this transaction, the TID to agreed to pay 31.8 percent of future tap-in fees to the City. Title to the water and sewer line will pass to the City at the end of the lease. The City is responsible for all costs associated with maintaining the water and sewer lines over the term of the lease.

On August 1, 2000, the City of Rossford entered into a twenty-year lease-purchase agreement with the TID for roads. Lease payments made in August 2000 were \$2,550,000. The City owes \$1 annual payments through 2020, but may elect to prepay these amounts. As part of this transaction, the TID agreed to pay 35.84 percent of special assessment collections to the City. Title to the north-south collector boulevard from the intersection of State Route 795 and Simmons Road in Wood County, extending south commencing at State Route 795 and terminating at US 20 and the east-west road known as "Arena Drive" will pass to the City at the end of the lease. The City is responsible for all costs associated with maintaining these roads over the term of the lease.

These transactions constitute the lease of all of the TID's infrastructure and have been accounted for as a sales-type lease. A loss on the sale of infrastructure, in the amount of \$5,895,415, was recognized in the TID's 2000 financial statements and represents the difference between the \$9,045,457 capitalized cost of the infrastructure and the \$3,150,042 in lease payments received.

An intergovernmental payable and a corresponding expense have been recognized in the financial statements which represent the future principal amounts of special assessments which will be paid to the City of Rossford under this agreement.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 27 - Rossford, Ohio Transportation Improvement District** (continued)

**F. Insurance and Risk Management**

The TID is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The TID is covered through the City of Rossford's insurance contract with the Ohio Government Risk Management Plan (the OGRMP), a public entity risk plan formed under Section 2744.081 of the Ohio Revised Code. OGRMP is a common risk management and insurance program for five hundred eighty-five member political subdivisions. The City of Rossford pays the annual premium on behalf of the TID to the OGRMP for its general insurance coverage. The OGRMP agreement requires the organization to be self-sustaining through member premiums and will reinsure all covered claims in excess of a member's deductible through commercial insurance and reinsurance companies.

**G. Going Concern**

The TID has accumulated a deficit of \$1,626,481 as of December 31, 2001, and has incurred operating losses of \$57,213 and \$96,892 for the years ended December 31, 2001, and 2000, respectively.

For the year ended December 31, 2000, management of the TID consummated a refinancing of short-term notes with long-term bonds for the special assessments and the water and sewer obligations.

The TID was unable to pay the scheduled interest payments on the special assessment bond, due on the last business day of May and November 2001, in the amount of \$517,367. The Trustee, U.S. Bank (formally First Star Bank), was only able to pay interest, in the amount of \$160,276, on the special assessment bonds during 2001. Management has not developed a contingency plan to address the shortage of funds in the trust account.

Several property owners have filed lawsuits and administrative complaints challenging special assessment property valuations (see item D). Management has not developed a plan to address a reduction in future special assessment principal and interest collections as the result of an unfavorable outcome of these actions.

The TID has established a tap-in fee schedule to pay for its water and sewer bonds. However, as of June 12, 2002, the TID had not received any fees to pay its obligations and management has not developed a contingency plan in the event the water and sewer tap-in fees are insufficient to cover the debt.

Management has made no plans for the payment of its accounts payable.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 27 - Rossford, Ohio Transportation Improvement District** (continued)

**H. Prior Period Restatement**

As of December 31, 2000, accounts payable related to infrastructure was overstated by \$459,724 which resulted in an overstatement of the loss on the sale of infrastructure. The effect of this change on the net loss as previously reported for the year ended December 31, 2000, is as follows:

Net Loss as Previously Reported	(\$1,817,926)
Accounts Payable	<u>459,724</u>
Restated Net Loss for the Year Ended December 31, 2000	<u><u>(\$1,358,202)</u></u>

The restatement had the following effect on retained earnings:

Retained Earnings December 31, 2000:	(\$2,381,251)
Accounts Payable	<u>459,724</u>
Restated Retained Earnings December 31, 2000	<u><u>(\$1,921,527)</u></u>

**Note 28 - Wood Lane Industries**

**A. Summary of Significant Accounting Policies**

**Reporting Entity**

Wood Lane Industries (the 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.

**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 balance sheet. 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.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 28 - Wood Lane Industries** (continued)

Materials and Supplies Inventory

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

Fixed Assets

Machinery and equipment 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 estimated useful lives of the assets. The estimated useful lives of machinery and equipment is five years.

B. Deposits and Investments

The Industries had \$230 in cash on hand which is included on the balance sheet of the County as part of "Cash and cash equivalents in segregated accounts". At fiscal year end, the carrying amount of the Industries' deposits was \$177,176 and the bank balance was \$187,843. 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. Fixed Assets

The Industries had fixed assets of machinery and equipment, in the amount of \$124,860, as of June 30, 2001. Accumulated depreciation was \$110,489, with a net fixed asset amount of \$14,371.

**Note 29 - 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 (the 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 balance sheet. 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 General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 29 - Wood Lane Residential Services and Wood Lane Residential Properties** (continued)

Fixed Assets

Land, improvements, and furniture and fixtures 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
Improvements	27-39 years
Furniture and Fixtures	7 years

B. Deposits and Investments

The Residential Services/Properties had \$9,212 in cash on hand which is included on the balance sheet of the County as part of "Cash and cash equivalents in segregated accounts". At year end, the carrying amount of the Residential Services/Properties deposits was \$528,463 and the bank balance was \$382,313. Of the bank balance, \$313,016 was covered by federal depository insurance and \$69,297 was uninsured and uncollateralized. At December 31, 2001, the carrying amount and fair value of mutual funds, held as Category 3 investments, was \$1,182,590. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Fixed Assets

A summary of the Residential Services/Properties fixed assets as of December 31, 2001, follows:

Land and Improvements	\$1,976,746
Furniture and Fixtures	1,815
	1,978,561
Less: Accumulated Depreciation	(134,980)
Net Fixed Assets	\$1,843,581

**Note 30 - 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.

Several claims and lawsuits are pending against the County. In the opinion of the Prosecuting Attorney, any potential claims or liabilities from other lawsuits would not have a material adverse effect on the financial statements.

Wood County, Ohio  
Notes to the General Purpose Financial Statements  
For the Year Ended December 31, 2001

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**Note 31 - Subsequent Events**

On April 1, 2002, the County issued \$4,990,000 in general obligation public library improvement bonds for the Wood County District Public Library. The bonds have an interest rate of 4 to 5.875 percent and mature on December 1, 2027.

On July 18, 2002, the Wood County Commissioners passed Resolution No. 02-1609, restructuring the Rossford Transportation Improvement District Board. This resolution states that all members of the TID be removed effective July 31, 2002, to allow for the restructuring of the Board. As a result of this restructuring, the County no longer appoints a voting majority to the Board, nor is it a member. The TID will no longer be included as a component unit in the County's financial statements.

COMBINING, INDIVIDUAL FUND,  
AND ACCOUNT GROUP  
STATEMENTS AND SCHEDULES

## General Fund

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### General Fund

To account for all financial resources of the County, except those required to be accounted for in another fund.

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property taxes	\$5,198,163	\$4,893,450	(\$304,713)
Sales taxes	11,500,000	12,188,241	688,241
Other taxes	32,825	32,825	0
Charges for services	3,943,515	5,056,511	1,112,996
Licenses and permits	12,300	10,270	(2,030)
Fines, costs, and forfeitures	210,500	205,384	(5,116)
Intergovernmental	3,492,012	3,752,335	260,323
Interest	2,500,000	3,344,417	844,417
Other	289,060	510,192	221,132
Total revenues	<u>27,178,375</u>	<u>29,993,625</u>	<u>2,815,250</u>
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
County			
Personal services	280,564	122,947	157,617
Materials and supplies	250,000	205,339	44,661
Contractual services	835,656	867,900	(32,244)
Other	4,700	3,156	1,544
Capital outlay	1,904,140	1,790,145	113,995
Total county	<u>3,275,060</u>	<u>2,989,487</u>	<u>285,573</u>
Commissioners			
Personal services	501,808	487,326	14,482
Materials and supplies	5,300	4,467	833
Contractual services	1,200	1,123	77
Other	12,500	11,332	1,168
Total commissioners	<u>520,808</u>	<u>504,248</u>	<u>16,560</u>
Central services			
Personal services	7,745	7,728	17
Materials and supplies	75,000	74,244	756
Contractual services	256,866	248,860	8,006
Other	27,259	8,000	19,259
Total central services	<u>366,870</u>	<u>338,832</u>	<u>28,038</u>

(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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Auditor			
Personal services	\$473,944	\$456,639	\$17,305
Materials and supplies	11,000	5,399	5,601
Contractual services	4,200	1,390	2,810
Other	8,600	7,659	941
Total auditor	<u>497,744</u>	<u>471,087</u>	<u>26,657</u>
Assessing real property			
Personal services	38,762	38,677	85
Materials and supplies	5,200	4,632	568
Other	2,000	299	1,701
Total assessing real property	<u>45,962</u>	<u>43,608</u>	<u>2,354</u>
Appraising real property			
Personal services	144,976	142,933	2,043
Materials and supplies	6,000	5,951	49
Other	1,200	310	890
Total appraising real property	<u>152,176</u>	<u>149,194</u>	<u>2,982</u>
Treasurer			
Personal services	164,483	158,347	6,136
Materials and supplies	12,000	8,635	3,365
Other	11,000	9,621	1,379
Total treasurer	<u>187,483</u>	<u>176,603</u>	<u>10,880</u>
Prosecuting attorney			
Personal services	776,030	711,433	64,597
Materials and supplies	4,544	4,451	93
Contractual services	4,950	4,648	302
Other	61,251	61,125	126
Total prosecuting attorney	<u>846,775</u>	<u>781,657</u>	<u>65,118</u>
Budget commission			
Personal services	15,898	15,802	96
Materials and supplies	300	0	300
Contractual services	1,300	1,094	206
Other	200	16	184
Total budget commission	<u>17,698</u>	<u>16,912</u>	<u>786</u>

(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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Board of revision			
Personal services	\$33,666	\$33,607	\$59
Other	400	309	91
Total board of revision	<u>34,066</u>	<u>33,916</u>	<u>150</u>
Bureau of inspection			
Contractual services	<u>75,000</u>	<u>71,770</u>	<u>3,230</u>
Planning commission			
Personal services	103,085	98,336	4,749
Materials and supplies	450	411	39
Contractual services	1,400	1,355	45
Other	3,000	2,863	137
Total planning commission	<u>107,935</u>	<u>102,965</u>	<u>4,970</u>
Data processing			
Personal services	66,513	65,719	794
Materials and supplies	12,500	9,953	2,547
Contractual services	74,000	53,407	20,593
Other	5,000	977	4,023
Capital outlay	55,000	23,977	31,023
Total data processing	<u>213,013</u>	<u>154,033</u>	<u>58,980</u>
Board of elections			
Personal services	368,000	344,885	23,115
Materials and supplies	20,000	8,332	11,668
Contractual services	69,000	66,061	2,939
Other	15,000	6,479	8,521
Capital outlay	20,550	6,077	14,473
Total board of elections	<u>492,550</u>	<u>431,834</u>	<u>60,716</u>
Maintenance and operating-courthouse			
Personal services	349,614	341,238	8,376
Materials and supplies	52,500	52,050	450
Contractual services	559,925	558,074	1,851
Other	7,300	5,440	1,860
Total maintenance and operating-courthouse	<u>969,339</u>	<u>956,802</u>	<u>12,537</u>

(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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Maintenance and operating-juvenile court			
Personal services	\$462,092	\$380,366	\$81,726
Materials and supplies	36,510	36,020	490
Contractual services	529,819	519,290	10,529
Other	3,741	1,587	2,154
Total maintenance and operating-juvenile court	<u>1,032,162</u>	<u>937,263</u>	<u>94,899</u>
Recorder			
Personal services	343,603	339,543	4,060
Materials and supplies	11,000	9,839	1,161
Contractual services	53,479	44,385	9,094
Other	5,500	2,840	2,660
Total recorder	<u>413,582</u>	<u>396,607</u>	<u>16,975</u>
Records center			
Personal services	11,700	10,538	1,162
Materials and supplies	300	11	289
Other	100	0	100
Total records center	<u>12,100</u>	<u>10,549</u>	<u>1,551</u>
Insurance on property			
Contractual services	<u>98,000</u>	<u>95,000</u>	<u>3,000</u>
Insurance on person			
Personal services	<u>2,523,006</u>	<u>2,332,828</u>	<u>190,178</u>
Pensions			
Personal services	<u>1,777,231</u>	<u>1,607,959</u>	<u>169,272</u>
Taxes			
Other	<u>15,879</u>	<u>15,860</u>	<u>19</u>
Miscellaneous			
Contractual services	15,000	14,100	900
Other	2,000	0	2,000
Total miscellaneous	<u>17,000</u>	<u>14,100</u>	<u>2,900</u>

(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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
County-microfilm			
Personal services	\$28,219	\$25,633	\$2,586
Materials and supplies	25,000	17,286	7,714
Contractual services	23,000	19,402	3,598
Other	750	0	750
Total county-microfilm	<u>76,969</u>	<u>62,321</u>	<u>14,648</u>
Operation fuel facility			
Materials and supplies	500	110	390
Contractual services	239,500	223,711	15,789
Other	500	0	500
Total operation fuel facility	<u>240,500</u>	<u>223,821</u>	<u>16,679</u>
Total legislative and executive	<u>14,008,908</u>	<u>12,919,256</u>	<u>1,089,652</u>
Judicial			
Domestic relations			
Personal services	186,159	185,507	652
Materials and supplies	2,000	1,996	4
Contractual services	11,350	9,982	1,368
Other	3,000	2,402	598
Total domestic relations	<u>202,509</u>	<u>199,887</u>	<u>2,622</u>
Court of appeals			
Other	<u>35,000</u>	<u>23,857</u>	<u>11,143</u>
Jury commission			
Personal services	47,812	47,437	375
Materials and supplies	250	233	17
Other	600	36	564
Total jury commission	<u>48,662</u>	<u>47,706</u>	<u>956</u>
Adult probation department			
Personal services	441,517	412,824	28,693
Materials and supplies	2,000	1,995	5
Contractual services	4,000	2,949	1,051
Other	5,700	3,783	1,917
Total adult probation department	<u>453,217</u>	<u>421,551</u>	<u>31,666</u>

(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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Court security			
Personal services	\$102,997	\$100,340	\$2,657
Materials and supplies	1,260	1,246	14
Contractual services	5,176	5,128	48
Other	1,954	1,952	2
Total court security	<u>111,387</u>	<u>108,666</u>	<u>2,721</u>
Common pleas courts 1, 2, and 4			
Personal services	736,108	696,116	39,992
Materials and supplies	12,000	11,746	254
Contractual services	10,050	9,371	679
Other	121,591	98,141	23,450
Total common pleas courts 1, 2, and 4	<u>879,749</u>	<u>815,374</u>	<u>64,375</u>
Juvenile court			
Personal services	314,619	311,094	3,525
Materials and supplies	15,000	4,838	10,162
Contractual services	31,000	26,638	4,362
Other	29,550	11,773	17,777
Total juvenile court	<u>390,169</u>	<u>354,343</u>	<u>35,826</u>
Juvenile probation			
Personal services	211,235	202,738	8,497
Materials and supplies	2,200	1,116	1,084
Contractual services	6,425	5,499	926
Other	13,100	10,065	3,035
Total juvenile probation	<u>232,960</u>	<u>219,418</u>	<u>13,542</u>
Detention home			
Personal services	760,711	738,127	22,584
Materials and supplies	32,000	29,537	2,463
Contractual services	21,762	14,913	6,849
Other	164,000	106,478	57,522
Total detention home	<u>978,473</u>	<u>889,055</u>	<u>89,418</u>
Probate court			
Personal services	283,423	279,049	4,374
Materials and supplies	3,800	3,484	316
Contractual services	3,100	2,887	213
Other	13,700	11,641	2,059
Total probate court	<u>304,023</u>	<u>297,061</u>	<u>6,962</u>

(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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Clerk of courts			
Personal services	\$463,195	\$461,930	\$1,265
Materials and supplies	17,500	16,971	529
Contractual services	11,470	9,342	2,128
Other	12,606	11,437	1,169
Total clerk of courts	<u>504,771</u>	<u>499,680</u>	<u>5,091</u>
Fostoria municipal court			
Personal services	11,460	8,240	3,220
Contractual services	5,000	5,000	0
Other	2,000	726	1,274
Total Fostoria municipal court	<u>18,460</u>	<u>13,966</u>	<u>4,494</u>
Perrysburg municipal court			
Personal services	99,490	89,351	10,139
Contractual services	12,000	11,268	732
Other	7,600	5,584	2,016
Total Perrysburg municipal court	<u>119,090</u>	<u>106,203</u>	<u>12,887</u>
Bowling Green municipal court			
Personal services	97,945	86,083	11,862
Contractual services	77,155	77,155	0
Other	19,670	6,691	12,979
Total Bowling Green municipal court	<u>194,770</u>	<u>169,929</u>	<u>24,841</u>
Public defender			
Personal services	403,891	400,084	3,807
Materials and supplies	3,100	2,517	583
Contractual services	11,855	10,986	869
Other	18,039	13,939	4,100
Capital outlay	8,000	7,824	176
Total public defender	<u>444,885</u>	<u>435,350</u>	<u>9,535</u>
Law library			
Personal services	48,925	45,444	3,481
Contractual services	5,650	5,145	505
Other	40,333	38,142	2,191
Total law library	<u>94,908</u>	<u>88,731</u>	<u>6,177</u>

(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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Miscellaneous			
Contractual services	\$300,319	\$279,810	\$20,509
Total judicial	<u>5,313,352</u>	<u>4,970,587</u>	<u>342,765</u>
Public safety			
Coroner			
Personal services	57,468	54,533	2,935
Materials and supplies	200	0	200
Contractual services	20,500	0	20,500
Other	22,498	22,497	1
Total coroner	<u>100,666</u>	<u>77,030</u>	<u>23,636</u>
Sheriff			
Personal services	1,904,198	1,889,985	14,213
Materials and supplies	46,000	27,919	18,081
Contractual services	120,666	102,893	17,773
Other	37,000	31,146	5,854
Total sheriff	<u>2,107,864</u>	<u>2,051,943</u>	<u>55,921</u>
Communications center			
Personal services	530,193	517,085	13,108
Materials and supplies	5,000	4,764	236
Contractual services	109,000	105,424	3,576
Other	23,000	23,000	0
Total communications center	<u>667,193</u>	<u>650,273</u>	<u>16,920</u>
Other expenditure			
Contractual services	<u>16,865</u>	<u>15,895</u>	<u>970</u>
Jail-sheriff			
Personal services	1,948,891	1,925,187	23,704
Materials and supplies	267,000	253,980	13,020
Contractual services	542,000	532,641	9,359
Other	27,000	20,807	6,193
Total jail-sheriff	<u>2,784,891</u>	<u>2,732,615</u>	<u>52,276</u>
Sheriff donations			
Other	<u>124</u>	<u>0</u>	<u>124</u>
Total public safety	<u>5,677,603</u>	<u>5,527,756</u>	<u>149,847</u>

(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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Public works			
Engineer			
Personal services	\$374,003	\$372,982	\$1,021
Materials and supplies	6,800	3,650	3,150
Contractual services	2,500	2,500	0
Other	4,200	3,754	446
Total public works	<u>387,503</u>	<u>382,886</u>	<u>4,617</u>
Health			
Registration of vital statistics			
Other	3,000	1,478	1,522
Other health			
Contractual services	184,506	80,711	103,795
Total health	<u>187,506</u>	<u>82,189</u>	<u>105,317</u>
Human services			
Veteran services			
Personal services	132,565	124,564	8,001
Materials and supplies	5,000	4,532	468
Contractual services	13,500	2,836	10,664
Other	95,250	89,174	6,076
Total veteran services	<u>246,315</u>	<u>221,106</u>	<u>25,209</u>
Public assistance			
Other	178,820	178,820	0
Total human services	<u>425,135</u>	<u>399,926</u>	<u>25,209</u>
Conservation and recreation			
Historical society			
Personal services	89,493	84,818	4,675
Other			
Airport			
Other	30,000	30,000	0
Miscellaneous			
Other	363,624	345,316	18,308
Contingencies			
Other	59,118	53,191	5,927

(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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Unclaimed Money			
Other	\$0	\$16,893	(\$16,893)
Total other	452,742	445,400	7,342
Capital outlay			
Capital improvements			
Capital outlay	0	30,900	(30,900)
Intergovernmental			
Agriculture			
Other	524,655	521,230	3,425
Total expenditures	27,066,897	25,364,948	1,701,949
Excess of revenues over expenditures	111,478	4,628,677	4,517,199
<u>Other financing sources (uses)</u>			
Sale of fixed assets	11,000	5,090	(5,910)
Advances - in	2,322	2,322	0
Advances - out	(2,322)	(2,322)	0
Operating transfers - in	167,526	0	(167,526)
Operating transfers - out	(5,960,622)	(5,804,583)	156,039
Total other financing sources (uses)	(5,782,096)	(5,799,493)	(17,397)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(5,670,618)	(1,170,816)	4,499,802
Fund balance at beginning of year	9,424,317	9,424,317	0
Unexpended prior year encumbrances	188,711	188,711	0
Fund balance at end of year	\$3,942,410	\$8,442,212	\$4,499,802

## Special Revenue Funds

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Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

### Dog and Kennel

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

### Job and Family Services

To account for federal, state, and local monies used to provide general relief and to pay providers of medical assistance and social services.

### Child Support Enforcement Agency (CSEA)

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

### Alcohol, Drug Addiction, and Mental Health Services Board (ADAMHSB)

To account 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.

### Real Estate Assessment

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

### Economic Development

To account for conveyance fees collected at the time of property transfers and membership fees.

### 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 used for collecting delinquent real estate 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 used for collecting delinquent real estate taxes.

### Youth Olympics

To account for donated monies used by the prosecutor's office for a youth olympics.

### Motor Vehicle Gasoline Tax (MVGT)

To account for monies 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.

### Railroad Crossing Improvement

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

(continued)

Special Revenue Funds  
(continued)

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Transportation Grant

To account for fees and local monies used for the operation of a county-wide transportation network for those citizens in need of transportation.

Outreach Program Juvenile Court

To account for a state grant for the juvenile court's outreach program. Expenditures include salaries, PERS, workers' compensation, and Medicare for personnel.

Victims of Crime Assistance (VOCA) - Juvenile

To account for a state grant for court appointed special advocates. Expenditures include salaries, PERS, workers' compensation, and Medicare for advocates.

Mental Retardation and Developmental Disabilities (MRDD)

To account for the operation of a school for the mentally retarded and developmentally disabled, financed by a county-wide property tax levy and federal and state grants.

Victims of Crime Assistance (VOCA) - Prosecutor

To account for a state grant 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 for the Historical Center's operations and activities.

Senior Citizens

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

Title Administration

To account for fees charged for vehicle titling and used for operation of the Motor Vehicle Title Bureau.

Violence Prevention

To account for transfers from the General fund for educational programs in area schools regarding violence prevention.

Recorder's Equipment

To account for charges for recording documents. Expenditures are for any type of micrographic or computer equipment.

Solid Waste District

To account for additional fees collected at the Wood County landfill and the Evergreen landfill 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 used for probation services.

(continued)

Special Revenue Funds  
(continued)

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Violence Against Women's Act

To account for monies received from the U.S. Department of Justice for personnel, equipment, supplies, and miscellaneous costs of the law enforcement and prosecution of crimes against women.

Community Development Block Grant (CDBG)

To account for a federal grant 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.

Drug Awareness Resistance Education (D.A.R.E.)

To account for state monies used for the sheriff's drug awareness resistance education program.

Litter Control

To account for monies which allow inmates to work for the litter collection program.

Community Service Work Litter Collection

To account for monies received for the individuals who have been given community service sentences by the juvenile court to work for the litter collection program.

DUI Education

To account for fines collected by the Perrysburg Municipal Court from offenders convicted of operating motor vehicles under the influence. These monies are used for enforcement and education programs.

Electronic Monitoring

To account for a grant from the Ohio Department of Rehabilitation and Correction 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 used for various costs of the program.

Juvenile Indigent Driver

To account for state and local monies used for the treatment and rehabilitation of juvenile indigent offenders.

Juvenile Accountability Incentive

To account for a grant from the State of Ohio Governor's Office of Criminal Justice Services. Expenditures are related to foster care.

Youth Services

To account for a grant from the Ohio Department of Youth Services and used for the placement of children, the juvenile delinquent diversion program, work programs involving restitution, juvenile delinquency prevention, and other related activities.

(continued)

Special Revenue Funds  
(continued)

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Felony Delinquent Care

To account for a state grant used for youths who have committed felony offenses and require rehabilitation.

Community Corrections

To account for grant monies used for a study on the type of incarceration to be used for adult corrections.

Court Security

To account for a state grant used for court security.

Adult Probation

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

Emergency Management Agency (EMA)

To account for a federal grant and a per capita fee from each participating political subdivision for disaster services.

EMA Communications

To account for the sale of two megahertz licenses to purchase communications equipment and provide services to various entities.

Indigent Guardianship

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

Recycling - Sheriff

To account for grants and donated monies used to operate a recycling center and to educate citizens about recycling.

Computer Legal Research

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

Clerk of Courts Computerization

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

Probate Court Computerization

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

Juvenile Court Computerization

To account for fees collected by the juvenile court used for computerization of the court.

Donations Retreat

To account for donations received for educational seminars for elected officials.

(continued)

Special Revenue Funds  
(continued)

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Ditch Maintenance

To account for special assessments used to maintain existing ditches in the County.

Probate Conduct of Business

To account for the portion of marriage license fees assessed pursuant to Section 2101.19(A) of the Ohio Revised Code and used by the probate court as the judge specifies.

Law Enforcement - Prosecutor

To account for fines and forfeitures used by the prosecutor for law enforcement efforts.

Legal Research

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

Crime Prevention Sheriff

To account for donations received for use by the sheriff for crime prevention.

Drug Enforcement

To account for fines used to subsidize law enforcement efforts that pertain to drug offenses.

Commissary

To account for revenues and expenditures related to the operations of the commissary at the Justice Center.

Wood County, Ohio  
Special Revenue Funds

Combining Balance Sheet  
December 31, 2001

	Dog and Kennel	Job and Family Services	CSEA	ADAMHSB
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$15,093	\$2,177,233	\$384,271	\$4,328,282
Cash and cash equivalents in segregated accounts	0	0	0	0
Receivables:				
Taxes	0	2,320,355	0	3,649,946
Accounts	0	0	0	0
Special assessments	0	0	0	0
Notes	0	0	0	0
Due from other funds	0	0	50,010	16,493
Due from other governments	563	0	864	989,517
Materials and supplies inventory	0	10,421	0	0
Prepaid items	695	4,263	1,385	9,730
<b>Total assets</b>	<b>\$16,351</b>	<b>\$4,512,272</b>	<b>\$436,530</b>	<b>\$8,993,968</b>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$11,104	\$289,150	\$7,768	\$468,299
Contracts payable	0	0	0	0
Accrued wages payable	5,481	86,633	38,343	13,149
Compensated absences payable	0	0	0	0
Retainage payable	0	0	0	0
Due to other funds	327	109,551	113,268	852
Due to other governments	2,336	61,201	1,405	20,972
Deferred revenue	95	3,333,478	203,935	4,437,323
<b>Total liabilities</b>	<b>19,343</b>	<b>3,880,013</b>	<b>364,719</b>	<b>4,940,595</b>
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for encumbrances	5,537	23,462	2,197	2,544
Unreserved (deficit)	(8,529)	608,797	69,614	4,050,829
<b>Total fund equity (deficit)</b>	<b>(2,992)</b>	<b>632,259</b>	<b>71,811</b>	<b>4,053,373</b>
<b>Total liabilities and fund equity</b>	<b>\$16,351</b>	<b>\$4,512,272</b>	<b>\$436,530</b>	<b>\$8,993,968</b>

<u>Real Estate Assessment</u>	<u>Economic Development</u>	<u>Delinquent Tax and Assessments - Prosecutor</u>	<u>Delinquent Tax and Assessments - Treasurer</u>	<u>MVGT</u>	<u>Railroad Crossing Improvement</u>
\$1,890,275	\$711,877	\$144,764	\$601,571	\$3,642,362	\$945
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	27,274	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,687	0
0	0	0	0	3,645,114	0
3,228	0	0	0	304,088	0
740	3,183	840	944	0	0
<u>\$1,894,243</u>	<u>\$715,060</u>	<u>\$145,604</u>	<u>\$602,515</u>	<u>\$7,621,525</u>	<u>\$945</u>
\$690	\$5,892	\$0	\$3,988	\$218,584	\$0
34,922	0	0	0	771,191	0
6,361	6,936	1,684	0	66,959	0
0	0	0	0	0	0
4,609	0	0	0	4,927	0
371	409	140	0	216,075	0
0	0	0	0	11,439	0
0	0	0	0	3,348,174	0
<u>46,953</u>	<u>13,237</u>	<u>1,824</u>	<u>3,988</u>	<u>4,637,349</u>	<u>0</u>
0	0	0	0	0	0
279,099	195	0	28,367	153,345	0
<u>1,568,191</u>	<u>701,628</u>	<u>143,780</u>	<u>570,160</u>	<u>2,830,831</u>	<u>945</u>
<u>1,847,290</u>	<u>701,823</u>	<u>143,780</u>	<u>598,527</u>	<u>2,984,176</u>	<u>945</u>
<u>\$1,894,243</u>	<u>\$715,060</u>	<u>\$145,604</u>	<u>\$602,515</u>	<u>\$7,621,525</u>	<u>\$945</u>

(continued)

Wood County, Ohio  
Special Revenue Funds

Combining Balance Sheet  
December 31, 2001  
(continued)

	Transportation Grant	VOCA - Juvenile	MRDD	VOCA - Prosecutor
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$17,131	\$2,471	\$13,641,418	\$9,987
Cash and cash equivalents in segregated accounts	0	0	0	0
Receivables:				
Taxes	0	0	10,797,637	0
Accounts	0	0	0	0
Special assessments	0	0	0	0
Notes	0	0	0	0
Due from other funds	0	0	0	0
Due from other governments	0	15,003	1,976,364	30,508
Materials and supplies inventory	0	0	29,884	0
Prepaid items	0	0	21,554	0
Total assets	<u>\$17,131</u>	<u>\$17,474</u>	<u>\$26,466,857</u>	<u>\$40,495</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$0	\$0	\$78,914	\$0
Contracts payable	0	0	0	0
Accrued wages payable	1,141	685	241,235	2,059
Compensated absences payable	0	0	80,593	0
Retainage payable	0	0	0	0
Due to other funds	84	44	15,605	0
Due to other governments	0	0	15,093	0
Deferred revenue	0	13,336	11,334,652	26,695
Total liabilities	<u>1,225</u>	<u>14,065</u>	<u>11,766,092</u>	<u>28,754</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for encumbrances	9,110	0	6,672	0
Unreserved (deficit)	6,796	3,409	14,694,093	11,741
Total fund equity (deficit)	<u>15,906</u>	<u>3,409</u>	<u>14,700,765</u>	<u>11,741</u>
Total liabilities and fund equity	<u>\$17,131</u>	<u>\$17,474</u>	<u>\$26,466,857</u>	<u>\$40,495</u>

Historical Center	Senior Citizens	Title Administration	Violence Prevention	Recorder's Equipment	Solid Waste District
\$0	\$0	\$357,818	\$17,659	\$183,285	\$502,908
0	0	0	0	12,232	0
107,988	677,795	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	4,467
5,704	33,645	0	0	0	85,071
0	0	740	0	0	0
0	0	0	0	0	229
<u>\$113,692</u>	<u>\$711,440</u>	<u>\$358,558</u>	<u>\$17,659</u>	<u>\$195,517</u>	<u>\$592,675</u>
\$0	\$0	\$4,140	\$0	\$22,351	\$37,034
0	0	0	0	0	0
0	0	7,785	388	0	5,990
0	0	0	0	0	0
0	0	0	0	0	0
0	0	557	0	0	7,009
0	0	0	0	0	12,500
113,692	711,440	0	0	0	0
<u>113,692</u>	<u>711,440</u>	<u>12,482</u>	<u>388</u>	<u>22,351</u>	<u>62,533</u>
0	0	0	0	0	0
0	0	1,566	0	66,370	0
0	0	344,510	17,271	106,796	530,142
0	0	346,076	17,271	173,166	530,142
<u>\$113,692</u>	<u>\$711,440</u>	<u>\$358,558</u>	<u>\$17,659</u>	<u>\$195,517</u>	<u>\$592,675</u>

(continued)

Wood County, Ohio  
Special Revenue Funds

Combining Balance Sheet  
December 31, 2001  
(continued)

	Probation Services	Violence Against Women's Act	CDBG	D.A.R.E.
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$1,746	\$25,885	\$369,338	\$0
Cash and cash equivalents in segregated accounts	0	0	0	1,054
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special assessments	0	0	0	0
Notes	0	0	334,053	0
Due from other funds	0	0	0	0
Due from other governments	0	18,671	126,100	14,322
Materials and supplies inventory	0	0	0	0
Prepaid items	0	0	0	0
<b>Total assets</b>	<b>\$1,746</b>	<b>\$44,556</b>	<b>\$829,491</b>	<b>\$15,376</b>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$0	\$0	\$21,778	\$0
Contracts payable	0	0	130,704	0
Accrued wages payable	0	3,220	328	0
Compensated absences payable	0	0	0	0
Retainage payable	0	0	0	0
Due to other funds	0	183	20	0
Due to other governments	0	1,330	0	0
Deferred revenue	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>4,733</b>	<b>152,830</b>	<b>0</b>
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	334,053	0
Reserved for encumbrances	0	0	103,863	0
Unreserved (deficit)	1,746	39,823	238,745	15,376
<b>Total fund equity (deficit)</b>	<b>1,746</b>	<b>39,823</b>	<b>676,661</b>	<b>15,376</b>
<b>Total liabilities and fund equity</b>	<b>\$1,746</b>	<b>\$44,556</b>	<b>\$829,491</b>	<b>\$15,376</b>

Litter Control	Community Service Work Litter Collection	DUI Education	Electronic Monitoring	Electronic Monitoring Offenders	Juvenile Indigent Driver
\$663	\$21,095	\$2,347	\$25,719	\$157,233	\$1,750
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	30,435	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	46,722	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$663</u>	<u>\$21,095</u>	<u>\$2,347</u>	<u>\$72,441</u>	<u>\$187,668</u>	<u>\$1,750</u>
\$663	\$0	\$0	\$4,240	\$0	\$0
0	0	0	0	0	0
0	0	0	1,326	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	80	0	0
0	0	0	0	0	0
0	0	0	23,361	29,734	0
<u>663</u>	<u>0</u>	<u>0</u>	<u>29,007</u>	<u>29,734</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	21,095	2,347	43,434	157,934	1,750
0	21,095	2,347	43,434	157,934	1,750
<u>\$663</u>	<u>\$21,095</u>	<u>\$2,347</u>	<u>\$72,441</u>	<u>\$187,668</u>	<u>\$1,750</u>

(continued)

Wood County, Ohio  
Special Revenue Funds

Combining Balance Sheet  
December 31, 2001  
(continued)

	Juvenile Accountability Incentive	Youth Services	Felony Delinquent Care	Court Security
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$2,038	\$43,245	\$519,850	\$21,570
Cash and cash equivalents in segregated accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special assessments	0	0	0	0
Notes	0	0	0	0
Due from other funds	0	0	0	0
Due from other governments	14,463	0	24,054	0
Materials and supplies inventory	0	0	0	0
Prepaid items	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	\$16,501	\$43,245	\$543,904	\$21,570
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$1,740	\$0	\$500	\$0
Contracts payable	0	0	0	0
Accrued wages payable	1,056	0	9,376	0
Compensated absences payable	0	0	0	0
Retainage payable	0	0	0	0
Due to other funds	0	0	533	0
Due to other governments	0	0	0	0
Deferred revenue	14,463	0	11,047	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	17,259	0	21,456	0
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for encumbrances	0	0	0	0
Unreserved (deficit)	(758)	43,245	522,448	21,570
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund equity (deficit)	(758)	43,245	522,448	21,570
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund equity	\$16,501	\$43,245	\$543,904	\$21,570

Adult Probation	EMA	EMA Communications	Indigent Guardianship	Recycling - Sheriff	Computer Legal Research
\$33,666	\$36,682	\$87,355	\$34,227	\$61	\$5,492
0	0	0	0	0	0
0	0	0	0	0	0
0	1,176	0	1,121	0	132
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
73,258	12,850	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$106,924</u>	<u>\$50,708</u>	<u>\$87,355</u>	<u>\$35,348</u>	<u>\$61</u>	<u>\$5,624</u>
\$0	\$1,873	\$0	\$0	\$0	\$0
0	0	0	0	0	0
3,652	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
220	199	0	0	0	0
0	0	0	0	0	0
36,629	12,850	0	0	0	0
<u>40,501</u>	<u>14,922</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	877	3,186	64	0	0
<u>66,423</u>	<u>34,909</u>	<u>84,169</u>	<u>35,284</u>	<u>61</u>	<u>5,624</u>
<u>66,423</u>	<u>35,786</u>	<u>87,355</u>	<u>35,348</u>	<u>61</u>	<u>5,624</u>
<u>\$106,924</u>	<u>\$50,708</u>	<u>\$87,355</u>	<u>\$35,348</u>	<u>\$61</u>	<u>\$5,624</u>

(continued)

Wood County, Ohio  
Special Revenue Funds

Combining Balance Sheet  
December 31, 2001  
(continued)

	Clerk of Courts Computerization	Probate Court Computerization	Juvenile Court Computerization	Donations Retreat
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$100,098	\$31,622	\$13,808	\$483
Cash and cash equivalents in segregated accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	760	0	0
Special assessments	0	0	0	0
Notes	0	0	0	0
Due from other funds	0	0	0	0
Due from other governments	0	0	0	0
Materials and supplies inventory	0	0	0	0
Prepaid items	0	179	0	0
Total assets	<u>\$100,098</u>	<u>\$32,561</u>	<u>\$13,808</u>	<u>\$483</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$10,726	\$0	\$0	\$0
Contracts payable	0	0	0	0
Accrued wages payable	0	0	0	0
Compensated absences payable	0	0	0	0
Retainage payable	0	0	0	0
Due to other funds	0	0	0	0
Due to other governments	0	0	0	0
Deferred revenue	0	0	0	0
Total liabilities	<u>10,726</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for encumbrances	472	250	0	0
Unreserved (deficit)	88,900	32,311	13,808	483
Total fund equity (deficit)	<u>89,372</u>	<u>32,561</u>	<u>13,808</u>	<u>483</u>
Total liabilities and fund equity	<u>\$100,098</u>	<u>\$32,561</u>	<u>\$13,808</u>	<u>\$483</u>

<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement - Prosecutor</u>	<u>Legal Research</u>	<u>Crime Prevention Sheriff</u>	<u>Drug Enforcement</u>
\$278,465	\$5,462	\$1,282	\$1,447	\$916	\$0
0	0	1,099	0	0	3,682
0	0	0	0	0	0
0	0	0	0	0	0
450,838	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
<u>\$729,303</u>	<u>\$5,462</u>	<u>\$2,381</u>	<u>\$1,447</u>	<u>\$916</u>	<u>\$3,682</u>
\$29,324	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
2,330	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
173	0	0	0	0	0
0	0	0	0	0	0
450,838	0	0	0	0	0
<u>482,665</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
96	0	0	0	0	0
<u>246,542</u>	<u>5,462</u>	<u>2,381</u>	<u>1,447</u>	<u>916</u>	<u>3,682</u>
<u>246,638</u>	<u>5,462</u>	<u>2,381</u>	<u>1,447</u>	<u>916</u>	<u>3,682</u>
<u>\$729,303</u>	<u>\$5,462</u>	<u>\$2,381</u>	<u>\$1,447</u>	<u>\$916</u>	<u>\$3,682</u>

(continued)

Wood County, Ohio  
Special Revenue Funds

Combining Balance Sheet  
December 31, 2001  
(continued)

	Commissary	Total
<u>Assets</u>		
Equity in pooled cash and cash equivalents	\$0	\$30,452,895
Cash and cash equivalents in segregated accounts	5,777	23,844
Receivables:		
Taxes	0	17,553,721
Accounts	0	60,898
Special assessments	0	450,838
Notes	0	334,053
Due from other funds	0	73,657
Due from other governments	0	7,112,793
Materials and supplies inventory	0	348,361
Prepaid items	0	43,742
	\$5,777	\$56,454,802
Total assets	\$5,777	\$56,454,802
<u>Liabilities and fund equity</u>		
<u>Liabilities</u>		
Accounts payable	\$0	\$1,218,758
Contracts payable	0	936,817
Accrued wages payable	0	506,117
Compensated absences payable	0	80,593
Retainage payable	0	9,536
Due to other funds	0	465,700
Due to other governments	0	126,276
Deferred revenue	0	24,101,742
	0	27,445,539
Total liabilities	0	27,445,539
<u>Fund equity</u>		
Fund balance:		
Reserved for notes receivable	0	334,053
Reserved for encumbrances	0	687,272
Unreserved (deficit)	5,777	27,987,938
	5,777	29,009,263
Total fund equity (deficit)	5,777	29,009,263
Total liabilities and fund equity	\$5,777	\$56,454,802

Wood County, Ohio  
Special Revenue Funds

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001

	Dog and Kennel	Job and Family Services	CSEA	ADAMHSB
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$3,519,661
Permissive Motor Vehicle License Taxes	0	0	0	0
Other Taxes	0	0	0	27,281
Charges for services	13,190	0	326,411	3,800
Licenses and permits	168,969	0	0	0
Fines, costs, and forfeitures	11,800	0	0	0
Intergovernmental	0	5,538,646	1,862,368	7,135,827
Special assessments	0	0	0	0
Interest	0	0	0	0
Other	901	9,787	61,248	1,355
Total revenues	<u>194,860</u>	<u>5,548,433</u>	<u>2,250,027</u>	<u>10,687,924</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	0	0
Judicial	0	0	0	0
Public safety	0	0	0	0
Public works	0	0	0	0
Health	233,915	0	0	10,856,675
Human services	0	7,775,060	2,443,288	0
Conservation and recreation	0	0	0	0
Economic development	0	0	0	0
Debt service:				
Principal retirement	0	0	0	0
Interest and fiscal charges	0	0	0	0
Total expenditures	<u>233,915</u>	<u>7,775,060</u>	<u>2,443,288</u>	<u>10,856,675</u>
Excess of revenues over (under) expenditures	<u>(39,055)</u>	<u>(2,226,627)</u>	<u>(193,261)</u>	<u>(168,751)</u>
<u>Other financing sources (uses)</u>				
Operating transfers - in	35,471	0	300,000	0
Operating transfers - out	0	0	0	0
Total other financing sources (uses)	<u>35,471</u>	<u>0</u>	<u>300,000</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(3,584)</u>	<u>(2,226,627)</u>	<u>106,739</u>	<u>(168,751)</u>
Fund balances (deficit) at beginning of year	592	2,858,886	(34,928)	4,222,124
Fund balances (deficit) at end of year	<u>(\$2,992)</u>	<u>\$632,259</u>	<u>\$71,811</u>	<u>\$4,053,373</u>

(continued)

Wood County, Ohio  
Special Revenue Funds

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001  
(continued)

	Real Estate Assessment	Economic Development	Delinquent Tax and Assessments - Prosecutor	Delinquent Tax and Assessments - Treasurer
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for services	527,485	470,166	91,569	91,567
Licenses and permits	0	0	0	0
Fines, costs, and forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special assessments	0	0	0	0
Interest	0	23,947	0	0
Other	0	8,729	0	0
Total revenues	<u>527,485</u>	<u>502,842</u>	<u>91,569</u>	<u>91,567</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	346,426	0	99,418	140,426
Judicial	0	0	0	0
Public safety	0	0	0	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	342,458	0	0
Debt service:				
Principal retirement	0	2,712	0	0
Interest and fiscal charges	0	311	0	0
Total expenditures	<u>346,426</u>	<u>345,481</u>	<u>99,418</u>	<u>140,426</u>
Excess of revenues over (under) expenditures	<u>181,059</u>	<u>157,361</u>	<u>(7,849)</u>	<u>(48,859)</u>
<u>Other financing sources (uses)</u>				
Operating transfers - in	0	0	0	0
Operating transfers - out	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	181,059	157,361	(7,849)	(48,859)
Fund balances (deficit) at beginning of year	1,666,231	544,462	151,629	647,386
Fund balances (deficit) at end of year	<u>\$1,847,290</u>	<u>\$701,823</u>	<u>\$143,780</u>	<u>\$598,527</u>

Youth Olympics	MVGT	Railroad Crossing Improvement	Transportation Grant	Outreach Program Juvenile Court	VOCA - Juvenile
\$0	\$0	\$0	\$0	\$0	\$0
0	3,664,155	0	0	0	0
0	0	0	0	0	0
0	528,174	0	0	0	0
0	0	0	0	0	2,228
0	88,663	945	0	0	0
0	1,383,906	0	39,191	2,077	20,801
0	0	0	0	0	0
0	0	0	0	0	0
6,570	2,405	0	10,696	0	2,097
6,570	5,667,303	945	49,887	2,077	25,126
6,570	0	0	0	0	0
0	0	0	0	13,144	21,029
0	0	0	0	0	0
0	6,382,130	0	0	0	0
0	0	0	0	0	0
0	0	0	61,281	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6,570	6,382,130	0	61,281	13,144	21,029
0	(714,827)	945	(11,394)	(11,067)	4,097
0	1,400,000	0	0	0	0
0	0	0	0	0	0
0	1,400,000	0	0	0	0
0	685,173	945	(11,394)	(11,067)	4,097
0	2,299,003	0	27,300	11,067	(688)
\$0	\$2,984,176	\$945	\$15,906	\$0	\$3,409

(continued)

Wood County, Ohio  
Special Revenue Funds

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001  
(continued)

	MRDD	VOCA - Prosecutor	Historical Center	Senior Citizens
<u>Revenues</u>				
Property Taxes	\$10,413,500	\$0	\$104,117	\$653,588
Permissive Motor Vehicle License Taxes	0	0	0	0
Other Taxes	84,903	0	698	5,144
Charges for services	1,014,808	0	0	0
Licenses and permits	0	0	0	0
Fines, costs, and forfeitures	0	0	0	0
Intergovernmental	10,127,397	53,388	11,884	71,511
Special assessments	0	0	0	0
Interest	242,696	0	0	0
Other	21,898	0	0	0
Total revenues	<u>21,905,202</u>	<u>53,388</u>	<u>116,699</u>	<u>730,243</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	59,243	0	0
Judicial	0	0	0	0
Public safety	0	0	0	0
Public works	0	0	0	0
Health	0	0	0	0
Human services	16,529,260	0	0	730,243
Conservation and recreation	0	0	116,699	0
Economic development	0	0	0	0
Debt service:				
Principal retirement	24,859	0	0	0
Interest and fiscal charges	8,504	0	0	0
Total expenditures	<u>16,562,623</u>	<u>59,243</u>	<u>116,699</u>	<u>730,243</u>
Excess of revenues over (under) expenditures	<u>5,342,579</u>	<u>(5,855)</u>	<u>0</u>	<u>0</u>
<u>Other financing sources (uses)</u>				
Operating transfers - in	0	15,267	0	0
Operating transfers - out	(700,000)	0	0	0
Total other financing sources (uses)	<u>(700,000)</u>	<u>15,267</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	4,642,579	9,412	0	0
Fund balances (deficit) at beginning of year	<u>10,058,186</u>	<u>2,329</u>	<u>0</u>	<u>0</u>
Fund balances (deficit) at end of year	<u>\$14,700,765</u>	<u>\$11,741</u>	<u>\$0</u>	<u>\$0</u>

<u>Title Administration</u>	<u>Violence Prevention</u>	<u>Recorder's Equipment</u>	<u>Solid Waste District</u>	<u>Probation Services</u>	<u>Violence Against Women's Act</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
404,987	0	129,397	1,143,180	600	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	92,180	0	74,682
0	0	0	0	0	0
0	0	0	14,130	0	0
0	10,851	0	24,907	0	0
<u>404,987</u>	<u>10,851</u>	<u>129,397</u>	<u>1,274,397</u>	<u>600</u>	<u>74,682</u>
0	26,451	84,292	0	0	0
338,891	0	0	0	0	0
0	0	0	0	0	92,232
0	0	0	1,242,088	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
<u>338,891</u>	<u>26,451</u>	<u>84,292</u>	<u>1,242,088</u>	<u>0</u>	<u>92,232</u>
<u>66,096</u>	<u>(15,600)</u>	<u>45,105</u>	<u>32,309</u>	<u>600</u>	<u>(17,550)</u>
12	21,038	0	0	0	24,894
0	0	0	0	0	0
<u>12</u>	<u>21,038</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,894</u>
66,108	5,438	45,105	32,309	600	7,344
279,968	11,833	128,061	497,833	1,146	32,479
<u>\$346,076</u>	<u>\$17,271</u>	<u>\$173,166</u>	<u>\$530,142</u>	<u>\$1,746</u>	<u>\$39,823</u>

(continued)

Wood County, Ohio  
Special Revenue Funds

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001  
(continued)

	CDBG	D.A.R.E.	Litter Control	Community Service Work Litter Collection
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for services	0	0	0	0
Licenses and permits	0	0	0	0
Fines, costs, and forfeitures	0	0	0	0
Intergovernmental	623,013	28,065	75,543	16,000
Special assessments	0	0	0	0
Interest	11,723	4	0	0
Other	8,040	7,471	0	0
Total revenues	<u>642,776</u>	<u>35,540</u>	<u>75,543</u>	<u>16,000</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	0	0
Judicial	0	0	0	8,131
Public safety	0	47,390	102,095	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	543,410	0	0	0
Debt service:				
Principal retirement	0	0	0	0
Interest and fiscal charges	0	0	0	0
Total expenditures	<u>543,410</u>	<u>47,390</u>	<u>102,095</u>	<u>8,131</u>
Excess of revenues over (under) expenditures	<u>99,366</u>	<u>(11,850)</u>	<u>(26,552)</u>	<u>7,869</u>
<u>Other financing sources (uses)</u>				
Operating transfers - in	0	24,120	15,339	0
Operating transfers - out	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>24,120</u>	<u>15,339</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>99,366</u>	<u>12,270</u>	<u>(11,213)</u>	<u>7,869</u>
Fund balances (deficit) at beginning of year	<u>577,295</u>	<u>3,106</u>	<u>11,213</u>	<u>13,226</u>
Fund balances (deficit) at end of year	<u>\$676,661</u>	<u>\$15,376</u>	<u>\$0</u>	<u>\$21,095</u>

DUI Education	Electronic Monitoring	Electronic Monitoring Offenders	Juvenile Indigent Driver	Juvenile Accountability Incentive	Youth Services
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	41,686	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
880	118,752	0	275	28,923	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
880	118,752	41,686	275	28,923	0
0	0	0	0	0	0
0	133,381	32,848	0	30,008	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	0	0	0	0
0	133,381	32,848	0	30,008	0
880	(14,629)	8,838	275	(1,085)	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
880	(14,629)	8,838	275	(1,085)	0
1,467	58,063	149,096	1,475	327	43,245
\$2,347	\$43,434	\$157,934	\$1,750	(\$758)	\$43,245

(continued)

Wood County, Ohio  
Special Revenue Funds

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001  
(continued)

	Felony Delinquent Care	Community Corrections	Court Security	Adult Probation
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for services	0	0	0	0
Licenses and permits	0	0	0	0
Fines, costs, and forfeitures	0	0	0	0
Intergovernmental	275,943	0	0	189,514
Special assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total revenues	<u>275,943</u>	<u>0</u>	<u>0</u>	<u>189,514</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	0	0
Judicial	272,200	12,129	3,288	212,950
Public safety	0	0	0	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
Debt service:				
Principal retirement	0	0	0	0
Interest and fiscal charges	0	0	0	0
Total expenditures	<u>272,200</u>	<u>12,129</u>	<u>3,288</u>	<u>212,950</u>
Excess of revenues over (under) expenditures	<u>3,743</u>	<u>(12,129)</u>	<u>(3,288)</u>	<u>(23,436)</u>
<u>Other financing sources (uses)</u>				
Operating transfers - in	0	0	0	0
Operating transfers - out	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	3,743	(12,129)	(3,288)	(23,436)
Fund balances (deficit) at beginning of year	<u>518,705</u>	<u>12,129</u>	<u>24,858</u>	<u>89,859</u>
Fund balances (deficit) at end of year	<u><u>\$522,448</u></u>	<u><u>\$0</u></u>	<u><u>\$21,570</u></u>	<u><u>\$66,423</u></u>

EMA	EMA Communications	Indigent Guardianship	Recycling - Sheriff	Computer Legal Research	Clerk of Courts Computerization
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
11,269	0	30,473	0	2,272	27,296
0	0	0	0	0	0
0	0	0	0	0	0
91,272	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
14,498	15,859	0	0	0	0
<u>117,039</u>	<u>15,859</u>	<u>30,473</u>	<u>0</u>	<u>2,272</u>	<u>27,296</u>
0	0	0	0	0	0
0	0	24,786	0	948	52,565
215,307	39,068	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	0
<u>215,307</u>	<u>39,068</u>	<u>24,786</u>	<u>0</u>	<u>948</u>	<u>52,565</u>
<u>(98,268)</u>	<u>(23,209)</u>	<u>5,687</u>	<u>0</u>	<u>1,324</u>	<u>(25,269)</u>
56,064	0	0	0	0	0
0	0	0	0	0	0
<u>56,064</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(42,204)	(23,209)	5,687	0	1,324	(25,269)
77,990	110,564	29,661	61	4,300	114,641
<u>\$35,786</u>	<u>\$87,355</u>	<u>\$35,348</u>	<u>\$61</u>	<u>\$5,624</u>	<u>\$89,372</u>

(continued)

Wood County, Ohio  
Special Revenue Funds

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001  
(continued)

	Probate Court Computerization	Juvenile Court Computerization	Donations Retreat	Ditch Maintenance
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for services	15,660	16,746	0	0
Licenses and permits	0	0	0	0
Fines, costs, and forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special assessments	0	0	0	445,516
Interest	0	0	0	0
Other	0	0	0	0
Total revenues	<u>15,660</u>	<u>16,746</u>	<u>0</u>	<u>445,516</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	0	0
Judicial	4,847	9,163	0	0
Public safety	0	0	0	0
Public works	0	0	0	238,783
Health	0	0	0	0
Human services	0	0	0	0
Conservation and recreation	0	0	0	0
Economic development	0	0	0	0
Debt service:				
Principal retirement	0	0	0	0
Interest and fiscal charges	0	0	0	0
Total expenditures	<u>4,847</u>	<u>9,163</u>	<u>0</u>	<u>238,783</u>
Excess of revenues over (under) expenditures	<u>10,813</u>	<u>7,583</u>	<u>0</u>	<u>206,733</u>
<u>Other financing sources (uses)</u>				
Operating transfers - in	0	0	0	0
Operating transfers - out	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	10,813	7,583	0	206,733
Fund balances (deficit) at beginning of year	21,748	6,225	483	39,905
Fund balances (deficit) at end of year	<u>\$32,561</u>	<u>\$13,808</u>	<u>\$483</u>	<u>\$246,638</u>

Probate Conduct of Business	Law Enforcement - Prosecutor	Legal Research	Crime Prevention Sheriff	Drug Enforcement	Commissary	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$14,690,866
0	0	0	0	0	0	3,664,155
0	0	0	0	0	0	118,026
1,039	0	5,765	0	0	20,536	4,918,076
0	0	0	0	0	0	171,197
0	200	0	0	3,655	0	105,263
0	0	0	0	0	0	27,862,038
0	0	0	0	0	0	445,516
0	1	0	0	6	7	292,514
0	0	0	0	0	0	207,312
<u>1,039</u>	<u>201</u>	<u>5,765</u>	<u>0</u>	<u>3,661</u>	<u>20,543</u>	<u>52,474,963</u>
0	0	0	0	0	0	762,826
75	0	13,058	0	0	0	1,183,441
0	0	0	0	9,894	17,542	523,528
0	0	0	0	0	0	7,863,001
0	0	0	0	0	0	11,090,590
0	0	0	0	0	0	27,539,132
0	0	0	0	0	0	116,699
0	0	0	0	0	0	885,868
0	0	0	0	0	0	27,571
0	0	0	0	0	0	8,815
<u>75</u>	<u>0</u>	<u>13,058</u>	<u>0</u>	<u>9,894</u>	<u>17,542</u>	<u>50,001,471</u>
<u>964</u>	<u>201</u>	<u>(7,293)</u>	<u>0</u>	<u>(6,233)</u>	<u>3,001</u>	<u>2,473,492</u>
0	0	0	0	0	0	1,892,205
0	0	0	0	0	0	(700,000)
0	0	0	0	0	0	1,192,205
<u>964</u>	<u>201</u>	<u>(7,293)</u>	<u>0</u>	<u>(6,233)</u>	<u>3,001</u>	<u>3,665,697</u>
<u>4,498</u>	<u>2,180</u>	<u>8,740</u>	<u>916</u>	<u>9,915</u>	<u>2,776</u>	<u>25,343,566</u>
<u>\$5,462</u>	<u>\$2,381</u>	<u>\$1,447</u>	<u>\$916</u>	<u>\$3,682</u>	<u>\$5,777</u>	<u>\$29,009,263</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$12,000	\$13,190	\$1,190
Licenses and permits	166,900	168,969	2,069
Fines, costs, and forfeitures	13,700	11,519	(2,181)
Other	350	901	551
Total revenues	<u>192,950</u>	<u>194,579</u>	<u>1,629</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and kennel			
Personal services	202,425	184,921	17,504
Materials and supplies	7,000	4,525	2,475
Contractual services	28,100	24,442	3,658
Other	13,400	10,741	2,659
Capital outlay	15,000	8,581	6,419
Total expenditures	<u>265,925</u>	<u>233,210</u>	<u>32,715</u>
Excess of revenues under expenditures	(72,975)	(38,631)	34,344
<u>Other financing sources</u>			
Operating transfers - in	<u>70,000</u>	<u>35,471</u>	<u>(34,529)</u>
Excess of revenues and other financing sources under expenditures	(2,975)	(3,160)	(185)
Fund balance at beginning of year	2,975	2,975	0
Unexpended prior year encumbrances	845	845	0
Fund balance at end of year	<u>\$845</u>	<u>\$660</u>	<u>(\$185)</u>

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$9,059,125	\$5,617,478	(\$3,441,647)
Interest	400	0	(400)
Other	25,400	8,982	(16,418)
Total revenues	<u>9,084,925</u>	<u>5,626,460</u>	<u>(3,458,465)</u>
<u>Expenditures</u>			
Current:			
Human services			
Public assistance			
Personal services	3,096,761	2,587,533	509,228
Materials and supplies	261,625	121,596	140,029
Contractual services	5,000,000	2,529,735	2,470,265
Other	1,853,160	840,889	1,012,271
Capital outlay	159,500	131,997	27,503
Total public assistance	<u>10,371,046</u>	<u>6,211,750</u>	<u>4,159,296</u>
Children's services			
Contractual services	1,504,893	1,374,719	130,174
Other	7,169	1,954	5,215
Capital outlay	33,784	0	33,784
Total children's services	<u>1,545,846</u>	<u>1,376,673</u>	<u>169,173</u>
Child and adult protect-levy			
Contractual services	248,188	140,523	107,665
Other	480,164	5,633	474,531
Capital outlay	22,500	15,299	7,201
Total child and adult protect-levy	<u>750,852</u>	<u>161,455</u>	<u>589,397</u>
Trust-homeless donations			
Other	25,000	8,503	16,497
Trust-welfare department donations			
Other	1,432	0	1,432

(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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Trust-unexpendable			
Other	\$1,400	\$0	\$1,400
Total expenditures	<u>12,695,576</u>	<u>7,758,381</u>	<u>4,937,195</u>
Excess of revenues under expenditures	(3,610,651)	(2,131,921)	1,478,730
<u>Other financing uses</u>			
Operating transfers - out	<u>(95,000)</u>	<u>0</u>	<u>95,000</u>
Excess of revenues under expenditures and other financing uses	(3,705,651)	(2,131,921)	1,573,730
Fund balance at beginning of year	4,214,219	4,214,219	0
Unexpended prior year encumbrances	<u>1,678</u>	<u>1,678</u>	<u>0</u>
Fund balance at end of year	<u><u>\$510,246</u></u>	<u><u>\$2,083,976</u></u>	<u><u>\$1,573,730</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$295,000	\$326,411	\$31,411
Intergovernmental	1,980,000	1,375,317	(604,683)
Other	20,000	11,238	(8,762)
Total revenues	<u>2,295,000</u>	<u>1,712,966</u>	<u>(582,034)</u>
<u>Expenditures</u>			
Current:			
Human services			
CSEA			
Personal services	1,527,752	1,203,025	324,727
Materials and supplies	25,000	8,789	16,211
Contractual services	965,000	764,227	200,773
Other	36,250	12,263	23,987
Capital outlay	140,000	76,814	63,186
Total expenditures	<u>2,694,002</u>	<u>2,065,118</u>	<u>628,884</u>
Excess of revenues under expenditures	(399,002)	(352,152)	46,850
<u>Other financing sources</u>			
Operating transfers - in	<u>300,000</u>	<u>300,000</u>	<u>0</u>
Excess of revenues and other financing sources under expenditures	(99,002)	(52,152)	46,850
Fund balance at beginning of year	366,853	366,853	0
Unexpended prior year encumbrances	19,394	19,394	0
Fund balance at end of year	<u>\$287,245</u>	<u>\$334,095</u>	<u>\$46,850</u>

Wood County, Ohio  
ADAMHSB 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property taxes	\$3,721,954	\$3,519,661	(\$202,293)
Other taxes	27,281	27,281	0
Charges for services	0	3,800	3,800
Intergovernmental	6,568,074	7,915,205	1,347,131
Other	0	1,355	1,355
Total revenues	<u>10,317,309</u>	<u>11,467,302</u>	<u>1,149,993</u>
<u>Expenditures</u>			
Current:			
Health			
Community mental health			
Personal services	476,075	383,915	92,160
Materials and supplies	12,000	11,625	375
Contractual services	8,316,000	7,778,035	537,965
Other	697,885	334,247	363,638
Capital outlay	30,000	10,342	19,658
Total community mental health	<u>9,531,960</u>	<u>8,518,164</u>	<u>1,013,796</u>
Women's health			
Contractual services	447,391	402,564	44,827
Indigent driver alcohol treatment			
Contractual services	40,000	30,886	9,114
Community mental health-title XX			
Contractual services	151,965	106,681	45,284
Community mental health-title XIX			
Contractual services	2,238,460	1,651,879	586,581
Total expenditures	<u>12,409,776</u>	<u>10,710,174</u>	<u>1,699,602</u>
Excess of revenues over (under) expenditures	(2,092,467)	757,128	2,849,595
<u>Other financing uses</u>			
Operating transfers - out	<u>(1,476,051)</u>	<u>0</u>	<u>1,476,051</u>

(continued)

Wood County, Ohio  
ADAMHSB 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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Excess of revenues over (under) expenditures and other financing uses	(\$3,568,518)	\$757,128	\$4,325,646
Fund balance at beginning of year	3,568,520	3,568,520	0
Unexpended prior year encumbrances	90	90	0
Fund balance at end of year	\$92	\$4,325,738	\$4,325,646

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$258,200	\$527,485	\$269,285
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Real estate assessment			
Personal services	199,655	168,347	31,308
Materials and supplies	20,000	4,123	15,877
Contractual services	400,000	381,306	18,694
Other	20,000	665	19,335
Capital outlay	90,000	8,279	81,721
Total real estate assessment	729,655	562,720	166,935
Trust-auditor agricultural land use			
Other	1,500	2,925	(1,425)
Total expenditures	731,155	565,645	165,510
Excess of revenues under expenditures	(472,955)	(38,160)	434,795
Fund balance at beginning of year	1,489,592	1,489,592	0
Unexpended prior year encumbrances	124,822	124,822	0
Fund balance at end of year	\$1,141,459	\$1,576,254	\$434,795

Wood County, Ohio  
Economic Development 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$385,900	\$470,166	\$84,266
Licenses and permits	0	8,729	8,729
Interest	15,100	25,649	10,549
Total revenues	<u>401,000</u>	<u>504,544</u>	<u>103,544</u>
<u>Expenditures</u>			
Current:			
Economic development			
Economic development-grant			
Other	106,000	0	106,000
Economic development			
Personal services	227,894	202,308	25,586
Materials and supplies	3,000	2,940	60
Contractual services	22,557	20,281	2,276
Other	62,956	58,067	4,889
Capital outlay	4,955	4,933	22
Total economic development	<u>321,362</u>	<u>288,529</u>	<u>32,833</u>
Economic development-fees			
Personal services	7,313	7,313	0
Other	28,507	28,436	71
Capital outlay	21,180	21,180	0
Total economic development-fees	<u>57,000</u>	<u>56,929</u>	<u>71</u>
Total expenditures	<u>484,362</u>	<u>345,458</u>	<u>138,904</u>
Excess of revenues over (under) expenditures	(83,362)	159,086	242,448
Fund balance at beginning of year	551,323	551,323	0
Fund balance at end of year	<u>\$467,961</u>	<u>\$710,409</u>	<u>\$242,448</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$88,229	\$91,569	\$3,340
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Prosecuting attorney			
Personal services	116,896	61,074	55,822
Contractual services	50,000	30,728	19,272
Other	43,000	4,381	38,619
Capital outlay	20,000	0	20,000
Total expenditures	<u>229,896</u>	<u>96,183</u>	<u>133,713</u>
Excess of revenues under expenditures	(141,667)	(4,614)	137,053
Fund balance at beginning of year	148,294	148,294	0
Unexpended prior year encumbrances	1,084	1,084	0
Fund balance at end of year	<u>\$7,711</u>	<u>\$144,764</u>	<u>\$137,053</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$88,229	\$91,567	\$3,338
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Treasurer			
Personal services	59,546	2,557	56,989
Contractual services	25,000	12,366	12,634
Other	222,000	93,539	128,461
Capital outlay	100,000	55,699	44,301
Total expenditures	406,546	164,161	242,385
Excess of revenues under expenditures	(318,317)	(72,594)	245,723
Fund balance at beginning of year	638,825	638,825	0
Unexpended prior year encumbrances	5,405	5,405	0
Fund balance at end of year	\$325,913	\$571,636	\$245,723

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Other	\$8,600	\$6,570	(\$2,030)
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Youth olympics			
Other	8,600	6,570	2,030
Excess of revenues over expenditures	0	0	0
Fund balance at beginning of year	0	0	0
Fund balance at end of year	\$0	\$0	\$0

Wood County, Ohio  
MVGT 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Permissive motor vehicle license taxes	\$3,750,000	\$3,655,209	(\$94,791)
Charges for services	600,000	528,530	(71,470)
Fines, costs, and forfeitures	90,000	88,964	(1,036)
Intergovernmental	1,350,000	1,385,531	35,531
Other	15,000	2,405	(12,595)
Total revenues	<u>5,805,000</u>	<u>5,660,639</u>	<u>(144,361)</u>
<u>Expenditures</u>			
Current:			
Public works			
MVGT			
Personal services	2,135,111	2,021,836	113,275
Materials and supplies	1,644,000	1,342,147	301,853
Contractual services	734,074	513,008	221,066
Other	611,369	543,003	68,366
Capital outlay	3,305,380	1,619,351	1,686,029
Total expenditures	<u>8,429,934</u>	<u>6,039,345</u>	<u>2,390,589</u>
Excess of revenues under expenditures	<u>(2,624,934)</u>	<u>(378,706)</u>	<u>2,246,228</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	1,400,000	1,400,000	0
Operating transfers - out	(288,631)	0	288,631
Total other financing sources (uses)	<u>1,111,369</u>	<u>1,400,000</u>	<u>288,631</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,513,565)</u>	<u>1,021,294</u>	<u>2,534,859</u>
Fund balance at beginning of year	1,655,858	1,655,858	0
Unexpended prior year encumbrances	44,408	44,408	0
Fund balance at end of year	<u>\$186,701</u>	<u>\$2,721,560</u>	<u>\$2,534,859</u>

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Fines, costs, and forfeitures	\$2,000	\$945	(\$1,055)
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	2,000	945	(1,055)
Fund balance at beginning of year	0	0	0
Fund balance at end of year	\$2,000	\$945	(\$1,055)

Wood County, Ohio  
Transportation 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$68,910	\$39,191	(\$29,719)
Other	22,970	10,696	(12,274)
Total revenues	<u>91,880</u>	<u>49,887</u>	<u>(41,993)</u>
<u>Expenditures</u>			
Current:			
Human services			
Transportation grant			
Personal services	51,993	43,049	8,944
Materials and supplies	1,179	573	606
Contractual services	11,365	6,824	4,541
Other	29,342	19,507	9,835
Total expenditures	<u>93,879</u>	<u>69,953</u>	<u>23,926</u>
Excess of revenues under expenditures	(1,999)	(20,066)	(18,067)
Fund balance at beginning of year	12,116	12,116	0
Unexpended prior year encumbrances	15,971	15,971	0
Fund balance at end of year	<u>\$26,088</u>	<u>\$8,021</u>	<u>(\$18,067)</u>

Wood County, Ohio  
 Outreach Program 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$27,000	\$6,089	(\$20,911)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Outreach program juvenile court			
Personal services	22,081	10,983	11,098
Materials and supplies	2,987	2,987	0
Other	128	128	0
Total expenditures	25,196	14,098	11,098
Excess of revenues over (under) expenditures	1,804	(8,009)	(9,813)
Fund balance at beginning of year	8,009	8,009	0
Fund balance at end of year	\$9,813	\$0	(\$9,813)

Wood County, Ohio  
VOCA - Juvenile 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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$35,810	\$19,134	(\$16,676)
Licenses, permits, and inspections	2,500	2,228	(272)
Other	1,500	2,097	597
Total revenues	<u>39,810</u>	<u>23,459</u>	<u>(16,351)</u>
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
VOCA - juvenile			
Personal services	23,926	19,384	4,542
Other	4,496	1,604	2,892
Total expenditures	<u>28,422</u>	<u>20,988</u>	<u>7,434</u>
Excess of revenues over expenditures	11,388	2,471	(8,917)
Fund balance at beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u>\$11,388</u>	<u>\$2,471</u>	<u>(\$8,917)</u>

Wood County, Ohio  
MRDD 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property taxes	\$10,475,517	\$10,413,500	(\$62,017)
Other taxes	84,903	84,903	0
Charges for services	158,290	781,912	623,622
Intergovernmental	10,341,009	9,645,828	(695,181)
Interest	14,669	241,818	227,149
Other	0	21,898	21,898
Total revenues	<u>21,074,388</u>	<u>21,189,859</u>	<u>115,471</u>
<u>Expenditures</u>			
Current:			
Human services			
Residential development services			
Contractual services	650,000	0	650,000
Other	24,057	0	24,057
Total residential development services	<u>674,057</u>	<u>0</u>	<u>674,057</u>
Community assistance			
Contractual services	51,000	0	51,000
Other	25,967	1,217	24,750
Total community assistance	<u>76,967</u>	<u>1,217</u>	<u>75,750</u>
Family consortium			
Contractual services	391,540	0	391,540
Other	3,000	0	3,000
Total family consortium	<u>394,540</u>	<u>0</u>	<u>394,540</u>
MRDD			
Personal services	8,545,180	7,714,155	831,025
Materials and supplies	676,165	628,296	47,869
Contractual services	6,314,300	5,976,390	337,910
Other	355,686	352,217	3,469
Capital outlay	56,000	51,413	4,587
Total MRDD	<u>15,947,331</u>	<u>14,722,471</u>	<u>1,224,860</u>
Title I			
Personal services	<u>41,567</u>	<u>26,825</u>	<u>14,742</u>

(continued)

Wood County, Ohio  
MRDD 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, 2000  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Family resource services			
Personal services	\$184	\$184	\$0
Contractual services	116,445	83,528	32,917
Other	880	201	679
Total family resource services	<u>117,509</u>	<u>83,913</u>	<u>33,596</u>
Supported living			
Personal services	118,395	115,269	3,126
Materials and supplies	4,200	3,075	1,125
Contractual services	558,018	545,653	12,365
Other	2,100	141	1,959
Capital outlay	1,000	172	828
Total supported living	<u>683,713</u>	<u>664,310</u>	<u>19,403</u>
Autism grant			
Personal services	38	38	0
Materials and supplies	10,104	104	10,000
Contractual services	110,732	60,300	50,432
Other	30,699	14,698	16,001
Total autism grant	<u>151,573</u>	<u>75,140</u>	<u>76,433</u>
Toy lending			
Personal services	12,415	12,308	107
Materials and supplies	3,753	2,714	1,039
Contractual services	15,826	15,101	725
Other	2,800	2,646	154
Capital outlay	2,300	1,712	588
Total toy lending	<u>37,094</u>	<u>34,481</u>	<u>2,613</u>
Trust health insurance			
Personal services	<u>1,122,268</u>	<u>930,406</u>	<u>191,862</u>
Trust donations			
Other	<u>70,565</u>	<u>1,160</u>	<u>69,405</u>
Total expenditures	<u>19,317,184</u>	<u>16,539,923</u>	<u>2,777,261</u>
Excess of revenues over expenditures	1,757,204	4,649,936	2,892,732

(continued)

Wood County, Ohio  
MRDD 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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Other financing uses</u>			
Operating transfers - out	(\$8,935,988)	(\$700,000)	\$8,235,988
Excess of revenues over (under) expenditures and other financing uses	(7,178,784)	3,949,936	11,128,720
Fund balance at beginning of year	9,683,721	9,683,721	0
Unexpended prior year encumbrances	211	211	0
Fund balance at end of year	\$2,505,148	\$13,633,868	\$11,128,720

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$45,800	\$49,575	\$3,775
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
VOCA - prosecutor			
Personal services	59,186	57,385	1,801
Contractual services	1,479	1,340	139
Capital outlay	350	313	37
Total expenditures	<u>61,015</u>	<u>59,038</u>	<u>1,977</u>
Excess of revenues under expenditures	(15,215)	(9,463)	5,752
<u>Other financing sources</u>			
Operating transfers - in	<u>15,267</u>	<u>15,267</u>	<u>0</u>
Excess of revenues and other financing sources over expenditures	52	5,804	5,752
Fund balance at beginning of year	<u>4,183</u>	<u>4,183</u>	<u>0</u>
Fund balance at end of year	<u><u>\$4,235</u></u>	<u><u>\$9,987</u></u>	<u><u>\$5,752</u></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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property taxes	\$105,009	\$104,117	(\$892)
Other taxes	698	698	0
Intergovernmental	11,884	11,884	0
Total revenues	117,591	116,699	(892)
<u>Expenditures</u>			
Current:			
Conservation and recreation			
Historical center levy			
Other			
	116,699	116,699	0
Excess of revenues over expenditures	892	0	(892)
Fund balance at beginning of year	0	0	0
Fund balance at end of year	\$892	\$0	(\$892)

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property taxes	\$657,755	\$653,588	(\$4,167)
Other taxes	5,144	5,144	0
Intergovernmental	71,511	71,511	0
Total revenues	734,410	730,243	(4,167)
<u>Expenditures</u>			
Current:			
Human services			
Senior citizens			
Other	730,243	730,243	0
	730,243	730,243	0
Excess of revenues over expenditures	4,167	0	(4,167)
Fund balance at beginning of year	0	0	0
Fund balance at end of year	\$4,167	\$0	(\$4,167)

Wood County, Ohio  
Title Administration 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$370,000	\$400,245	\$30,245
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Clerk of courts			
Personal services	342,577	292,922	49,655
Materials and supplies	10,000	7,690	2,310
Contractual services	37,550	33,530	4,020
Other	1,040	16	1,024
Capital outlay	2,000	1,105	895
Total expenditures	393,167	335,263	57,904
Excess of revenues over (under) expenditures	(23,167)	64,982	88,149
<u>Other financing sources</u>			
Operating transfers - in	0	12	12
Excess of revenue and other financing sources over (under) expenditures	(23,167)	64,994	88,161
Fund balance at beginning of year	256,402	256,402	0
Unexpended prior year encumbrances	458	458	0
Fund balance at end of year	\$233,693	\$321,854	\$88,161

Wood County, Ohio  
Violence Prevention 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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Other	\$11,546	\$10,851	(\$695)
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Violence prevention-prosecuting attorney			
Personal services	16,008	10,631	5,377
Materials and supplies	14,276	13,914	362
Contractual services	1,400	1,171	229
Capital outlay	900	200	700
Total expenditures	<u>32,584</u>	<u>25,916</u>	<u>6,668</u>
Excess of revenues under expenditures	(21,038)	(15,065)	5,973
<u>Other financing sources</u>			
Operating transfers - in	<u>21,038</u>	<u>21,038</u>	<u>0</u>
Excess of revenues and other financing sources over expenditures	0	5,973	5,973
Fund balance at beginning of year	11,596	11,596	0
Unexpended prior year encumbrances	90	90	0
Fund balance at end of year	<u>\$11,686</u>	<u>\$17,659</u>	<u>\$5,973</u>

Wood County, Ohio  
Recorder's Equipment 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$110,000	\$125,097	\$15,097
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Recorder's equipment			
Contractual services	90,572	70,560	20,012
Capital outlay	80,102	80,102	0
Total expenditures	170,674	150,662	20,012
Excess of revenues under expenditures	(60,674)	(25,565)	35,109
Fund balance at beginning of year	120,129	120,129	0
Fund balance at end of year	\$59,455	\$94,564	\$35,109

Wood County, Ohio  
Solid Waste 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$800,000	\$1,138,713	\$338,713
Intergovernmental	84,900	129,900	45,000
Interest	20,000	15,323	(4,677)
Other	25,000	24,907	(93)
Total revenues	<u>929,900</u>	<u>1,308,843</u>	<u>378,943</u>
<u>Expenditures</u>			
Current:			
Public works			
Solid waste district			
Personal services	207,459	190,044	17,415
Materials and supplies	9,000	7,901	1,099
Contractual services	483,463	464,040	19,423
Other	520,900	516,825	4,075
Capital outlay	50,000	40,915	9,085
Total expenditures	<u>1,270,822</u>	<u>1,219,725</u>	<u>51,097</u>
Excess of revenues over (under) expenditures	(340,922)	89,118	430,040
Fund balance at beginning of year	354,716	354,716	0
Unexpended prior year encumbrances	<u>15,347</u>	<u>15,347</u>	<u>0</u>
Fund balance at end of year	<u><u>\$29,141</u></u>	<u><u>\$459,181</u></u>	<u><u>\$430,040</u></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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$300	\$600	\$300
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	300	600	300
Fund balance at beginning of year	1,146	1,146	0
Fund balance at end of year	\$1,446	\$1,746	\$300

Wood County, Ohio  
Violence Against Women's Act 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$76,193	\$74,682	(\$1,511)
<u>Expenditures</u>			
Current:			
Public safety			
Sheriff			
Personal services	96,641	86,418	10,223
Materials and supplies	230	54	176
Other	5,764	4,684	1,080
Capital outlay	2,000	425	1,575
Total expenditures	104,635	91,581	13,054
Excess of revenues under expenditures	(28,442)	(16,899)	11,543
<u>Other financing sources</u>			
Operating transfers - in	25,398	24,894	(504)
Excess of revenues and other financing sources over (under) expenditures	(3,044)	7,995	11,039
Fund balance at beginning of year	17,834	17,834	0
Unexpended prior year encumbrances	56	56	0
Fund balance at end of year	\$14,846	\$25,885	\$11,039

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$1,431,434	\$550,213	(\$881,221)
Interest	6,060	12,935	6,875
Other	45,000	26,430	(18,570)
Total revenues	<u>1,482,494</u>	<u>589,578</u>	<u>(892,916)</u>
<u>Expenditures</u>			
Current:			
Economic development			
CHIP 2001			
Personal services	950	0	950
Materials and supplies	400	0	400
Other	99,650	92,100	7,550
Capital outlay	399,000	0	399,000
Total CHIP 2001	<u>500,000</u>	<u>92,100</u>	<u>407,900</u>
Rossford			
Other	<u>10,000</u>	<u>0</u>	<u>10,000</u>
RLF Cameo			
Other	<u>135,000</u>	<u>0</u>	<u>135,000</u>
Block grant Charter Steel			
Capital outlay	<u>460,000</u>	<u>460,000</u>	<u>0</u>
Block grant 1999			
Personal services	6,736	5,457	1,279
Contractual services	3,500	2,000	1,500
Other	1,029	1,029	0
Capital outlay	167,554	125,384	42,170
Total block grant 1999	<u>178,819</u>	<u>133,870</u>	<u>44,949</u>

(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, 2001  
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Block grant 1998			
Personal services	\$1,921	\$0	\$1,921
Materials and supplies	119	0	119
Contractual services	33,801	0	33,801
Other	4,698	4,256	442
Capital outlay	5,041	0	5,041
Total block grant 1998	<u>45,580</u>	<u>4,256</u>	<u>41,324</u>
CHIP 1998			
Other	<u>466</u>	<u>180</u>	<u>286</u>
CHIP 1996			
Personal services	8,273	4,551	3,722
Materials and supplies	500	0	500
Contractual services	75,150	63,150	12,000
Other	3,727	1,114	2,613
Capital outlay	292,950	190,190	102,760
Total CHIP 1996	<u>380,600</u>	<u>259,005</u>	<u>121,595</u>
Total expenditures	<u>1,710,465</u>	<u>949,411</u>	<u>761,054</u>
Excess of revenues under expenditures	(227,971)	(359,833)	(131,862)
Fund balance at beginning of year	440,450	440,450	0
Unexpended prior year encumbrances	<u>32,001</u>	<u>32,001</u>	<u>0</u>
Fund balance at end of year	<u>\$244,480</u>	<u>\$112,618</u>	<u>(\$131,862)</u>

Wood County, Ohio  
D.A.R.E. 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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$14,243	\$14,243	\$0
<u>Expenditures</u>			
Current:			
Public safety			
D.A.R.E.			
Personal services	38,363	38,363	0
Excess of revenues under expenditures	(24,120)	(24,120)	0
<u>Other financing sources</u>			
Operating transfers - in	24,120	24,120	0
Excess of revenues and other financing sources over expenditures	0	0	0
Fund balance at beginning of year	0	0	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Wood County, Ohio  
Litter Control 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$77,000	\$75,543	(\$1,457)
<u>Expenditures</u>			
Current:			
Public safety			
Litter control			
Personal services	81,213	75,217	5,996
Materials and supplies	1,308	1,290	18
Contractual services	200	179	21
Capital outlay	28,198	28,198	0
Total expenditures	110,919	104,884	6,035
Excess of revenues under expenditures	(33,919)	(29,341)	4,578
<u>Other financing sources</u>			
Operating transfers - in	25,000	15,339	(9,661)
Excess of revenues and other financing sources under expenditures	(8,919)	(14,002)	(5,083)
Fund balance at beginning of year	14,002	14,002	0
Fund balance at end of year	\$5,083	\$0	(\$5,083)

Wood County, Ohio  
Community Service Work Litter Collection 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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$8,000	\$16,000	\$8,000
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Litter collection			
Personal services	10,460	6,742	3,718
Materials and supplies	1,000	408	592
Other	2,040	679	1,361
Capital outlay	2,500	726	1,774
Total expenditures	<u>16,000</u>	<u>8,555</u>	<u>7,445</u>
Excess of revenues over (under) expenditures	(8,000)	7,445	15,445
Fund balance at beginning of year	13,650	13,650	0
Fund balance at end of year	<u>\$5,650</u>	<u>\$21,095</u>	<u>\$15,445</u>

Wood County, Ohio  
DUI Education 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$1,000	\$880	(\$120)
<u>Expenditures</u>			
Current:			
Public safety			
DUI education			
Capital outlay	2,400	0	2,400
Excess of revenues over (under) expenditures	(1,400)	880	2,280
Fund balance at beginning of year	1,467	1,467	0
Fund balance at end of year	\$67	\$2,347	\$2,280

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$97,339	\$95,391	(\$1,948)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Electronic monitoring			
Personal services	44,674	39,377	5,297
Materials and supplies	2,243	2,138	105
Contractual services	45,439	42,602	2,837
Other	45,603	44,776	827
Capital outlay	3,221	2,570	651
Total expenditures	<u>141,180</u>	<u>131,463</u>	<u>9,717</u>
Excess of revenues under expenditures	(43,841)	(36,072)	7,769
Fund balance at beginning of year	61,791	61,791	0
Fund balance at end of year	<u>\$17,950</u>	<u>\$25,719</u>	<u>\$7,769</u>

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$37,000	\$43,310	\$6,310
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Electronic monitoring fees			
Personal services	11,500	0	11,500
Contractual services	55,000	3,364	51,636
Other	30,119	28,892	1,227
Capital outlay	2,250	592	1,658
Total expenditures	<u>98,869</u>	<u>32,848</u>	<u>66,021</u>
Excess of revenues over (under) expenditures	(61,869)	10,462	72,331
Fund balance at beginning of year	146,771	146,771	0
Fund balance at end of year	<u>\$84,902</u>	<u>\$157,233</u>	<u>\$72,331</u>

Wood County, Ohio  
 Juvenile Indigent Driver 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$500	\$275	(\$225)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Juvenile indigent driver			
Contractual services	900	0	900
Excess of revenues over (under) expenditures	(400)	275	675
Fund balance at beginning of year	1,475	1,475	0
Fund balance at end of year	\$1,075	\$1,750	\$675

Wood County, Ohio  
 Juvenile Accountability Incentive 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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$31,243	\$28,923	(\$2,320)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Juvenile court			
Personal services	23,368	21,332	2,036
Materials and supplies	203	203	0
Contractual services	22,888	22,888	0
Other	506	506	0
Total expenditures	<u>46,965</u>	<u>44,929</u>	<u>2,036</u>
Excess of revenues under expenditures	<u>(15,722)</u>	<u>(16,006)</u>	<u>(284)</u>
<u>Other financing sources (uses)</u>			
Advances - in	0	2,322	2,322
Advances - out	(2,322)	(2,322)	0
Total other financing sources (uses)	<u>(2,322)</u>	<u>0</u>	<u>2,322</u>
Excess of revenues and other financing sources under expenditures and other financing uses	<u>(18,044)</u>	<u>(16,006)</u>	<u>2,038</u>
Fund balance at beginning of year	<u>18,044</u>	<u>18,044</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$2,038</u></u>	<u><u>\$2,038</u></u>

Wood County, Ohio  
Youth 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	0	0	0
Fund balance at beginning of year	43,245	43,245	0
Fund balance at end of year	\$43,245	\$43,245	\$0

Wood County, Ohio  
 Felony Delinquent Care 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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$460,000	\$262,936	(\$197,064)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Felony delinquent care			
Personal services	302,500	253,744	48,756
Materials and supplies	16,000	9,808	6,192
Contractual services	103,000	10,384	92,616
Other	14,000	0	14,000
Capital outlay	5,000	0	5,000
Total expenditures	<u>440,500</u>	<u>273,936</u>	<u>166,564</u>
Excess of revenues over (under) expenditures	19,500	(11,000)	(30,500)
Fund balance at beginning of year	530,850	530,850	0
Fund balance at end of year	<u>\$550,350</u>	<u>\$519,850</u>	<u>(\$30,500)</u>

Wood County, Ohio  
Community Corrections 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Other	12,129	12,129	0
Excess of revenues under expenditures	(12,129)	(12,129)	0
Fund balance at beginning of year	12,129	12,129	0
Fund balance at end of year	\$0	\$0	\$0

Wood County, Ohio  
Court Security 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Court security			
Personal services	600	0	600
Materials and supplies	400	182	218
Other	1,000	471	529
Capital outlay	9,000	1,320	7,680
Total expenditures	<u>11,000</u>	<u>1,973</u>	<u>9,027</u>
Excess of revenues under expenditures	(11,000)	(1,973)	9,027
Fund balance at beginning of year	<u>23,543</u>	<u>23,543</u>	<u>0</u>
Fund balance at end of year	<u><u>\$12,543</u></u>	<u><u>\$21,570</u></u>	<u><u>\$9,027</u></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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$159,255	\$152,885	(\$6,370)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Adult probation			
Personal services	136,801	123,289	13,512
Materials and supplies	12,292	11,987	305
Contractual services	6,403	5,160	1,243
Other	70,664	69,846	818
Capital outlay	1,200	1,095	105
Total expenditures	<u>227,360</u>	<u>211,377</u>	<u>15,983</u>
Excess of revenues under expenditures	(68,105)	(58,492)	9,613
Fund balance at beginning of year	92,158	92,158	0
Fund balance at end of year	<u>\$24,053</u>	<u>\$33,666</u>	<u>\$9,613</u>

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$4,500	\$10,093	\$5,593
Intergovernmental	102,000	91,272	(10,728)
Other	14,498	14,498	0
Total revenues	<u>120,998</u>	<u>115,863</u>	<u>(5,135)</u>
<u>Expenditures</u>			
Current:			
Public safety			
EMA			
Personal services	106,271	97,714	8,557
Materials and supplies	3,000	1,635	1,365
Contractual services	11,357	5,632	5,725
Other	53,147	44,779	8,368
Capital outlay	73,899	65,974	7,925
Total expenditures	<u>247,674</u>	<u>215,734</u>	<u>31,940</u>
Excess of revenues under expenditures	(126,676)	(99,871)	26,805
<u>Other financing sources</u>			
Operating transfers - in	<u>50,502</u>	<u>56,064</u>	<u>5,562</u>
Excess of revenues and other financing sources under expenditures	(76,174)	(43,807)	32,367
Fund balance at beginning of year	77,669	77,669	0
Unexpended prior year encumbrances	70	70	0
Fund balance at end of year	<u>\$1,565</u>	<u>\$33,932</u>	<u>\$32,367</u>

Wood County, Ohio  
EMA Communications 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Other	\$0	\$18,948	\$18,948
<u>Expenditures</u>			
Current:			
Public safety			
EMA communications			
Other	2,000	1,484	516
Capital outlay	41,858	40,770	1,088
Total expenditures	43,858	42,254	1,604
Excess of revenues under expenditures	(43,858)	(23,306)	20,552
Fund balance at beginning of year	107,475	107,475	0
Fund balance at end of year	\$63,617	\$84,169	\$20,552

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$13,000	\$30,412	\$17,412
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Indigent guardianship			
Contractual services	35,652	24,850	10,802
Excess of revenues over (under) expenditures	(22,652)	5,562	28,214
Fund balance at beginning of year	28,482	28,482	0
Unexpended prior year encumbrances	119	119	0
Fund balance at end of year	\$5,949	\$34,163	\$28,214

Wood County, Ohio  
 Recycling - 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	0	0	0
Fund balance at beginning of year	61	61	0
Fund balance at end of year	\$61	\$61	\$0

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$2,200	\$2,296	\$96
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Computer legal research			
Materials and supplies	1,180	948	232
Excess of revenues over expenditures	1,020	1,348	328
Fund balance at beginning of year	3,964	3,964	0
Unexpended prior year encumbrances	180	180	0
Fund balance at end of year	\$5,164	\$5,492	\$328

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$23,800	\$26,930	\$3,130
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Computer-clerk of courts			
Capital outlay	100,430	53,352	47,078
Excess of revenues under expenditures	(76,630)	(26,422)	50,208
Fund balance at beginning of year	113,206	113,206	0
Unexpended prior year encumbrances	430	430	0
Fund balance at end of year	\$37,006	\$87,214	\$50,208

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$16,000	\$15,880	(\$120)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Computer-probate court			
Capital outlay	15,000	5,276	9,724
Excess of revenues over expenditures	1,000	10,604	9,604
Fund balance at beginning of year	20,768	20,768	0
Fund balance at end of year	\$21,768	\$31,372	\$9,604

Wood County, Ohio  
 Juvenile 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$26,100	\$16,746	(\$9,354)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Computer-juvenile court			
Capital outlay	21,200	9,163	12,037
Excess of revenues over expenditures	4,900	7,583	2,683
Fund balance at beginning of year	6,225	6,225	0
Fund balance at end of year	\$11,125	\$13,808	\$2,683

Wood County, Ohio  
Donations Retreat 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	0	0	0
Fund balance at beginning of year	483	483	0
Fund balance at end of year	\$483	\$483	\$0

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Special assessments	\$425,000	\$445,516	\$20,516
<u>Expenditures</u>			
Current:			
Public works			
Ditch maintenance			
Personal services	95,543	76,248	19,295
Materials and supplies	25,000	7,879	17,121
Contractual services	285,860	121,850	164,010
Other	21,000	9,919	11,081
Total expenditures	<u>427,403</u>	<u>215,896</u>	<u>211,507</u>
Excess of revenues over (under) expenditures	(2,403)	229,620	232,023
<u>Other financing sources</u>			
Operating transfers - in	<u>1,000</u>	<u>0</u>	<u>(1,000)</u>
Excess of revenues and other financing sources over (under) expenditures	(1,403)	229,620	231,023
Fund balance at beginning of year	48,739	48,739	0
Unexpended prior year encumbrances	10	10	0
Fund balance at end of year	<u><u>\$47,346</u></u>	<u><u>\$278,369</u></u>	<u><u>\$231,023</u></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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$850	\$1,039	\$189
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Probate conduct of business			
Other	1,000	75	925
Excess of revenues over (under) expenditures	(150)	964	1,114
Fund balance at beginning of year	4,498	4,498	0
Fund balance at end of year	\$4,348	\$5,462	\$1,114

Wood County, Ohio  
Law Enforcement - 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	0	0	0
Fund balance at beginning of year	1,282	1,282	0
Fund balance at end of year	\$1,282	\$1,282	\$0

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$7,800	\$6,029	(\$1,771)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Legal research			
Materials and supplies	15,000	11,908	3,092
Excess of revenues under expenditures	(7,200)	(5,879)	1,321
Fund balance at beginning of year	7,326	7,326	0
Fund balance at end of year	\$126	\$1,447	\$1,321

Wood County, Ohio  
 Crime Prevention - 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	0	0	0
Fund balance at beginning of year	916	916	0
Fund balance at end of year	\$916	\$916	\$0

## Debt Service Funds

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

### Bond Retirement

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

### Special Assessment

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

### Special Assessment Bond

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

Wood County, Ohio  
Debt Service Funds

Combining Balance Sheet  
December 31, 2001

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$213,404	\$31,477	\$701,868	\$946,749
Receivables:				
Special assessments	0	4,811	4,250,665	4,255,476
Total assets	<u>\$213,404</u>	<u>\$36,288</u>	<u>\$4,952,533</u>	<u>\$5,202,225</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Deferred revenue	\$0	\$4,811	\$4,250,665	\$4,255,476
Matured interest payable	10,988	0	9,490	20,478
Matured bonds payable	5,000	0	29,000	34,000
Total liabilities	<u>15,988</u>	<u>4,811</u>	<u>4,289,155</u>	<u>4,309,954</u>
<u>Fund equity</u>				
Fund balance:				
Unreserved	197,416	31,477	663,378	892,271
Total liabilities and fund equity	<u>\$213,404</u>	<u>\$36,288</u>	<u>\$4,952,533</u>	<u>\$5,202,225</u>

Wood County, Ohio  
Debt Service Funds

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special assessments	\$0	\$8,681	\$662,270	\$670,951
Interest	3,352	0	55	3,407
Other	248,156	0	1,560	249,716
Total revenues	<u>251,508</u>	<u>8,681</u>	<u>663,885</u>	<u>924,074</u>
<u>Expenditures</u>				
Debt service:				
Principal retirement	1,160,000	0	391,500	1,551,500
Interest and fiscal charges	632,839	0	241,475	874,314
Total expenditures	<u>1,792,839</u>	<u>0</u>	<u>632,975</u>	<u>2,425,814</u>
Excess of revenues over (under) expenditures	(1,541,331)	8,681	30,910	(1,501,740)
<u>Other financing sources</u>				
Operating transfers - in	1,548,135	0	2,097	1,550,232
Excess of revenues and other financing sources over expenditures	6,804	8,681	33,007	48,492
Fund balances at beginning of year	<u>190,612</u>	<u>22,796</u>	<u>630,371</u>	<u>843,779</u>
Fund balances at end of year	<u>\$197,416</u>	<u>\$31,477</u>	<u>\$663,378</u>	<u>\$892,271</u>

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Interest	\$4,000	\$3,534	(\$466)
Other	109,285	248,156	138,871
Total revenues	<u>113,285</u>	<u>251,690</u>	<u>138,405</u>
<u>Expenditures</u>			
Debt service:			
Principal retirement	1,210,000	1,210,000	0
Interest and fiscal charges	630,736	630,736	0
Total expenditures	<u>1,840,736</u>	<u>1,840,736</u>	<u>0</u>
Excess of revenues under expenditures	(1,727,451)	(1,589,046)	138,405
<u>Other financing sources</u>			
Operating transfers - in	<u>1,677,589</u>	<u>1,548,135</u>	<u>(129,454)</u>
Excess of revenues and other financing sources under expenditures	(49,862)	(40,911)	8,951
Fund balance at beginning of year	<u>254,175</u>	<u>254,175</u>	<u>0</u>
Fund balance at end of year	<u><u>\$204,313</u></u>	<u><u>\$213,264</u></u>	<u><u>\$8,951</u></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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Special assessments	\$16,081	\$15,886	(\$195)
<u>Expenditures</u>			
Current:			
Other	1,600	650	950
Debt service:			
Principal retirement	20,000	20,000	0
Interest and fiscal charges	1,057	1,055	2
Total expenditures	<u>22,657</u>	<u>21,705</u>	<u>952</u>
Excess of revenues under expenditures	(6,576)	(5,819)	757
<u>Other financing sources</u>			
Proceeds of notes	<u>20,500</u>	<u>14,500</u>	<u>(6,000)</u>
Excess of revenues and other financing sources over expenditures	13,924	8,681	(5,243)
Fund balance at beginning of year	<u>22,796</u>	<u>22,796</u>	<u>0</u>
Fund balance at end of year	<u><u>\$36,720</u></u>	<u><u>\$31,477</u></u>	<u><u>(\$5,243)</u></u>

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Special assessments	\$708,739	\$662,270	(\$46,469)
Interest	0	74	74
Other	1,500	1,560	60
Total revenues	<u>710,239</u>	<u>663,904</u>	<u>(46,335)</u>
<u>Expenditures</u>			
Debt service:			
Principal retirement	438,800	398,500	40,300
Interest and fiscal charges	243,006	243,006	0
Total expenditures	<u>681,806</u>	<u>641,506</u>	<u>40,300</u>
Excess of revenues over expenditures	<u>28,433</u>	<u>22,398</u>	<u>(6,035)</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	0	2,097	2,097
Operating transfers - out	(308,575)	0	308,575
Total other financing sources (uses)	<u>(308,575)</u>	<u>2,097</u>	<u>310,672</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(280,142)	24,495	304,637
Fund balance at beginning of year	<u>677,373</u>	<u>677,373</u>	<u>0</u>
Fund balance at end of year	<u>\$397,231</u>	<u>\$701,868</u>	<u>\$304,637</u>

## Capital Projects Funds

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Capital projects funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

### Issue II

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

### Permanent Improvements

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

### Wood Lane Building Construction

To account for construction and renovations to the MRDD and Wood Lane Industries facilities.

### Library Construction

To account for renovations to the Wood County Public Library.

### Route 6 Turn Lane Construction

To account for construction of a turn lane on Route 6.

### Old Jail Renovation

To account for renovations to the old jail building.

### Historical Museum Renovation

To account for renovations at the Historical Museum.

### Historical Museum Ice House

To account for renovations to the Ice House roof at the Historical Museum.

### Courthouse Atrium

To account for construction of a courthouse atrium.

### Early Childhood Facility

To account for construction of an early childhood facility for MRDD.

### Construction - Ditches

To account for special assessments used for construction of ditches.

### Parks and Open Space

To account for development of or repairs to parks funded by developers of subdivisions who do not include enough parks or open spaces in their developments.

Wood County, Ohio  
Capital Projects Funds

Combining Balance Sheet  
December 31, 2001

	Issue II	Permanent Improvements	Wood Lane Building Construction	Route 6 Turn Lane Construction
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$1,095,299	\$4,975,422	\$2,424,136	\$150,000
Cash and cash equivalents with fiscal agents	0	10,948	0	0
Due from other governments	908,732	0	0	0
Total assets	<u>\$2,004,031</u>	<u>\$4,986,370</u>	<u>\$2,424,136</u>	<u>\$150,000</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$0	\$300	\$29,108	\$0
Contracts payable	264,309	26,220	65,525	0
Accrued wages payable	0	0	0	0
Retainage payable	0	13,228	0	0
Deferred revenue	908,732	0	0	0
Accrued interest payable	0	0	0	0
Notes payable	0	0	0	0
Total liabilities	<u>1,173,041</u>	<u>39,748</u>	<u>94,633</u>	<u>0</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for encumbrances	14,078	2,588,405	0	0
Unreserved (deficit)	816,912	2,358,217	2,329,503	150,000
Total fund equity (deficit)	<u>830,990</u>	<u>4,946,622</u>	<u>2,329,503</u>	<u>150,000</u>
Total liabilities and fund equity	<u>\$2,004,031</u>	<u>\$4,986,370</u>	<u>\$2,424,136</u>	<u>\$150,000</u>

Old Jail Renovation	Historical Museum Renovation	Courthouse Atrium	Early Childhood Facility	Construction - Ditches	Parks and Open Space	Total
\$1,874,900	\$8,244	\$1,018,369	\$2,250,000	\$72,632	\$36,272	\$13,905,274
18,780	0	0	0	0	0	29,728
0	0	0	0	0	0	908,732
<u>\$1,893,680</u>	<u>\$8,244</u>	<u>\$1,018,369</u>	<u>\$2,250,000</u>	<u>\$72,632</u>	<u>\$36,272</u>	<u>\$14,843,734</u>
\$38,654	\$0	\$1,365	\$0	\$0	\$0	\$69,427
17,595	0	0	0	0	0	373,649
0	0	0	0	60	0	60
20,797	0	0	0	0	0	34,025
0	0	0	0	0	0	908,732
0	0	0	0	1,650	0	1,650
0	0	0	0	47,500	0	47,500
<u>77,046</u>	<u>0</u>	<u>1,365</u>	<u>0</u>	<u>49,210</u>	<u>0</u>	<u>1,435,043</u>
1,746,427	0	161,272	0	0	0	4,510,182
70,207	8,244	855,732	2,250,000	23,422	36,272	8,898,509
<u>1,816,634</u>	<u>8,244</u>	<u>1,017,004</u>	<u>2,250,000</u>	<u>23,422</u>	<u>36,272</u>	<u>13,408,691</u>
<u>\$1,893,680</u>	<u>\$8,244</u>	<u>\$1,018,369</u>	<u>\$2,250,000</u>	<u>\$72,632</u>	<u>\$36,272</u>	<u>\$14,843,734</u>

Wood County, Ohio  
Capital Projects Funds

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001

	Issue II	Permanent Improvements	Wood Lane Building Construction
<u>Revenues</u>			
Intergovernmental	\$773,141	\$0	\$26,800
Special assessments	0	0	0
Interest	0	207,249	109,698
Other	0	1	0
Total revenues	<u>773,141</u>	<u>207,250</u>	<u>136,498</u>
<u>Expenditures</u>			
Current:			
Other	0	0	0
Capital outlay	900,620	1,975,342	1,183,658
Debt service:			
Interest and fiscal charges	0	0	0
Total expenditures	<u>900,620</u>	<u>1,975,342</u>	<u>1,183,658</u>
Excess of revenues over (under) expenditures	<u>(127,479)</u>	<u>(1,768,092)</u>	<u>(1,047,160)</u>
<u>Other financing sources</u>			
Proceeds of notes	0	0	0
Operating transfers - in	0	1,500,000	700,000
Total other financing sources	<u>0</u>	<u>1,500,000</u>	<u>700,000</u>
Excess of revenues and other financing sources over (under) expenditures	(127,479)	(268,092)	(347,160)
Fund balances at beginning of year	<u>958,469</u>	<u>5,214,714</u>	<u>2,676,663</u>
Fund balances (deficit) at end of year	<u>\$830,990</u>	<u>\$4,946,622</u>	<u>\$2,329,503</u>

<u>Library Construction</u>	<u>Route 6 Turn Lane Construction</u>	<u>Old Jail Renovation</u>	<u>Historical Museum Renovation</u>	<u>Courthouse Atrium</u>	<u>Early Childhood Facility</u>
\$0	\$50,000	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	74,654	2,147	41,341	0
0	0	0	32,970	0	0
0	50,000	74,654	35,117	41,341	0
0	0	0	0	0	0
4,950,000	0	599,058	62,984	33,578	0
0	0	0	0	0	0
4,950,000	0	599,058	62,984	33,578	0
(4,950,000)	50,000	(524,404)	(27,867)	7,763	0
4,950,000	0	0	0	0	0
0	0	600,000	0	0	0
4,950,000	0	600,000	0	0	0
0	50,000	75,596	(27,867)	7,763	0
0	100,000	1,741,038	36,111	1,009,241	2,250,000
\$0	\$150,000	\$1,816,634	\$8,244	\$1,017,004	\$2,250,000

(continued)

Wood County, Ohio  
Capital Projects Funds

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001  
(continued)

	Construction - Ditches	Parks and Open Space	Total
<u>Revenues</u>			
Intergovernmental	\$0	\$0	\$849,941
Special assessments	13,459	0	13,459
Interest	0	1,443	436,532
Other	0	0	32,971
Total revenues	<u>13,459</u>	<u>1,443</u>	<u>1,332,903</u>
<u>Expenditures</u>			
Current:			
Other	650	0	650
Capital outlay	39,938	0	9,745,178
Debt service:			
Interest and fiscal charges	1,855	0	1,855
Total expenditures	<u>42,443</u>	<u>0</u>	<u>9,747,683</u>
Excess of revenues over (under) expenditures	<u>(28,984)</u>	<u>1,443</u>	<u>(8,414,780)</u>
<u>Other financing sources</u>			
Proceeds of notes	0	0	4,950,000
Operating transfers - in	0	0	2,800,000
Total other financing sources	<u>0</u>	<u>0</u>	<u>7,750,000</u>
Excess of revenues and other financing sources over (under) expenditures	(28,984)	1,443	(664,780)
Fund balances at beginning of year	<u>52,406</u>	<u>34,829</u>	<u>14,073,471</u>
Fund balances (deficit) at end of year	<u><u>\$23,422</u></u>	<u><u>\$36,272</u></u>	<u><u>\$13,408,691</u></u>

Wood County, Ohio  
Issue II 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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$500,000	\$773,141	\$273,141
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	1,000,000	975,870	24,130
Excess of revenues under expenditures	(500,000)	(202,729)	297,271
<u>Other financing sources</u>			
Operating transfers - in	500,000	0	(500,000)
Excess of revenues and other financing sources under expenditures	0	(202,729)	(202,729)
Fund balance at beginning of year	1,019,641	1,019,641	0
Fund balance at end of year	<u>\$1,019,641</u>	<u>\$816,912</u>	<u>(\$202,729)</u>

Wood County, Ohio  
Permanent Improvements 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Interest	\$100,000	\$229,409	\$129,409
Other	0	1	1
Total revenues	100,000	229,410	129,410
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	4,564,896	4,561,467	3,429
Excess of revenues under expenditures	(4,464,896)	(4,332,057)	132,839
<u>Other financing sources</u>			
Operating transfers - in	1,500,000	1,500,000	0
Excess of revenues and other financing sources under expenditures	(2,964,896)	(2,832,057)	132,839
Fund balance at beginning of year	5,186,245	5,186,245	0
Fund balance at end of year	\$2,221,349	\$2,354,188	\$132,839

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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$0	\$26,800	\$26,800
Interest	0	119,720	119,720
Total revenues	<u>0</u>	<u>146,520</u>	<u>146,520</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	<u>3,376,123</u>	<u>1,103,525</u>	<u>2,272,598</u>
Excess of revenues under expenditures	(3,376,123)	(957,005)	2,419,118
<u>Other financing sources</u>			
Operating transfers - in	<u>700,000</u>	<u>700,000</u>	<u>0</u>
Excess of revenues and other financing sources under expenditures	(2,676,123)	(257,005)	2,419,118
Fund balance at beginning of year	<u>2,676,123</u>	<u>2,676,123</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$2,419,118</u></u>	<u><u>\$2,419,118</u></u>

Wood County, Ohio  
Library 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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	4,950,000	4,950,000	0
Excess of revenues under expenditures	(4,950,000)	(4,950,000)	0
<u>Other financing sources</u>			
Proceeds of notes	4,950,000	4,950,000	0
Excess of revenues and other financing sources under expenditures	0	0	0
Fund balance at beginning of year	0	0	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Wood County, Ohio  
Route 6 Turn Lane 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$0	\$50,000	\$50,000
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	0	50,000	50,000
Fund balance at beginning of year	100,000	100,000	0
Fund balance at end of year	\$100,000	\$150,000	\$50,000

Wood County, Ohio  
Old Jail Renovation 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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Interest	<u>\$80,000</u>	<u>\$80,315</u>	<u>\$315</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	2,265,375	2,264,422	953
Other	22,000	19,315	2,685
Total expenditures	<u>2,287,375</u>	<u>2,283,737</u>	<u>3,638</u>
Excess of revenues under expenditures	(2,207,375)	(2,203,422)	3,953
<u>Other financing sources</u>			
Operating transfers - in	<u>600,000</u>	<u>600,000</u>	<u>0</u>
Excess of revenues and other financing sources under expenditures	(1,607,375)	(1,603,422)	3,953
Fund balance at beginning of year	<u>1,671,407</u>	<u>1,671,407</u>	<u>0</u>
Fund balance at end of year	<u><u>\$64,032</u></u>	<u><u>\$67,985</u></u>	<u><u>\$3,953</u></u>

Wood County, Ohio  
 Historical Museum Renovation 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Interest	\$0	\$2,799	\$2,799
Other	27,544	32,970	5,426
Total revenues	27,544	35,769	8,225
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	32,969	32,969	0
Excess of revenues over (under) expenditures	(5,425)	2,800	8,225
Fund balance at beginning of year	5,425	5,425	0
Fund balance at end of year	\$0	\$8,225	\$8,225

Wood County, Ohio  
 Historical Museum Ice House 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Other	\$78,600	\$0	(\$78,600)
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	78,600	0	(78,600)
Fund balance at beginning of year	0	0	0
Fund balance at end of year	\$78,600	\$0	(\$78,600)

Wood County, Ohio  
 Courthouse Atrium 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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Interest	\$0	\$44,933	\$44,933
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	194,850	194,850	0
Excess of revenues under expenditures	(194,850)	(149,917)	44,933
<u>Other financing sources</u>			
Operating transfers - in	180,000	0	(180,000)
Excess of revenues and other financing sources under expenditures	(14,850)	(149,917)	(135,067)
Fund balance at beginning of year	1,003,731	1,003,731	0
Fund balance at end of year	<u>\$988,881</u>	<u>\$853,814</u>	<u>(\$135,067)</u>

Wood County, Ohio  
Early Childhood Facility 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	2,250,000	0	2,250,000
	(2,250,000)	0	2,250,000
Excess of revenues under expenditures			
	2,250,000	2,250,000	0
Fund balance at beginning of year	\$0	\$2,250,000	\$2,250,000
Fund balance at end of year	\$0	\$2,250,000	\$2,250,000

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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Special assessments	\$6,615	\$6,254	(\$361)
Other	1,000	0	(1,000)
Total revenues	<u>7,615</u>	<u>6,254</u>	<u>(1,361)</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Personal services	13,273	6,994	6,279
Contractual services	47,298	31,069	16,229
Other	25,348	2,156	23,192
Total expenditures	<u>85,919</u>	<u>40,219</u>	<u>45,700</u>
Excess of revenues under expenditures	<u>(78,304)</u>	<u>(33,965)</u>	<u>44,339</u>
<u>Other financing sources</u>			
Proceeds of notes	55,000	33,000	(22,000)
Operating transfers - in	33,450	0	(33,450)
Total other financing sources	<u>88,450</u>	<u>33,000</u>	<u>(55,450)</u>
Excess of revenues and other financing sources over (under) expenditures	10,146	(965)	(11,111)
Fund balance at beginning of year	<u>73,597</u>	<u>73,597</u>	<u>0</u>
Fund balance at end of year	<u><u>\$83,743</u></u>	<u><u>\$72,632</u></u>	<u><u>(\$11,111)</u></u>

Wood County, Ohio  
Parks and Open Space 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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Interest	\$4,000	\$1,565	(\$2,435)
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	4,000	1,565	(2,435)
Fund balance at beginning of year	34,639	34,639	0
Fund balance at end of year	\$38,639	\$36,204	(\$2,435)

## Enterprise Funds

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Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

### Building Inspection

To account for charges for inspections and for expenses related to the inspection process.

### Nursing Home

To account 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

To account for fees collected at the County landfill for dumping waste.

Wood County, Ohio  
Enterprise Funds

Combining Balance Sheet  
December 31, 2001

	Building Inspection	Nursing Home	Landfill	Total
<u>Assets</u>				
Current assets:				
Equity in pooled cash and cash equivalents	\$1,250,188	\$508,531	\$1,473,561	\$3,232,280
Cash and cash equivalents in segregated accounts	120,585	81,405	0	201,990
Receivables:				
Accounts	0	168,385	98,423	266,808
Due from other funds	0	0	9,055	9,055
Due from other governments	73,523	552,947	70,218	696,688
Materials and supplies inventory	0	40,521	18,030	58,551
Prepaid items	0	2,370	0	2,370
Total current assets	<u>1,444,296</u>	<u>1,354,159</u>	<u>1,669,287</u>	<u>4,467,742</u>
Non-current assets:				
Fixed assets (net of accumulated depreciation)	95,172	1,033,351	2,012,625	3,141,148
Total assets	<u>\$1,539,468</u>	<u>\$2,387,510</u>	<u>\$3,681,912</u>	<u>\$7,608,890</u>
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	\$91	\$115,655	\$34,622	\$150,368
Accrued wages payable	27,251	104,595	10,664	142,510
Due to other funds	1,581	280,478	5,093	287,152
Due to other governments	23,892	98,631	15,463	137,986
Accrued interest payable	0	3,750	9,368	13,118
Notes payable	0	40,000	0	40,000
Capital leases payable	0	1,211	105,066	106,277
General obligation bonds payable	0	35,000	160,000	195,000
Total current liabilities	<u>52,815</u>	<u>679,320</u>	<u>340,276</u>	<u>1,072,411</u>
Non-current liabilities:				
Compensated absences payable	91,750	121,515	24,781	238,046
Capital leases payable	0	1,193	623,890	625,083
Closure and postclosure liability	0	0	3,984,528	3,984,528
General obligation bonds payable	0	415,000	1,640,000	2,055,000
Total non-current liabilities	<u>91,750</u>	<u>537,708</u>	<u>6,273,199</u>	<u>6,902,657</u>
Total liabilities	<u>144,565</u>	<u>1,217,028</u>	<u>6,613,475</u>	<u>7,975,068</u>
<u>Fund equity</u>				
Retained earnings:				
Unreserved (deficit)	1,384,001	1,168,276	(2,931,563)	(379,286)
Contributed capital	10,902	2,206	0	13,108
Total fund equity (deficit)	<u>1,394,903</u>	<u>1,170,482</u>	<u>(2,931,563)</u>	<u>(366,178)</u>
Total liabilities and fund equity	<u>\$1,539,468</u>	<u>\$2,387,510</u>	<u>\$3,681,912</u>	<u>\$7,608,890</u>

Wood County, Ohio  
Enterprise Funds

Combining Statement of Revenues, Expenses  
and Changes in Fund Equity  
For the Year Ended December 31, 2001

	Building Inspection	Nursing Home	Landfill	Total
<u>Operating revenues</u>				
Charges for services	\$0	\$5,107,724	\$1,422,539	\$6,530,263
Licenses, permits, and inspections	1,126,283	0	0	1,126,283
Other operating revenues	7,064	536,920	21,623	565,607
Total operating revenues	<u>1,133,347</u>	<u>5,644,644</u>	<u>1,444,162</u>	<u>8,222,153</u>
<u>Operating expenses</u>				
Personal services	879,704	3,367,173	335,558	4,582,435
Materials and supplies	3,411	483,850	187,384	674,645
Contractual services	31,513	1,104,306	457,041	1,592,860
Closure and postclosure costs	0	0	59,852	59,852
Depreciation	41,786	57,505	278,339	377,630
Other operating expenses	96,107	39,899	157,808	293,814
Total operating expenses	<u>1,052,521</u>	<u>5,052,733</u>	<u>1,475,982</u>	<u>7,581,236</u>
Operating income (loss)	<u>80,826</u>	<u>591,911</u>	<u>(31,820)</u>	<u>640,917</u>
<u>Non-operating revenues (expenses)</u>				
Interest revenue	53,994	7,496	38,580	100,070
Interest expense	0	(25,080)	(151,999)	(177,079)
Total non-operating revenues (expenses)	<u>53,994</u>	<u>(17,584)</u>	<u>(113,419)</u>	<u>(77,009)</u>
Income (loss) before operating transfers	134,820	574,327	(145,239)	563,908
Operating transfers - in	<u>0</u>	<u>0</u>	<u>262,146</u>	<u>262,146</u>
Net income	134,820	574,327	116,907	826,054
Retained earnings (deficit) at beginning of year	<u>1,249,181</u>	<u>593,949</u>	<u>(3,048,470)</u>	<u>(1,205,340)</u>
Retained earnings (deficit) at end of year	1,384,001	1,168,276	(2,931,563)	(379,286)
Contributed capital at beginning and end of year	<u>10,902</u>	<u>2,206</u>	<u>0</u>	<u>13,108</u>
Total fund equity (deficit) at end of year	<u>\$1,394,903</u>	<u>\$1,170,482</u>	<u>(\$2,931,563)</u>	<u>(\$366,178)</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Licenses, permits, and inspections	\$1,035,000	\$1,104,712	\$69,712
Other revenues	10,000	7,064	(2,936)
Interest revenue	40,000	51,553	11,553
Total revenues	<u>1,085,000</u>	<u>1,163,329</u>	<u>78,329</u>
<u>Expenses</u>			
Personal services	969,346	846,905	122,441
Materials and supplies	4,500	3,411	1,089
Contractual services	36,000	20,984	15,016
Other expenses	106,000	96,146	9,854
Capital outlay	69,000	52,055	16,945
Total expenses	<u>1,184,846</u>	<u>1,019,501</u>	<u>165,345</u>
Excess of revenues over (under) expenses	(99,846)	143,828	243,674
Fund balance at beginning of year	1,103,154	1,103,154	0
Unexpended prior year encumbrances	10	10	0
Fund balance at end of year	<u><u>\$1,003,318</u></u>	<u><u>\$1,246,992</u></u>	<u><u>\$243,674</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$5,111,414	\$4,763,655	(\$347,759)
Other revenues	94,560	509,075	414,515
Interest revenue	16,054	14,779	(1,275)
Proceeds of notes	40,000	40,000	0
Total revenues	<u>5,262,028</u>	<u>5,327,509</u>	<u>65,481</u>
<u>Expenses</u>			
Personal services	3,395,349	3,332,609	62,740
Materials and supplies	599,603	487,665	111,938
Contractual services	1,220,193	1,092,249	127,944
Other expenses	68,700	40,184	28,516
Capital outlay	51,800	18,224	33,576
Debt service:			
Principal retirement	95,000	95,000	0
Interest expense	28,915	28,898	17
Total expenses	<u>5,459,560</u>	<u>5,094,829</u>	<u>364,731</u>
Excess of revenues over (under) expenses	(197,532)	232,680	430,212
Advances - in			0
Operating transfers - in	5	0	5
Operating transfers - out	(52,005)	0	52,005
Excess of revenues over (under) expenses, advances, and operating transfers	(249,532)	232,680	482,212
Fund balance at beginning of year	263,965	263,965	0
Unexpended prior year encumbrances	1,157	1,157	0
Fund balance at end of year	<u>\$15,590</u>	<u>\$497,802</u>	<u>\$482,212</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, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$1,177,000	\$1,453,026	\$276,026
Other revenues	10,000	21,623	11,623
Interest revenue	50,000	41,704	(8,296)
Total revenues	<u>1,237,000</u>	<u>1,516,353</u>	<u>279,353</u>
<u>Expenses</u>			
Personal services	329,719	326,331	3,388
Materials and supplies	186,500	185,565	935
Contractual services	334,301	329,502	4,799
Other expenses	165,644	164,556	1,088
Capital outlay	267,402	266,244	1,158
Debt service:			
Principal retirement	155,000	155,000	0
Interest expense	120,066	120,066	0
Total expenses	<u>1,558,632</u>	<u>1,547,264</u>	<u>11,368</u>
Excess of revenues under expenses	(321,632)	(30,911)	290,721
Operating transfers - in	<u>232,634</u>	<u>262,146</u>	<u>29,512</u>
Excess of revenues over (under) expenses and operating transfers	(88,998)	231,235	320,233
Fund balance at beginning of year	1,222,403	1,222,403	0
Unexpended prior year encumbrances	108	108	0
Fund balance at end of year	<u><u>\$1,133,513</u></u>	<u><u>\$1,453,746</u></u>	<u><u>\$320,233</u></u>

Wood County, Ohio  
Enterprise Funds

Combining Statement of Cash Flows  
For the Year Ended December 31, 2001

	Building Inspection	Nursing Home	Landfill	Total
Increase (decrease) in cash and cash equivalents:				
<u>Cash flows from operating activities</u>				
Cash received from customers	\$1,119,863	\$4,763,655	\$1,453,026	\$7,336,544
Cash received from other revenues	7,064	536,920	21,623	565,607
Cash payments for personal services	(846,327)	(3,331,149)	(326,331)	(4,503,807)
Cash payments to suppliers	(3,411)	(482,183)	(196,471)	(682,065)
Cash payments for contractual services	(31,694)	(1,107,225)	(485,237)	(1,624,156)
Cash payments for other expenses	(96,107)	(39,899)	(165,220)	(301,226)
Net cash provided by operating activities	<u>149,388</u>	<u>340,119</u>	<u>301,390</u>	<u>790,897</u>
<u>Cash flows from noncapital financing activities</u>				
Cash received from operating transfers - in	<u>0</u>	<u>0</u>	<u>262,146</u>	<u>262,146</u>
<u>Cash flows from capital and related financing activities</u>				
Acquisition of fixed assets	(41,345)	0	0	(41,345)
Proceeds of notes	0	40,000	0	40,000
Principal paid on bond anticipation notes	0	(60,000)	0	(60,000)
Interest paid on bond anticipation notes	0	(3,103)	0	(3,103)
Principal paid on general obligation bonds	0	(35,000)	(155,000)	(190,000)
Interest paid on general obligation bonds	0	(25,795)	(120,066)	(145,861)
Lease principal	0	(1,083)	(76,543)	(77,626)
Lease interest	0	(603)	(32,570)	(33,173)
Net cash used for capital and related financing activities	<u>(41,345)</u>	<u>(85,584)</u>	<u>(384,179)</u>	<u>(511,108)</u>
<u>Cash flows from investing activities</u>				
Interest on investments	<u>53,994</u>	<u>7,496</u>	<u>38,580</u>	<u>100,070</u>
Net increase in cash and cash equivalents	162,037	262,031	217,937	642,005
Cash and cash equivalents at beginning of year	<u>1,208,736</u>	<u>327,905</u>	<u>1,255,624</u>	<u>2,792,265</u>
Cash and cash equivalents at end of year	<u>\$1,370,773</u>	<u>\$589,936</u>	<u>\$1,473,561</u>	<u>\$3,434,270</u>

(continued)

Wood County, Ohio  
Enterprise Funds

Combining Statement of Cash Flows  
For the Year Ended December 31, 2001  
(continued)

	Building Inspection	Nursing Home	Landfill	Total
<u>Reconciliation of operating income (loss) to net cash provided by operating activities</u>				
Operating income (loss)	\$80,826	\$591,911	(\$31,820)	\$640,917
<u>Adjustments to reconcile operating income (loss) to net cash provided by operating activities</u>				
Depreciation	41,786	57,505	278,339	377,630
Closure and postclosure liability	0	0	59,852	59,852
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	0	(75,728)	109,760	34,032
Increase in due from other funds	0	0	(9,055)	(9,055)
Increase in due from other governments	(6,420)	(268,341)	(70,218)	(344,979)
(Increase) decrease in materials and supplies inventory	0	(6,750)	9,717	2,967
Increase in prepaid items	0	(417)	0	(417)
Decrease in accounts payable	(181)	(22,229)	(35,016)	(57,426)
Decrease in contracts payable	0	0	(20,992)	(20,992)
Increase (decrease) in accrued wages payable	3,913	(613)	2,537	5,837
Increase (decrease) in compensated absences payable	17,860	(2,885)	1,466	16,441
Increase in due to other funds	515	25,466	4,676	30,657
Increase in due to other governments	11,089	42,200	2,144	55,433
Total adjustments	68,562	(251,792)	333,210	149,980
Net cash provided by operating activities	<u>\$149,388</u>	<u>\$340,119</u>	<u>\$301,390</u>	<u>\$790,897</u>

Non-cash capital transactions

During 2001, the Landfill enterprise fund entered into a new capital leases for equipment. This lease has been capitalized in the fund, in the amount of \$567,786.

## Internal Service Funds

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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 monies received from workers' compensation premiums charged to each County department. The activity reported at the legal level of budgetary control for this fund is the same level reported in the combined financial statements; therefore, no budgetary statement is presented here.

### Health

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

Wood County, Ohio  
Internal Service Funds

Combining Balance Sheet  
December 31, 2001

	Workers' Compensation Retro Reserve	Health	Total
<u>Assets</u>			
Current assets:			
Equity in pooled cash and cash equivalents	\$4,687,441	\$0	\$4,687,441
Cash and cash equivalents with fiscal agents	0	299,271	299,271
Investments with fiscal agents	0	2,362,222	2,362,222
Due from other funds	72,541	0	72,541
Prepaid items	4,549	0	4,549
	<u>\$4,764,531</u>	<u>\$2,661,493</u>	<u>\$7,426,024</u>
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	\$1,335	\$0	\$1,335
Due to other governments	72,541	0	72,541
	<u>73,876</u>	<u>0</u>	<u>73,876</u>
Non-current liabilities:			
Claims payable	311,838	1,116,251	1,428,089
	<u>385,714</u>	<u>1,116,251</u>	<u>1,501,965</u>
<u>Fund equity</u>			
Retained earnings:			
Unreserved	4,378,817	1,545,242	5,924,059
	<u>\$4,764,531</u>	<u>\$2,661,493</u>	<u>\$7,426,024</u>
Total liabilities and fund equity	<u>\$4,764,531</u>	<u>\$2,661,493</u>	<u>\$7,426,024</u>

Wood County, Ohio  
Internal Service Funds

Combining Statement of Revenues, Expenses,  
and Changes in Retained Earnings  
For the Year Ended December 31, 2001

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating revenues</u>			
Charges for services	\$617,434	\$4,559,845	\$5,177,279
Other operating revenues	349,598	29,377	378,975
Total operating revenues	<u>967,032</u>	<u>4,589,222</u>	<u>5,556,254</u>
<u>Operating expenses</u>			
Contractual services	261,582	932,405	1,193,987
Claims	48,887	3,793,072	3,841,959
Other operating expenses	350	489	839
Total operating expenses	<u>310,819</u>	<u>4,725,966</u>	<u>5,036,785</u>
Operating income (loss)	656,213	(136,744)	519,469
<u>Non-operating revenues</u>			
Interest revenue	138,790	195,647	334,437
Net income	795,003	58,903	853,906
Retained earnings at beginning of year	<u>3,583,814</u>	<u>1,486,339</u>	<u>5,070,153</u>
Retained earnings at end of year	<u><u>\$4,378,817</u></u>	<u><u>\$1,545,242</u></u>	<u><u>\$5,924,059</u></u>

Wood County, Ohio  
Internal Service Funds

Combining Statement of Cash Flows  
For the Year Ended December 31, 2001

	Workers' Compensation Retro Reserve	Health	Total
Increase (decrease) in cash and cash equivalents:			
<u>Cash flows from operating activities</u>			
Cash received from quasi-external transactions with other funds	\$595,052	\$4,559,845	\$5,154,897
Cash received from other revenues	349,598	29,377	378,975
Cash payments for contractual services	(240,139)	(932,405)	(1,172,544)
Cash payments for claims	(78,768)	(4,245,603)	(4,324,371)
Cash payments for other expenses	(350)	(489)	(839)
Net cash provided by (used for) operating activities	<u>625,393</u>	<u>(589,275)</u>	<u>36,118</u>
<u>Cash flows from investing activities</u>			
Purchase of investments	0	(2,362,222)	(2,362,222)
Sale of investments	0	2,589,438	2,589,438
Interest on investments	138,790	195,647	334,437
Net cash provided by investing activities	<u>138,790</u>	<u>422,863</u>	<u>561,653</u>
Net increase (decrease) in cash and cash equivalents	764,183	(166,412)	597,771
Cash and cash equivalents at beginning of year	<u>3,923,258</u>	<u>465,683</u>	<u>4,388,941</u>
Cash and cash equivalents at end of year	<u>\$4,687,441</u>	<u>\$299,271</u>	<u>\$4,986,712</u>
<u>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities</u>			
Operating income (loss)	<u>\$656,213</u>	<u>(\$136,744)</u>	<u>\$519,469</u>
<u>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities</u>			
Changes in assets and liabilities:			
Increase in due from other funds	(22,382)	0	(22,382)
Increase in prepaid items	(2,274)	0	(2,274)
Increase in accounts payable	1,335	0	1,335
Increase in due to other governments	22,382	0	22,382
Decrease in claims payable	(29,881)	(452,531)	(482,412)
Total adjustments	<u>(30,820)</u>	<u>(452,531)</u>	<u>(483,351)</u>
Net cash provided by (used for) operating activities	<u>\$625,393</u>	<u>(\$589,275)</u>	<u>\$36,118</u>

## Fiduciary Fund Types

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

### **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 here.

### **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.

#### Work Industry

To account for the work industry program.

#### 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 grant monies and donations used for operating the Northwest Community Correctional Center.

#### Juvenile Residential Center

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

#### Emergency Planning Commission

To account for monies 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.

#### Law Library

To account for monies collected and distributed by the law library.

(continued)

Fiduciary Fund Types  
(continued)

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Fines - Other Subdivisions

To account for fines charged by Bowling Green and Perrysburg Municipal Courts and payable to the proper subdivisions.

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 monies 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, including Wood County.

Alimony and Child Support

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

Court of Common Pleas

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

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  
All Trust and Agency Funds

Combining Balance Sheet  
December 31, 2001

	Investment Trust	Agency	Total
<u>Assets</u>			
Equity in pooled cash and cash equivalents	\$1,427,327	\$7,312,343	\$8,739,670
Cash and cash equivalents in segregated accounts	0	623,917	623,917
Investments in segregated accounts	0	214,028	214,028
Receivables:			
Taxes	0	121,733,300	121,733,300
Accounts (net of allowance for uncollectible accounts)	0	756,256	756,256
Special assessments	0	8,809,855	8,809,855
Due from other funds	0	80,763	80,763
Due from other governments	0	6,466,905	6,466,905
Total assets	<u>\$1,427,327</u>	<u>\$145,997,367</u>	<u>\$147,424,694</u>
<u>Liabilities and fund equity</u>			
<u>Liabilities</u>			
Due to other funds	\$0	\$0	\$0
Due to other governments	0	142,871,225	142,871,225
Undistributed assets	0	3,083,507	3,083,507
Deposits held and due to others	0	42,635	42,635
Total liabilities	<u>0</u>	<u>145,997,367</u>	<u>145,997,367</u>
<u>Fund equity</u>			
Fund balance:			
Reserved for external pool participants	<u>1,427,327</u>	<u>0</u>	<u>1,427,327</u>
Total liabilities and fund equity	<u>\$1,427,327</u>	<u>\$145,997,367</u>	<u>\$147,424,694</u>

Wood County, Ohio  
Agency Funds

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended December 31, 2001

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Health</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$627,151	\$3,370,115	\$3,214,252	\$783,014
Due from other funds	7,673	79,729	7,673	79,729
Total assets	<u>\$634,824</u>	<u>\$3,449,844</u>	<u>\$3,221,925</u>	<u>\$862,743</u>
<u>Liabilities</u>				
Due to other funds	\$0	\$0	\$0	\$0
Undistributed assets	634,824	3,449,844	3,221,925	862,743
Total liabilities	<u>\$634,824</u>	<u>\$3,449,844</u>	<u>\$3,221,925</u>	<u>\$862,743</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$93,791	\$187,125	\$150,284	\$130,632
Total assets	<u>\$93,791</u>	<u>\$187,125</u>	<u>\$150,284</u>	<u>\$130,632</u>
<u>Liabilities</u>				
Undistributed assets	\$93,791	\$187,125	\$150,284	\$130,632
Total liabilities	<u>\$93,791</u>	<u>\$187,125</u>	<u>\$150,284</u>	<u>\$130,632</u>
<u>Work Industry</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$21,511	\$229,294	\$241,038	\$9,767
Due from other funds	0	1,034	0	1,034
Total assets	<u>\$21,511</u>	<u>\$230,328</u>	<u>\$241,038</u>	<u>\$10,801</u>
<u>Liabilities</u>				
Undistributed assets	\$21,511	\$230,328	\$241,038	\$10,801
Total liabilities	<u>\$21,511</u>	<u>\$230,328</u>	<u>\$241,038</u>	<u>\$10,801</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$73,697	\$261,889	\$268,132	\$67,454
Total assets	<u>\$73,697</u>	<u>\$261,889</u>	<u>\$268,132</u>	<u>\$67,454</u>
<u>Liabilities</u>				
Undistributed assets	\$73,697	\$261,889	\$268,132	\$67,454
Total liabilities	<u>\$73,697</u>	<u>\$261,889</u>	<u>\$268,132</u>	<u>\$67,454</u>

(continued)

Wood County, Ohio  
Agency Funds

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended December 31, 2001  
(continued)

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$135,040	\$1,745,100	\$1,806,234	\$73,906
Total assets	<u>\$135,040</u>	<u>\$1,745,100</u>	<u>\$1,806,234</u>	<u>\$73,906</u>
<u>Liabilities</u>				
Undistributed assets	\$135,040	\$1,745,100	\$1,806,234	\$73,906
Total liabilities	<u>\$135,040</u>	<u>\$1,745,100</u>	<u>\$1,806,234</u>	<u>\$73,906</u>
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$279,723	\$1,421,013	\$1,409,341	\$291,395
Total assets	<u>\$279,723</u>	<u>\$1,421,013</u>	<u>\$1,409,341</u>	<u>\$291,395</u>
<u>Liabilities</u>				
Due to other funds	\$0	\$0	\$0	\$0
Undistributed assets	279,723	1,421,013	1,409,341	291,395
Total liabilities	<u>\$279,723</u>	<u>\$1,421,013</u>	<u>\$1,409,341</u>	<u>\$291,395</u>
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$44,929	\$18,836	\$19,549	\$44,216
Total assets	<u>\$44,929</u>	<u>\$18,836</u>	<u>\$19,549</u>	<u>\$44,216</u>
<u>Liabilities</u>				
Undistributed assets	\$44,929	\$18,836	\$19,549	\$44,216
Total liabilities	<u>\$44,929</u>	<u>\$18,836</u>	<u>\$19,549</u>	<u>\$44,216</u>

(continued)

Wood County, Ohio  
Agency Funds

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended December 31, 2001  
(continued)

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Law Library</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$12,890	\$150,338	\$153,847	\$9,381
Total assets	<u>\$12,890</u>	<u>\$150,338</u>	<u>\$153,847</u>	<u>\$9,381</u>
<u>Liabilities</u>				
Undistributed assets	\$12,890	\$150,338	\$153,847	\$9,381
Total liabilities	<u>\$12,890</u>	<u>\$150,338</u>	<u>\$153,847</u>	<u>\$9,381</u>
<u>Fines - Other Subdivisions</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$0	\$16,842	\$16,842	\$0
Total assets	<u>\$0</u>	<u>\$16,842</u>	<u>\$16,842</u>	<u>\$0</u>
<u>Liabilities</u>				
Undistributed assets	\$0	\$16,842	\$16,842	\$0
Total liabilities	<u>\$0</u>	<u>\$16,842</u>	<u>\$16,842</u>	<u>\$0</u>
<u>Auditor</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$65,944	\$17,116	\$76,372	\$6,688
Total assets	<u>\$65,944</u>	<u>\$17,116</u>	<u>\$76,372</u>	<u>\$6,688</u>
<u>Liabilities</u>				
Undistributed assets	\$65,944	\$17,116	\$76,372	\$6,688
Total liabilities	<u>\$65,944</u>	<u>\$17,116</u>	<u>\$76,372</u>	<u>\$6,688</u>
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$22,240	\$1,812	\$0	\$24,052
Total assets	<u>\$22,240</u>	<u>\$1,812</u>	<u>\$0</u>	<u>\$24,052</u>
<u>Liabilities</u>				
Deposits held and due to others	\$22,240	\$1,812	\$0	\$24,052
Total liabilities	<u>\$22,240</u>	<u>\$1,812</u>	<u>\$0</u>	<u>\$24,052</u>

(continued)

Wood County, Ohio  
Agency Funds

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended December 31, 2001  
(continued)

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$14,909	\$29,709	\$30,864	\$13,754
Total assets	<u>\$14,909</u>	<u>\$29,709</u>	<u>\$30,864</u>	<u>\$13,754</u>
<u>Liabilities</u>				
Undistributed assets	\$14,909	\$29,709	\$30,864	\$13,754
Total liabilities	<u>\$14,909</u>	<u>\$29,709</u>	<u>\$30,864</u>	<u>\$13,754</u>
<u>Payroll</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$40,118	\$4,694,934	\$4,714,081	\$20,971
Total assets	<u>\$40,118</u>	<u>\$4,694,934</u>	<u>\$4,714,081</u>	<u>\$20,971</u>
<u>Liabilities</u>				
Undistributed assets	\$40,118	\$4,694,934	\$4,714,081	\$20,971
Total liabilities	<u>\$40,118</u>	<u>\$4,694,934</u>	<u>\$4,714,081</u>	<u>\$20,971</u>
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$5,633,882	\$235,397,550	\$235,170,267	\$5,861,165
Receivables:				
Taxes	116,883,016	121,733,300	116,883,016	121,733,300
Special assessments	7,657,301	8,809,855	7,657,301	8,809,855
Due from other governments	859,403	6,466,905	859,403	6,466,905
Total assets	<u>\$131,033,602</u>	<u>\$372,407,610</u>	<u>\$360,569,987</u>	<u>\$142,871,225</u>
<u>Liabilities</u>				
Due to other governments	\$131,033,602	\$372,407,610	\$360,569,987	\$142,871,225
Total liabilities	<u>\$131,033,602</u>	<u>\$372,407,610</u>	<u>\$360,569,987</u>	<u>\$142,871,225</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$23,800	\$14,878	\$2,226	\$36,452
Total assets	<u>\$23,800</u>	<u>\$14,878</u>	<u>\$2,226</u>	<u>\$36,452</u>
<u>Liabilities</u>				
Undistributed assets	\$23,800	\$14,878	\$2,226	\$36,452
Total liabilities	<u>\$23,800</u>	<u>\$14,878</u>	<u>\$2,226</u>	<u>\$36,452</u>

(continued)

Wood County, Ohio  
Agency Funds

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended December 31, 2001  
(continued)

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Court of Common Pleas</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$344,272	\$162,611	\$1,669	\$505,214
Investments in segregated accounts	200,000	14,028	0	214,028
Receivables:				
Accounts	331,198	756,256	331,198	756,256
Total assets	<u>\$875,470</u>	<u>\$932,895</u>	<u>\$332,867</u>	<u>\$1,475,498</u>
<u>Liabilities</u>				
Undistributed assets	<u>\$875,470</u>	<u>\$932,895</u>	<u>\$332,867</u>	<u>\$1,475,498</u>
Total liabilities	<u>\$875,470</u>	<u>\$932,895</u>	<u>\$332,867</u>	<u>\$1,475,498</u>
<u>Sheriff</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$41,505	\$17,268	\$5,170	\$53,603
Total assets	<u>\$41,505</u>	<u>\$17,268</u>	<u>\$5,170</u>	<u>\$53,603</u>
<u>Liabilities</u>				
Undistributed assets	\$41,505	\$1,789	\$3,678	\$39,616
Deposits held and due to others	0	15,479	1,492	13,987
Total liabilities	<u>\$41,505</u>	<u>\$17,268</u>	<u>\$5,170</u>	<u>\$53,603</u>
<u>Inmate</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$2,830	\$1,766	\$0	\$4,596
Total assets	<u>\$2,830</u>	<u>\$1,766</u>	<u>\$0</u>	<u>\$4,596</u>
<u>Liabilities</u>				
Deposits held and due to others	\$2,830	\$1,766	\$0	\$4,596
Total liabilities	<u>\$2,830</u>	<u>\$1,766</u>	<u>\$0</u>	<u>\$4,596</u>

(continued)

Wood County, Ohio  
Agency Funds

Combining Statement of Changes in Assets and Liabilities  
For the Year Ended December 31, 2001  
(continued)

	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$7,043,585	\$247,539,861	\$247,271,103	\$7,312,343
Cash and cash equivalents in segregated accounts	434,647	198,335	9,065	623,917
Investments in segregated accounts	200,000	14,028	0	214,028
Receivables:				
Taxes	116,883,016	121,733,300	116,883,016	121,733,300
Accounts	331,198	756,256	331,198	756,256
Special assessments	7,657,301	8,809,855	7,657,301	8,809,855
Due from other funds	7,673	80,763	7,673	80,763
Due from other governments	859,403	6,466,905	859,403	6,466,905
Total assets	<u>\$133,416,823</u>	<u>\$385,599,303</u>	<u>\$373,018,759</u>	<u>\$145,997,367</u>
<u>Liabilities</u>				
Due to other governments	\$131,033,602	\$372,407,610	\$360,569,987	\$142,871,225
Undistributed assets	2,358,151	13,172,636	12,447,280	3,083,507
Deposits held and due to others	25,070	19,057	1,492	42,635
Total liabilities	<u>\$133,416,823</u>	<u>\$385,599,303</u>	<u>\$373,018,759</u>	<u>\$145,997,367</u>

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General Fixed Assets Account Group

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General Fixed Assets Account Group

To account for all fixed assets of the County, except those accounted for in the proprietary funds.

Wood County, Ohio  
Schedule of General Fixed Assets  
by Function  
December 31, 2001

Function	Total	Land	Buildings	Improvements
General government:				
Legislative and executive	\$12,110,743	\$1,875,324	\$7,913,056	\$398,462
Judicial	2,045,749	0	1,313,602	0
Public safety	15,554,755	0	11,978,500	0
Public works	2,802,318	7,425	239,057	0
Health	2,589,678	86,280	2,310,938	0
Human services	9,196,854	746,027	4,183,857	1,150,626
Conservation and recreation	268,022	0	0	268,022
Economic development	46,973	0	0	0
Total	44,615,092	<u>\$2,715,056</u>	<u>\$27,939,010</u>	<u>\$1,817,110</u>
Construction in progress	<u>2,821,401</u>			
Total general fixed assets	<u>\$47,436,493</u>			

<u>Machinery and Equipment</u>	<u>Computer Equipment</u>	<u>Furniture and Fixtures</u>	<u>Vehicles</u>
\$610,570	\$1,045,981	\$48,639	\$218,711
338,494	181,790	104,812	107,051
1,311,600	807,129	13,760	1,443,766
1,201,504	0	0	1,354,332
0	12,480	0	179,980
497,422	167,900	10,000	2,441,022
0	0	0	0
0	0	0	46,973
<u>\$3,959,590</u>	<u>\$2,215,280</u>	<u>\$177,211</u>	<u>\$5,791,835</u>

Wood County, Ohio  
Schedule of Changes in General Fixed Assets  
by Function  
For the Year Ended December 31, 2001

Function	Balance 12/31/2000	Additions	Reductions	Balance 12/31/2001
General government:				
Legislative and executive	11,982,832	198,309	70,398	12,110,743
Judicial	2,553,906	25,643	533,800	2,045,749
Public safety	14,957,807	596,948	0	15,554,755
Public works	2,777,171	25,147	0	2,802,318
Health	2,574,666	83,995	68,983	2,589,678
Human services	8,733,209	463,645	0	9,196,854
Conservation and recreation	268,022	0	0	268,022
Economic development	38,243	20,464	11,734	46,973
Total	43,885,856	1,414,151	684,915	44,615,092
Construction in progress	163,249	2,658,152	0	2,821,401
Total general fixed assets	<u>\$44,049,105</u>	<u>\$4,072,303</u>	<u>\$684,915</u>	<u>\$47,436,493</u>

Wood County, Ohio  
 Schedule of General Fixed Assets  
 by Source  
 December 31, 2001

	Amounts
General fixed assets:	
Land	\$2,715,056
Buildings	27,939,010
Improvements	1,817,110
Machinery and equipment	3,959,590
Computer equipment	2,215,280
Furniture and fixtures	177,211
Vehicles	5,791,835
Construction in progress	2,821,401
Total general fixed assets	\$47,436,493
Investment in general fixed assets from:	
General fund revenues	\$28,455,330
Note or bonded debt	15,781,888
State grants	3,174,790
Federal grants	24,485
Total investment in general fixed assets	\$47,436,493

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## Statistical Section

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The following unaudited statistical tables reflect social and economic data, and financial trends of the County.

Wood County, Ohio  
 General Governmental Expenditures by Function  
 Last Ten Years

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
General government:					
Legislative and executive	\$13,781,209	\$12,609,403	\$12,398,572	\$10,442,820	\$9,358,409
Judicial	6,215,642	5,771,171	5,319,770	5,438,688	5,079,525
Public safety	6,110,289	5,369,581	5,151,863	4,894,798	4,749,137
Public works	8,246,601	10,464,850	6,781,358	5,607,715	4,828,509
Health	11,178,912	9,945,704	10,121,070	8,364,554	8,136,075
Human services	27,937,997	25,082,362	25,443,608	23,478,340	21,167,059
Conservation and recreation	203,230	176,239	149,046	139,698	132,323
Economic development	885,868	1,429,734	1,186,449	1,724,272	986,990
Other	479,297	395,245	680,922	539,442	864,214
Capital Outlay	9,752,178	5,574,682	6,346,246	6,707,753	7,108,509
Intergovernmental	509,847	377,216	389,749	358,111	329,616
Debt service	<u>2,475,449</u>	<u>2,556,221</u>	<u>2,876,061</u>	<u>2,716,776</u>	<u>2,783,072</u>
Total Expenditures	<u>\$87,776,519</u>	<u>\$79,752,408</u>	<u>\$76,844,714</u>	<u>\$70,412,967</u>	<u>\$65,523,438</u>

Source: Wood County Auditor

<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
\$9,085,152	\$8,458,426	\$8,138,701	\$7,633,951	\$8,350,903
6,039,517	5,593,228	5,048,617	3,758,914	5,105,519
4,376,674	3,999,995	3,929,636	3,537,980	4,089,525
5,328,820	6,105,450	5,716,883	5,662,720	3,994,408
7,838,177	7,371,374	6,459,632	5,934,834	5,041,394
20,512,068	20,855,269	18,631,744	17,692,339	16,112,873
110,135	94,275	87,333	78,737	78,251
673,561	672,372	549,582	524,620	206,448
299,208	320,604	192,969	381,703	410,119
1,671,028	1,590,529	5,428,874	4,055,703	2,292,021
324,057	352,503	273,882	280,306	359,050
<u>4,435,203</u>	<u>2,938,386</u>	<u>2,831,062</u>	<u>2,414,741</u>	<u>4,336,307</u>
<u>\$60,693,600</u>	<u>\$58,352,411</u>	<u>\$57,288,915</u>	<u>\$51,956,548</u>	<u>\$50,376,818</u>

Wood County, Ohio  
 General Governmental Revenues by Source  
 Last Ten Years

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
Taxes	\$35,847,147	\$32,036,312	\$32,757,281	\$30,044,992	\$28,451,868
Charges for services	10,064,114	6,841,113	6,960,321	6,868,185	7,095,663
Licenses and permits	181,017	529,414	558,436	489,565	448,330
Fines, costs, and forfeitures	308,590	359,186	332,130	323,538	399,675
Intergovernmental	32,432,246	33,967,879	31,898,154	28,280,858	25,739,474
Special assessments	1,129,926	1,183,521	1,160,332	1,171,021	1,290,919
Interest	3,912,035	4,196,760	2,953,793	3,425,443	3,436,047
Other	<u>1,223,734</u>	<u>3,507,958</u>	<u>944,148</u>	<u>672,135</u>	<u>969,879</u>
Total revenues	<u><u>\$85,098,809</u></u>	<u><u>\$82,622,143</u></u>	<u><u>\$77,564,595</u></u>	<u><u>\$71,275,737</u></u>	<u><u>\$67,831,855</u></u>

Source: Wood County Auditor

<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
\$27,211,028	\$26,235,169	\$22,818,741	\$22,864,562	\$20,844,259
5,966,907	6,531,997	5,850,700	10,670,254	10,589,968
443,681	406,153	535,525	370,037	177,259
299,533	351,610	368,805	223,169	303,179
25,706,012	25,250,024	26,123,551	15,165,883	15,203,336
1,390,987	1,657,703	2,035,140	1,456,007	1,490,465
3,089,629	2,437,534	1,953,240	1,308,897	1,406,799
<u>2,420,206</u>	<u>973,029</u>	<u>1,290,432</u>	<u>2,530,996</u>	<u>1,266,704</u>
<u><u>\$66,527,983</u></u>	<u><u>\$63,843,219</u></u>	<u><u>\$60,976,134</u></u>	<u><u>\$54,589,805</u></u>	<u><u>\$51,281,969</u></u>

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

Year	Current Taxes Levied	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
2001	\$18,806,410	\$17,895,178	95.15%	\$476,041	\$18,371,219	97.69%	\$318,869	1.70%
2000	17,424,007	17,231,965	98.90	465,467	17,697,432	101.57	259,684	1.49
1999	14,055,602	13,791,255	98.12	359,273	14,150,528	100.68	360,350	2.56
1998	14,335,590	14,238,294	99.32	408,874	14,647,168	102.17	206,994	1.44
1997	13,322,077	13,139,584	98.63	406,379	13,545,963	101.68	258,986	1.94
1996	13,151,674	12,852,426	97.72	418,061	13,270,487	100.90	540,405	4.11
1995	13,746,393	13,656,398	99.35	394,496	14,050,894	102.22	632,835	4.60
1994	13,065,782	12,956,098	99.16	468,298	13,424,396	102.74	552,740	4.23
1993	12,421,335	12,247,436	98.60	360,386	12,607,822	101.50	614,150	4.94
1992	12,211,090	11,869,179	97.20	429,905	12,299,084	100.72	473,404	3.88

Source: Wood County Auditor

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

Year	Current Taxes Levied	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
2001	\$89,960,928	\$88,533,755	98.41%	\$2,338,484	\$90,872,239	101.01%	\$1,568,340	1.74%
2000	83,261,580	82,415,039	98.98	2,233,308	84,648,347	101.67	1,259,442	1.51
1999	79,479,851	78,044,866	98.19	2,046,031	80,090,897	100.77	1,968,584	2.48
1998	71,386,759	70,899,213	99.32	2,041,522	72,940,735	102.18	1,028,534	1.44
1997	67,710,533	67,082,605	99.07	1,773,299	68,855,904	101.69	1,327,165	1.96
1996	64,992,672	64,409,439	99.10	1,646,552	66,055,991	101.64	2,501,875	3.85
1995	63,565,401	63,149,249	99.35	1,827,230	64,976,479	102.22	2,985,073	4.70
1994	61,505,570	60,989,248	99.16	2,221,510	63,210,758	102.77	2,632,095	4.28
1993	59,073,229	58,256,274	98.62	1,717,538	59,973,812	101.52	2,754,035	4.66
1992	54,747,145	53,219,525	97.21	1,939,337	55,158,862	100.75	2,210,105	4.04

Source: Wood County Auditor

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

Year	Current Taxes Levied	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2001	\$4,631,167	\$4,286,948	92.57%	\$464,960	10.04%
2000	3,949,238	3,851,152	97.52	276,401	7.00
1999	3,380,972	3,163,504	93.57	217,468	6.43
1998	3,446,155	3,235,070	93.87	211,084	6.13
1997	3,260,503	2,997,228	91.93	263,275	8.07
1996	2,966,644	2,708,546	91.30	111,945	3.77
1995	2,931,598	2,743,976	93.60	n/a	n/a
1994	2,762,153	2,599,186	94.10	n/a	n/a
1993	2,700,698	2,511,681	93.00	n/a	n/a
1992	2,849,497	2,758,313	96.80	n/a	n/a

Source: Wood County Auditor

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

Year	Current Taxes Levied	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2001	\$24,544,316	\$22,718,107	92.56%	\$2,481,336	10.11%
2000	22,899,139	22,352,433	97.61	1,606,289	7.01
1999	22,502,987	21,073,710	93.65	1,429,276	6.35
1998	20,397,770	19,141,136	93.84	1,256,634	6.16
1997	19,177,797	17,658,159	92.08	1,519,638	7.92
1996	18,565,149	16,961,958	91.36	649,956	3.50
1995	17,093,593	16,016,367	93.70	1,182,069	6.92
1994	16,140,308	15,191,023	94.12	751,869	4.66
1993	15,929,054	14,824,474	93.07	508,461	3.19
1992	15,588,243	15,092,521	96.82	532,657	3.42

Source: Wood County Auditor

Wood County, Ohio  
Property Tax Levies and Collections - Special Assessment Taxes  
Last Ten Years  
Wood County

Year	Current Taxes Levied	Current and Delinquent Taxes Collected (a)	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2001	\$1,132,135	\$1,084,054	95.75%	\$48,081	4.25%
2000	1,179,996	1,115,129	94.50	64,867	5.50
1999	1,154,458	1,098,269	95.13	56,189	4.87
1998	1,176,921	1,115,326	94.77	61,595	5.23
1997	1,315,070	1,243,930	94.59	77,709	5.91
1996	1,491,663	1,358,460	91.07	165,799	11.12
1995	1,599,992	1,404,137	87.76	220,230	13.76
1994	1,586,408	1,397,757	88.11	178,400	11.25
1993	1,661,421	1,437,714	86.54	224,075	13.49
1992	1,676,478	1,475,042	87.98	221,205	13.19

Source: Wood County Auditor

(a) Does not include special assessments received from other counties. Amounts represent amounts billed and collected through the property tax collection process.

Wood County, Ohio  
Property Tax Levies and Collections - Special Assessment Taxes  
Last Ten Years  
Wood County and Overlapping Subdivisions

Year	Current Taxes Levied	Current and Delinquent Taxes Collected (a)	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2001	\$4,385,484	\$3,942,595	89.90%	\$442,889	10.10%
2000	3,400,950	3,185,648	93.67	215,302	6.33
1999	3,283,296	3,077,119	93.72	206,177	6.28
1998	3,093,012	2,893,451	93.55	199,561	6.45
1997	3,124,072	2,973,625	95.18	205,980	6.59
1996	3,185,859	2,910,114	91.34	239,870	7.53
1995	2,954,185	2,566,784	86.89	308,204	10.43
1994	2,827,250	2,497,516	88.34	322,523	11.41
1993	2,835,386	2,494,077	87.96	347,562	12.26
1992	2,892,439	2,575,139	89.03	336,926	11.65

Source: Wood County Auditor

(a) Does not include special assessments received from other counties. Amounts represent amounts billed and collected through the property tax collection process.

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

Year	Real Property		Public Utility Property	
	Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (a)
2001	\$1,924,834,710	\$5,499,527,743	\$134,196,960	\$152,496,545
2000	1,876,331,860	5,360,948,171	147,006,630	167,052,307
1999	1,443,738,890	4,124,968,257	144,174,150	163,834,261
1998	1,399,264,630	3,997,898,943	143,976,470	163,609,625
1997	1,355,320,000	3,872,342,857	144,244,810	163,914,557
1996	1,236,302,360	3,532,292,457	144,038,370	163,679,966
1995	1,197,673,460	3,421,924,171	174,267,090	198,030,784
1994	1,169,637,410	3,341,821,171	167,030,690	189,807,602
1993	1,014,048,960	2,897,282,743	158,380,230	179,977,534
1992	998,290,830	2,852,259,514	156,058,220	156,058,220

Source: Wood County Auditor

- (a) This amount is calculated based on the following percentages for 2001:
- Real property is assessed at 35 percent of appraised market value.
  - Public utility real property is assessed at 35 percent of true value.
  - Public utility tangible personal property is assessed at varying percentages of true value.
  - Tangible personal property is assessed at 25 percent of true value.

Tangible Personal Property		Total		Ratio of Assessed to Actual Value
Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (a)	
\$333,565,563	\$1,334,262,252	\$2,392,597,233	\$6,986,286,540	34.25%
315,013,447	1,260,053,788	2,338,351,937	6,788,054,266	34.45
301,945,596	1,207,782,384	1,889,858,636	5,496,584,902	34.38
255,122,537	1,020,490,148	1,798,363,637	5,181,998,716	34.70
242,337,539	969,350,156	1,741,902,349	5,005,607,570	34.80
226,581,566	906,326,264	1,606,922,296	4,602,298,687	34.92
214,218,304	856,873,216	1,586,158,854	4,476,828,171	35.43
214,420,253	857,681,012	1,551,088,353	4,389,309,785	35.34
223,870,360	895,481,440	1,396,299,550	3,972,741,717	35.15
215,613,070	862,452,280	1,369,962,120	3,870,770,014	35.39

Wood County, Ohio  
Property Tax Rates - Direct and Overlapping Governments  
(Per \$1000 of Assessed Value)  
Last Ten Years

County Units:	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
General	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35
County Parks	0.70	0.70	0.70	0.70	0.50	0.50	0.50	0.50	0.50	0.50
Historical Center	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Senior Center	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.20	0.20
Job and Family Services	1.30	0.00	0.00	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Community Mental Health	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Board of Mental Retardation	6.70	6.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Health Department	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<b>Total County Rate</b>	<b>14.10</b>	<b>12.80</b>	<b>10.80</b>	<b>12.10</b>	<b>11.90</b>	<b>11.90</b>	<b>11.90</b>	<b>11.90</b>	<b>11.70</b>	<b>11.70</b>
<b>School Districts:</b>										
Anthony Wayne LSD	63.70	63.70	64.50	64.50	64.50	64.60	64.60	62.90	62.90	62.90
Bowling Green LSD	48.40	48.40	49.10	51.00	51.00	51.00	52.00	47.80	47.80	48.40
Eastwood LSD	44.70	44.70	44.70	42.80	42.80	42.80	42.80	42.80	42.80	42.80
Elmwood LSD	39.90	39.70	36.50	36.90	36.90	36.80	38.50	36.80	36.80	38.30
Fostoria CSD	51.38	52.88	52.88	53.28	53.28	53.28	53.28	48.53	48.43	47.83
Gibsonburg EVSD	53.70	53.70	47.20	47.20	47.20	47.20	47.20	47.20	39.70	39.70
Lake LSD	52.90	52.65	47.60	47.90	47.90	48.10	48.00	47.70	47.70	49.50
Lakota LSD	41.80	41.80	42.00	43.25	43.25	44.00	44.00	44.00	44.50	37.50
McComb LSD	34.86	35.06	34.96	35.46	35.46	35.51	31.46	31.86	32.00	31.10
North Baltimore LSD	53.66	53.66	50.50	52.40	52.40	51.70	52.50	52.00	52.00	45.90
Northwood LSD	62.98	62.80	62.70	61.20	61.20	54.70	55.10	54.70	52.20	53.20
Otsego LSD	56.90	56.90	57.70	57.20	57.20	49.60	50.40	51.80	51.80	52.50
Patrick Henry LSD	31.55	31.55	31.55	35.75	35.75	38.35	38.40	31.40	31.40	31.40
Perrysburgh EVSD	58.40	58.80	58.80	54.40	54.40	54.10	53.50	53.50	54.40	57.40
Rossford EVSD	46.40	46.40	47.20	45.40	45.40	45.15	45.30	45.60	45.60	45.60
<b>Vocational Schools:</b>										
Four County VSD	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Penta County JVSD	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Vanguard VSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
<b>Townships:</b>										
Bloom	6.10	6.50	6.50	6.10	6.10	6.10	6.10	6.10	6.10	8.40
Center	7.80	7.80	7.80	5.80	5.80	5.80	5.80	5.80	6.60	6.60
Freedom	6.80	6.80	6.80	3.80	3.80	3.80	6.10	6.10	6.10	3.80
Grand Rapids	10.70	10.70	11.70	9.90	9.90	11.40	6.00	5.90	4.90	4.90
Henry	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	5.70	5.70
Jackson	7.70	7.70	7.70	9.20	9.20	9.20	9.20	8.20	8.20	4.20
Lake	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
Liberty	5.20	5.20	6.20	4.70	4.70	4.70	4.70	6.70	6.70	6.70
Middleton	9.70	9.70	9.70	10.70	10.70	10.70	10.70	10.70	8.70	3.70
Milton	5.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Montgomery	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Perry	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Perrysburg	11.07	10.95	10.95	5.95	5.95	5.95	6.00	5.98	5.98	5.98
Plain	4.40	4.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Portage	4.40	4.40	5.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Troy	7.40	7.40	5.60	5.60	5.60	4.60	4.60	4.60	4.60	4.60
Washington	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Webster	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.69	2.60	2.60
Weston	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00	4.00	4.00

(continued)

Wood County, Ohio  
Property Tax Rates - Direct and Overlapping Governments  
(Per \$1000 of Assessed Value)  
Last Ten Years  
(continued)

Municipalities	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Bairdstown Village	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
Bloomdale Village	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Bowling Green City	5.00	5.00	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Brandner Village	8.80	8.80	8.80	9.80	9.80	9.80	9.80	9.80	10.30	10.70
Custar Village	7.00	7.00	7.00	7.00	7.00	4.10	3.80	3.80	3.80	3.80
Cygnets Village	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Fostoria City	4.30	4.60	4.30	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Grand Rapids Village	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Haskins Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Hoytville Village	4.00	4.00	4.00	4.00	4.00	4.00	2.20	2.20	2.20	2.20
Jerry City Village	9.00	8.50	8.50	8.50	8.50	8.50	5.50	8.50	8.50	8.50
Luckey Village	6.50	6.50	6.50	6.50	6.50	6.50	3.50	3.50	3.50	3.50
Millbury Village	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Milton Center Village	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Norht Baltimore Village	3.70	3.20	2.90	3.32	2.70	3.10	3.10	3.10	3.10	2.70
Northwood City	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Permberville Village	2.40	2.40	2.40	2.70	2.70	2.70	2.80	2.90	2.50	2.50
Perrysburg City	6.60	6.60	6.10	4.60	4.60	4.60	4.60	4.48	4.48	4.18
Protage Village	0.50	0.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6.00
Risingsun Village	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
Rossford City	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Tontogany Village	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	6.20
Walbridge Village	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	2.20
Wayne Village	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
West Millgrove Village	12.40	12.40	12.40	12.40	12.40	7.40	7.40	7.40	2.40	7.40
Weston Village	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
<u>Other:</u>										
Central Joint Fire District	3.50	3.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Wood County Distreit Library	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fort Meigs Cemetery	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.32	0.32	0.32
Mid County Ambulance District	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.00	2.00
Northwest EMS District	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
TARTA	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50

Source: Wood County Auditor

Wood County, Ohio  
Principal Taxpayers  
December 31, 2001

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Acustar/Chrysler Corporation	Automobile Manufacturer	\$40,333,280	1.68%
Toledo Edison	Utility	28,209,840	1.18
LOF Glass, Inc./Libbey Owens Ford, Inc.	Glass Manufacturer	15,288,910	0.64
Beatrice Hunt Wesson	Food Processor	14,305,220	0.60
Corporate Properties/Prefinish Metals/ Walbridge Coatings	Metal Manufacturer	11,203,060	0.47
Consolidated Rail	Railroad	10,842,810	0.45
American Transmission	Utility	9,326,980	0.39
Ohio Bell Telephone Company	Utility	8,382,760	0.35
Meijer, Inc.	Retail	8,134,310	0.34
General Telephone Co./GTE North	Utility	<u>6,139,600</u>	<u>0.26</u>
		<u>\$152,166,770</u>	<u>6.36%</u>
Total Assessed Valuation		<u>\$2,392,597,233</u>	

Source: Wood County Auditor

Wood County, Ohio  
 Computatuion of Legal Debt Margin  
 December 31, 2001

	Total Debt Limit (a)	Total Unvoted Debt Limit (b)
Assessed value of County, collection year 2001	\$2,392,597,233	\$2,392,597,233
Debt limitation	58,314,931	23,925,972
Total outstanding debt:		
General obligation notes	4,990,000	4,990,000
General obligation bonds	12,525,000	12,525,000
Special assessment notes	47,500	47,500
Special assessment bonds	3,276,000	3,276,000
Total outstanding debt	20,838,500	20,838,500
Exemptions:		
General obligation notes	(40,000)	(40,000)
General obligation bonds	(2,250,000)	(2,250,000)
Special assessment notes	(47,500)	(47,500)
Special assessment bonds	(3,276,000)	(3,276,000)
Total exemptions	(5,613,500)	(5,613,500)
Less amount available in debt service	197,416	197,416
Net debt subject to limitation	15,027,584	15,027,584
Total legal debt margin (Debt limitation minus net debt)	\$43,287,347	\$8,898,388

Source: Wood County Auditor

(a) The debt limitation is calculated as follows:

3 percent of first \$100,000,000 of assessed value	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	52,314,931
	\$58,314,931

(b) The debt limitation equals 1 percent of assessed value.

Wood County, Ohio  
Ratio of Net General Obligation Bonded Debt to  
Assessed Value and Net Bonded Debt Per Capita  
Last Ten Years

Year	Population	Assessed Value	Gross Bonded Debt (a)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2001	121,065	\$2,392,597,233	\$10,275,000	\$197,416	\$10,077,584	0.42%	\$83.24
2000	121,065	2,338,351,377	11,435,000	190,612	11,244,388	0.48	92.88
1999	113,269	1,889,858,636	12,555,000	195,137	12,359,863	0.65	109.12
1998	113,269	1,798,363,637	13,635,000	100,147	13,534,853	0.75	119.49
1997	113,269	1,741,902,349	10,660,000	63,500	10,596,500	0.61	93.55
1996	113,269	1,606,922,296	10,965,000	60,242	10,904,758	0.68	96.27
1995	113,269	1,586,158,854	11,745,000	72,616	11,672,384	0.74	103.05
1994	113,269	1,551,088,353	11,095,000	576,518	10,518,482	0.68	92.86
1993	113,269	1,396,299,550	11,790,000	282,967	11,507,033	0.82	101.59
1992	113,269	1,369,962,120	12,040,000	67,523	11,972,477	0.87	105.70

Source: Wood County Auditor

(a) Gross bonded debt equals the outstanding principal at year end on general obligation bonds payable from property taxes.

Wood County, Ohio  
Ratio of Annual Debt Service Expenditures for General Obligation  
Bonded Debt to Total General Governmental Expenditures  
Last Ten Years

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service to Total General Governmental Expenditures
2001	\$1,160,000	\$626,874	\$1,786,874	\$87,790,542	2.04%
2000	1,120,000	691,998	1,811,998	79,752,408	2.27
1999	1,080,000	753,588	1,833,588	76,844,714	2.39
1998	870,000	706,966	1,576,966	70,412,289	2.24
1997	805,000	660,344	1,465,344	65,527,109	2.24
1996	780,000	732,695	1,512,695	60,693,600	2.49
1995	725,000	670,512	1,395,512	58,352,411	2.39
1994	701,000	724,602	1,425,602	57,288,915	2.49
1993	620,000	722,311	1,342,311	51,956,548	2.58
1992	175,000	306,760	481,760	50,376,818	0.96

Source: Wood County Auditor

Wood County, Ohio  
 Computation of Direct and Overlapping Debt  
 General Obligation Debt

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (b)	Amount Applicable to County
The County	\$10,275,000 (a)	100.00%	\$10,275,000
All Villages, Townships, and Cities wholly within the County	61,041,237	100.00	61,041,237
Fostoria City	4,335,984	9.27	402,076
All School Districts wholly within the County	2,463,000	100.00	2,463,000
Anthony Wayne LSD	28,337,385	2.06	583,183
Bowling Green LSD	2,650,049	99.97	2,649,254
Elmwood LSD	4,077,000	97.86	3,989,752
Gibsonburg EVSD	276,882	0.90	2,489
Lake LSD	320,174	99.67	319,105
Ostego LSD	440,000	81.14	356,998
Patrick Henry LSD	280,000	1.24	3,464
Four County VSD	2,135,243	0.05	995
Penta VSD	3,500,000	47.70	1,669,500
Vanguard VSD	466,666	2.83	13,221
Total Overlapping Debt	<u>110,323,620</u>		<u>73,494,274</u>
Total Direct and Overlapping Debt			<u>\$83,769,274</u>

Source: Wood County Auditor

(a) Includes only general obligation bonded debt payable from property taxes.

(b) 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 2001 tax year.

Wood County, Ohio  
Schedule of Revenue Bond Coverage  
Water District Enterprise Fund

Prior to 1991, the only available information was maintained on a cash basis which does not generate meaningful comparisons.  
After 1994, the debt was paid by the newly created Water and Sewer District.

Wood County, Ohio  
Demographic Statistics  
Last Ten Years

Civilian Labor Force Estimate

Year	Employment	Unemployment	County	Ohio	U.S.
1992	56,400	3,900	6.5%	7.2%	7.4%
1993	58,100	3,100	5.1	6.5	6.8
1994	60,000	2,800	4.4	5.5	6.1
1995	61,000	2,500	3.9	4.8	5.6
1996	62,300	2,400	3.7	4.9	5.4
1997	63,500	2,300	3.5	4.6	4.9
1998	63,300	2,200	3.3	4.3	4.5
1999	65,100	2,300	3.5	4.2	4.2
2000	65,500	2,200	3.2	4.1	4.0
2001	65,900	2,400	3.5	4.3	4.8

2001 Employment, Wood County

Month	Employment	Unemployment	County	Ohio	U.S.
January	64,600	3,000	4.5%	4.9%	4.8%
February	65,000	2,500	3.7	4.8	4.7
March	65,600	2,200	3.2	4.3	4.4
April	65,800	2,000	2.9	4.0	4.1
May	66,300	2,000	2.9	3.7	4.0
June	66,000	2,600	3.8	4.5	4.5
July	66,200	2,800	4.1	4.5	4.5
August	66,100	2,300	3.4	4.0	4.2
September	66,000	2,300	3.4	4.2	4.1
October	66,900	2,300	3.3	3.9	3.8
November	66,700	2,500	3.6	3.9	3.8
December	66,200	2,400	3.5	3.8	3.7

Source: Labor Market Information Division  
Ohio Bureau of Employment Services  
Columbus, Ohio

Estimates are not seasonally adjusted.

Wood County, Ohio  
Property Value, Construction, and Financial Institution Deposits  
Last Ten Years

Year	Real Property Value (a)			New Construction		Total Permits Issued	Financial Institution Deposits (In Thousands)
	Agricultural/ Residential	Commercial/ Industrial	Tax Exempt	Agricultural/ Residential	Commercial/ Industrial		
2001	\$1,473,872,790	\$450,961,920	\$419,907,030	\$80,161,480	\$195,750,944	5,438	\$137,413
2000	1,434,054,380	442,277,480	404,888,730	67,212,135	139,395,959	5,118	203,854
1999	1,109,700,600	334,038,290	305,941,610	74,147,835	122,685,086	5,486	194,102
1998	1,073,408,440	325,856,190	287,183,740	73,141,845	103,569,662	5,326	191,319
1997	1,039,171,410	316,148,590	257,033,930	73,933,305	129,698,742	5,469	175,191
1996	928,022,530	308,279,830	249,097,640	83,701,200	94,411,716	5,602	156,450
1995	895,672,890	302,000,570	240,171,290	68,905,780	67,571,144	5,101	148,662
1994	872,111,600	297,525,690	230,885,740	53,227,190	102,282,344	5,142	212,274
1993	761,344,190	252,704,770	176,290,400	47,745,010	51,588,955	4,792	751,685
1992	745,442,160	252,848,670	165,964,970	49,376,330	47,808,680	4,860	787,812

Source: Wood County Auditor and Federal Reserve Bank of Cleveland

(a) Real property values do not include public utility real property or mineral rights.

Wood County, Ohio  
Miscellaneous Statistics

<b>Date of Origination</b>	April 1, 1820
<b>County Seat</b>	Bowling Green, Ohio
<b>Area - Square Miles</b>	619
<b>Road Mileage</b>	
State & U.S. Highways (1)	311 miles
County Roads (2)	248 miles
Township Roads (2)	992 miles
<b>Interstates</b>	75, 80, 90, 280, and 475
<b>U.S. Routes</b>	6, 20, 23, and 25
<b>Population (2000 Census)</b>	121,065
<b>Number of Political Subdivisions Located in Wood County</b>	
Municipalities	5
Villages	21
Townships	19
School Districts	18
<b>Communications</b>	
Radio Stations	3
Daily Newspapers	4
Weekly Newspapers	5
<b>Voter Statistics, Election of November 2001 (3)</b>	
Number of Registered Voters	74,464
Number of Voters Last General Election	28,113
Percentage of Registered Voters Voting	37.75%
<b>Agricultural Statistics</b>	
Land in Agriculture 2000 (4)	323,000 Acres
Number of Farms	1,190
Average Farm Size	271
<b>State of Ohio Ranking 2000 (4)</b>	
Wheat Production	1st
Corn Production	4th
Soybean Production	3rd
Tomato Production	2nd
Number of Dog Licenses Sold (5)	(16,108 at 10.00) \$161,080
Number of Kennels Licenses Sold	(138 at \$50.00) \$6,900

Sources: (1) Ohio Department of Transportation  
(2) Wood County Engineer  
(3) Wood County Board of Elections  
(4) Ohio State University Cooperative Extension Office  
(5) Wood County Auditor



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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## 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  
AUGUST 15, 2002