



**Auditor of State
Betty Montgomery**

WOOD COUNTY

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WOOD COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2003**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY			
Emergency Food and Shelter National Board Program	97.024		\$ 10,250
<i>Pass-through Ohio Emergency Management Agency</i>			
Emergency Operations Center	97.052	FY03	8,750
Emergency Management Performance Grant	97.042	EMC-2003-GR-7006	49,762
State and Local All Hazards Emergency Operations Planning	97.051	EMC-2003-GR-7026	17,443
Pre-Disaster Mitigation	97.047	EMC-2002-GR-7037	7,720
Total U.S. Department of Homeland Security			93,925
U.S. DEPARTMENT OF AGRICULTURE			
<i>Pass-through Ohio Department of Education</i>			
<u>Child Nutrition Cluster</u>			
Food Donation	10.550	FY03	7,015
Food Donation	10.550	FY04	7,568
Total CFDA # 10.550			14,583
School Breakfast Program	10.553		
Juvenile Court			6,731
Board of MRDD			1,614
Total CFDA # 10.553			8,345
National School Lunch Program	10.555		
Juvenile Court			33,018
Board of MRDD			4,330
Total CFDA # 10.555			37,348
Total Child Nutrition Cluster			60,276
Total U.S. Department of Agriculture			60,276
U.S. DEPARTMENT OF EDUCATION			
<i>Pass-through Ohio Department of Education</i>			
Innovative Education Program Strategies	84.298	066308-C2-S1-2004C	473
<u>Special Education Cluster</u>			
Special Education - Grants to States	84.027	066308-6B-SF-2004P	29,222
Special Education - Preschool Grants	84.173	166308-PG-S1-2004P	20,391
Total Special Education Cluster			49,613
<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	12,550
Total U.S. Department of Education			62,636

(Continued)

WOOD COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2003
(Continued)**

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Pass-through Ohio Department of Alcohol and Drug Addiction Services and Then Through Wood County Job and Family Services</i>			
Temporary Assistance for Needy Families	93.558	FY03	26,518
Temporary Assistance for Needy Families	93.558	FY04	6,230
Total CFDA # 93.558			<u>32,748</u>
<i>Pass-through Ohio Department of Mental Health</i>			
Social Services Block Grant			
WCADAMHSB	93.667	FY03	60,312
WCADAMHSB	93.667	FY04	20,282
<i>Pass-through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant			
MRDD	93.667	FY03	84,767
Total CFDA # 93.667			<u>165,361</u>
<i>Pass-through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Target Case Management	93.778	FY03	383,134
Community Alternative Funding System	93.778	FY03	1,166,672
<i>Pass-through Ohio Department of Mental Health</i>			
Medical Assistance Program	93.778	FY03/04	1,733,123
<i>Pass-through Ohio Department of Alcohol and Drug Addiction Services</i>			
Medical Assistance Program	93.778	FY03/04	47,279
Total CFDA # 93.778			<u>3,330,208</u>
<i>Pass-through Ohio Department of Mental Health</i>			
Block Grants for Community Mental Health Services			
Community Plan	93.958	FY03	23,855
Community Plan	93.958	FY04	23,854
Child/Adolescent Core	93.958	FY03	46,915
Child/Adolescent Core	93.958	FY04	46,914
Regional Forum	93.958	FY03	4,538
Total CFDA # 93.958			<u>146,076</u>
<i>Pass-through Ohio Department of Alcohol and Drug Addiction Services</i>			
Block Grants for Prevention and Treatment of Substance Abuse			
Binge Drinking and Violence Prevention	93.959	FY03	25,000
Rural Opportunities, Inc. Rescue our Youth	93.959	FY03	50,000
Rural Opportunities, Inc. The Road Towards the Future	93.959	FY03	38,500
Federal Per Capita	93.959	FY03	172,914
Federal Per Capita	93.959	FY04	184,981

(Continued)

WOOD COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2003
(Continued)**

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
Teen Institute	93.959	FY03	2,411
Teen Institute	93.959	FY04	2,411
Women's Specific Recovery Program	93.959	FY03	32,124
Women's Specific Recovery Program	93.959	FY04	38,550
Rural Women's Residential Project	93.959	FY02	153,894
Rural Women's Residential Project	93.959	FY03	184,662
Communities Mobilizing for Change on Alcohol	93.959	87-08308- CMMCO-P-03-	40,000
Total CFDA # 93.959			<u>925,447</u>
Total U.S. Department of Health and Human Services			<u>4,599,840</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Pass-through Ohio Department of Development</i>			
Community Development Block Grants/State's Program			
Small Cities Program	14.228	B-F-2000-080-1	36,332
Small Cities Program	14.228	B-C-2001-080-1	5,244
Small Cities Program	14.228	B-F-2001-080-1	202,339
Small Cities Program	14.228	B-F-2002-080-1	223,153
Economic Development	14.228	B-W-2001-080-1	296,383
Total CFDA # 14.228			<u>763,451</u>
HOME Investment Partnerships Program	14.239	B-C-2001-080-1	<u>193,256</u>
Total U.S. Department of Housing and Urban Development			<u>956,707</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Pass-through the Ohio Office of Criminal Justice Services</i>			
Crime Victim Assistance	16.575	FY02	34,322
Crime Victim Assistance	16.575	FY03	11,439
<i>Pass-through the Ohio Attorney General</i>			
Crime Victim Assistance	16.575	2003CACHAE517	15,003
Crime Victim Assistance	16.575	2004VACHAE517	5,001
Total CFDA # 16.575			<u>65,765</u>
<i>Pass-through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial State and Local Law Enforcement			
Assistance Discretionary Grants Program	16.580	2001-DG-B-02-7034	50,432
Public Safety Partnership and Community Policing Grants	16.710	2001-SH-WX-0089	78,212

(Continued)

WOOD COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2003
(Continued)**

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<i>Pass-through the Ohio Governor's Office</i>			
Juvenile Accountability Incentive Block Grants	16.523	2001-JB-013-A005	31,028
Juvenile Accountability Incentive Block Grants	16.523	2002-JB-013-A005	26,509
Juvenile Accountability Incentive Block Grants	16.523	2001-JB-001-A214	7,356
Juvenile Accountability Incentive Block Grants	16.523	2001-JB-001-A175	15,116
Total CFDA # 16.523			<u>80,009</u>
<i>Pass-through the Ohio Emergency Management Agency</i>			
State Domestic Preparedness Equipment Support Program	97.004	2001-TE-CX-0016	2,521
State Domestic Preparedness Equipment Support Program	97.004	2002-TE-CX-0049	28,250
State Domestic Preparedness Equipment Support Program	97.004	2002-TE-CX-0106	32,626
Total CFDA # 97.004			<u>63,397</u>
Total U.S. Department of Justice			<u>337,815</u>
U.S. DEPARTMENT OF LABOR			
<i>Pass-through Ohio Department of Job and Family Services</i>			
<u>WIA Cluster</u>			
WIA Adult Program	17.258		198,466
WIA Youth Activities	17.259		184,944
WIA Dislocated Workers	17.260		227,881
Total WIA Cluster			<u>611,291</u>
Total U.S. Department of Labor			<u>611,291</u>
U.S. DEPARTMENT OF VETERAN'S HOUSING			
<i>Pass-through Ohio Department of Youth Services</i>			
AmeriCorps	94.006	YCP-006-2003	5,471
Total U.S. Department of Veteran's Housing			<u>5,471</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u><u>\$ 6,727,961</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS SCHEDULE

WOOD COUNTY

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES FISCAL YEAR ENDED DECEMBER 31, 2003

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 Attorney General, Ohio Department of Alcohol and Drug Addiction Services, Ohio Department of Mental Health, and the Ohio Department of Mental Retardation and Developmental Disabilities 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 - FOOD DISTRIBUTION

Non-monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2003, the County had no significant food commodities in inventory.

NOTE D - 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.

WOOD COUNTY

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES FISCAL YEAR ENDED DECEMBER 31, 2003 (Continued)

These loans are collateralized by mortgages on the property. At December 31, 2003, the gross amount of loans outstanding under this program was \$335,117.

NOTE E - 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.



**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT 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 the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2004. Our report indicated that the County is recording infrastructure assets for years prior to 2002, and that 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. 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. The financial statements of the Wood Lane Industries and Wood Lane Residential Services/Property Services were audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to those component units.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance we must report 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 June 30, 2004.

One Government Center / Room 1420 / Toledo, OH 43604-2246
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Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinions 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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 30, 2004.

This report is intended for the information and use of the financial report review committee, management, 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.



Betty Montgomery
Auditor of State

June 30, 2004



**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT 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 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, 2003. 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, 2003.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weakness. However, we noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 30, 2004.

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of the County as of and for the year ended December 31, 2003, and have issued our report thereon dated June 30, 2004. Our report indicated that the County is recording infrastructure assets for years prior to 2002, and that 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. Our audit was performed for the purpose of forming an opinion on the basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Wood County
Independent Accountants' Report on Compliance with Requirements
Applicable to Major Federal Programs and Internal Control Over
Compliance in Accordance with *OMB Circular A-133*
Page 3

This report is intended for the information and use of the financial report review committee, management, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 30, 2004

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WOOD COUNTY

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under §.510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program <ul style="list-style-type: none"> • CFDA # 93.778 Community Development Block Grants State's Program <ul style="list-style-type: none"> • CFDA # 14.228
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None

WOOD COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR ENDED DECEMBER 31, 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2002-001	Reportable Condition: Infrastructure Records	Yes	

WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2003

Introductory

WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2003

Prepared by the Wood County
Auditor's Office

Michael Sibbersen
County Auditor

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WOOD COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003

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MICHAEL SIBBERSEN
WOOD COUNTY AUDITOR

ONE COURTHOUSE SQUARE
P.O. BOX 368
BOWLING GREEN, OHIO 43402

Local to Bowling Green
(419) 354-9150

Northern Wood County
(419) 243-4223
Extension 9150

June 30, 2004

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, 2003. 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, Management's Discussion and Analysis, the basic financial statements and notes, and relevant supplemental financial 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.

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

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 comprised 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 comprise 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 2003, the County had two component units, 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 General Health District, Wood County Family and Children First, Wood County Soil and Water Conservation District, Wood County Park 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

Wood County continues to be one of the leading counties in the State of Ohio from the standpoint of economic development. The Wood County Economic Development Commission (WCEDC), a public/private partnership, has continued to strive towards a diversification of the County's tax base through attraction of new investment, while paying considerable attention to maintaining and growing its existing industrial base.

During 2003, the WCEDC attracted over \$47 million in new investment to the County. In 2003, eight companies announced plans to locate new facilities or expand existing facilities in Wood County. The most unique of these is First Solar, which invested \$29 million in their Perrysburg Township facility. This facility which is developing photovoltaic capacity to commercial specifications is an example of the purposeful efforts to diversify the employment and tax base of Wood County. While the 2003 figures are modest by the high standards of Wood County's recent performance, they are reflective of economic trends nationally. Wood County, nevertheless, continues to have one of the lowest unemployment rates in Northwest Ohio, and to be consistently below the state and national averages in this statistic. A project announced in 2001 was completed and opened during 2003. This is the state of the art distribution center of the Walgreens's Company which employs over 500 people in its 670,000 square foot facility.

Also, significant retail growth has taken place in the County, keeping Wood County shoppers, and their tax dollars, at home.

The continued economic prosperity and diversification resulting from planned and measured growth places Wood County among Ohio's leaders in economic development. The County and its economic development arm have been honored and recognized at the state and regional levels for their accomplishments.

Wood County Major Initiatives

Expenditures for 2003 reflect the ongoing commitment of the Board of County Commissioners to complete much needed capital improvements in order to facilitate the work of County Government and better serve County residents. At the same time, overall expenditures were tempered by the current economy that manifested itself in lower sales tax and investment income. The Commissioners responded positively by seeking the support of other elected officials, requesting that a cautionary approach to all expenditures be undertaken immediately. Support for county employees through reasonable compensation, coupled with training in many areas also remained a priority of the County Commissioners. Fortunately, Wood County was able to provide a 3 percent increase to all salary line items.

Plans and preparations were undertaken for several major capital improvements either started or completed in 2003. These projects included:

- Building Inspection Department and Auditor's Real Estate Office renovations of \$305,000; and
- Work commenced for the \$2.2 million dollar Atrium project to provide additional security and to connect the Office Building, Courthouse, and Records Center. The Atrium was completed in the spring of 2004.

The level of expenditures in 2003 was influenced by several significant factors. Listed below are a few of the expenditures that were in addition to normal operating expenses:

- General Fund contribution to enhance the county-wide bridge repair program - \$500,000.
- General Fund contribution to various grants: Violence Prevention \$22,000; VOCA \$15,254; Emergency Management Agency \$56,511; Community Policing \$18,277; Humane Society \$23,000; Buffer Strip Program \$20,000; Behavioral Connections \$12,000; Educational Services Center Youth Training \$10,000; Health Department Mosquito Control \$9,000.
- Purchase of furniture, computer equipment, vehicles, etc. - \$56,000.
- Transfer of \$1,500,000 to the Permanent Improvement capital projects fund.

Of utmost importance is the continuation of the County's excellent bond rating of Aa3. The County Commissioners had the opportunity to host Moody's Investors' Services on July 23, 2003. The County was rewarded for its prudent financial management by receiving affirmation of the bond rating on October 20, 2003.

Accounting System

Accounting Controls. Wood County's accounting system is maintained on a "fund" basis. Each fund 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 utilized by Wood County are fully described in Note 2 to the basic 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 basic financial statements.

Risk Management

The County manages its health, vision, dental, 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 a premium to the State Workers' Compensation System for claims incurred in 2003. In prior years, the County used the State Workers' Compensation System's retrospective rating plan, which is accounted for in an internal service fund. Once all 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 2002, and no insurance settlement has exceeded insurance coverage during the last three years. The various coverages and deductibles are fully described in Note 14 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 comprised 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, 2003, the County's cash resources were divided among the following types of deposits and investments: 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 financial statements for the year ended December 31, 2003, by the Auditor of the State of Ohio, Betty Montgomery. As part of the preparation of the comprehensive annual financial report, the County subjects its 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, 2002. This was the seventh 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 comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

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 Holman, Joni Barry, Mary Baumgardner, and Karen Young for special projects; and Chief Deputy Irma Wolf for oversight and details contained in this the County's CAFR.

Respectfully submitted,



Michael Sibbersen
Wood County Auditor

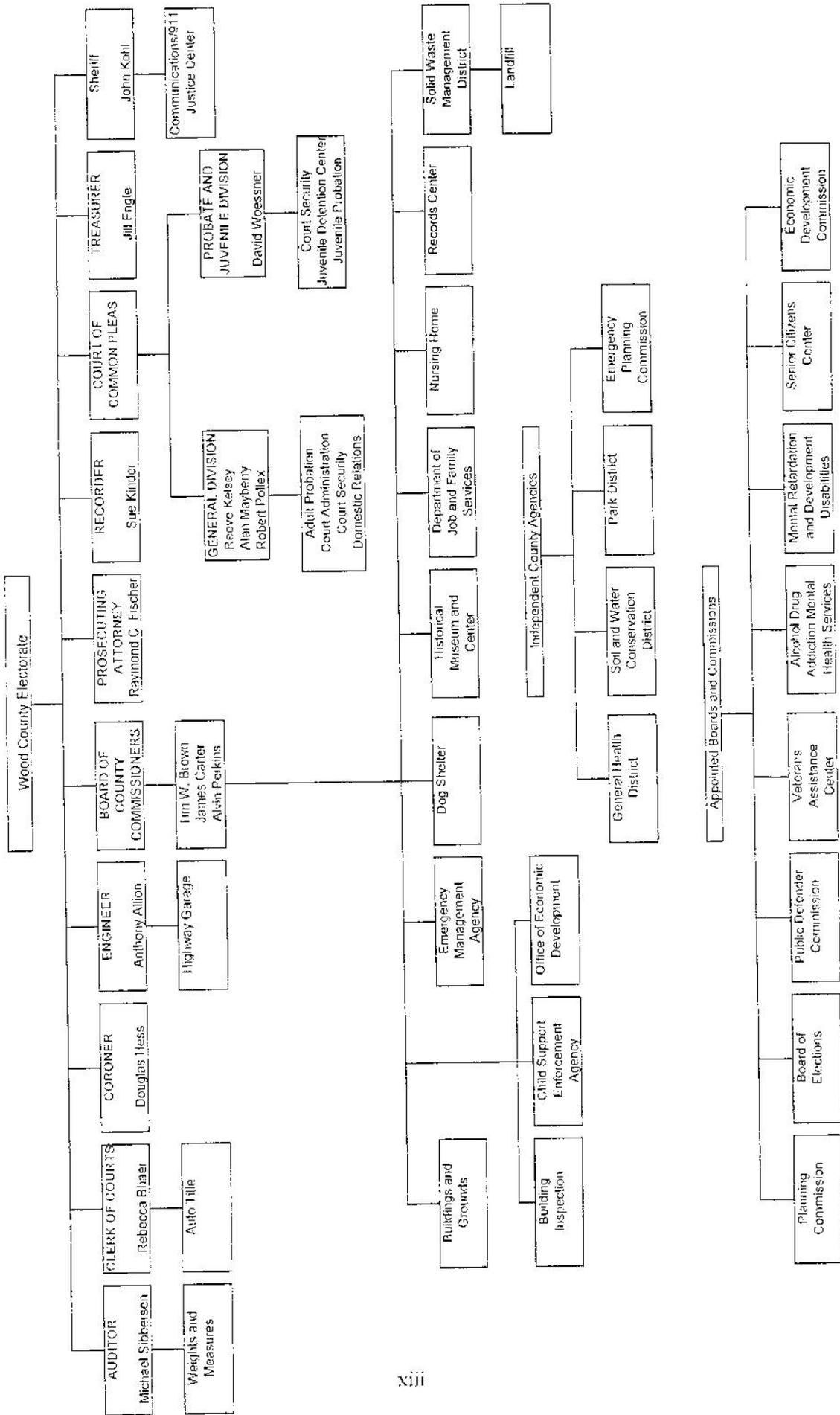
WOOD COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2003

ELECTED OFFICIALS

Commissioner Tim W. 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 Raymond C. Fischer
Sheriff John Kohl
Common Pleas Judge Reeve Kelsey
Common Pleas Judge Alan Mayberry
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, 2002

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



A handwritten signature in cursive script, reading "Edward Haney".

President

A handwritten signature in cursive script, reading "Jeffrey R. Emer".

Executive Director

Financial

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANT'S REPORT

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Property Services, the County's discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us, and we base our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Property Services on the reports 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. The other auditors audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinions.

One Government Center / Room 1420 / Toledo, OH 43604-2246
Telephone: (419) 245-2811 (800) 443-9276 Fax: (419) 245-2484
www.auditor.state.oh.us

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

Effective in 2003, as described in Note 3, the County is recording infrastructure assets (roads and bridges) for years prior to 2002.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2004, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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



Betty Montgomery
Auditor of State

June 30, 2004

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

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

Highlights

Key highlights for 2003 are as follows:

In total the County's net assets increased by \$6.8 million, which represents an overall increase of 5 percent from 2002, which is a fairly insignificant change. Governmental activities increased \$5.9 million and business-type activities increased just over \$900,000.

Interior and exterior renovations were completed on the Lunatic House at the Wood County Historical Center and Museum. As in the past, the County was able to complete a capital project without issuing any debt.

The installation of Ohio's first utility-grade wind turbines was completed at the Wood County Landfill. This project was based on agreements between Wood County, the City of Bowling Green, and American Municipal Power-Ohio.

Using this Annual Report

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

The Statement of Net Assets and the Statement of Activities provide information about the activities of the County as a whole, presenting both an aggregate and a longer-term view of the County.

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

Reporting the County as a Whole

The Statement of Net Assets and the Statement of Activities reflect how the County did financially during 2003. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

In the Statement of Net Assets and the Statement of Activities, the County is divided into three distinct types of activities:

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

Business-Type Activities - These services are provided on a charge for services basis and are intended to recover all or most of the costs of the services provided. The County's Building Inspection department, Nursing Home, and Landfill are reported here.

Component Units - The County's financial statements include financial data for Wood Lane Industries and Wood Lane Residential Services/Properties. These component units are more fully described in Note 1 to the basic financial statements.

Reporting the County's Most Significant Funds

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

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

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

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2003 compared to 2002.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
<u>Assets</u>						
Current and Other Assets	\$108,558,372	\$106,850,369	\$6,941,147	\$6,755,507	\$115,499,519	\$113,605,876
Capital Assets, Net	80,226,747	76,734,893	3,370,250	3,269,485	83,596,997	80,004,378
Total Assets	<u>188,785,119</u>	<u>183,585,262</u>	<u>10,311,397</u>	<u>10,024,992</u>	<u>199,096,516</u>	<u>193,610,254</u>
<u>Liabilities</u>						
Current and Other Liabilities	30,710,803	29,941,508	418,946	442,421	31,129,749	30,383,929
Long-Term Liabilities	18,932,477	20,439,003	7,368,829	7,961,268	26,301,306	28,400,271
Total Liabilities	<u>49,643,280</u>	<u>50,380,511</u>	<u>7,787,775</u>	<u>8,403,689</u>	<u>57,431,055</u>	<u>58,784,200</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	71,927,787	67,181,944	697,695	515,413	72,625,482	67,697,357
Restricted	51,050,864	49,306,536	0	0	51,050,864	49,306,357
Unrestricted	16,163,188	16,716,450	1,825,927	1,105,890	17,989,115	17,822,340
Total Net Assets	<u>\$139,141,839</u>	<u>\$133,204,751</u>	<u>\$2,523,622</u>	<u>\$1,621,303</u>	<u>\$141,665,461</u>	<u>\$134,826,054</u>

There was a great deal of consistency from 2002 to 2003 for all categories of assets and liabilities for both governmental and business-type activities. The only noteworthy changes were related to net assets of the business-type activities. Invested in capital assets increased somewhat, a result of both new asset additions as well as principal payments lowering the related debt. In 2003, there was a change in the estimated capacity of the County's landfill. An increase in the overall capacity resulted in a decrease in the closure and postclosure costs. The effect of this decrease can be seen in an increase in unrestricted net assets.

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

Table 2 reflects the changes in net assets for 2003.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$18,615,309	\$17,256,136	\$7,937,328	\$9,543,097	\$26,552,637	\$26,799,233
Operating Grants, Contributions, and Interest	30,256,632	31,033,725	0	0	30,256,632	31,033,725
Capital Grants and Contributions	606,263	1,301,785	85,838	0	692,101	1,301,785
Total Program Revenues	<u>49,478,204</u>	<u>49,591,646</u>	<u>8,023,166</u>	<u>9,543,097</u>	<u>57,501,370</u>	<u>59,134,743</u>
General Revenues						
Property Taxes Levied for:						
General Operating	5,252,747	5,032,933	0	0	5,252,747	5,032,933
Health-Alcohol, Drug Addiction, and Mental Health Services	3,641,047	3,622,492	0	0	3,641,047	3,622,492
Human Services-Job and Family Services	2,312,532	2,354,615	0	0	2,312,532	2,354,615
Human Services-Mental Retardation and Developmental Disabilities	10,768,986	10,714,148	0	0	10,768,986	10,714,148
Human Services-Senior Citizens	1,513,464	676,160	0	0	1,513,464	676,160
Conservation and Recreation-Historical Center	111,850	107,249	0	0	111,850	107,249
Permissive Sales Taxes	13,635,950	13,937,186	0	0	13,635,950	13,937,186
Other Local Taxes	178,233	196,831	0	0	178,233	196,831
Grants and Entitlements not Restricted to Specific Programs	4,700,440	5,178,413	0	0	4,700,440	5,178,413
Interest	1,714,107	4,424,848	343	13,889	1,714,450	4,438,737
Other	783,632	731,538	0	0	783,632	731,538
Total General Revenues	<u>44,612,988</u>	<u>46,976,413</u>	<u>343</u>	<u>13,889</u>	<u>44,613,331</u>	<u>46,990,302</u>
Total Revenues	<u>94,091,192</u>	<u>96,568,059</u>	<u>8,023,509</u>	<u>9,556,986</u>	<u>102,114,701</u>	<u>106,125,045</u>
Transfers	(271,895)	(264,718)	271,895	264,718	0	0
Total Revenues and Transfers	<u>93,819,297</u>	<u>96,303,341</u>	<u>8,295,404</u>	<u>9,821,704</u>	<u>102,114,701</u>	<u>106,125,045</u>

(continued)

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

Table 2
Change in Net Assets
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	\$14,730,269	\$15,708,389	\$0	\$0	\$14,311,422	\$15,708,389
Judicial	6,592,738	6,171,278	0	0	6,592,738	6,171,278
Public Safety	7,713,811	6,767,782	0	0	7,713,811	6,767,782
Public Works	9,554,854	4,665,832	0	0	9,554,854	4,665,832
Health						
Alcohol, Drug Addiction, and Mental Health Services	9,955,538	13,584,458	0	0	9,955,538	13,584,458
Other Health	475,855	893,112	0	0	475,855	893,112
Human Services						
Job and Family Services	8,713,197	9,735,187	0	0	8,713,197	9,735,187
Child Support Enforcement Agency	2,102,921	2,160,792	0	0	2,102,921	2,160,792
Mental Retardation and Developmental Disabilities	19,571,319	19,254,795	0	0	19,571,319	19,254,795
Other Human Services	3,983,043	2,902,627	0	0	3,983,043	2,902,627
Conservation and Recreation	274,086	271,620	0	0	274,086	271,620
Economic Development	1,442,864	1,028,670	0	0	1,442,864	1,028,670
Intergovernmental	518,030	433,421	0	0	518,030	433,421
Internal Service Fund-External Portion	1,399,268	1,198,781	0	0	1,399,268	1,198,781
Interest and Fiscal Charges	854,416	964,179	0	0	854,416	964,179
Building Inspection	0	0	1,210,671	1,080,941	1,210,671	1,080,941
Nursing Home	0	0	5,036,902	5,138,663	5,036,902	5,138,663
Landfill	0	0	1,145,512	2,750,444	1,145,512	2,750,444
Total Expenses	<u>87,882,209</u>	<u>85,740,923</u>	<u>7,393,085</u>	<u>8,970,048</u>	<u>95,275,294</u>	<u>94,710,971</u>
Increase in Net Assets	<u>\$5,937,088</u>	<u>\$10,562,418</u>	<u>\$902,319</u>	<u>\$851,656</u>	<u>\$6,839,407</u>	<u>\$11,414,074</u>

With the current tough economic times, the County was still able to maintain increases in net assets for both governmental and business-type activities.

For governmental activities, general revenues, which consist primarily of property taxes and sales taxes and unrestricted grants and entitlements represent 47 percent of total revenues, and of the total general revenues, property taxes and sales taxes represent 83 percent of these revenues. The County's interest revenue, most of which is primarily general revenue, saw a dramatic decrease from the prior year. Over 52 percent of the County's governmental activities were supported by program revenues, those revenues specifically restricted for use by a particular program such as public safety or human services. The County was able to obtain program related grants accounting for 62 percent of program revenues. Changes in program revenues and general revenues from the prior year were very minor.

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

Human services related expenses represent the County's largest governmental expense, 39 percent of total expenses. These expenses are for operations of the County's school for mental retardation and developmental disabilities (22 percent) as well as for operating the Job and Family Services department (10 percent) and Child Support Enforcement Agency (2 percent). General government activities of operating the County's government and courts represents 24 percent of total expenses and health expenses, primarily for alcohol, drug addiction, and mental health, represent 12 percent of total expenses. Combined, these three areas account for over 75 percent of the County's expenses for 2003.

As demonstrated in the above table, there was a dramatic increase in public works expenses from the prior year; they more than doubled. The County took on a much greater number of road projects in 2003 which accounts for this increase. Also note the significant drop in expenses for the health program. The Alcohol, Drug Addiction, and Mental Health Services department greatly reduced the number of programs contracted out to service providers in 2003. Although a rather small portion of the overall health program, other health costs also decreased significantly in 2003. Other health expenses are made up primarily of costs related to the County dog warden along with some minor health related costs in the General Fund, such as vital statistics.

For business-type activities, basically 100 percent of total revenues are program revenues, meaning the business-type activities are entirely supported by charges for the services provided. The largest of the County's business-type activities is the nursing home, representing over 68 percent of total expenses. Expenses for both building inspection activities and the nursing home were consistent with those of the prior year; however, the landfill expenses saw a sharp decrease. This is reflected in the landfill closure and postclosure expense and is the result of the change in estimate in the landfill's capacity. The increase in the landfill's capacity caused a significant decrease in the expense being reported for 2003.

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

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2003	2002	2003	2002
General Government:				
Legislative and Executive	\$14,730,269	\$15,708,389	\$10,188,185	\$11,171,792
Judicial	6,592,738	6,171,278	3,155,821	2,822,029
Public Safety	7,713,811	6,767,782	6,315,104	5,641,954
Public Works	9,554,854	4,665,832	2,405,761	(4,138,648)
Health				
Alcohol, Drug Addiction and Mental Health Services	9,955,538	13,584,458	2,680,462	6,953,768
Other Health	475,855	893,112	246,067	695,056

(continued)

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

Table 3
Governmental Activities
(continued)

	Total Cost of Services		Net Cost of Services	
	2003	2002	2003	2002
Human Services				
Job and Family Services	\$8,713,197	\$9,735,187	\$1,056,379	\$319,458
Child Support Enforcement Agency	2,102,921	2,160,792	(66,967)	75,591
Mental Retardation and Developmental Disabilities	19,571,319	19,254,795	7,135,188	8,323,692
Other Human Services	3,983,043	2,902,627	3,808,037	2,902,615
Conservation and Recreation	274,086	271,620	261,066	271,620
Economic Development	1,442,864	1,028,670	(78,932)	(147,900)
Intergovernmental	518,030	433,421	518,030	433,421
Internal Service Fund-External Portion	1,399,268	1,198,781	(74,612)	(139,350)
Interest and Fiscal Charges	854,416	964,179	854,416	964,179
Total Expenses	<u>\$87,882,209</u>	<u>\$85,740,923</u>	<u>\$38,404,005</u>	<u>\$36,149,277</u>

For 2003, over 43 percent of the services provided by the County were paid for through general revenues and remains consistent with general revenue support in prior years. However, a review of the above table demonstrates that program revenues contributed significantly to several programs. Over 66 percent of public works expenses are provided for through charges for services, the bulk of which consists of work the County Engineer performs for townships and villages within the County. In the prior year, this program also received a substantial amount of operating and capital grants which generated program revenues in excess of expenses in this program. Similar resources were not received in 2003. Overall, 72 percent of health related expenses were provided for through program revenues. This is made up almost entirely of operating grants for alcohol, drug addiction, and mental health programs. Operating grants provided for 61 percent of human services costs. These costs are associated with the Job and Family Services department as well as child support enforcement activities. The school for mental retardation and developmental disabilities also receives considerable support through operating grants. For 2003, the economic development program generated program revenues in excess of costs. CDBG grants were received for water and sewer line projects in the Village of Rudolph and for home rehabilitation projects for eligible residents. There were also a number of smaller projects for various villages and townships. Again in 2003, charges for services for the external portion of the internal service fund were in excess of its costs.

Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Mental Retardation and Developmental and Disabilities special revenue funds. Revenues exceeded expenditures for all of these funds in 2003, except for the Motor Vehicle and Gasoline Tax fund. The primary funding for this fund is from gasoline and motor vehicle license taxes.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
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The Motor Vehicle and Gasoline Tax fund had a 35 percent decrease in fund balance due to the County increasing the number of road projects in 2003. Increased expenditures are reflected in the materials and supplies and capital outlay accounts for costs associated with these projects. The Alcohol, Drug Addiction, and Mental Health Services fund had a 79 percent increase in fund balance. This is primarily the result of a significant decrease in contractual services in 2003 with its various service providers. Finally, the Job and Family Services fund had a 40 percent increase in fund balance. Revenues in this fund were over \$1.5 million less than the prior year and expenditures were also more than \$1 million less than those of 2002. Although the decrease in revenues was greater than the decrease in expenditures, revenues generated for 2003 were still greater than current year expenditures.

Business-Type Activities Financial Analysis

As can be seen on the statement of revenues, expenses, and changes in fund net assets, there was little change in net assets for both the Building Inspection and Nursing Home funds; however, the Building Inspection fund did have an operating loss for 2003, which can almost entirely be attributed to increased costs for materials and supplies. The Nursing Home only realized a modest operating income for 2003.

After two years of operating losses, the Landfill fund had an operating income for 2003. Revenues increased only slightly, the effect of increased rates and an emphasis on increased use; however, there was a 60 percent decrease in operating expenses reflected for 2003. While actual costs of operations remained fairly comparable to the prior year, there was a change in the Landfill's estimated capacity, the effect of which is reflected as an adjustment to current year expenses. The increase in the estimated capacity greatly decreased the expense for closure and postclosure costs reported for 2003.

Budgetary Highlights

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

The County's most significant budgeted fund is the General Fund. Modifications for both revenues and expenditures from the original budget to the final budget to actual amounts received or spent were not significant for 2003.

For the County's other major governmental funds, in general, changes from original to final budget or from final budget to actual revenues and expenditures were not of enough significance to cause concern; however, there were considerable fluctuations in fund balances as described above.

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

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2003, was \$71,927,787 and \$697,695, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and building improvements, improvements other than buildings, roads, bridges, machinery and equipment, computer equipment, furniture and fixtures, and vehicles. Additions to governmental capital assets consisted primarily of the renovations to the Lunatic House at the Historical Center and Museum, the addition or rehabilitation of bridges, and a number of vehicle purchases. Disposals were minimal. Additions and disposals of capital assets for the business-type activities were not significant. Note 12 to the basic financial statements provides details on the capital assets activity for 2003.

Debt - At December 31, 2003, the County had \$40,200 in special assessment notes payable from governmental activities. The County also had various long-term obligations outstanding. These obligations included \$15,050,000 of general obligation bonds and \$2,709,944 of special assessment bonds. Of this amount, \$1,885,000 of general obligation bonds will be repaid from business-type activities.

In addition to the debt outlined above, the County's long-term debt also includes compensated absences, capital leases, and landfill closure and postclosure costs. Notes 19 and 20 to the basic financial statements provides details on debt activity for 2003.

Current Issues

The unemployment rate for the County is currently 4.9 percent (as of April 2004), which is a decrease from a rate of 5.4 percent one year ago (April 2003). This rate is below the State's current rate of 5.9 percent and the national rate of 5.4 percent.

Sales tax revenues for the County continue to be favorable. Receipts through June of the current year are higher than for the same period for the past four years.

The County continues to move forward with major capital projects without issuing debt. Recent projects completed include the construction of the County Courthouse Atrium, renovations to the Lunatic House at the Wood County Historical Center and Museum, and the construction of an additional parking lot at the Courthouse.

Due to concerns of a sluggish national economy, the County tightened its 2004 budget by approving appropriations of \$1 million less than the previous year's budget.

Request for Information

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

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Wood County, Ohio
Statement of Net Assets
Primary Government and Discretely Presented Component Units
December 31, 2003
June 30, 2003 - Wood Lane Industries

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$57,813,940	\$5,116,272	\$62,930,212	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	128,563	206,756	335,319	221,058	911,335
Cash and Cash Equivalents with Escrow Agent	254,577	0	254,577	0	0
Cash and Cash Equivalents with Fiscal Agent	504,776	0	504,776	0	0
Investments in Segregated Accounts	0	0	0	0	824,022
Investments with Fiscal Agent	1,938,823	0	1,938,823	0	0
Accounts Receivable	348,753	216,159	564,912	68,213	9,146
Accrued Interest Receivable	494,226	0	494,226	0	0
Permissive Sales Taxes Receivable	6,738,252	0	6,738,252	0	0
Due from Other Governments	11,406,101	498,607	11,904,708	0	16,620
Prepaid Items	351,844	33,602	385,446	0	4,869
Materials and Supplies Inventory	505,918	56,492	562,410	45,965	0
Internal Balances	(791,529)	791,529	0	0	0
Property Taxes Receivable	25,321,177	0	25,321,177	0	0
Notes Receivable	335,117	0	335,117	0	0
Special Assessments Receivable	3,137,112	0	3,137,112	0	0
Unamortized Bond Issuance Costs	70,722	21,730	92,452	0	0
Nondepreciable Capital Assets	12,788,595	904,000	13,692,595	0	432,844
Depreciable Capital Assets, Net	67,438,152	2,466,250	69,904,402	4,227	2,529,628
Total Assets	188,785,119	10,311,397	199,096,516	339,463	4,728,464
<u>Liabilities</u>					
Accrued Wages Payable	1,351,484	187,376	1,538,860	23,768	0
Accounts Payable	1,407,104	165,908	1,573,012	20,879	360,421
Contracts Payable	1,098,242	0	1,098,242	0	0
Matured Compensated Absences Payable	3,582	0	3,582	0	0
Due to Other Governments	889,288	59,521	948,809	3,627	0
Due to External Parties	702	0	702	0	0
Notes Payable	40,200	0	40,200	0	0
Accrued Interest Payable	88,806	6,141	94,947	0	6,201
Matured Bonds Payable	24,000	0	24,000	0	0
Matured Interest Payable	23,742	0	23,742	0	0
Claims Payable	984,249	0	984,249	0	0
Deferred Revenue	24,356,451	0	24,356,451	0	0
Retainage Payable	442,953	0	442,953	0	0
Deposits Held and Due to Others	0	0	0	0	3,281
Long-Term Liabilities:					
Due Within One Year	3,246,901	638,616	3,885,517	0	87,734
Due in More Than One Year	15,685,576	6,730,213	22,415,789	0	1,009,087
Total Liabilities	49,643,280	7,787,775	57,431,055	48,274	1,466,724
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	71,927,787	697,695	72,625,482	0	1,865,651
Restricted for:					
Debt Service	785,649	0	785,649	0	0
Capital Projects	8,919,626	0	8,919,626	0	0
Other Purposes	41,345,589	0	41,345,589	0	0
Unrestricted	16,163,188	1,825,927	17,989,115	291,189	1,396,089
Total Net Assets	\$139,141,839	\$2,523,622	\$141,665,461	\$291,189	\$3,261,740

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Units
For the Year Ended December 31, 2003
For the Fiscal Year Ended June 30, 2003 - Wood Lane Industries

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$14,730,269	\$4,472,270	\$69,814	\$0
Judicial	6,592,738	2,759,176	677,741	0
Public Safety	7,713,811	1,116,809	221,021	60,877
Public Works	9,554,854	6,333,152	270,555	545,386
Health				
Alcohol, Drug Addiction, and Mental Health Services	9,955,538	215,133	7,059,943	0
Other Health	475,855	229,788	0	0
Human Services				
Job and Family Services	8,713,197	0	7,656,818	0
Child Support Enforcement Agency	2,102,921	348,449	1,821,439	0
Mental Retardation and Developmental Disabilities	19,571,319	1,139,860	11,296,271	0
Other Human Services	3,983,043	0	175,006	0
Conservation and Recreation	274,086	0	13,020	0
Economic Development	1,442,864	526,792	995,004	0
Intergovernmental	518,030	0	0	0
Internal Service Fund-External Portion	1,399,268	1,473,880	0	0
Interest and Fiscal Charges	854,416	0	0	0
Total Governmental Activities	87,882,209	18,615,309	30,256,632	606,263
<u>Business-Type Activities</u>				
Building Inspection	1,210,671	1,122,909	0	0
Nursing Home	5,036,902	5,206,280	0	0
Landfill	1,145,512	1,608,139	0	10,000
Total Business-Type Activities	7,393,085	7,937,328	0	10,000
Total Primary Government	\$95,275,294	\$26,552,637	\$30,256,632	\$616,263
<u>Component Units</u>				
Wood Lane Industries	2,379,282	2,309,806	0	0
Wood Lane Residential Services/Properties	9,182,828	9,081,835	10,743	0
Total Component Units	\$11,562,110	\$11,391,641	\$10,743	\$0

General Revenues:
Property Taxes Levied for:
General Operating
Health-Alcohol, Drug Addiction, and Mental Health Services
Human Services-Job and Family Services
Human Services-Mental Retardation and Developmental Disabilities
Human Services-Senior Citizens
Conservation and Recreation-Historical Center
Permissive Sales Taxes
Other Taxes
Grants and Entitlements not Restricted to Specific Programs
Interest
Contributions
Other
Total General Revenues
Transfers
Change in Net Assets
Net Assets Beginning of Year - Restated (Note 3)
Net Assets End of Year

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
(\$10,188,185)	\$0	(\$10,188,185)	\$0	\$0
(3,155,821)	0	(3,155,821)	0	0
(6,315,104)	0	(6,315,104)	0	0
(2,405,761)	0	(2,405,761)	0	0
(2,680,462)	0	(2,680,462)	0	0
(246,067)	0	(246,067)	0	0
(1,056,379)	0	(1,056,379)	0	0
66,967	0	66,967	0	0
(7,135,188)	0	(7,135,188)	0	0
(3,808,037)	0	(3,808,037)	0	0
(261,066)	0	(261,066)	0	0
78,932	0	78,932	0	0
(518,030)	0	(518,030)	0	0
74,612	0	74,612	0	0
(854,416)	0	(854,416)	0	0
(38,404,005)	0	(38,404,005)	0	0
0	(87,762)	(87,762)	0	0
0	169,378	169,378	0	0
0	472,627	472,627	0	0
0	554,243	554,243	0	0
(38,404,005)	554,243	(37,849,762)	0	0
0	0	0	(69,476)	0
0	0	0	0	(90,250)
0	0	0	(69,476)	(90,250)
5,252,747	0	5,252,747	0	0
3,641,047	0	3,641,047	0	0
2,312,532	0	2,312,532	0	0
10,768,986	0	10,768,986	0	0
1,513,464	0	1,513,464	0	0
111,850	0	111,850	0	0
13,635,950	0	13,635,950	0	0
178,233	0	178,233	0	0
4,700,440	0	4,700,440	0	0
1,714,107	343	1,714,450	3,898	15,871
0	0	0	0	109,261
783,632	75,838	859,470	73,188	47,962
44,612,988	76,181	44,689,169	77,086	173,094
(271,895)	271,895	0	0	0
5,937,088	902,319	6,839,407	7,610	82,844
133,204,751	1,621,303	134,826,054	283,579	3,178,896
\$139,141,839	\$2,523,622	\$141,665,461	\$291,189	\$3,261,740

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2003

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,701,379	\$1,763,679	\$2,372,811	\$3,202,523
Cash and Cash Equivalents in Segregated Accounts	90,864	0	0	0
Accounts Receivable	73,197	128,292	0	10
Accrued Interest Receivable	494,226	0	0	0
Permissive Sales Taxes Receivable	6,738,252	0	0	0
Due from Other Governments	1,706,882	2,919,173	1,311,679	1,564,245
Prepaid Items	251,107	1,617	14,246	4,189
Materials and Supplies Inventory	180,060	277,858	0	19,910
Interfund Receivable	575,024	0	2,645	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	66,904	0	0	0
Cash and Cash Equivalents with Escrow Agent	0	0	0	0
Property Taxes Receivable	5,675,464	0	3,917,037	2,490,221
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$23,553,359	\$5,090,619	\$7,618,418	\$7,281,098
<u>Liabilities</u>				
Accrued Wages Payable	\$688,054	\$85,605	\$17,516	\$112,116
Accounts Payable	315,767	72,531	467,923	306,932
Contracts Payable	74,420	0	0	0
Matured Compensated Absences Payable	354	0	0	3,228
Due to Other Governments	332,813	28,426	6,680	31,168
Interfund Payable	128,789	240,509	3,303	26,595
Due to External Parties	0	0	0	0
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Deferred Revenue	13,189,528	2,575,595	4,763,092	3,923,792
Retainage Payable	17,279	0	0	0
Liabilities Payable from Restricted Assets:				
Retainage Payable	0	0	0	0
Total Liabilities	14,747,004	3,002,666	5,258,514	4,403,831
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Unclaimed Monies	66,904	0	0	0
Reserved for Encumbrances	680,915	224,012	0	35,608
Unreserved, Reported in:				
General Fund	8,058,536	0	0	0
Special Revenue Funds	0	1,863,941	2,359,904	2,841,659
Debt Service Funds	0	0	0	0
Capital Projects Funds	0	0	0	0
Total Fund Balance	8,806,355	2,087,953	2,359,904	2,877,267
Total Liabilities and Fund Balance	\$23,553,359	\$5,090,619	\$7,618,418	\$7,281,098

See Accompanying Notes to the Basic Financial Statements

Mental Retardation and Developmental Disabilities	Other Governmental	Total
\$19,028,249	\$17,767,798	\$51,836,439
0	37,699	128,563
24,512	122,742	348,753
0	0	494,226
0	0	6,738,252
1,920,015	1,984,107	11,406,101
55,863	22,535	349,557
25,725	2,365	505,918
0	12,036	589,705
0	0	66,904
0	254,577	254,577
11,564,459	1,673,996	25,321,177
0	335,117	335,117
0	3,137,112	3,137,112
<u>\$32,618,823</u>	<u>\$25,350,084</u>	<u>\$101,512,401</u>
\$320,154	\$128,039	\$1,351,484
95,321	148,630	1,407,104
0	1,023,822	1,098,242
0	0	3,582
137,805	30,432	567,324
55,602	327,873	782,671
0	702	702
0	24,000	24,000
0	23,742	23,742
12,336,153	6,416,676	43,204,836
0	171,097	188,376
0	254,577	254,577
<u>12,945,035</u>	<u>8,549,590</u>	<u>48,906,640</u>
0	299,871	299,871
0	0	66,904
0	3,044,171	3,984,706
0	0	8,058,536
19,673,788	5,683,569	32,422,861
0	914,080	914,080
0	6,858,803	6,858,803
<u>19,673,788</u>	<u>16,800,494</u>	<u>52,605,761</u>
<u>\$32,618,823</u>	<u>\$25,350,084</u>	<u>\$101,512,401</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Assets of Governmental Activities
 December 31, 2003

Total Governmental Fund Balance \$52,605,761

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 80,226,747

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

Accounts Receivable	76,863	
Accrued Interest Receivable	363,338	
Permissive Sales Taxes Receivable	5,684,884	
Due from Other Governments	8,621,462	
Property Taxes Receivable	964,726	
Special Assessments Receivable	<u>3,137,112</u>	
		18,848,385

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 70,722

An interfund payable is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (877,585)

Due to other governments includes contractually required pension contributions not expected to be paid with available expendable resources and, therefore, are not reported in the funds. (42,942)

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

Notes Payable	(40,200)	
Accrued Interest Payable	(88,806)	
General Obligation Bonds Payable	(13,234,300)	
Special Assessment Bonds Payable	(2,709,944)	
Compensated Absences Payable	(2,963,551)	
Capital Leases Payable	<u>(24,682)</u>	
		(19,061,483)

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets. 7,372,234

Net Assets of Governmental Activities \$139,141,839

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2003

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$5,199,418	\$0	\$3,599,450	\$2,287,313
Permissive Sales Taxes	13,465,803	0	0	0
Permissive Motor Vehicle License Taxes	0	3,811,102	0	0
Other Taxes	36,497	0	27,889	17,611
Charges for Services	5,603,229	1,078,844	215,133	0
Licenses and Permits	13,138	0	0	0
Fines, Costs, and Forfeitures	269,785	108,312	0	0
Intergovernmental	3,675,656	1,550,927	7,135,126	7,281,069
Special Assessments	0	0	0	0
Interest	1,595,652	0	0	0
Other	473,258	1,395	1,148	12,123
Total Revenues	30,332,436	6,550,580	10,978,746	9,598,116
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	13,946,992	0	0	0
Judicial	5,486,396	0	0	0
Public Safety	6,405,432	0	0	0
Public Works	400,456	8,176,743	0	0
Health	139,996	0	9,938,842	0
Human Services	446,733	0	0	8,775,409
Conservation and Recreation	94,194	0	0	0
Economic Development	0	0	0	0
Other	417,181	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	433,130	0	0	0
Debt Service:				
Principal Retirement	1,845	0	0	0
Interest and Fiscal Charges	380	0	0	0
Total Expenditures	27,772,735	8,176,743	9,938,842	8,775,409
Excess of Revenues Over (Under) Expenditures	2,559,701	(1,626,163)	1,039,904	822,707
<u>Other Financing Sources (Uses)</u>				
Inception of Capital Lease	10,322	0	0	0
Special Assessment Notes Issued	0	0	0	0
Transfers In	135,749	500,000	0	0
Transfers Out	(3,928,163)	0	0	0
Total Other Financing Sources (Uses)	(3,782,092)	500,000	0	0
Change in Fund Balance	(1,222,391)	(1,126,163)	1,039,904	822,707
Fund Balance Beginning of Year	10,028,746	3,214,116	1,320,000	2,054,560
Fund Balance End of Year	\$8,806,355	\$2,087,953	\$2,359,904	\$2,877,267

See Accompanying Notes to the Basic Financial Statements

Mental Retardation and Developmental Disabilities	Other Governmental	Total
\$10,637,543	\$1,608,552	\$23,332,276
0	0	13,465,803
0	0	3,811,102
84,836	11,400	178,233
1,139,860	3,501,530	11,538,596
0	201,125	214,263
0	12,646	390,743
11,318,304	4,203,603	35,164,685
0	966,566	966,566
10,650	30,440	1,636,742
10,905	2,737,889	3,236,718
<u>23,202,098</u>	<u>13,273,751</u>	<u>93,935,727</u>
0	957,460	14,904,452
0	1,069,920	6,556,316
0	531,191	6,936,623
0	1,721,386	10,298,585
0	251,378	10,330,216
19,733,622	3,835,086	32,790,850
0	125,446	219,640
0	1,440,028	1,440,028
0	1,666	418,847
0	7,941,193	7,941,193
0	84,900	518,030
27,694	1,686,846	1,716,385
2,889	835,089	838,358
<u>19,764,205</u>	<u>20,481,589</u>	<u>94,909,523</u>
<u>3,437,893</u>	<u>(7,207,838)</u>	<u>(973,796)</u>
0	0	10,322
0	40,200	40,200
0	6,738,680	7,374,429
<u>(1,750,000)</u>	<u>(1,968,161)</u>	<u>(7,646,324)</u>
<u>(1,750,000)</u>	<u>4,810,719</u>	<u>(221,373)</u>
1,687,893	(2,397,119)	(1,195,169)
<u>17,985,895</u>	<u>19,197,613</u>	<u>53,800,930</u>
<u>\$19,673,788</u>	<u>\$16,800,494</u>	<u>\$52,605,761</u>

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

Net Change in Fund Balance - Total Governmental Funds (\$1,195,169)

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

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

Capital Outlay - Nondepreciable Capital Assets	4,290,081	
Capital Outlay - Depreciable Capital Assets	3,382,837	
Depreciation	<u>(4,015,061)</u>	3,657,857

Capital assets removed from the capital asset account on the statement of net assets results in a loss on disposal of capital assets on the statement of activities. (166,003)

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

Property Taxes	268,350	
Permissive Sales Taxes	170,147	
Permissive Motor Vehicle License Taxes	94,664	
Charges for Services	(704,418)	
Fines, Costs, and Forfeitures	(8,512)	
Intergovernmental	1,411,008	
Special Assessments	(346,682)	
Interest	(1,736)	
Other	<u>107,646</u>	990,467

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

Notes Payable	37,000	
General Obligation Bonds Payable	1,355,000	
Special Assessment Bonds Payable	294,706	
Capital Leases Payable	<u>29,679</u>	1,716,385

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

Amortization of Premium	16,624	
Accrued Interest Payable	<u>(17,314)</u>	(690)

(continued)

Wood County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2003
 (continued)

Issuance costs are reported as an expenditure when paid in governmental funds, but is accrued on outstanding debt on the statement of activities.		
Amortization of Unamortized Issuance Costs		(\$15,368)
Note proceeds are other financing sources in governmental funds, but the issuance increases long-term liabilities on the statement of net assets.		(40,200)
The inception of capital lease is reported as an other financing source in governmental funds, but increases long-term liabilities on the statement of net assets.		(10,322)
Some expenses reported on the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Due to Other Governments	786,755	
Compensated Absences Payable	<u>(179,161)</u>	
		607,594
The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.		
Interest Revenue	82,151	
Allocated to Activities	<u>235,774</u>	
		317,925
The internal service fund used by management to charge the cost of insurance to an external agency is reported on the statement of activities. The change for the external portion is reported for the year.		<u>74,612</u>
Change in Net Assets of Governmental Activities		<u><u>\$5,937,088</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$5,347,624	\$5,347,624	\$5,172,668	(\$174,956)
Permissive Sales Tax:	11,750,000	11,750,000	13,476,504	1,726,504
Other Taxes	31,892	31,892	36,497	4,605
Charges for Services:	4,597,523	4,506,377	5,547,397	1,041,020
Licenses and Permits	11,100	11,100	13,138	2,038
Fines, Costs, and Forfeiture:	202,500	202,500	231,226	28,726
Intergovernmental	3,751,931	3,751,931	3,683,012	(68,919)
Interest	2,500,000	2,500,000	2,580,532	80,532
Other	77,890	77,890	247,281	169,391
Total Revenues	28,270,460	28,179,314	30,988,255	2,808,941
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	15,218,451	16,077,677	14,623,702	1,453,975
Judicial	5,571,583	5,721,106	5,455,691	265,415
Public Safety	6,465,207	6,435,388	6,403,556	31,832
Public Works	409,688	409,688	398,437	11,251
Health	239,047	239,047	162,209	76,838
Human Services	492,771	492,839	459,081	33,758
Conservation and Recreation	99,467	99,467	92,631	6,836
Other	830,093	492,964	418,494	74,470
Intergovernmental	437,253	437,318	433,130	4,188
Total Expenditures	29,763,560	30,405,494	28,446,931	1,958,563
Excess of Revenues Over (Under) Expenditures	(1,493,100)	(2,226,180)	2,541,324	4,767,504
<u>Other Financing Sources (Uses)</u>				
Advances In	3,000	3,000	61,787	58,787
Advances Out	(182,856)	(182,856)	(182,856)	0
Transfers In	0	0	135,749	135,749
Transfers Out	(3,978,917)	(3,990,417)	(3,928,163)	62,254
Total Other Financing Sources (Uses)	(4,158,773)	(4,170,273)	(3,913,483)	256,790
Change in Fund Balance	(5,651,873)	(6,396,453)	(1,372,159)	5,024,294
Fund Balance Beginning of Year	7,248,754	7,248,754	7,248,754	0
Prior Year Encumbrances Appropriated	718,846	718,846	718,846	0
Fund Balance End of Year	\$2,315,727	\$1,571,147	\$6,595,441	\$5,024,294

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Permissive Motor Vehicle License Tax	\$3,800,000	\$3,800,000	\$3,836,245	\$36,245
Charges for Services:	600,000	600,000	953,310	353,310
Fines, Costs, and Forfeiture:	90,000	90,000	102,625	12,625
Intergovernmental	1,380,000	1,380,000	1,524,662	144,662
Other	10,000	10,000	1,091	(8,909)
Total Revenues	5,880,000	5,880,000	6,417,933	537,933
<u>Expenditures</u>				
Current:				
Public Works	8,851,842	8,930,492	8,378,060	552,432
Excess of Revenues Under Expenditures	(2,971,842)	(3,050,492)	(1,960,127)	1,090,365
<u>Other Financing Sources (Uses)</u>				
Transfers In	500,000	500,000	500,000	0
Transfers Out	(190,000)	(224,000)	0	224,000
Total Other Financing Sources (Uses)	310,000	276,000	500,000	224,000
Change in Fund Balance	(2,661,842)	(2,774,492)	(1,460,127)	1,314,365
Fund Balance Beginning of Year	2,418,562	2,418,562	2,418,562	0
Prior Year Encumbrances Appropriated	356,129	356,129	356,129	0
Fund Balance End of Year	\$112,849	\$199	\$1,314,564	\$1,314,365

See Accompanying Notes to the Basic Financial Statement

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Alcohol, Drug Addiction, and Mental Health Services Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$4,102,837	\$4,102,837	\$3,573,388	(\$529,449)
Other Taxes	28,286	28,286	27,889	(397)
Charges for Services:	0	0	4,750	4,750
Intergovernmental	6,070,000	6,150,000	7,136,229	986,229
Other	0	0	1,148	1,148
Total Revenues	10,201,123	10,281,123	10,743,404	462,281
<u>Expenditures</u>				
Current:				
Health	11,397,600	11,485,802	9,923,414	1,562,388
Excess of Revenues Over (Under) Expenditures	(1,196,477)	(1,204,679)	819,990	2,024,669
<u>Other Financing Uses</u>				
Transfers Out	(228,108)	(220,407)	0	220,407
Change in Fund Balance	(1,424,585)	(1,425,086)	819,990	2,245,076
Fund Balance Beginning of Year	1,424,585	1,424,585	1,424,585	0
Prior Year Encumbrances Appropriated	501	501	501	0
Fund Balance End of Year	\$501	\$0	\$2,245,076	\$2,245,076

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
<u>Revenues</u>				
Property Taxes	\$2,626,793	\$2,608,950	\$2,272,009	(\$336,941)
Other Taxes	0	17,843	17,611	(232)
Intergovernmental	11,865,688	9,162,482	7,154,136	(2,008,346)
Other	27,500	27,500	11,313	(16,187)
Total Revenues	<u>14,519,981</u>	<u>11,816,775</u>	<u>9,455,069</u>	<u>(2,361,706)</u>
<u>Expenditures</u>				
Current:				
Human Services	<u>14,420,298</u>	<u>12,231,812</u>	<u>8,930,629</u>	<u>3,301,183</u>
Excess of Revenues Over (Under) Expenditures	99,683	(415,037)	524,440	939,477
<u>Other Financing Uses</u>				
Transfers Out	<u>(90,000)</u>	<u>(76,566)</u>	<u>0</u>	<u>76,566</u>
Change in Fund Balance	9,683	(491,603)	524,440	1,016,043
Fund Balance Beginning of Year	2,503,639	2,503,639	2,503,639	0
Prior Year Encumbrances Appropriated	<u>55,327</u>	<u>55,327</u>	<u>55,327</u>	<u>0</u>
Fund Balance End of Year	<u>\$2,568,649</u>	<u>\$2,067,363</u>	<u>\$3,083,406</u>	<u>\$1,016,043</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$12,110,372	\$12,110,372	\$10,549,582	(\$1,560,790)
Other Taxes	86,262	86,262	84,836	(1,426)
Charges for Services:	809,521	809,521	1,176,785	367,264
Intergovernmental	8,924,579	9,915,589	11,189,566	1,273,977
Interest	0	0	11,020	11,020
Other	0	0	10,905	10,905
Total Revenues	21,930,734	22,921,744	23,022,694	100,950
<u>Expenditures</u>				
Current:				
Human Services	21,318,337	21,723,532	19,614,044	2,109,488
Excess of Revenues Over Expenditures	612,397	1,198,212	3,408,650	2,210,438
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,691,000	25,000	0	(25,000)
Transfers Out	(17,510,065)	(13,489,245)	(1,750,000)	11,739,245
Total Other Financing Sources (Uses)	(14,819,065)	(13,464,245)	(1,750,000)	11,714,245
Change in Fund Balance	(14,206,668)	(12,266,033)	1,658,650	13,924,683
Fund Balance Beginning of Year	16,986,868	16,986,868	16,986,868	0
Fund Balance End of Year	\$2,780,200	\$4,720,835	\$18,645,518	\$13,924,683

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2003

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Assets</u>					
<u>Current Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$1,226,981	\$2,370,698	\$1,518,593	\$5,116,272	\$5,910,597
Cash and Cash Equivalents in Segregated Accounts	119,930	86,826	0	206,756	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	504,776
Investments with Fiscal Agent	0	0	0	0	1,938,823
Accounts Receivable	0	59,221	156,938	216,159	0
Due from Other Governments	86,318	325,480	86,809	498,607	0
Prepaid Items	377	3,325	29,900	33,602	2,287
Materials and Supplies Inventory	0	32,548	23,944	56,492	0
Interfund Receivable	0	0	468	468	279,022
Total Current Assets	1,433,606	2,878,098	1,816,652	6,128,356	8,635,505
<u>Non-Current Assets</u>					
Unamortized Bond Issuance Costs	0	620	21,110	21,730	0
Nondepreciable Capital Assets	0	0	904,000	904,000	0
Depreciable Capital Assets, Net	104,280	989,576	1,372,394	2,466,250	0
Total Non-Current Assets	104,280	990,196	2,297,504	3,391,980	0
Total Assets	1,537,886	3,868,294	4,114,156	9,520,336	8,635,505
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	33,191	139,717	14,468	187,376	0
Accounts Payable	37,270	90,012	38,626	165,908	0
Due to Other Governments	7,985	39,850	11,686	59,521	279,022
Interfund Payable	5,992	65,957	14,575	86,524	0
Claims Payable	0	0	0	0	984,249
Accrued Interest Payable	0	1,608	4,533	6,141	0
General Obligation Bonds Payable	0	35,000	225,000	260,000	0
Compensated Absences Payable	55,025	104,874	12,045	171,944	0
Capital Leases Payable	0	0	206,672	206,672	0
Total Current Liabilities	139,463	477,018	527,605	1,144,086	1,263,271
<u>Non-Current Liabilities</u>					
General Obligation Bonds Payable	0	345,702	1,292,206	1,637,908	0
Compensated Absences Payable	25,526	20,516	6,750	52,792	0
Capital Leases Payable	0	0	602,613	602,613	0
Closure/Postclosure Costs Payable	0	0	4,436,900	4,436,900	0
Total Non-Current Liabilities	25,526	366,218	6,338,469	6,730,213	0
Total Liabilities	164,989	843,236	6,866,074	7,874,299	1,263,271
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	104,280	610,196	(16,781)	697,695	0
Unrestricted (Deficit)	1,268,617	2,414,862	(2,735,137)	948,342	7,372,234
Total Net Assets (Deficit)	\$1,372,897	\$3,025,058	(\$2,751,918)	1,646,037	\$7,372,234
Net assets reported for business-type activities on the statement of net assets is different because it includes a proportionate share of the balance of the internal service fund.				877,585	
Net Assets of Business-Type Activities				<u>877,585</u>	
				<u>\$2,523,622</u>	

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2003

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Operating Revenues</u>					
Charges for Services	\$0	\$5,206,280	\$1,608,139	\$6,814,419	\$6,934,967
Licenses, Permits, and Inspections	1,122,909	0	0	1,122,909	0
Other	0	0	0	0	83,508
Total Operating Revenues	1,122,909	5,206,280	1,608,139	7,937,328	7,018,475
<u>Operating Expenses</u>					
Personal Services	946,818	3,693,056	391,284	5,031,158	0
Materials and Supplies	106,732	555,127	378,649	1,040,508	0
Contractual Services	22,317	574,003	330,085	926,405	1,182,239
Claims	0	0	0	0	5,479,412
Other	105,451	115,063	157,075	377,589	1,529
Closure and Postclosure Costs	0	0	(517,176)	(517,176)	0
Depreciation	37,766	111,768	301,446	450,980	0
Total Operating Expenses	1,219,084	5,049,017	1,041,363	7,309,464	6,663,180
Operating Income (Loss)	(96,175)	157,263	566,776	627,864	355,295
<u>Non-Operating Revenues (Expenses)</u>					
Gain on Disposal of Capital Assets	838	0	75,000	75,838	0
Interest Revenue	0	163	180	343	82,151
Interest Expense	0	(20,604)	(107,926)	(128,530)	0
Total Non-Operating Revenues (Expenses)	838	(20,441)	(32,746)	(52,349)	82,151
Income (Loss) Before Transfers	(95,337)	136,822	534,030	575,515	437,446
Capital Contributions	0	0	10,000	10,000	0
Transfers In	0	0	291,176	291,176	0
Transfers Out	0	0	(19,281)	(19,281)	0
Change in Net Assets	(95,337)	136,822	815,925	857,410	437,446
Net Assets (Deficit) Beginning of Year	1,468,234	2,888,236	(3,567,843)		6,934,788
Net Assets (Deficit) End of Year	\$1,372,897	\$3,025,058	(\$2,751,918)		\$7,372,234

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

44,909

Change in Net Assets of Business-Type Activities

\$902,319

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2003

	Business-Type Activities			Governmental Activities	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
Increase (Decrease) in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$1,135,095	\$5,135,925	\$1,556,950	\$7,827,970	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	6,787,048
Cash Received from Other Revenues	0	0	0	0	83,508
Cash Payments for Personal Services	(971,306)	(3,726,125)	(394,088)	(5,091,519)	0
Cash Payments to Suppliers	(69,462)	(531,018)	(233,239)	(833,719)	0
Cash Payments for Contractual Services	(22,694)	(834,367)	(460,296)	(1,317,357)	(1,036,607)
Cash Payments for Claims	0	0	0	0	(5,640,220)
Cash Payments for Other Expenses	(111,441)	(123,533)	(201,016)	(435,990)	(1,529)
Net Cash Provided by (Used for) Operating Activities	(39,808)	(79,118)	268,311	149,385	192,200
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Received from Transfers In	0	0	291,176	291,176	0
Cash Payments for Transfers Out	0	(1,727)	(37,446)	(39,173)	0
Net Cash Provided by (Used for) Noncapital Financing Activities	0	(1,727)	253,730	252,003	0
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	(31,076)	(71,500)	(35,732)	(138,308)	0
Principal Paid on General Obligation Bonds	0	(35,000)	(220,000)	(255,000)	0
Interest Paid on General Obligation Bonds	0	(20,758)	(63,942)	(84,700)	0
Lease Principal	0	0	(142,204)	(142,204)	0
Lease Interest	0	0	(43,912)	(43,912)	0
Net Cash Used for Capital and Related Financing Activities	(31,076)	(127,258)	(505,790)	(664,124)	0
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(749,704)
Sale of Investments	0	0	0	0	1,181,624
Interest on Investments	0	163	180	343	82,151
Net Cash Provided by Investing Activities	0	163	180	343	514,071
Net Increase (Decrease) in Cash and Cash Equivalents	(70,884)	(207,940)	16,431	(262,393)	706,271
Cash and Cash Equivalents Beginning of Year	1,417,795	2,665,464	1,502,162	5,585,421	5,709,102
Cash and Cash Equivalents End of Year	\$1,346,911	\$2,457,524	\$1,518,593	\$5,323,028	\$6,415,373

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2003
(continued)

	Business-Type Activities			Governmental Activities	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Operating Income (Loss)	(\$96,175)	\$157,263	\$566,776	\$627,864	\$355,295
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Depreciation	37,766	111,768	301,446	450,980	0
Closure and Postclosure Liability	0	0	(517,176)	(517,176)	0
Changes in Assets and Liabilities:					
Increase in Accounts Receivable	79,641	(14,269)	(35,262)	30,110	0
(Increase) Decrease in Due from Other Governments	(73,445)	(56,086)	(22,573)	(152,104)	0
(Increase) Decrease in Prepaid Items	(377)	94	(29,900)	(30,183)	(2,287)
(Increase) Decrease in Materials and Supplies Inventory	0	2,627	488	3,115	0
Decrease in Interfund Receivable	0	0	428	428	0
Increase in Accrued Wages Payable	1,607	13,445	2,269	17,321	0
Increase (Decrease) in Accounts Payable	37,270	15,189	(3,308)	49,151	0
Decrease in Due to Other Governments	(16,880)	(67,319)	(4,670)	(88,869)	0
Increase (Decrease) in Interfund Payable	3,150	(249,580)	9,183	(237,247)	0
Decrease in Claims Payable	0	0	0	0	(160,808)
Increase in Compensated Absences Payable	(12,365)	7,750	610	(4,005)	0
Total Adjustments	56,367	(236,381)	(298,465)	(478,479)	(163,095)
Net Cash Provided by (Used for) Operating Activities	(\$39,808)	(\$79,118)	\$268,311	\$149,385	\$192,200

Non-Cash Capital Transaction

During 2003, the Landfill enterprise fund entered into a new capital lease for equipment, in the amount of \$327,599. During 2003, the Building Inspection and Landfill enterprise funds received contributions of capital assets, in the amount of \$838 and \$75,000, respectively. In addition, capital assets were donated to the Landfill enterprise fund, in the amount of \$10,000, by the Bowling Green Recycling Center

Non-Cash Investing Transaction

For 2003, the Health internal service fund's investments were increased by \$37,719 to reflect investments at fair value a of December 31, 2003.

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2003

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$1,981,355	\$9,065,628
Cash and Cash Equivalents in Segregated Accounts	0	1,722,684
Accounts Receivable	0	251,735
Due from Other Governments	0	5,865,053
Due from External Parties	0	702
Property Taxes Receivable	0	108,450,168
Special Assessments Receivable	0	5,318,982
	1,981,355	\$130,674,952
<u>Liabilities</u>		
Due to Other Governments	0	126,390,711
Undistributed Assets	0	3,712,609
Deposits Held and Due to Others	0	571,632
	0	\$130,674,952
<u>Net Assets</u>		
Held in Trust for External Pool Participants	1,981,355	
Total Net Assets	\$1,981,355	

See Accompanying Notes to the Basic Financial Statement:

Wood County, Ohio
Statement of Changes in Fiduciary Net Assets
Investment Trust Fund
For the Year Ended December 31, 2003

	Investment Trust
<u>Revenues</u>	
Interest	\$21,270
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations:	21,270
Distributions to Participants	(21,587)
Capital Transactions	323,540
Total Increase in Net Assets	323,223
Net Assets Beginning of Year	1,658,132
Net Assets End of Year	\$1,981,355

See Accompanying Notes to the Basic Financial Statement:

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

Note 1 - Reporting Entity

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

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

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

A. Primary Government

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Wood County, this includes the Wood County 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 financial statements identify the financial data of the County's component units, Wood Lane Industries and Wood Lane Residential Services/Properties. They are reported separately to emphasize that they are legally separate from the County. Information about these component units is presented in Notes 27 and 28 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 1 - Reporting Entity (continued)

Wood Lane Industries. Wood Lane Industries (Industries) is a legally separate, not-for-profit corporation, served by a self-appointing Board of Trustees. Wood Lane Industries was established by the Wood County Board of 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.

Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. (Residential Services/Properties) is a legally separate, not-for-profit corporation, served by a self-appointing Board of Trustees. The purpose of the Residential Services/Properties is to promote, plan, develop, acquire, construct, foster, and monitor residential environments for 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.

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 1 - Reporting Entity (continued)

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

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

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

Motor Vehicle and Gasoline Tax - The fund accounts 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

Job and Family Services - The fund accounts for federal, state, and local monies used to provide general relief and to pay providers of medical assistance and social services.

Mental Retardation and Developmental Disabilities - The fund accounts 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.

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

Proprietary Funds

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

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County's investment trust fund accounts for the external portion of the County's investment pool. The County's agency funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

Fund Financial Statements

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, 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 after year end.

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

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

Deferred Revenues

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred.

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

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. 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. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners’ authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by County Commissioners. The legal level of control has been established by the County Commissioners at the fund, department, and object level for all funds.

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

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

F. Cash and Investments

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

Cash and cash equivalents that are held separately within departments of the County or by fiscal agents are recorded as “Cash and Cash Equivalents in Segregated Accounts” and “Cash and Cash Equivalents with Fiscal Agent”, respectively.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Cash and cash equivalents that are held separately for the County by escrow agents for payment of retainage to contractors upon project completion are recorded as “Cash and Cash Equivalents with Escrow Agent”.

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

During 2003, the County invested in nonnegotiable certificates of deposit, federal agency securities, the County’s own notes and bonds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market 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, 2003.

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 2003 was \$1,595,652, which includes \$1,371,129 assigned from other County funds.

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

G. Prepaid Items

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

H. Inventory

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

I. Restricted Assets

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

Resources set aside in separate escrow accounts whose use is limited to the payment of retainage to contractors are reported as restricted. Unclaimed monies that have a legal restriction are also reported as restricted.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

J. Unamortized Bond Issuance Costs/Bond Premiums

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

K. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

L. Interfund Receivables/Payables

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes primarily include activities involving the upkeep of the County's roads and bridges, various mental health services, child support and welfare services, services for the handicapped and mentally retarded, and activities of the County's courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

P. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for notes receivable, unclaimed monies, and encumbrances.

Q. Operating Revenues and Expenses

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

R. Interfund Transactions

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

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

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence.

T. Estimates

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 3 - Restatement of Net Assets

For 2003, the County is recording infrastructure assets (roads and bridges) for years prior to 2002. In 2002, the County recorded current year additions only. In addition, the County recorded a receivable for grant monies in the prior year, which due to funding changes, they did not get. The restatements had the following effect on net assets for governmental activities as previously reported.

	Governmental Activities
Net Assets December 31, 2002	\$94,039,483
Intergovernmental Receivable	(2,179)
Capital Assets	70,848,981
Accumulated Depreciation	(31,681,534)
Adjusted Net Assets	\$133,204,751

Note 4 - Change in Accounting Estimate

For 2003, there was a change made to the estimated capacity of the County's landfill. The increase in capacity resulted in a negative expense being reflected in the financial statements for landfill closure and postclosure costs for the year ended December 31, 2003.

Note 5 - Accountability and Compliance

A. Accountability

At December 31, 2003, the Violence Against Women's Act special revenue fund had a deficit fund balance of \$425, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net assets in the Landfill enterprise fund, in the amount of \$2,751,918, is the result of accumulated operating losses from prior years. Effective July 1, 2003, the Landfill increased rates twenty-five cents per ton. In addition, they have initiated a five-year plan to increase usage of the landfill. If the combination of these two approaches does not result in positive net assets, the rates will be subject to further evaluation.

B. Compliance

The Old Jail Renovation capital projects fund had appropriations in excess of estimated resources plus available balances for the original budget for the year ended December 31, 2003, in the amount of \$65,162.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 5 - Accountability and Compliance (continued)

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2003:

Fund Type/Fund/Department/Object	Appropriations	Expenditures plus Encumbrances	Excess
General Fund			
Other - Unclaimed Money			
Other	\$0	\$19,177	\$19,177
Other - Unclaimed Estates			
Other	0	18,313	18,313

During the year, the County made several errors in posting budgetary transactions which caused these violations. The County will monitor budgetary transactions to eliminate errors in future years.

Note 6 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual for the General Fund; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Mental Retardation and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).
4. The County has certain activities within the General Fund that are not budgeted by the County Commissioners. However, this activity is included as part of the reporting entity when preparing financial statements that conform with GAAP.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 6 - Budgetary Basis of Accounting (continued)

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

	Net Change in Fund Balance				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Mental Retardation and Developmental Disabilities
GAAP Basis	(\$1,222,391)	(\$1,126,163)	\$1,039,904	\$822,707	\$1,687,893
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2002, Received in Cash 2003	1,768,144	339,223	258,989	3,751	1,081,020
Accrued 2003, Not Yet Received in Cash	(1,950,539)	(471,870)	(468,269)	(130,684)	(1,172,833)
Expenditure Accruals:					
Accrued 2002, Paid in Cash 2003	(1,140,617)	(216,218)	(469,207)	(588,459)	(439,198)
Accrued 2003, Not Yet Paid in Cash	1,555,567	427,071	495,422	480,039	608,882
Cash Adjustments:					
Unrecorded Activity 2002	1,009,434	0	101,673	65,714	295,140
Unrecorded Activity 2003	(187,298)	0	(127,735)	(81,828)	(382,731)
Prepaid Items	(101,287)	(1,617)	(10,787)	(335)	(20,391)
Materials and Supplies Inventory	(12,637)	38,562	0	(9,176)	868
Advances In	61,787	0	0	0	0
Advances Out	(182,856)	0	0	0	0
Excess of Revenues Under Expenditures for Nonbudgeted Activity	16,078	0	0	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(985,544)	(449,115)	0	(37,289)	0
Budget Basis	<u>(\$1,372,159)</u>	<u>(\$1,460,127)</u>	<u>\$819,990</u>	<u>\$524,440</u>	<u>\$1,658,650</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 7 - Deposits and Investments

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

Monies held by the County which are not considered active are classified as inactive and 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 Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 7 - Deposits and Investments (continued)

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

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

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

At year end, the County had \$79,975 in undeposited cash on hand which is included 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 \$16,590,884 and the bank balance was \$17,842,310. Of the bank balance \$1,804,084 was covered by federal depository insurance and \$16,038,226 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 its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 7 - Deposits and Investments (continued)

	Category 1	Category 3	Fair Value
Wood County Manuscript Notes	\$38,840	\$0	\$38,840
Wood County Manuscript Bonds	29,650	0	29,650
Federal Home Loan Bank Notes	0	1,184,690	1,184,690
Federal Home Loan Bank Bonds	0	20,674,376	20,674,376
Federal Home Loan Mortgage Corporation Notes	0	19,896,474	19,896,474
Federal Home Loan Mortgage Corporation Debentures	0	1,014,380	1,014,380
Federal Farm Credit Bank Bonds	0	1,973,440	1,973,440
Federal National Mortgage Association Notes	0	1,405,069	1,405,069
Federal National Mortgage Association Bonds	0	3,207,628	3,207,628
Federal National Mortgage Association Debentures	0	3,490,785	3,490,785
	<u>\$68,490</u>	<u>\$52,846,842</u>	52,915,332
STAR Ohio			<u>9,147,183</u>
Total Investments			<u>\$62,062,515</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 7 - Deposits and Investments (continued)

A reconciliation between the classification of cash and cash equivalents and investments on the financial statements 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	\$76,794,551	\$1,938,823
Cash on Hand	(79,975)	0
Investments:		
Wood County Manuscript Notes	(38,840)	38,840
Wood County Manuscript Bonds	(29,650)	29,650
Federal Home Loan Bank Bonds	(20,674,376)	20,674,376
Federal Home Loan Mortgage Corporation Notes	(19,343,654)	19,343,654
Federal Home Loan Mortgage Corporation Debentures	(1,014,380)	1,014,380
Federal Farm Credit Bank Bonds	(1,973,440)	1,973,440
Federal National Mortgage Association Notes	(1,203,756)	1,203,756
Federal National Mortgage Association Bonds	(3,207,628)	3,207,628
Federal National Mortgage Association Debentures	(3,490,785)	3,490,785
STAR Ohio	(9,147,183)	9,147,183
GASB Statement No. 3	\$16,590,884	\$62,062,515

Note 8 - 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 interest that it earns.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 8 - Investment Pool (continued)

Condensed financial information for the investment pool is as follows:

Statement of Net Assets
December 31, 2003

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$73,977,195
Accrued Interest Receivable	494,226
Total Assets	<u>\$74,471,421</u>
 <u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$72,490,066
External Portion	1,981,355
Total Net Assets Held in Trust for Pool Participants	<u>\$74,471,421</u>

Statement of Changes in Net Assets
December 31, 2003

<u>Revenues</u>	
Interest	\$1,740,506
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	1,740,506
Distributions to Participants	(2,644,017)
Capital Transactions	4,311,947
Total Increase in Net Assets	3,408,436
Net Assets Beginning of Year	71,062,985
Net Assets End of Year	<u>\$74,471,421</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 8 - Investment Pool (continued)

At year end, the carrying amount of the pool's deposits was \$13,773,528 and the bank balance was \$14,691,663. Of the bank balance, \$900,000 was covered by federal depository insurance and \$13,791,663 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 1	Category 3	Fair Value
Wood County Manuscript Notes	\$38,840	\$0	\$38,840
Wood County Manuscript Bonds	29,650	0	29,650
Federal Home Loan Bank Bonds	0	20,674,376	20,674,376
Federal Home Loan Mortgage Corporation Notes	0	19,343,654	19,343,654
Federal Home Loan Mortgage Corporation Debentures	0	1,014,380	1,014,380
Federal Farm Credit Bank Bonds	0	1,973,440	1,973,440
Federal National Mortgage Association Notes	0	1,203,756	1,203,756
Federal National Mortgage Association Bonds	0	3,207,628	3,207,628
Federal National Mortgage Association Debentures	0	3,490,785	3,490,785
	<u>\$68,490</u>	<u>\$50,908,019</u>	50,976,509
STAR Ohio			9,147,183
Total Investments			<u>\$60,123,692</u>

Federal agency securities, with interest rates from 2.0 percent to 6.38 percent, have maturities ranging from August 13, 2004, to December 1, 2010. STAR Ohio has an interest rate of 1.03 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 Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 8 - 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	\$73,977,195	\$0
Cash on Hand	(79,975)	0
Investments:		
Wood County Manuscript Notes	(38,840)	38,840
Wood County Manuscript Bonds	(29,650)	29,650
Federal Home Loan Bank Bonds	(20,674,376)	20,674,376
Federal Home Loan Mortgage Corporation Notes	(19,343,654)	19,343,654
Federal Home Loan Mortgage Corporation Debentures	(1,014,380)	1,014,380
Federal Farm Credit Bank Bonds	(1,973,440)	1,973,440
Federal National Mortgage Association Notes	(1,203,756)	1,203,756
Federal National Mortgage Association Bonds	(3,207,628)	3,207,628
Federal National Mortgage Association Debentures	(3,490,785)	3,490,785
STAR Ohio	(9,147,183)	9,147,183
GASB Statement No. 3	<u>\$13,773,528</u>	<u>\$60,123,692</u>

Note 9 - Receivables

Receivables at December 31, 2003, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; notes; and special assessments. Notes receivable, in the amount of \$299,871, will not be received within one year. Special assessments receivable, in the amount of \$2,280,921, will not be received within one year. At December 31, 2003, the amount of delinquent special assessments was \$54,992. All receivables are considered fully collectible, except for the following: drug testing costs for adult probation reported in the General Fund; and cost, fines, and restitution for criminal, civil, and domestic cases reported in the agency funds.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 9 - Receivables (continued)

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

	General	Agency
Gross Accounts Receivable	\$131,554	\$1,890,193
Less Allowance for Uncollectible Accounts	(58,357)	(1,638,458)
Net Accounts Receivable	\$73,197	\$251,735

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

Notes receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program and Housing Assistance program. The notes have an annual interest rate of 4 percent and are repaid over five to twelve years. A summary of the changes in notes receivable during 2003 follows:

	Balance January 1, 2003	New Loans	Repayments	Balance December 31, 2003
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$298,742	\$0	\$31,095	\$267,647
Homebuyer Assistance	54,430	13,040	0	67,470
	\$353,172	\$13,040	\$31,095	\$335,117

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 9 - Receivables (continued)

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$895,368
Local Government Revenue Assistance	164,660
Sheriff's Contracts	11,805
Detention Contract	7,900
C.O.P.S. in School	40,558
Public Defender	33,057
Election Costs	130,449
Homestead and Rollback	354,801
Fines and Costs	61,026
Americorps	2,195
Ohio Department of Education	2,248
Bowling Green Municipal Court	53
Other	2,762
Total General Fund	1,706,882
Motor Vehicle and Gasoline Tax	
Gasoline Tax	762,332
Motor Vehicle License Tax	1,918,123
Issue II	228,945
Fines and Costs	9,773
Total Motor Vehicle and Gasoline Tax	2,919,173
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	1,118,874
Homestead and Rollback	192,805
Total Alcohol, Drug Addiction, and Mental Health Services	1,311,679
Job and Family Services	
Job and Family Services	1,440,711
Homestead and Rollback	123,534
Total Job and Family Services	1,564,245
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 9 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Mental Retardation and Developmental Disabilities	
National School Lunch Program	\$964
Title VI	9,486
Preschool	2,176
Inform and Refer Grant	8,333
Title XIX	276,898
SSA	45,183
Medicare	445,483
MRDD	567,216
Homestead and Rollback	557,236
Other	7,040
Total Mental Retardation and Developmental Disabilities	1,920,015
Total Major Funds	9,421,994
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	775
Mediation Grant	
Mediation Institutionalization Project	87,711
Child Support Enforcement Agency	
CSEA	272,762
Victims of Crime Assistance - Juvenile	
VOCA	13,337
Victims of Crime Assistance - Prosecutor	
VOCA	30,508
Historical Center	
Homestead and Rollback	6,278
Senior Citizens	
Homestead and Rollback	84,227
Community Policing	
Community Policing Grant	109
Solid Waste District	
Recycle Ohio Grant	16,980
Charges for Services	687
Total Solid Waste District	17,667
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 9 - Receivables (continued)

	Amount
Governmental Activities (continued)	
EMA Planning Grant	
EMA Planning Grant	\$28,387
Community Development Block Grant	
CDBG	115,168
Electronic Monitoring	
Electronic Monitoring Grant	46,722
Hazardous Materials	
Hazardous Materials Grant	566,501
Juvenile Accountability Incentive	
Juvenile Accountability Incentive Grant	2,193
Adult Probation	
Intensive Supervision - Probate	73,257
Mitigation Planning	
EMA	7,720
Ditch Maintenance	
Other	33,000
Bond Retirement	
Other	3,240
Issue II	
Issue II	594,545
Total Nonmajor Funds	1,984,107
Total Governmental Activities	11,406,101
Business-Type Activities	
Major Funds	
Building Inspection	
Charges for Services	80,328
Other	5,990
Total Building Inspection	86,318
Nursing Home	
Medicaid/Medicare	325,480
Landfill	
Charges for Services	86,809
Total Business-Type Activities	498,607
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 9 - Receivables (continued)

	Amount
Agency Funds	
Local Government	\$1,888,471
Local Government Revenue Assistance	342,294
Library Local Government	2,451,022
Gasoline Tax	530,235
Motor Vehicle License Tax	653,031
Total Agency Funds	5,865,053
Total Intergovernmental Receivables	\$17,769,761

Note 10 - Permissive Sales and Use Tax

In 1987, the County Commissioners, by resolution, imposed a 1 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies, 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 11 - 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 2003 represent the collection of 2002 taxes. Real property taxes received in 2003 were levied after October 1, 2002, on the assessed values as of January 1, 2002, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2003 represent the collection of 2002 taxes. Public utility real and tangible personal property taxes received in 2003 became a lien on December 31, 2001, were levied after October 1, 2002, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 11 - Property Taxes (continued)

Tangible personal property tax revenues received in 2003 (other than public utility property) represent the collection of 2003 taxes. Tangible personal property taxes received in 2003 were levied after October 1, 2002, on the true value as of December 31, 2002. Tangible personal property is currently assessed at 25 percent of true value for capital assets and 23 percent for inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid 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 all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2003, 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 2003 operations.

On the full accrual basis, collectible delinquent real property taxes have been recorded as a receivable and revenue. On the modified accrual basis, the revenue is deferred.

The full tax rate for all County operations for the year ended December 31, 2003, was \$14.40 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2003 property tax receipts were based are as follows:

Real Property	
Residential	\$1,498,937,320
Agriculture	105,917,000
Commercial/Industrial/Mineral	494,723,710
Public Utility Property	
Real	2,887,070
Personal	98,599,340
Tangible Personal Property	301,762,586
Total Assessed Value	\$2,502,827,026

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2003, was as follows:

	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,715,056	\$73,154	\$0	\$2,788,210
Construction in Progress	6,232,798	4,216,927	(449,340)	10,000,385
Total Nondepreciable Capital Assets	<u>8,947,854</u>	<u>4,290,081</u>	<u>(449,340)</u>	<u>12,788,595</u>
Depreciable Capital Assets				
Buildings and Building Improvements	29,936,970	175,395	0	30,112,365
Improvements Other Than Buildings	1,844,180	195,234	(17,897)	2,021,517
Roads	41,026,886	0	0	41,026,886
Bridges	33,247,136	2,131,934	(218,911)	35,160,159
Machinery and Equipment	3,942,982	315,706	(258,914)	3,999,774
Computer Equipment	2,861,886	78,846	(387,946)	2,552,786
Furniture and Fixtures	556,333	131,992	0	688,325
Vehicles	5,913,769	803,070	(361,533)	6,355,306
Total Depreciable Capital Assets	<u>119,330,142</u>	<u>3,832,177</u>	<u>(1,245,201)</u>	<u>121,917,118</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(9,559,853)	(532,981)	5,077	(10,087,757)
Improvements Other Than Buildings	(1,007,111)	(335,334)	17,897	(1,324,548)
Roads	(23,069,481)	(1,065,747)	0	(24,135,228)
Bridges	(8,663,061)	(507,637)	181,946	(8,988,752)
Machinery and Equipment	(2,675,220)	(443,224)	142,348	(2,976,096)
Computer Equipment	(2,024,581)	(323,298)	387,947	(1,959,932)
Furniture and Fixtures	(105,419)	(57,739)	0	(163,158)
Vehicles	(4,438,377)	(749,101)	343,983	(4,843,495)
Total Accumulated Depreciation	<u>(51,543,103)</u>	<u>(4,015,061)</u>	<u>1,079,198</u>	<u>(54,478,966)</u>
Total Depreciable Capital Assets, Net	<u>67,787,039</u>	<u>(182,884)</u>	<u>(166,003)</u>	<u>67,438,152</u>
Governmental Activities Capital Assets, Net	<u>\$76,734,893</u>	<u>\$4,107,197</u>	<u>(\$615,343)</u>	<u>\$80,226,747</u>

The County accepted a contribution of depreciable capital assets for governmental activities with a fair value of \$340,529 during 2003.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 12 - Capital Assets (continued)

	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
Depreciable Capital Assets				
Buildings and Building Improvements	1,535,772	0	0	1,535,772
Improvements Other Than Buildings	1,301,260	0	0	1,301,260
Machinery and Equipment	1,818,488	519,831	(194,047)	2,144,272
Vehicles	685,353	31,914	(11,300)	705,967
Total Depreciable Capital Assets	5,340,873	551,745	(205,347)	5,687,271
Less Accumulated Depreciation for				
Buildings and Building Improvements	(674,368)	(30,715)	0	(705,083)
Improvements Other Than Buildings	(517,930)	(96,860)	0	(614,790)
Machinery and Equipment	(1,309,146)	(212,350)	194,047	(1,327,449)
Vehicles	(473,944)	(111,055)	11,300	(573,699)
Total Accumulated Depreciation	(2,975,388)	(450,980)	205,347	(3,221,021)
Total Depreciable Capital Assets, Net	2,365,485	100,765	0	2,466,250
Business-Type Activities Capital Assets, Net	\$3,269,485	\$100,765	\$0	\$3,370,250

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$328,811
Judicial	173,673
Public Safety	898,969
Public Works	1,733,663
Health	95,288
Human Services	712,189
Conservation and Recreation	58,470
Economic Development	13,998
Total Depreciation Expense - Governmental Activities	<u>\$4,015,061</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 13 - Interfund Receivables/Payables

Interfund balances at December 31, 2003, consisted of the following individual fund receivables and payables:

Due to General Fund from:

Motor Vehicle and Gasoline Tax	\$223,603
Job and Family Services	3,373
Other Governmental	306,203
Nursing Home	41,845
Total General Fund	\$575,024

Due to Alcohol, Drug Addiction, and Mental Health Services Fund from:

Job and Family Services	\$2,645
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Due to Other Governmental funds from:

Landfill	\$12,036
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Due to Landfill Fund from:

General Fund	\$117
Motor Vehicle and Gasoline Tax	243
Other Governmental	108
Total Landfill Fund	\$468

Due to Internal Service Fund from:

General Fund	\$128,672
Motor Vehicle and Gasoline Tax	16,663
Alcohol, Drug Addiction, and Mental Health Services	3,303
Job and Family Services	20,577
Mental Retardation and Developmental Disabilities	55,602
Other Governmental	21,562
Building Inspection	5,992
Nursing Home	24,112
Landfill	2,539
Total Internal Service Fund	\$279,022

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 13 - Interfund Receivables/Payables (continued)

The balance due to the General Fund includes loans made to provide working capital for operations or projects; the entire balance is scheduled to be collected within one year.

The remaining interfund receivables/payables resulted from the time lag between dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All of these amounts are expected to be received within one year.

Note 14 - Risk Management

A. Workers' Compensation

In prior years, the County elected to take advantage of a worker's 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, instead charging the County for actual claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. The County hired a third party administrator to review and monitor all claims on behalf of the County.

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$92,376 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2003, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator. Once the remaining claims have been paid, the internal service fund will be closed.

The County returned to an experience based program in 2001. The changes in the claims liability for 2003 and 2002 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2003	\$434,590	(\$155,794)	(\$186,420)	\$92,376
2002	311,838	273,201	(150,449)	434,590

Since 2001, Workers' Compensation coverage has been 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 14 - Risk Management (continued)

B. Self Insurance Program

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

Under the health insurance program, the Health internal service fund provides coverage for up to a maximum 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 2003 was \$4,652,005. 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 reasonable 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, 2003, is estimated by a third party administrator at \$891,873. The changes in the claims liability for 2003 and 2002 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2003	\$710,467	\$5,635,206	(\$5,453,800)	\$891,873
2002	1,116,251	4,341,533	(4,747,317)	710,467

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 14 - Risk Management (continued)

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 2003, the County contracted for the following coverage:

	Amount	Deductible
General Liability	\$3,000,000	\$250,000
Commercial Umbrella	5,000,000	10,000
Law Enforcement Professional Liability	1,000,000	250,000
Public Official Liability	1,000,000	250,000
Automobile Liability	1,000,000	250
Nursing Home Property	5,495,360	1,000
Nursing Home Liability	2,000,000	None
Old County Home Property		
Annex	95,050	500
Building	1,906,273	500
Fairgrounds	4,619,581	2,500
Property	62,998,102	1,000
Data Processing Equipment	2,699,720	500
Contractors' Equipment	6,682,664	500
Comprehensive Boiler and Machinery	16,000,000	1,000
Crime	300,000	2,500

With the exceptions of health, vision, dental, and drug card insurance; workers' compensation, fairgrounds, and comprehensive boiler and machinery, all insurance is held with Brooks Insurance Company. Fairgrounds and 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 2002, and no insurance settlement has exceeded insurance coverage during the last three years.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 15 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2003. The following amounts remain on these contracts.

Project	Outstanding Balance
Bridge Replacement	\$419,413
Community Development Block Grant	452,518
Courthouse Atrium	1,575,028
Equipment	177,659
Issue II Road Improvements	565,503
Nursing Home Renovations	94,760
Office Building Renovations	106,398
Real Estate Revaluation Services	980,784
Software	214,467

Note 16 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

For the year ended December 31, 2003, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2003 was 8.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 11.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2003, 2002, and 2001 were \$2,758,283, \$2,742,980, and \$2,798,474, respectively; 92 percent has been contributed for 2003 and 100 percent has been contributed for 2002 and 2001. The unpaid contribution for 2003, in the amount of \$210,372, is recorded as a liability. Contributions to the member-directed plan for 2003 were \$16,818 made by the County and \$10,550 made by plan members.

B. State Teachers Retirement System

For certified teachers employed by the school for mental retardation and developmental disabilities, the County contributes to 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 to members and death and survivor benefits to 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.

New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on member contributions and earned interest matched by STRS funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The CP offers features of both the DBP and DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

For the fiscal year ended June 30, 2003, plan members were required to contribute 9.3 percent of their annual covered salary and the County was required to contribute 14 percent; 13 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 required contribution for pension obligations for the DBP for the fiscal years ended June 30, 2003, 2002, and 2001 was \$57,155, \$60,549, and \$61,115, respectively; 95 percent has been contributed for fiscal year 2003 and 100 percent has been contributed for fiscal years 2002 and 2001. Contributions for the DCP and CP for the fiscal year ended June 30, 2003, were \$2,561 made by plan members.

Note 17 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) 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 the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2003 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 5.00 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

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 annually.

The number of active contributing participants in the traditional and combined plans was 364,881. Actual employer contributions for 2003 which were used to fund postemployment benefits were \$1,560,177. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2002 (the latest information available), was \$10 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 17 - Postemployment Benefits (continued)

In December 2001, the OPERS Board adopted the Health Care “Choices” Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. The Choices Plan will incorporate a cafeteria approach offering a broader range of health care options. The Choices Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year “cliff” eligibility standard for the present Plan.

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

B. State Teachers Retirement System

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians’ fees, prescription drugs, and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by the STRS based on authority granted by State statute. STRS is funded on a pay-as-you-go basis.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2003, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$27,073.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$3,011 million at June 30, 2002 (the latest information available). For the fiscal year ended June 30, 2002, net health care costs paid by STRS were \$354,697,000, and STRS had 105,300 eligible benefit recipients.

Note 18 - 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 18 - Compensated Absences (continued)

The percentage of accumulated sick leave paid to Mental Retardation and Developmental Disabilities' employees upon separation or retirement is as follows:

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

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

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

Note 19 - Notes Payable

The changes in the County's notes payable during 2003 were as follows:

	Interest Rate	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003
<u>Governmental Activities</u>					
<u>Special Assessment Notes</u>					
County Ditch 57a	2.25%	\$11,000	\$8,200	\$11,000	\$8,200
County Ditch 2457	2.50	26,000	32,000	26,000	32,000
Total Governmental Activities		\$37,000	\$40,200	\$37,000	\$40,200

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 20 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2003, was as follows:

	Interest Rate	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
1993 Children Resource Center (Original Amount \$375,000)	2.85-11.5%	\$245,000	\$0	\$15,000	\$230,000	\$20,000
1995 Health Department Building (Original Amount \$1,375,000)	3.85-5.5	1,140,000	0	40,000	1,100,000	40,000
1997 Dog Shelter (Original Amount \$500,000)	4.75	280,000	0	55,000	225,000	50,000
1998 Sheriff Office (Original Amount \$2,410,000)	4.0-4.75	1,910,000	0	135,000	1,775,000	145,000
1998 Educational Service Center (Original Amount \$1,435,000)	4.0-4.75	1,135,000	0	85,000	1,050,000	85,000
2002 Wood County District Public Library (Original Amount \$4,990,000)	4.0-5.875	4,925,000	0	105,000	4,820,000	110,000
2002 Historical Museum HVAC (Original Amount \$385,000)	3.0-3.75	385,000	0	35,000	350,000	35,000
Bond Premium		3,326	0	336	2,990	0
2002 Human Services Building Refunding (Original Amount \$645,000)	3.0-4.1	645,000	0	55,000	590,000	50,000
Bond Premium		4,058	0	314	3,744	0
2002 Justice Center Refunding (Original Amount \$3,855,000)	3.0	3,855,000	0	830,000	3,025,000	860,000
Bond Premium		78,540	0	15,974	62,566	0
Total General Obligation Bonds		14,605,924	0	1,371,624	13,234,300	1,395,000
Special Assessment Bonds						
1984 Sanitary Sewer 225A (Original Amount \$74,580)	10.125	9,000	0	3,000	6,000	3,000
1986 Sanitary Sewer 1200 (Original Amount \$263,550)	7.625	45,000	0	15,000	30,000	15,000
1986 Sanitary Sewer 136 (Original Amount \$21,073)	8.0	5,000	0	1,000	4,000	1,000
1987 Sanitary Sewer 134 (Original Amount \$110,600)	5.75	30,000	0	5,000	25,000	5,000
1987 Water Line 161 (Original Amount \$108,600)	5.75	30,000	0	5,000	25,000	5,000
1987 Sanitary Sewer 137 (Original Amount \$255,229)	7.375	65,000	0	10,000	55,000	15,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 20 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003	Due Within One Year
Special Assessment Bonds (continued)						
1993 Sanitary Sewer 428 (Original Amount \$420,000)	2.85-11.5%	\$275,000	\$0	\$20,000	\$255,000	\$20,000
1993 Water Line 316 (Original Amount \$335,000)	2.85-11.5	220,000	0	15,000	205,000	15,000
1994 Water Line 316A (Original Amount \$1,040,000)	4.35-13	600,000	0	50,000	550,000	50,000
1995 Sanitary Sewer 238 Ayers Road (Original Amount \$38,000)	6.99	26,000	0	2,000	24,000	2,000
2002 Ditch 2458 (Original Amount \$29,650)	5.0	29,650	0	3,706	25,944	3,706
1998 Sanitary Sewer 140, Water Line 183 (Original Amount \$2,285,000)	6.45-6.5	1,670,000	0	165,000	1,505,000	180,000
Total Special Assessment Bonds		3,004,650	0	294,706	2,709,944	314,706
Other Long-Term Obligations						
Compensated Absences Payable		2,784,390	1,801,616	1,622,455	2,963,551	1,517,650
Capital Leases Payable		44,039	10,322	29,679	24,682	19,545
Total Other Long-Term Obligations		2,828,429	1,811,938	1,652,134	2,988,233	1,537,195
Total Governmental Activities		\$20,439,003	\$1,811,938	\$3,318,464	\$18,932,477	\$3,246,901

Business-Type Activities

General Obligation Bonds

1993 Nursing Home (Original Amount \$565,000)	2.85-11.5%	\$370,000	\$0	\$25,000	\$345,000	\$25,000
1993 Water Line 317-Landfill (Original Amount \$955,000)	2.85-11.5	410,000	0	75,000	335,000	80,000
2002 Nursing Home Roof Repair Refunding (Original Amount \$45,000)	3.0	45,000	0	10,000	35,000	10,000
Bond Premium		942	0	240	702	0
2002 Landfill Improvement Refunding (Original Amount \$305,000)	3-3.65	305,000	0	35,000	270,000	35,000
Bond Premium		3,493	0	392	3,101	0
2002 Landfill Bond Issue-1994 Refunding (Original Amount \$1,010,000)	3-3.75	1,010,000	0	110,000	900,000	110,000
Bond Premium		10,126	0	1,021	9,105	0
Total General Obligation Bonds		2,154,561	0	256,653	1,897,908	260,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 20 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003	Due Within One Year
<u>Business-Type Activities</u> (continued)						
Other Long-Term Obligations						
Compensated Absences Payable		\$228,741	\$158,201	\$162,206	\$224,736	\$171,944
Capital Leases Payable		623,890	327,599	142,204	809,285	206,672
Closure/Postclosure Costs Payable		4,954,076	81,393	598,569	4,436,900	0
Total Other Long-Term Obligations		<u>5,806,707</u>	<u>567,193</u>	<u>902,979</u>	<u>5,470,921</u>	<u>378,616</u>
Total Business-Type Activities		<u>\$7,961,268</u>	<u>\$567,193</u>	<u>\$1,159,632</u>	<u>\$7,368,829</u>	<u>\$638,616</u>

General Obligation Bonds

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

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 price (expressed as a percentage 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 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 redeemed) 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

On November 21, 2002, the County issued \$645,000, \$3,855,000, \$45,000, \$305,000, and \$1,010,000 in refunding bonds for the Human Services Building, Justice Center, Nursing Home Roof Repair, Landfill Improvement, and Landfill Bond Issue-1994 bonds, respectfully. These bonds defeased \$5,775,000 in general obligation bonds previously issued. At December 31, 2003, \$925,000 of this debt was still outstanding.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 20 - 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 benefited from the project. In the event that property owners fail to make their special assessment payments, the County is responsible for providing the resources to meet annual principal and interest payments. Special assessment debt is supported by the full faith and credit of Wood County.

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 price (expressed as a percentage 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

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. The refunding 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, 2003, \$1,560,000 of this debt was still outstanding.

Compensated Absences Payable

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

Capital Leases Payable

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 20 - Long-Term Obligations (continued)

Business-Type Activities Obligations

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

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 price (expressed as a percentage 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

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2003, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 20 - Long-Term Obligations (continued)

Annual Long-Term Debt Obligation Summary

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

Year	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2004	\$1,395,000	\$588,659	\$314,706	\$174,416
2005	1,450,000	540,840	314,707	151,074
2006	1,530,000	490,674	322,706	130,947
2007	925,000	437,297	345,706	110,343
2008	565,000	401,401	325,706	88,407
2009-2013	3,145,000	1,604,312	1,032,413	162,746
2014-2018	1,435,000	998,041	54,000	3,695
2019-2023	1,440,000	579,868	0	0
2024-2027	1,280,000	175,749	0	0
	<u>\$13,165,000</u>	<u>\$5,816,841</u>	<u>\$2,709,944</u>	<u>\$821,628</u>

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

Year	General Obligation Bonds	
	Principal	Interest
2004	\$260,000	\$73,680
2005	270,000	64,200
2006	270,000	54,174
2007	260,000	43,316
2008	155,000	32,635
2009-2013	670,000	73,847
	<u>\$1,885,000</u>	<u>\$341,852</u>

The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations at December 31, 2003, were an overall debt margin of \$48,037,508 and an unvoted debt margin of \$11,995,102.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 20 - 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>	<u>Amount Outstanding at 12/31/03</u>
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	\$2,785,000	\$2,785,000
NW Ohio Carpenter's Joint Apprentice & Training Fund	3/1/02	3,765,000	3,670,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	2,905,000
Sun Seed Holding Co.	11/1/01	5,000,000	3,500,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
C M C Group, Inc.	7/1/01	3,000,000	2,350,000
Hammil Manufacturing Co.	6/1/01	750,000	690,000
TL Industries, Inc.	4/1/01	8,600,000	3,000,000
Toledo Electric Joint Apprentice & Training Trust	5/1/00	1,960,000	1,300,000
Hammil Manufacturing Co.	5/1/00	2,000,000	1,805,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	1,200,000
Principle Industries, Inc.	8/1/99	2,800,000	2,800,000
DOWA THT America, Inc.	7/1/99	10,000,000	7,300,000
Williams Industrial Service, Inc.	7/1/99	1,000,000	840,000
Aluminite of Ohio	9/1/98	1,750,000	1,380,000
The IMCO Division	5/4/98	3,425,000	2,545,000
Cast Masters	2/1/97	2,650,000	1,755,000
Precision Aggregate	11/1/96	2,500,000	1,945,000
B & B Box Co.	3/1/96	1,235,000	695,000
		<u>\$63,520,000</u>	<u>\$47,765,000</u>

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 21 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures, and changes in fund balance for the governmental funds and as a reduction of the liability in the enterprise funds. Principal payments in 2003 were \$29,679 for governmental funds and \$142,204 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Machinery and Equipment	\$141,176	\$1,188,667
Less Accumulated Depreciation	(118,528)	(581,383)
Carrying Value, December 31, 2003	\$22,648	\$607,284

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2003.

Year	Governmental Activities	Business-Type Activities
2004	\$20,496	\$244,608
2005	3,815	142,451
2006	1,590	142,451
2007	0	199,304
2008	0	121,413
2009-2012	0	67,736
Total	25,901	917,963
Less Amount Representing Interest	(1,219)	(108,678)
Present Value of Net Minimum Lease Payments	\$24,682	\$809,285

Note 22 - Closure and Postclosure Costs

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 22 - Closure and Postclosure Costs (continued)

The \$4,436,900 reported as the landfill closure and postclosure liability at December 31, 2003, represents the cumulative amount reported to date based on the use of 69 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,989,334 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2003. The County expects to close the landfill in 2022. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Note 23 - Interfund Transfers

During 2003 the following transfers were made:

		Transfers Out				
			Mental Retardation and Developmental Disabilities	Other Governmental	Business-Type Activities	Total
		General				
Transfers In	Governmental Activities					
	General	\$0	\$0	\$116,468	\$19,281	\$135,749
	Motor Vehicle and Gasoline Tax	500,000	0	0	0	500,000
	Other Governmental	3,136,987	1,750,000	1,851,693	0	6,738,680
	Total Governmental Activities	3,636,987	1,750,000	1,968,161	19,281	7,374,429
	Business-Type Activities					
	Landfill	291,176	0	0	0	291,176
	Total	\$3,928,163	\$1,750,000	\$1,968,161	\$19,281	\$7,665,605

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

Note 24 - 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 24 - Federal Food Stamp Program (continued)

The inventory value of these stamps is not reflected in the accompanying 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	\$7,773
Amount Received for Distribution	0
Amount Distributed to Entitled Recipients	(91)
Balance at End of Year	<u>\$7,682</u>

Note 25 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

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

Note 26 - Related Organizations

A. Wood County District Public Library

The Wood County District Public Library is a distinct political subdivision of the State of Ohio. The Library is governed by a board of trustees appointed by the County Commissioners. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority and issues tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Library Trustees. Financial information can be obtained from the Wood County District Public Library, Linda Joseph, Clerk/Treasurer, 251 North Main Street, Bowling Green, Ohio 43402.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 26 - Related Organizations (continued)

B. Wood County Park District

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

Note 27 - Wood Lane Industries

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Materials and Supplies Inventory

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

B. Deposits and Investments

The Industries had \$230 in cash on hand which is included as part of "Cash and Cash Equivalents in Segregated accounts". At fiscal year end, the carrying amount of the Industries' deposits was \$220,828 and the bank balance was \$231,559. Of the bank balance \$223,233 was covered by federal depository insurance and \$8,326 was uninsured and uncollateralized. The Industries had no investments at fiscal year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

The Industries had capital assets of machinery and equipment, in the amount of \$124,860, as of June 30, 2003. Accumulated depreciation was \$120,633, with a net capital asset amount of \$4,227. Depreciation is computed using the straight-line method over a five year useful life.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 28 - Wood Lane Residential Services and Wood Lane Residential Properties

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Capital 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:

<u>Asset Category</u>	<u>Estimated Lives</u>
Buildings	27-39 years
Furniture and Equipment	5-7 years

B. Deposits and Investments

At year end, the carrying amount of the Residential Services/Properties deposits was \$911,335 which is included as "Cash and Cash Equivalents in Segregated Accounts", and the bank balance was \$968,627. Of the bank balance, \$100,735 was covered by federal depository insurance and \$867,892 was insured and uncollateralized. At December 31, 2003, the carrying amount and fair value of repurchase agreements, held as Category 3 investments, was \$824,022. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003
(continued)

Note 28 - Wood Lane Residential Services and Wood Lane Residential Properties (continued)

C. Capital Assets

A summary of the Residential Services/Properties capital assets as of December 31, 2003, follows:

Land	\$432,844
Construction in Progress	6,620
Buildings	2,709,567
Furniture and Equipment	120,196
	3,269,227
Less Accumulated Depreciation	(306,755)
Net Capital Assets	\$2,962,472

D. Long-Term Obligations

	Interest Rate	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003	Due Within One Year
Mortgage Loans Payable	6.75-7.5%	\$1,121,430	\$81,085	\$105,694	\$1,096,821	\$87,734

Note 29 - 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 these lawsuits would not have a material adverse effect on the financial statements.

Note 30 - Subsequent Events

On February 6, 2004, the County issued \$23,500 in general obligation bond anticipation notes for County Ditch No. 2457. The notes have an interest rate of 2.5 percent and mature on February 4, 2005.

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's nonmajor special revenue funds:

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.

Mediation Grant

To account for a grant from the Supreme Court of Ohio for the establishment of a mediation program for the Common Pleas Court.

Child Support Enforcement Agency (CSEA)

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

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.

Railroad Crossing Improvement

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

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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Victims of Crime Assistance (VOCA) - Juvenile

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

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.

Community Policing

To account for a state grant for community policing. Expenditures include equipment, salaries, fringe benefits, and supplies.

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)

**Nonmajor Special Revenue Funds
(continued)**

EMA Planning Grant

To account for a grant from the Ohio Emergency Management Agency for updating and enhancing existing emergency operations plans for all hazards, with emphasis on weapons of mass destruction/terrorism preparedness.

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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Juvenile Detention Center Project

To account for a state grant for the Juvenile Detention Center Project. Expenditures include consultants, education, equipment, salaries, and supplies.

Hazardous Materials

To account for a state grant for handling hazardous materials. Expenditures are for the Emergency Management Agency.

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.

Felony Delinquent Care

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

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.

Mitigation Planning

To account for a grant from the Ohio Emergency Management Agency for the development of an all-natural hazards mitigation plan for cost-effective hazard mitigation.

Indigent Guardianship

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

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.

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. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Commissary

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

Nonmajor Debt Service Funds

Debt service funds are used to account for 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.

Nonmajor Capital Projects Funds

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 the enterprise funds.)

Issue II

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

Permanent Improvement

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.

Methane Gas

To account for construction of a methane gas electric generating system at the landfill.

Route 6 Turn Lane Construction

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

(continued)

**Nonmajor Capital Projects Funds
(continued)**

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.

Historical Museum HVAC

To account for renovations to the heating and ventilation systems at the Historical Museum.

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.

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,565,428	\$958,582	\$9,243,788	\$17,767,798
Cash and Cash Equivalents in Segregated Accounts	37,699	0	0	37,699
Accounts Receivable	122,742	0	0	122,742
Due from Other Governments	1,386,322	3,240	594,545	1,984,107
Prepaid Items	22,535	0	0	22,535
Materials and Supplies Inventory	2,365	0	0	2,365
Interfund Receivable	12,036	0	0	12,036
Restricted Assets:				
Cash and Cash Equivalents with Escrow Agent	0	0	254,577	254,577
Property Taxes Receivable	1,673,996	0	0	1,673,996
Notes Receivable	335,117	0	0	335,117
Special Assessments Receivable	467,579	2,669,533	0	3,137,112
Total Assets	\$11,625,819	\$3,631,355	\$10,092,910	\$25,350,084
<u>Liabilities</u>				
Accrued Wages Payable	\$127,464	\$0	\$575	\$128,039
Accounts Payable	121,967	0	26,663	148,630
Contracts Payable	267,174	0	756,648	1,023,822
Due to Other Governments	30,378	0	54	30,432
Interfund Payable	327,873	0	0	327,873
Due to External Parties	702	0	0	702
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Deferred Revenue	3,273,127	2,669,533	474,016	6,416,676
Retainage Payable	37,141	0	133,956	171,097
Liabilities Payable from Restricted Assets:				
Retainage Payable	0	0	254,577	254,577
Total Liabilities	4,185,826	2,717,275	1,646,489	8,549,590
<u>Fund Balance</u>				
Reserved for Notes Receivable	299,871	0	0	299,871
Reserved for Encumbrances	1,456,553	0	1,587,618	3,044,171
Unreserved, Reported in				
Special Revenue Funds	5,683,569	0	0	5,683,569
Debt Service Funds	0	914,080	0	914,080
Capital Projects Funds	0	0	6,858,803	6,858,803
Total Fund Balance	7,439,993	914,080	8,446,421	16,800,494
Total Liabilities and Fund Balance	\$11,625,819	\$3,631,355	\$10,092,910	\$25,350,084

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Dog and Kennel	Mediation Grant	CSEA
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$17,228	\$25,612	\$430,044
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	775	87,711	272,762
Prepaid Items	0	0	3,551
Materials and Supplies Inventory	504	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$18,507</u>	<u>\$113,323</u>	<u>\$706,357</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$9,971	\$3,000	\$44,441
Accounts Payable	928	0	891
Contracts Payable	0	0	0
Due to Other Governments	1,712	625	9,254
Interfund Payable	1,180	20,095	188,751
Due to External Parties	0	0	702
Deferred Revenue	0	81,741	238,242
Retainage Payable	0	0	0
Total Liabilities	<u>13,791</u>	<u>105,461</u>	<u>482,281</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	12,286	206	2,957
Unreserved (Deficit)	<u>(7,570)</u>	<u>7,656</u>	<u>221,119</u>
Total Fund Balance (Deficit)	<u>4,716</u>	<u>7,862</u>	<u>224,076</u>
Total Liabilities and Fund Balance	<u>\$18,507</u>	<u>\$113,323</u>	<u>\$706,357</u>

Real Estate Assessment	Economic Development	Delinquent Tax and Assessments-Prosecutor	Delinquent Tax and Assessments-Treasurer	Youth Olympics	Railroad Crossing Improvement
\$1,812,408	\$939,895	\$190,170	\$735,776	\$6,282	\$12,750
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
900	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>\$1,813,308</u>	<u>\$939,895</u>	<u>\$190,170</u>	<u>\$735,776</u>	<u>\$6,282</u>	<u>\$12,750</u>
\$8,382	\$7,644	\$2,920	\$0	\$0	\$0
1,154	775	9,135	1,393	0	0
24,176	0	0	0	0	0
1,775	1,584	604	50	0	0
1,717	4,452	1,470	72	0	0
0	0	0	0	0	0
0	0	0	0	0	0
18,517	0	0	0	0	0
<u>55,721</u>	<u>14,455</u>	<u>14,129</u>	<u>1,515</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
969,740	0	4,974	9,308	0	0
787,847	925,440	171,067	724,953	6,282	12,750
<u>1,757,587</u>	<u>925,440</u>	<u>176,041</u>	<u>734,261</u>	<u>6,282</u>	<u>12,750</u>
<u>\$1,813,308</u>	<u>\$939,895</u>	<u>\$190,170</u>	<u>\$735,776</u>	<u>\$6,282</u>	<u>\$12,750</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003
(continued)

	Transportation Grant	VOCA- Juvenile	VOCA- Prosecutor
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$4,155	\$4,970	\$17,015
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	0	13,337	30,508
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$4,155</u>	<u>\$18,307</u>	<u>\$47,523</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$815	\$2,598
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Due to Other Governments	0	169	0
Interfund Payable	0	153	0
Due to External Parties	0	0	0
Deferred Revenue	0	11,670	26,695
Retainage Payable	0	0	0
Total Liabilities	<u>0</u>	<u>12,807</u>	<u>29,293</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	0	0
Unreserved (Deficit)	4,155	5,500	18,230
Total Fund Balance (Deficit)	<u>4,155</u>	<u>5,500</u>	<u>18,230</u>
Total Liabilities and Fund Balance	<u>\$4,155</u>	<u>\$18,307</u>	<u>\$47,523</u>

Historical Center	Senior Citizens	Title Administration	Violence Prevention	Community Policing	Recorder's Equipment
\$3,787	\$51,417	\$466,588	\$24,329	\$4,661	\$192,091
0	0	0	0	0	10,492
0	0	0	0	0	0
6,278	84,227	0	0	109	0
0	0	0	0	0	18,739
0	0	961	0	0	0
0	0	0	0	0	0
120,766	1,553,230	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$130,831</u>	<u>\$1,688,874</u>	<u>\$467,549</u>	<u>\$24,329</u>	<u>\$4,770</u>	<u>\$221,322</u>
\$0	\$0	\$11,108	\$0	\$1,823	\$0
0	0	0	0	0	33,795
0	0	0	0	0	0
0	0	2,333	54	352	0
0	0	2,181	0	0	0
0	0	0	0	0	0
127,044	1,637,457	0	0	109	0
0	0	0	0	0	0
<u>127,044</u>	<u>1,637,457</u>	<u>15,622</u>	<u>54</u>	<u>2,284</u>	<u>33,795</u>
0	0	0	0	0	0
0	0	4,686	0	0	81,341
3,787	51,417	447,241	24,275	2,486	106,186
<u>3,787</u>	<u>51,417</u>	<u>451,927</u>	<u>24,275</u>	<u>2,486</u>	<u>187,527</u>
<u>\$130,831</u>	<u>\$1,688,874</u>	<u>\$467,549</u>	<u>\$24,329</u>	<u>\$4,770</u>	<u>\$221,322</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003
(continued)

	Solid Waste District	Probation Services	EMA Planning Grant
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$377,571	\$3,496	\$20,553
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	73,720	0	0
Due from Other Governments	17,667	0	28,387
Prepaid Items	245	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	12,036	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$481,239</u>	<u>\$3,496</u>	<u>\$48,940</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$8,088	\$0	\$0
Accounts Payable	24,271	0	8,363
Contracts Payable	0	0	0
Due to Other Governments	1,678	0	6,172
Interfund Payable	2,377	0	27,150
Due to External Parties	0	0	0
Deferred Revenue	16,980	0	6,507
Retainage Payable	0	0	0
Total Liabilities	<u>53,394</u>	<u>0</u>	<u>48,192</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	466	0	5,185
Unreserved (Deficit)	427,379	3,496	(4,437)
Total Fund Balance (Deficit)	<u>427,845</u>	<u>3,496</u>	<u>748</u>
Total Liabilities and Fund Balance	<u>\$481,239</u>	<u>\$3,496</u>	<u>\$48,940</u>

Violence Against Women's Act	CDBG	D.A.R.E.	Litter Control	Community Service Work Litter Collection	DUI Education
\$0	\$505,296	\$20,818	\$29,819	\$20,353	\$2,107
0	0	2,791	0	0	0
0	0	0	0	0	0
0	115,168	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	335,117	0	0	0	0
0	0	0	0	0	0
<u>\$0</u>	<u>\$955,581</u>	<u>\$23,609</u>	<u>\$29,819</u>	<u>\$20,353</u>	<u>\$2,107</u>
\$425	\$446	\$853	\$4,008	\$0	\$0
0	21,766	0	0	0	0
0	215,777	0	0	0	0
0	85	0	0	0	0
0	76	0	0	52	0
0	0	0	0	0	0
0	0	0	0	0	0
0	18,624	0	0	0	0
<u>425</u>	<u>256,774</u>	<u>853</u>	<u>4,008</u>	<u>52</u>	<u>0</u>
0	299,871	0	0	0	0
0	312,590	0	0	37	0
(425)	86,346	22,756	25,811	20,264	2,107
<u>(425)</u>	<u>698,807</u>	<u>22,756</u>	<u>25,811</u>	<u>20,301</u>	<u>2,107</u>
<u>\$0</u>	<u>\$955,581</u>	<u>\$23,609</u>	<u>\$29,819</u>	<u>\$20,353</u>	<u>\$2,107</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003
(continued)

	Electronic Monitoring	Electronic Monitoring Offenders	Juvenile Indigent Driver
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$34,550	\$228,483	\$2,038
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	41,195	0
Due from Other Governments	46,722	0	0
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$81,272</u>	<u>\$269,678</u>	<u>\$2,038</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$1,678	\$0	\$0
Accounts Payable	5,032	0	0
Contracts Payable	0	0	0
Due to Other Governments	350	0	0
Interfund Payable	301	0	0
Due to External Parties	0	0	0
Deferred Revenue	23,361	39,772	0
Retainage Payable	0	0	0
Total Liabilities	<u>30,722</u>	<u>39,772</u>	<u>0</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	0	0
Unreserved (Deficit)	50,550	229,906	2,038
Total Fund Balance (Deficit)	<u>50,550</u>	<u>229,906</u>	<u>2,038</u>
Total Liabilities and Fund Balance	<u>\$81,272</u>	<u>\$269,678</u>	<u>\$2,038</u>

Hazardous Materials	Juvenile Accountability Incentive	Youth Services	Felony Delinquent Care	Court Security	Adult Probation
\$87,879	\$623	\$43,245	\$502,213	\$19,849	\$33,814
0	0	0	0	0	0
0	0	0	0	0	0
566,501	2,193	0	0	0	73,257
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>\$654,380</u>	<u>\$2,816</u>	<u>\$43,245</u>	<u>\$502,213</u>	<u>\$19,849</u>	<u>\$107,071</u>
\$0	\$1,320	\$0	\$10,531	\$0	\$3,808
13,585	474	0	405	0	0
0	0	0	0	0	0
0	0	0	2,203	0	743
74,078	0	0	1,861	0	605
0	0	0	0	0	0
551,622	0	0	0	0	36,628
0	0	0	0	0	0
<u>639,285</u>	<u>1,794</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>41,784</u>
0	0	0	0	0	0
49,945	27	0	190	380	0
<u>(34,850)</u>	<u>995</u>	<u>43,245</u>	<u>487,023</u>	<u>19,469</u>	<u>65,287</u>
<u>15,095</u>	<u>1,022</u>	<u>43,245</u>	<u>487,213</u>	<u>19,849</u>	<u>65,287</u>
<u>\$654,380</u>	<u>\$2,816</u>	<u>\$43,245</u>	<u>\$502,213</u>	<u>\$19,849</u>	<u>\$107,071</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003
(continued)

	EMA	EMA Communications	Mitigation Planning
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$17,168	\$48,396	\$221
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	3,658	0	0
Due from Other Governments	0	0	7,720
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$20,826</u>	<u>\$48,396</u>	<u>\$7,941</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	\$0
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Due to Other Governments	0	0	0
Interfund Payable	775	0	0
Due to External Parties	0	0	0
Deferred Revenue	0	0	7,720
Retainage Payable	0	0	0
Total Liabilities	<u>775</u>	<u>0</u>	<u>7,720</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	225	0	0
Unreserved (Deficit)	19,826	48,396	221
Total Fund Balance (Deficit)	<u>20,051</u>	<u>48,396</u>	<u>221</u>
Total Liabilities and Fund Balance	<u>\$20,826</u>	<u>\$48,396</u>	<u>\$7,941</u>

<u>Indigent Guardianship</u>	<u>Recycling- Sheriff</u>	<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Juvenile Court Computerization</u>
\$39,369	\$61	\$7,953	\$111,376	\$43,672	\$42,217
0	0	0	0	0	0
1,330	0	174	0	1,060	1,605
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
<u>\$40,699</u>	<u>\$61</u>	<u>\$8,127</u>	<u>\$111,376</u>	<u>\$44,732</u>	<u>\$43,822</u>
\$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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
1,301	0	0	624	0	0
<u>39,398</u>	<u>61</u>	<u>8,127</u>	<u>110,752</u>	<u>44,732</u>	<u>43,822</u>
<u>40,699</u>	<u>61</u>	<u>8,127</u>	<u>111,376</u>	<u>44,732</u>	<u>43,822</u>
<u>\$40,699</u>	<u>\$61</u>	<u>\$8,127</u>	<u>\$111,376</u>	<u>\$44,732</u>	<u>\$43,822</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003
(continued)

	Donations Retreat	Ditch Maintenance	Probate Conduct of Business
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$483	\$355,936	\$5,919
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	0	33,000	0
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	467,579	0
Total Assets	<u>\$483</u>	<u>\$856,515</u>	<u>\$5,919</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$3,605	\$0
Accounts Payable	0	0	0
Contracts Payable	0	27,221	0
Due to Other Governments	0	635	0
Interfund Payable	0	527	0
Due to External Parties	0	0	0
Deferred Revenue	0	467,579	0
Retainage Payable	0	0	0
Total Liabilities	<u>0</u>	<u>499,567</u>	<u>0</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	0	85
Unreserved (Deficit)	483	356,948	5,834
Total Fund Balance (Deficit)	<u>483</u>	<u>356,948</u>	<u>5,919</u>
Total Liabilities and Fund Balance	<u>\$483</u>	<u>\$856,515</u>	<u>\$5,919</u>

Law Enforcement- Prosecutor	Legal Research	Crime Prevention Sheriff	Drug Enforcement	Commissary	Total
\$1,282	\$19,304	\$186	\$0	\$0	\$7,565,428
1,098	0	0	10,033	13,285	37,699
0	0	0	0	0	122,742
0	0	0	0	0	1,386,322
0	0	0	0	0	22,535
0	0	0	0	0	2,365
0	0	0	0	0	12,036
0	0	0	0	0	1,673,996
0	0	0	0	0	335,117
0	0	0	0	0	467,579
<u>\$2,380</u>	<u>\$19,304</u>	<u>\$186</u>	<u>\$10,033</u>	<u>\$13,285</u>	<u>\$11,625,819</u>
\$0	\$0	\$0	\$0	\$0	\$127,464
0	0	0	0	0	121,967
0	0	0	0	0	267,174
0	0	0	0	0	30,378
0	0	0	0	0	327,873
0	0	0	0	0	702
0	0	0	0	0	3,273,127
0	0	0	0	0	37,141
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,185,826</u>
0	0	0	0	0	299,871
0	0	0	0	0	1,456,553
2,380	19,304	186	10,033	13,285	5,683,569
<u>2,380</u>	<u>19,304</u>	<u>186</u>	<u>10,033</u>	<u>13,285</u>	<u>7,439,993</u>
<u>\$2,380</u>	<u>\$19,304</u>	<u>\$186</u>	<u>\$10,033</u>	<u>\$13,285</u>	<u>\$11,625,819</u>

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2003

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$144,580	\$16,238	\$797,764	\$958,582
Due from Other Governments	3,240	0	0	3,240
Special Assessments Receivable	0	20,825	2,648,708	2,669,533
Total Assets	<u>\$147,820</u>	<u>\$37,063</u>	<u>\$3,446,472</u>	<u>\$3,631,355</u>
<u>Liabilities</u>				
Matured Bonds Payable	\$5,000	\$0	\$19,000	\$24,000
Matured Interest Payable	10,988	0	12,754	23,742
Deferred Revenue	0	20,825	2,648,708	2,669,533
Total Liabilities	15,988	20,825	2,680,462	2,717,275
<u>Fund Balance</u>				
Unreserved	<u>131,832</u>	<u>16,238</u>	<u>766,010</u>	<u>914,080</u>
Total Liabilities and Fund Balance	<u>\$147,820</u>	<u>\$37,063</u>	<u>\$3,446,472</u>	<u>\$3,631,355</u>

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

	Issue II	Permanent Improvement	Wood Lane Building Construction
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,237,433	\$3,412,920	\$2,272,557
Due from Other Governments	594,545	0	0
Restricted Assets:			
Cash and Cash Equivalents with Escrow Agent	0	184,571	0
Total Assets	<u>\$1,831,978</u>	<u>\$3,597,491</u>	<u>\$2,272,557</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	\$0
Accounts Payable	0	0	22,735
Contracts Payable	255,215	0	157,466
Due to Other Governments	0	0	0
Deferred Revenue	474,016	0	0
Retainage Payable	48,732	0	38,336
Liabilities Payable from Restricted Assets:			
Retainage Payable	0	184,571	0
Total Liabilities	<u>777,963</u>	<u>184,571</u>	<u>218,537</u>
<u>Fund Balance</u>			
Reserved for Encumbrances	310,288	0	0
Unreserved	743,727	3,412,920	2,054,020
Total Fund Balance	<u>1,054,015</u>	<u>3,412,920</u>	<u>2,054,020</u>
Total Liabilities and Fund Balance	<u>\$1,831,978</u>	<u>\$3,597,491</u>	<u>\$2,272,557</u>

<u>Methane Gas</u>	<u>Route 6 Turn Lane Construction</u>	<u>Courthouse Atrium</u>	<u>Historical Museum HVAC</u>	<u>Early Childhood Facility</u>	<u>Construction- Ditches</u>
\$50,000	\$200,973	\$1,741,608	\$146,040	\$90,854	\$45,613
0	0	0	0	0	0
0	0	70,006	0	0	0
<u>\$50,000</u>	<u>\$200,973</u>	<u>\$1,811,614</u>	<u>\$146,040</u>	<u>\$90,854</u>	<u>\$45,613</u>
\$0	\$0	\$0	\$0	\$0	\$575
0	0	0	3,928	0	0
0	0	339,621	4,346	0	0
0	0	0	0	0	54
0	0	0	0	0	0
0	0	36,203	10,685	0	0
0	0	70,006	0	0	0
0	0	445,830	18,959	0	629
0	0	1,259,187	18,143	0	0
50,000	200,973	106,597	108,938	90,854	44,984
50,000	200,973	1,365,784	127,081	90,854	44,984
<u>\$50,000</u>	<u>\$200,973</u>	<u>\$1,811,614</u>	<u>\$146,040</u>	<u>\$90,854</u>	<u>\$45,613</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2003
(continued)

	Parks and Open Spaces	Total
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$45,790	\$9,243,788
Due from Other Governments	0	594,545
Restricted Assets:		
Cash and Cash Equivalents with Escrow Agent	0	254,577
Total Assets	\$45,790	\$10,092,910
<u>Liabilities</u>		
Accrued Wages Payable	\$0	\$575
Accounts Payable	0	26,663
Contracts Payable	0	756,648
Due to Other Governments	0	54
Deferred Revenue	0	474,016
Retainage Payable	0	133,956
Liabilities Payable from Restricted Assets:		
Retainage Payable	0	254,577
Total Liabilities	0	1,646,489
<u>Fund Balance</u>		
Reserved for Encumbrances	0	1,587,618
Unreserved	45,790	6,858,803
Total Fund Balance	45,790	8,446,421
Total Liabilities and Fund Balance	\$45,790	\$10,092,910

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,608,552	\$0	\$0	\$1,608,552
Other Taxes	11,400	0	0	11,400
Charges for Service	3,501,530	0	0	3,501,530
Licenses and Permits	201,125	0	0	201,125
Fines, Costs, and Forfeitures	12,646	0	0	12,646
Intergovernmental	4,082,297	0	121,306	4,203,603
Special Assessments	440,894	521,564	4,108	966,566
Interest	8,074	14,266	8,100	30,440
Other	106,407	557,442	2,074,040	2,737,889
Total Revenues	<u>9,972,925</u>	<u>1,093,272</u>	<u>2,207,554</u>	<u>13,273,751</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	957,460	0	0	957,460
Judicial	1,069,920	0	0	1,069,920
Public Safety	531,191	0	0	531,191
Public Works	1,720,757	0	629	1,721,386
Health	251,378	0	0	251,378
Human Services	3,835,086	0	0	3,835,086
Conservation and Recreation	125,446	0	0	125,446
Economic Development	1,440,028	0	0	1,440,028
Other	0	19	1,647	1,666
Capital Outlay	0	0	7,941,193	7,941,193
Intergovernmental	84,900	0	0	84,900
Debt Service:				
Principal Retirement	140	1,649,706	37,000	1,686,846
Interest and Fiscal Charges	1	835,048	40	835,089
Total Expenditures	<u>10,016,307</u>	<u>2,484,773</u>	<u>7,980,509</u>	<u>20,481,589</u>
Excess of Revenues Under Expenditures	<u>(43,382)</u>	<u>(1,391,501)</u>	<u>(5,772,955)</u>	<u>(7,207,838)</u>
<u>Other Financing Sources (Uses)</u>				
Special Assessment Notes Issued	0	0	40,200	40,200
Transfers In	263,604	1,363,527	5,111,549	6,738,680
Transfers Out	(27,845)	(10,757)	(1,929,559)	(1,968,161)
Total Other Financing Sources (Uses)	<u>235,759</u>	<u>1,352,770</u>	<u>3,222,190</u>	<u>4,810,719</u>
Change in Fund Balance	192,377	(38,731)	(2,550,765)	(2,397,119)
Fund Balance Beginning of Year	<u>7,247,616</u>	<u>952,811</u>	<u>10,997,186</u>	<u>19,197,613</u>
Fund Balance End of Year	<u>\$7,439,993</u>	<u>\$914,080</u>	<u>\$8,446,421</u>	<u>\$16,800,494</u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	Dog and Kennel	Mediation Grant	CSEA	Real Estate Assessment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	19,266	18,050	348,449	599,832
Licenses and Permits	200,041	0	0	0
Fines, Costs, and Forfeitures	10,481	0	0	0
Intergovernmental	0	28,660	1,596,247	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,566	0	4,252	815
Total Revenues	<u>231,354</u>	<u>46,710</u>	<u>1,948,948</u>	<u>600,647</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	592,419
Judicial	0	38,848	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	251,378	0	0	0
Human Services	0	0	2,150,862	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>251,378</u>	<u>38,848</u>	<u>2,150,862</u>	<u>592,419</u>
Excess of Revenues Over (Under) Expenditures	<u>(20,024)</u>	<u>7,862</u>	<u>(201,914)</u>	<u>8,228</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	150,000	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>0</u>
Change in Fund Balance	(20,024)	7,862	(51,914)	8,228
Fund Balance (Deficit) Beginning of Year	<u>24,740</u>	<u>0</u>	<u>275,990</u>	<u>1,749,359</u>
Fund Balance (Deficit) End of Year	<u><u>\$4,716</u></u>	<u><u>\$7,862</u></u>	<u><u>\$224,076</u></u>	<u><u>\$1,757,587</u></u>

<u>Economic Development</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Transportation Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
526,792	91,440	96,473	0	0	0
0	0	0	0	0	0
0	0	0	0	1,250	0
0	0	0	0	0	0
0	0	0	0	0	0
4,932	0	0	0	0	0
400	0	0	10,876	0	0
<u>532,124</u>	<u>91,440</u>	<u>96,473</u>	<u>10,876</u>	<u>1,250</u>	<u>0</u>
0	114,249	62,664	8,179	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
337,723	0	0	0	0	0
0	0	0	0	0	0
140	0	0	0	0	0
1	0	0	0	0	0
<u>337,864</u>	<u>114,249</u>	<u>62,664</u>	<u>8,179</u>	<u>0</u>	<u>0</u>
<u>194,260</u>	<u>(22,809)</u>	<u>33,809</u>	<u>2,697</u>	<u>1,250</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>194,260</u>	<u>(22,809)</u>	<u>33,809</u>	<u>2,697</u>	<u>1,250</u>	<u>0</u>
<u>731,180</u>	<u>198,850</u>	<u>700,452</u>	<u>3,585</u>	<u>11,500</u>	<u>4,155</u>
<u>\$925,440</u>	<u>\$176,041</u>	<u>\$734,261</u>	<u>\$6,282</u>	<u>\$12,750</u>	<u>\$4,155</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003
(continued)

	VOCA- Juvenile	VOCA- Prosecutor	Historical Center	Senior Citizens
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$110,715	\$1,497,837
Other Taxes	0	0	777	10,623
Charges for Services	0	0	0	0
Licenses and Permits	1,084	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	21,176	49,574	14,498	185,841
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,046	0	0	0
Total Revenues	<u>23,306</u>	<u>49,574</u>	<u>125,990</u>	<u>1,694,301</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	51,428	0	0
Judicial	21,887	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	1,684,224
Conservation and Recreation	0	0	125,446	0
Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>21,887</u>	<u>51,428</u>	<u>125,446</u>	<u>1,684,224</u>
Excess of Revenues Over (Under) Expenditures	<u>1,419</u>	<u>(1,854)</u>	<u>544</u>	<u>10,077</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	15,254	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>15,254</u>	<u>0</u>	<u>0</u>
Change in Fund Balance	1,419	13,400	544	10,077
Fund Balance (Deficit) Beginning of Year	<u>4,081</u>	<u>4,830</u>	<u>3,243</u>	<u>41,340</u>
Fund Balance (Deficit) End of Year	<u><u>\$5,500</u></u>	<u><u>\$18,230</u></u>	<u><u>\$3,787</u></u>	<u><u>\$51,417</u></u>

<u>Title Administration</u>	<u>Violence Prevention</u>	<u>Community Policing</u>	<u>Recorder's Equipment</u>	<u>Solid Waste District</u>	<u>Probation Services</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
439,603	0	0	168,051	1,013,506	1,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	52,647	0	253,575	0
0	0	0	0	0	0
0	0	0	0	0	0
0	7,809	0	0	21,692	0
<u>439,603</u>	<u>7,809</u>	<u>52,647</u>	<u>168,051</u>	<u>1,288,773</u>	<u>1,000</u>
0	21,865	0	106,656	0	0
390,661	0	0	0	0	0
0	0	67,546	0	0	0
0	0	0	0	1,294,780	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	84,900	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>390,661</u>	<u>21,865</u>	<u>67,546</u>	<u>106,656</u>	<u>1,379,680</u>	<u>0</u>
<u>48,942</u>	<u>(14,056)</u>	<u>(14,899)</u>	<u>61,395</u>	<u>(90,907)</u>	<u>1,000</u>
0	22,000	18,277	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>22,000</u>	<u>18,277</u>	<u>0</u>	<u>0</u>	<u>0</u>
48,942	7,944	3,378	61,395	(90,907)	1,000
402,985	16,331	(892)	126,132	518,752	2,496
<u>\$451,927</u>	<u>\$24,275</u>	<u>\$2,486</u>	<u>\$187,527</u>	<u>\$427,845</u>	<u>\$3,496</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003
(continued)

	EMA Planning Grant	Violence Against Women's Act	CDBG	D.A.R.E.
<u>Revenues</u>				
Property 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	39,324	0	991,954	20,818
Special Assessments	0	0	0	0
Interest	0	0	3,050	5
Other	0	0	10,439	4,012
Total Revenues	<u>39,324</u>	<u>0</u>	<u>1,005,443</u>	<u>24,835</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	38,576	425	0	24,154
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	1,102,305	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>38,576</u>	<u>425</u>	<u>1,102,305</u>	<u>24,154</u>
Excess of Revenues Over (Under) Expenditures	<u>748</u>	<u>(425)</u>	<u>(96,862)</u>	<u>681</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	(27,845)	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(27,845)</u>	<u>0</u>	<u>0</u>
Change in Fund Balance	748	(28,270)	(96,862)	681
Fund Balance (Deficit) Beginning of Year	<u>0</u>	<u>27,845</u>	<u>795,669</u>	<u>22,075</u>
Fund Balance (Deficit) End of Year	<u><u>\$748</u></u>	<u><u>(\$425)</u></u>	<u><u>\$698,807</u></u>	<u><u>\$22,756</u></u>

<u>Litter Control</u>	<u>Service Work Litter Collection</u>	<u>DUI Education</u>	<u>Electronic Monitoring</u>	<u>Electronic Monitoring Offenders</u>	<u>Juvenile Indigent Driver</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	44,299	0
0	0	0	0	0	0
0	0	0	0	0	0
96,000	16,000	1,378	91,108	0	75
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>96,000</u>	<u>16,000</u>	<u>1,378</u>	<u>91,108</u>	<u>44,299</u>	<u>75</u>
0	0	0	0	0	0
0	10,007	0	90,989	14,136	0
86,181	0	2,780	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>86,181</u>	<u>10,007</u>	<u>2,780</u>	<u>90,989</u>	<u>14,136</u>	<u>0</u>
<u>9,819</u>	<u>5,993</u>	<u>(1,402)</u>	<u>119</u>	<u>30,163</u>	<u>75</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
9,819	5,993	(1,402)	119	30,163	75
15,992	14,308	3,509	50,431	199,743	1,963
<u>\$25,811</u>	<u>\$20,301</u>	<u>\$2,107</u>	<u>\$50,550</u>	<u>\$229,906</u>	<u>\$2,038</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003
(continued)

	Juvenile Detention Center Project	Hazardous Materials	Juvenile Accountability Incentive	Youth Services
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	6,862	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	6,578	75,756	35,296	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>6,578</u>	<u>82,618</u>	<u>35,296</u>	<u>0</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	11,901	0	35,678	0
Public Safety	0	77,029	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
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>11,901</u>	<u>77,029</u>	<u>35,678</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,323)</u>	<u>5,589</u>	<u>(382)</u>	<u>0</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Fund Balance	(5,323)	5,589	(382)	0
Fund Balance (Deficit) Beginning of Year	<u>5,323</u>	<u>9,506</u>	<u>1,404</u>	<u>43,245</u>
Fund Balance (Deficit) End of Year	<u>\$0</u>	<u>\$15,095</u>	<u>\$1,022</u>	<u>\$43,245</u>

<u>Felony Delinquent Care</u>	<u>Court Security</u>	<u>Adult Probation</u>	<u>EMA</u>	<u>EMA Communications</u>	<u>Mitigation Planning</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	5,658	0	0
0	0	0	0	0	0
0	0	0	0	0	0
264,129	0	142,852	91,090	0	7,721
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	10,500	0	0
<u>264,129</u>	<u>0</u>	<u>142,852</u>	<u>107,248</u>	<u>0</u>	<u>7,721</u>
0	0	0	0	0	0
281,027	690	136,121	0	0	0
0	0	0	163,903	39,393	7,500
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
<u>281,027</u>	<u>690</u>	<u>136,121</u>	<u>163,903</u>	<u>39,393</u>	<u>7,500</u>
<u>(16,898)</u>	<u>(690)</u>	<u>6,731</u>	<u>(56,655)</u>	<u>(39,393)</u>	<u>221</u>
0	0	0	56,511	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>56,511</u>	<u>0</u>	<u>0</u>
(16,898)	(690)	6,731	(144)	(39,393)	221
504,111	20,539	58,556	20,195	87,789	0
<u>\$487,213</u>	<u>\$19,849</u>	<u>\$65,287</u>	<u>\$20,051</u>	<u>\$48,396</u>	<u>\$221</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003
(continued)

	Indigent Guardianship	Recycling- Sheriff	Computer Legal Research	Clerk of Courts Computerization
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	16,279	0	2,085	31,935
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	0	0	0
Other	0	0	0	0
Total Revenues	<u>16,279</u>	<u>0</u>	<u>2,085</u>	<u>31,935</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	15,537	0	228	8,292
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
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>15,537</u>	<u>0</u>	<u>228</u>	<u>8,292</u>
Excess of Revenues Over (Under) Expenditures	<u>742</u>	<u>0</u>	<u>1,857</u>	<u>23,643</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Fund Balance	742	0	1,857	23,643
Fund Balance (Deficit) Beginning of Year	<u>39,957</u>	<u>61</u>	<u>6,270</u>	<u>87,733</u>
Fund Balance (Deficit) End of Year	<u><u>\$40,699</u></u>	<u><u>\$61</u></u>	<u><u>\$8,127</u></u>	<u><u>\$111,376</u></u>

<u>Probate Court Computerization</u>	<u>Juvenile Court Computerization</u>	<u>Donations Retreat</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement-Prosecutor</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
15,830	20,925	0	0	957	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	440,894	0	0
0	0	0	0	0	0
0	0	0	33,000	0	0
<u>15,830</u>	<u>20,925</u>	<u>0</u>	<u>473,894</u>	<u>957</u>	<u>0</u>
0	0	0	0	0	0
11,492	1,319	0	0	1,107	0
0	0	0	0	0	3
0	0	0	425,977	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>11,492</u>	<u>1,319</u>	<u>0</u>	<u>425,977</u>	<u>1,107</u>	<u>3</u>
<u>4,338</u>	<u>19,606</u>	<u>0</u>	<u>47,917</u>	<u>(150)</u>	<u>(3)</u>
0	0	0	1,562	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,562</u>	<u>0</u>	<u>0</u>
4,338	19,606	0	49,479	(150)	(3)
<u>40,394</u>	<u>24,216</u>	<u>483</u>	<u>307,469</u>	<u>6,069</u>	<u>2,383</u>
<u>\$44,732</u>	<u>\$43,822</u>	<u>\$483</u>	<u>\$356,948</u>	<u>\$5,919</u>	<u>\$2,380</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003
(continued)

	Legal Research	Crime Prevention Sheriff	Drug Enforcement	Commissary
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	8,150	0	0	26,088
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	915	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	35	52
Other	0	0	0	0
Total Revenues	<u>8,150</u>	<u>0</u>	<u>950</u>	<u>26,140</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	730	721	22,250
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
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>0</u>	<u>730</u>	<u>721</u>	<u>22,250</u>
Excess of Revenues Over (Under) Expenditures	<u>8,150</u>	<u>(730)</u>	<u>229</u>	<u>3,890</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Fund Balance	8,150	(730)	229	3,890
Fund Balance (Deficit) Beginning of Year	<u>11,154</u>	<u>916</u>	<u>9,804</u>	<u>9,395</u>
Fund Balance (Deficit) End of Year	<u><u>\$19,304</u></u>	<u><u>\$186</u></u>	<u><u>\$10,033</u></u>	<u><u>\$13,285</u></u>

Total

\$1,608,552
11,400
3,501,530
201,125
12,646
4,082,297
440,894
8,074
106,407
9,972,925

957,460
1,069,920
531,191
1,720,757
251,378
3,835,086
125,446
1,440,028
84,900

140
1
10,016,307

(43,382)

263,604
(27,845)

235,759

192,377

7,247,616

\$7,439,993

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Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2003

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$15,401	\$506,163	\$521,564
Interest	0	0	14,266	14,266
Other	546,042	0	11,400	557,442
Total Revenues	546,042	15,401	531,829	1,093,272
<u>Expenditures</u>				
Current:				
Other	19	0	0	19
Debt Service:				
Principal Retirement	1,355,000	3,706	291,000	1,649,706
Interest and Fiscal Charges	641,579	2,337	191,132	835,048
Total Expenditures	1,996,598	6,043	482,132	2,484,773
Excess of Revenues Over (Under) Expenditures	(1,450,556)	9,358	49,697	(1,391,501)
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,361,628	81	1,818	1,363,527
Transfers Out	0	(10,757)	0	(10,757)
Total Other Financing Sources (Uses)	1,361,628	(10,676)	1,818	1,352,770
Change in Fund Balance	(88,928)	(1,318)	51,515	(38,731)
Fund Balance Beginning of Year	220,760	17,556	714,495	952,811
Fund Balance End of Year	\$131,832	\$16,238	\$766,010	\$914,080

Wood County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003

	Issue II	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Revenues</u>				
Intergovernmental	\$120,529	\$0	\$777	\$0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	2,050,597	0	0	0
Total Revenues	2,171,126	0	777	0
<u>Expenditures</u>				
Current:				
Public Works	0	0	0	0
Other	0	0	0	0
Capital Outlay	1,819,620	68,630	2,137,041	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	1,819,620	68,630	2,137,041	0
Excess of Revenues Over (Under) Expenditures	351,506	(68,630)	(2,136,264)	0
<u>Other Financing Sources (Uses)</u>				
Special Assessment Notes Issued	0	0	0	0
Transfers In	0	1,500,000	1,750,000	0
Transfers Out	0	(1,850,000)	0	0
Total Other Financing Sources (Uses)	0	(350,000)	1,750,000	0
Change in Fund Balance	351,506	(418,630)	(386,264)	0
Fund Balance Beginning of the Year	702,509	3,831,550	2,440,284	50,000
Fund Balance End of the Year	\$1,054,015	\$3,412,920	\$2,054,020	\$50,000

Route 6 Turn Lane Construction	Old Jail Renovation	Historical Museum Renovation	Historical Museum Ice Roof	Courthouse Atrium	Museum HVAC
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	20,936	0	50
0	0	0	20,936	0	50
0	0	0	0	0	0
0	0	0	0	0	0
0	28,336	0	29,210	1,419,557	266,855
0	0	0	0	0	0
0	0	0	0	0	0
0	28,336	0	29,210	1,419,557	266,855
0	(28,336)	0	(8,274)	(1,419,557)	(266,805)
0	0	0	0	0	0
0	0	0	49	1,850,000	11,500
0	(39,123)	(49)	0	0	0
0	(39,123)	(49)	49	1,850,000	11,500
0	(67,459)	(49)	(8,225)	430,443	(255,305)
200,973	67,459	49	8,225	935,341	382,386
<u>\$200,973</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,365,784</u>	<u>\$127,081</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003
(continued)

	Early Childhood Facility	Construction- Ditches	Parks and Open Space	Total
<u>Revenues</u>				
Intergovernmental	\$0	\$0	\$0	\$121,306
Special Assessments	0	4,108	0	4,108
Interest	0	0	8,100	8,100
Other	0	2,457	0	2,074,040
Total Revenues	0	6,565	8,100	2,207,554
<u>Expenditures</u>				
Current:				
Public Works	0	629	0	629
Other	0	1,647	0	1,647
Capital Outlay	2,159,146	12,798	0	7,941,193
Debt Service:				
Principal Retirement	0	37,000	0	37,000
Interest and Fiscal Charges	0	40	0	40
Total Expenditures	2,159,146	52,114	0	7,980,509
Excess of Revenues Over (Under) Expenditures	(2,159,146)	(45,549)	8,100	(5,772,955)
<u>Other Financing Sources (Uses)</u>				
Special Assessment Notes Issued	0	40,200	0	40,200
Transfers In	0	0	0	5,111,549
Transfers Out	0	(40,387)	0	(1,929,559)
Total Other Financing Sources (Uses)	0	(187)	0	3,222,190
Change in Fund Balance	(2,159,146)	(45,736)	8,100	(2,550,765)
Fund Balance Beginning of the Year	2,250,000	90,720	37,690	10,997,186
Fund Balance End of the Year	\$90,854	\$44,984	\$45,790	\$8,446,421

Wood County, Ohio
Combining Statements - Proprietary Funds

Internal Service Funds

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

Workers' Compensation Retro Reserve

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

Health

To account for the self insurance program for employee health, vision, dental, and drug card benefits. 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.

Wood County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2003

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$5,910,597	\$0	\$5,910,597
Cash and Cash Equivalents with Fiscal Agent	0	504,776	504,776
Investments with Fiscal Agent	0	1,938,823	1,938,823
Prepaid Items	2,287	0	2,287
Interfund Receivable	279,022	0	279,022
	<hr/>	<hr/>	<hr/>
Total Assets	6,191,906	2,443,599	8,635,505
<u>Current Liabilities</u>			
Due to Other Governments	279,022	0	279,022
Claims Payable	92,376	891,873	984,249
	<hr/>	<hr/>	<hr/>
Total Liabilities	371,398	891,873	1,263,271
	<hr/>	<hr/>	<hr/>
Total Net Assets Unrestricted	\$5,820,508	\$1,551,726	\$7,372,234
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2003

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$799,320	\$6,135,647	\$6,934,967
Other	83,508	0	83,508
Total Operating Revenues	<u>882,828</u>	<u>6,135,647</u>	<u>7,018,475</u>
<u>Operating Expenses</u>			
Contractual Services	158,908	1,023,331	1,182,239
Claims	(155,794)	5,635,206	5,479,412
Other	0	1,529	1,529
Total Operating Expenses	<u>3,114</u>	<u>6,660,066</u>	<u>6,663,180</u>
Operating Income (Loss)	879,714	(524,419)	355,295
<u>Non Operating Revenues</u>			
Interest Revenue	10,392	71,759	82,151
Change in Net Assets	890,106	(452,660)	437,446
Net Assets Beginning of Year	<u>4,930,402</u>	<u>2,004,386</u>	<u>6,934,788</u>
Net Assets End of Year	<u><u>\$5,820,508</u></u>	<u><u>\$1,551,726</u></u>	<u><u>\$7,372,234</u></u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2003

	Workers' Compensation Retro Reserve	Health	Total
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$651,401	\$6,135,647	\$6,787,048
Cash Received from Other Revenues	83,508	0	83,508
Cash Payments for Contractual Services	(13,276)	(1,023,331)	(1,036,607)
Cash Payments for Claims	(186,420)	(5,453,800)	(5,640,220)
Cash Payments for Other Expenses	0	(1,529)	(1,529)
Net Cash Provided by (Used for) Operating Activities	<u>535,213</u>	<u>(343,013)</u>	<u>192,200</u>
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(749,704)	(749,704)
Sale of Investments	0	1,181,624	1,181,624
Interest on Investments	10,392	71,759	82,151
Net Cash Provided by Investing Activities	<u>10,392</u>	<u>503,679</u>	<u>514,071</u>
Net Increase in Cash and Cash Equivalents	545,605	160,666	706,271
Cash and Cash Equivalents Beginning of Year	<u>5,364,992</u>	<u>344,110</u>	<u>5,709,102</u>
Cash and Cash Equivalents End of Year	<u><u>\$5,910,597</u></u>	<u><u>\$504,776</u></u>	<u><u>\$6,415,373</u></u>
Reconciliation of Operating Income (Loss) to <u>Net Cash Provided by (Used for) Operating Activities</u>			
Operating Income (Loss)	<u>\$879,714</u>	<u>(\$524,419)</u>	<u>\$355,295</u>
Adjustments to Reconcile Operating Income (Loss) to <u>Net Cash Provided by (Used for) Operating Activities</u>			
Increase in Prepaid Items	(2,287)	0	(2,287)
Increase (Decrease) in Claims Payable	<u>(342,214)</u>	<u>181,406</u>	<u>(160,808)</u>
Total Adjustments	<u>(344,501)</u>	<u>181,406</u>	<u>(163,095)</u>
Net Cash Provided by (Used for) Operating Activities	<u><u>\$535,213</u></u>	<u><u>(\$343,013)</u></u>	<u><u>\$192,200</u></u>
<u>Non-Cash Investing Transaction</u>			

For 2003, the Health internal service fund's investments were increased by \$37,719 to reflect investments at fair value as of December 31, 2003.

Wood County, Ohio
Combining Statements - Fiduciary Funds

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

Investment Trust Fund

Park and Recreation

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

Agency Funds

Health

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

Family and Children First

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

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.

Housing Trust

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

(continued)

Wood County, Ohio
Combining Statements Fiduciary Funds

**Agency Funds
(continued)**

Law Library

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

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, excluding Wood County itself.

Alimony and Child Support

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

County Court

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

Sheriff

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

Inmate

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

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2003

	Health	Family and Children First	Work Industry	Soil and Water Conservation
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,323,256	\$129,700	\$1,646	\$48,835
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Investments in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Due from External Parties	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,323,256</u>	<u>\$129,700</u>	<u>\$1,646</u>	<u>\$48,835</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	1,323,256	129,700	1,646	48,835
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	<u>\$1,323,256</u>	<u>\$129,700</u>	<u>\$1,646</u>	<u>\$48,835</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2003
(continued)

	Northwest Community Correctional Center	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$95,868	\$250,622	\$48,034	\$262,940
Cash and Cash Equivalents in Segregated Accounts	0	0	0	74,548
Investments in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Due from External Parties	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$95,868</u>	<u>\$250,622</u>	<u>\$48,034</u>	<u>\$337,488</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	95,868	250,622	48,034	262,940
Deposits Held and Due to Others	0	0	0	74,548
Total Liabilities	<u>\$95,868</u>	<u>\$250,622</u>	<u>\$48,034</u>	<u>\$337,488</u>

<u>Law Library</u>	<u>Auditor</u>	<u>Nursing Home Residents</u>	<u>Domestic Violence Shelter</u>	<u>Payroll</u>	<u>Undivided Tax</u>	<u>Alimony and Child Support</u>
\$14,188	\$88,924	\$0	\$16,436	\$28,671	\$6,756,508	\$0
0	0	20,681	0	0	0	33,382
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	5,865,053	0
0	0	0	0	0	0	702
0	0	0	0	0	108,450,168	0
0	0	0	0	0	5,318,982	0
<u>\$14,188</u>	<u>\$88,924</u>	<u>\$20,681</u>	<u>\$16,436</u>	<u>\$28,671</u>	<u>\$126,390,711</u>	<u>\$34,084</u>
\$0	\$0	\$0	\$0	\$0	\$126,390,711	\$0
14,188	88,924	0	16,436	28,671	0	34,084
0	0	20,681	0	0	0	0
<u>\$14,188</u>	<u>\$88,924</u>	<u>\$20,681</u>	<u>\$16,436</u>	<u>\$28,671</u>	<u>\$126,390,711</u>	<u>\$34,084</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2003
(continued)

	County Court	Sheriff	Inmate	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$9,065,628
Cash and Cash Equivalents in Segregated Accounts	850,843	537,118	6,112	1,522,684
Investments in Segregated Accounts	200,000	0	0	200,000
Accounts Receivable	251,735	0	0	251,735
Due from Other Governments	0	0	0	5,865,053
Due from External Parties	0	0	0	702
Property Taxes Receivable	0	0	0	108,450,168
Special Assessments Receivable	0	0	0	5,318,982
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$1,302,578</u>	<u>\$537,118</u>	<u>\$6,112</u>	<u>\$130,674,952</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$126,390,711
Undistributed Assets	1,302,578	66,827	0	3,712,609
Deposits Held and Due to Others	0	470,291	6,112	571,632
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$1,302,578</u>	<u>\$537,118</u>	<u>\$6,112</u>	<u>\$130,674,952</u>

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,137,878	\$4,142,075	\$3,956,697	\$1,323,256
Due from External Parties	63,969	0	63,969	0
Total Assets	<u>\$1,201,847</u>	<u>\$4,142,075</u>	<u>\$4,020,666</u>	<u>\$1,323,256</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,201,847</u>	<u>\$4,142,075</u>	<u>\$4,020,666</u>	<u>\$1,323,256</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$103,923	\$192,943	\$167,166	\$129,700
<u>Liabilities</u>				
Undistributed Assets	<u>\$103,923</u>	<u>\$192,943</u>	<u>\$167,166</u>	<u>\$129,700</u>
<u>Work Industry</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,746	\$123,882	\$123,982	\$1,646
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,746</u>	<u>\$123,882</u>	<u>\$123,982</u>	<u>\$1,646</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$63,130	\$291,762	\$306,057	\$48,835
<u>Liabilities</u>				
Undistributed Assets	<u>\$63,130</u>	<u>\$291,762</u>	<u>\$306,057</u>	<u>\$48,835</u>
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$112,385	\$1,895,750	\$1,912,267	\$95,868
<u>Liabilities</u>				
Undistributed Assets	<u>\$112,385</u>	<u>\$1,895,750</u>	<u>\$1,912,267</u>	<u>\$95,868</u>
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$289,308	\$1,506,765	\$1,545,451	\$250,622
<u>Liabilities</u>				
Undistributed Assets	<u>\$289,308</u>	<u>\$1,506,765</u>	<u>\$1,545,451</u>	<u>\$250,622</u>
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$63,837	\$2,640	\$18,443	\$48,034
<u>Liabilities</u>				
Undistributed Assets	<u>\$63,837</u>	<u>\$2,640</u>	<u>\$18,443</u>	<u>\$48,034</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003
(continued)

	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$365,333	\$102,393	\$262,940
Cash and Cash Equivalents in Segregated Accounts	0	74,548	0	74,548
Total Assets	<u>\$0</u>	<u>\$439,881</u>	<u>\$102,393</u>	<u>\$337,488</u>
<u>Liabilities</u>				
Undistributed Assets	\$0	\$365,333	\$102,393	\$262,940
Deposits Held and Due to Others	0	74,548	0	74,548
Total Liabilities	<u>\$0</u>	<u>\$439,881</u>	<u>\$102,393</u>	<u>\$337,488</u>
<u>Law Library</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$21,129	\$198,185	\$205,126	\$14,188
<u>Liabilities</u>				
Undistributed Assets	\$21,129	\$198,185	\$205,126	\$14,188
<u>Fines - Other Subdivisions</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$36,017	\$36,017	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$36,017	\$36,017	\$0
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$39,442	\$87,866	\$38,384	\$88,924
<u>Liabilities</u>				
Undistributed Assets	\$39,442	\$87,866	\$38,384	\$88,924
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$23,074	\$0	\$2,393	\$20,681
<u>Liabilities</u>				
Deposits Held and Due to Others	\$23,074	\$0	\$2,393	\$20,681
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$16,150	\$28,496	\$28,210	\$16,436
<u>Liabilities</u>				
Undistributed Assets	\$16,150	\$28,496	\$28,210	\$16,436

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003
(continued)

	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$20,916	\$6,308,564	\$6,300,809	\$28,671
<u>Liabilities</u>				
Undistributed Assets	\$20,916	\$6,308,564	\$6,300,809	\$28,671
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,034,335	\$148,752,335	\$146,030,162	\$6,756,508
Due from Other Governments	5,848,828	5,865,053	5,848,828	5,865,053
Property Taxes Receivable	101,819,182	108,450,168	101,819,182	108,450,168
Special Assessments Receivable	4,690,406	5,318,982	4,690,406	5,318,982
Total Assets	\$116,392,751	\$268,386,538	\$258,388,578	\$126,390,711
<u>Liabilities</u>				
Due to Other Governments	\$116,392,751	\$268,386,538	\$258,388,578	\$126,390,711
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$31,406	\$1,976	\$0	\$33,382
Due from External Parties	0	702	0	702
Total Assets	\$31,406	\$2,678	\$0	\$34,084
<u>Liabilities</u>				
Undistributed Assets	\$31,406	\$2,678	\$0	\$34,084
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,524,056	\$76,607	\$549,820	\$1,050,843
Accounts Receivable	353,737	251,735	353,737	251,735
Total Assets	\$1,877,793	\$328,342	\$903,557	\$1,302,578
<u>Liabilities</u>				
Undistributed Assets	\$1,877,793	\$328,342	\$903,557	\$1,302,578
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$144,320	\$399,706	\$6,908	\$537,118
<u>Liabilities</u>				
Undistributed Assets	\$73,539	\$196	\$6,908	\$66,827
Deposits Held and Due to Others	70,781	399,510	0	470,291
Total Liabilities	\$144,320	\$399,706	\$6,908	\$537,118

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003
(continued)

	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$8,724	\$0	\$2,612	\$6,112
<u>Liabilities</u>				
Deposits Held and Due to Others	\$8,724	\$0	\$2,612	\$6,112
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,904,179	\$163,932,613	\$160,771,164	\$9,065,628
Cash and Cash Equivalents in Segregated Accounts	1,731,580	552,837	561,733	1,722,684
Accounts Receivable	353,737	251,735	353,737	251,735
Due from Other Governments	5,848,828	5,865,053	5,848,828	5,865,053
Due from External Parties	63,969	702	63,969	702
Property Taxes Receivable	101,819,182	108,450,168	101,819,182	108,450,168
Special Assessments Receivable	4,690,406	5,318,982	4,690,406	5,318,982
Total Assets	\$120,411,881	\$284,372,090	\$274,109,019	\$130,674,952
<u>Liabilities</u>				
Due to Other Governments	\$116,392,751	\$268,386,538	\$258,388,578	\$126,390,711
Undistributed Assets	3,916,551	15,511,494	15,715,436	3,712,609
Deposits Held and Due to Others	102,579	474,058	5,005	571,632
Total Liabilities	\$120,411,881	\$284,372,090	\$274,109,019	\$130,674,952

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

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2003

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$5,347,624	\$5,347,624	\$5,172,668	(\$174,956)
Permissive Sales Taxes	11,750,000	11,750,000	13,476,504	1,726,504
Other Taxes	31,892	31,892	36,497	4,605
Charges for Services	4,597,523	4,506,377	5,547,397	1,041,020
Licenses and Permits	11,100	11,100	13,138	2,038
Fines, Costs, and Forfeitures	202,500	202,500	231,226	28,726
Intergovernmental	3,751,931	3,751,931	3,683,012	(68,919)
Interest	2,500,000	2,500,000	2,580,532	80,532
Other	77,890	77,890	247,281	169,391
Total Revenues	28,270,460	28,179,314	30,988,255	2,808,941
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	120,808	122,590	120,708	1,882
Materials and Supplies	459,656	415,897	354,599	61,298
Contractual Services	1,268,765	1,637,362	1,413,787	223,575
Other	1,000	1,000	950	50
Capital Outlay	912,403	1,240,679	1,010,130	230,549
Total County	2,762,632	3,417,528	2,900,174	517,354
Commissioners				
Personal Services	565,429	565,571	560,602	4,969
Materials and Supplies	3,000	3,040	2,898	142
Contractual Services	5,500	7,500	5,598	1,902
Other	3,000	3,000	1,003	1,997
Total Commissioners	576,929	579,111	570,101	9,010
Central Services				
Personal Services	11,197	12,003	11,464	539
Materials and Supplies	80,000	84,631	70,662	13,969
Contractual Services	235,400	239,402	236,616	2,786
Other	25,700	28,061	19,668	8,393
Total Central Services	352,297	364,097	338,410	25,687
Auditor				
Personal Services	503,098	503,171	493,308	9,863
Materials and Supplies	6,500	8,207	7,472	735
Contractual Services	4,000	4,000	770	3,230
Other	8,600	8,670	8,253	417
Total Auditor	522,198	524,048	509,803	14,245

(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, 2003
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Assessing Real Property				
Personal Services	\$41,123	\$41,123	\$40,892	\$231
Materials and Supplies	4,000	6,703	4,676	2,027
Other	1,000	1,000	307	693
Total Assessing Real Property	46,123	48,826	45,875	2,951
Appraising Real Property				
Personal Services	153,806	153,806	152,129	1,677
Materials and Supplies	5,000	5,000	3,159	1,841
Other	500	2,950	2,864	86
Total Appraising Real Property	159,306	161,756	158,152	3,604
Treasurer				
Personal Services	173,641	173,656	171,780	1,876
Materials and Supplies	12,000	12,040	10,054	1,986
Other	11,000	11,000	8,181	2,819
Total Treasurer	196,641	196,696	190,015	6,681
Prosecuting Attorney				
Personal Services	859,568	878,083	791,194	86,889
Materials and Supplies	4,600	5,826	5,645	181
Contractual Services	7,700	10,970	9,150	1,820
Other	66,286	64,599	62,838	1,761
Total Prosecuting Attorney	938,154	959,478	868,827	90,651
Budget Commission				
Personal Services	16,867	16,867	16,630	237
Materials and Supplies	300	321	20	301
Contractual Services	1,000	1,438	1,413	25
Other	200	200	71	129
Total Budget Commission	18,367	18,826	18,134	692
Board of Revision				
Personal Services	35,717	35,717	33,260	2,457
Other	400	400	400	0
Total Board of Revision	36,117	36,117	33,660	2,457
Bureau of Inspection				
Contractual Services	92,500	112,137	112,137	0

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2003
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Planning Commission				
Personal Services	\$106,872	\$107,572	\$107,225	\$347
Materials and Supplies	500	500	486	14
Contractual Services	1,500	1,000	271	729
Other	3,000	3,505	3,029	476
Total Planning Commission	111,872	112,577	111,011	1,566
Data Processing				
Personal Services	70,404	70,404	69,511	893
Materials and Supplies	12,000	13,174	9,189	3,985
Contractual Services	62,500	64,046	43,863	20,183
Other	4,000	4,031	675	3,356
Capital Outlay	48,000	48,000	23,003	24,997
Total Data Processing	196,904	199,655	146,241	53,414
Board of Elections				
Personal Services	368,932	353,232	352,945	287
Materials and Supplies	20,000	35,780	35,639	141
Contractual Services	85,000	92,902	92,239	663
Other	2,500	800	709	91
Capital Outlay	55,000	68,600	47,533	21,067
Total Board of Elections	531,432	551,314	529,065	22,249
Maintenance and Operating-Courthouse				
Personal Services	354,487	354,525	347,402	7,123
Materials and Supplies	55,500	56,607	46,635	9,972
Contractual Services	560,500	572,064	559,781	12,283
Other	7,000	7,000	2,449	4,551
Total Maintenance and Operating-Courthouse	977,487	990,196	956,267	33,929
Maintenance and Operating-Juvenile Court				
Personal Services	399,908	428,391	406,325	22,066
Materials and Supplies	40,000	40,524	37,654	2,870
Contractual Services	571,700	594,807	579,734	15,073
Other	7,000	1,500	838	662
Total Maintenance and Operating-Juvenile Court	1,018,608	1,065,222	1,024,551	40,671
Recorder				
Personal Services	431,409	436,469	433,288	3,181
Materials and Supplies	20,000	20,106	19,993	113
Contractual Services	95,175	99,029	98,430	599
Other	4,000	4,573	4,381	192
Total Recorder	550,584	560,177	556,092	4,085

(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, 2003
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Records Center				
Personal Services	\$74,461	\$75,000	\$68,688	\$6,312
Materials and Supplies	10,000	10,357	3,620	6,737
Contractual Services	20,000	20,000	11,450	8,550
Other	0	300	43	257
Total Records Center	104,461	105,657	83,801	21,856
Insurance on Property				
Contractual Services	779,000	779,000	488,551	290,449
Insurance on Person				
Personal Services	2,707,877	2,707,877	2,568,493	139,384
Pensions				
Personal Services	2,307,106	2,307,106	2,153,095	154,011
Taxes				
Other	7,656	7,656	4,174	3,482
Miscellaneous				
Contractual Services	15,000	15,000	8,522	6,478
Other	2,000	2,000	0	2,000
Total Miscellaneous	17,000	17,000	8,522	8,478
County-Microfilm				
Contractual Services	0	4,141	0	4,141
Annexations				
Other	1,000	1,010	95	915
Operation Fuel Facility				
Materials and Supplies	200	750	623	127
Contractual Services	206,000	249,719	247,833	1,886
Total Operation Fuel Facility	206,200	250,469	248,456	2,013
Total Legislative and Executive	15,218,451	16,077,677	14,623,702	1,453,975
Judicial				
Domestic Relations				
Personal Services	196,612	197,331	191,026	6,305
Materials and Supplies	2,000	2,000	1,950	50
Contractual Services	14,750	23,000	22,922	78
Other	3,500	4,700	4,345	355
Total Domestic Relations	216,862	227,031	220,243	6,788

(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, 2003
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court of Appeals				
Other	\$29,300	\$29,300	\$24,467	\$4,833
Jury Commission				
Personal Services	50,770	52,011	50,764	1,247
Materials and Supplies	1,500	2,300	2,255	45
Contractual Services	100	150	124	26
Other	500	935	821	114
Total Jury Commission	52,870	55,396	53,964	1,432
Adult Probation Department				
Personal Services	453,276	453,290	450,655	2,635
Materials and Supplies	2,000	2,125	2,032	93
Contractual Services	6,000	6,482	3,793	2,689
Other	7,500	8,026	3,129	4,897
Total Adult Probation Department	468,776	469,923	459,609	10,314
Court Security				
Personal Services	143,728	143,747	139,435	4,312
Materials and Supplies	1,000	1,232	1,101	131
Contractual Services	7,497	7,097	7,033	64
Other	1,500	1,935	1,906	29
Total Court Security	153,725	154,011	149,475	4,536
Common Pleas Courts 1, 2, and 4				
Personal Services	751,853	753,681	743,802	9,879
Materials and Supplies	12,000	10,866	10,646	220
Contractual Services	142,747	148,068	145,622	2,446
Other	30,500	31,516	31,239	277
Total Common Pleas Courts 1, 2, and 4	937,100	944,131	931,309	12,822
Juvenile Court				
Personal Services	338,947	338,947	336,783	2,164
Materials and Supplies	24,800	24,987	17,700	7,287
Contractual Services	42,100	37,661	20,246	17,415
Other	10,000	10,000	5,121	4,879
Total Juvenile Court	415,847	411,595	379,850	31,745
Juvenile Probation				
Personal Services	228,361	228,361	214,159	14,202
Materials and Supplies	2,200	2,664	2,140	524
Contractual Services	22,000	22,500	18,900	3,600
Other	5,000	5,423	1,430	3,993
Total Juvenile Probation	257,561	258,948	236,629	22,319

(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, 2003
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Detention Home				
Personal Services	\$804,361	\$804,434	\$771,568	\$32,866
Materials and Supplies	102,500	94,782	73,475	21,307
Contractual Services	31,500	93,117	86,893	6,224
Other	0	9,000	3,899	5,101
Capital Outlay	62,000	0	0	0
Total Detention Home	1,000,361	1,001,333	935,835	65,498
Probate Court				
Personal Services	296,564	299,348	295,754	3,594
Materials and Supplies	11,500	12,534	10,743	1,791
Contractual Services	9,240	9,323	4,196	5,127
Other	4,500	4,500	3,487	1,013
Total Probate Court	321,804	325,705	314,180	11,525
Clerk of Courts				
Personal Services	510,447	510,487	506,340	4,147
Materials and Supplies	19,000	26,142	21,991	4,151
Contractual Services	51,200	51,497	16,292	35,205
Other	3,000	3,057	2,376	681
Total Clerk of Courts	583,647	591,183	546,999	44,184
Fostoria Municipal Court				
Personal Services	8,750	8,750	8,537	213
Contractual Services	5,550	5,550	5,550	0
Other	2,000	2,000	847	1,153
Total Fostoria Municipal Court	16,300	16,300	14,934	1,366
Perrysburg Municipal Court				
Personal Services	91,000	84,578	82,462	2,116
Contractual Services	16,100	16,100	10,690	5,410
Other	2,500	12,000	12,000	0
Total Perrysburg Municipal Court	109,600	112,678	105,152	7,526
Bowling Green Municipal Court				
Personal Services	93,000	95,445	94,919	526
Contractual Services	91,000	92,025	89,405	2,620
Other	2,000	3,800	3,758	42
Total Bowling Green Municipal Court	186,000	191,270	188,082	3,188

(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, 2003
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Defender				
Personal Services	\$425,042	\$439,735	\$427,150	\$12,585
Materials and Supplies	2,500	3,689	3,501	188
Contractual Services	22,039	23,618	20,116	3,502
Other	11,500	17,065	16,805	260
Capital Outlay	11,900	13,774	9,140	4,634
Total Public Defender	<u>472,981</u>	<u>497,881</u>	<u>476,712</u>	<u>21,169</u>
Law Library				
Personal Services	56,849	56,849	49,722	7,127
Miscellaneous				
Contractual Services	292,000	377,572	368,529	9,043
Total Judicial	<u>5,571,583</u>	<u>5,721,106</u>	<u>5,455,691</u>	<u>265,415</u>
Public Safety				
Coroner				
Personal Services	59,895	59,895	57,172	2,723
Materials and Supplies	200	200	0	200
Contractual Services	35,200	41,150	20,521	20,629
Other	4,500	6,150	5,950	200
Total Coroner	<u>99,795</u>	<u>107,395</u>	<u>83,643</u>	<u>23,752</u>
Sheriff				
Personal Services	2,034,464	2,048,229	2,047,015	1,214
Materials and Supplies	40,000	17,000	16,965	35
Contractual Services	173,999	97,036	96,664	372
Other	96,603	72,803	72,711	92
Total Sheriff	<u>2,345,066</u>	<u>2,235,068</u>	<u>2,233,355</u>	<u>1,713</u>
Communications Center				
Personal Services	562,514	566,671	566,168	503
Materials and Supplies	5,000	5,000	4,600	400
Contractual Services	115,000	213,842	213,459	383
Other	50,000	40,000	38,529	1,471
Total Communications Center	<u>732,514</u>	<u>825,513</u>	<u>822,756</u>	<u>2,757</u>
Other Expenditure				
Contractual Services	19,000	19,000	18,375	625
Jail-Sheriff				
Personal Services	2,228,832	2,090,832	2,090,239	593
Materials and Supplies	300,000	315,000	314,694	306
Contractual Services	675,000	640,000	639,969	31
Other	65,000	202,456	200,525	1,931
Total Jail-Sheriff	<u>3,268,832</u>	<u>3,248,288</u>	<u>3,245,427</u>	<u>2,861</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, 2003
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Sheriff-Donations				
Other	\$0	\$124	\$0	\$124
Total Public Safety	6,465,207	6,435,388	6,403,556	31,832
Public Works				
Engineer				
Personal Services	396,538	396,538	387,093	9,445
Materials and Supplies	5,000	5,000	4,647	353
Contractual Services	3,000	3,000	2,845	155
Other	5,150	5,150	3,852	1,298
Total Public Works	409,688	409,688	398,437	11,251
Health				
Registration of Vital Statistics				
Other	3,000	3,000	1,486	1,514
Other Health				
Contractual Services	236,047	236,047	160,723	75,324
Total Health	239,047	239,047	162,209	76,838
Human Services				
Veteran Services				
Personal Services	144,100	143,168	122,611	20,557
Materials and Supplies	4,000	3,000	2,246	754
Contractual Services	30,000	38,792	37,005	1,787
Other	98,300	91,508	80,848	10,660
Total Veteran Services	276,400	276,468	242,710	33,758
Public Assistance				
Other	216,371	216,371	216,371	0
Total Human Services	492,771	492,839	459,081	33,758
Conservation and Recreation				
Historical Society				
Personal Services	99,467	99,467	92,631	6,836

(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, 2003
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Other				
Airport				
Other	\$30,000	\$30,000	\$30,000	\$0
Miscellaneous				
Other	350,093	382,137	336,372	45,765
Contingencies				
Other	450,000	80,827	14,632	66,195
Unclaimed Money				
Other	0	0	19,177	(19,177)
Unclaimed Estates				
Other	0	0	18,313	(18,313)
Total Other	830,093	492,964	418,494	74,470
Intergovernmental				
Agriculture				
Other	437,253	437,318	433,130	4,188
Total Expenditures	29,763,560	30,405,494	28,446,931	1,958,563
Excess of Revenues Over (Under) Expenditures	(1,493,100)	(2,226,180)	2,541,324	4,767,504
<u>Other Financing Sources (Uses)</u>				
Advances In	3,000	3,000	61,787	58,787
Advances Out	(182,856)	(182,856)	(182,856)	0
Transfers In	0	0	135,749	135,749
Transfers Out	(3,978,917)	(3,990,417)	(3,928,163)	62,254
Total Other Financing Sources (Uses)	(4,158,773)	(4,170,273)	(3,913,483)	256,790
Change in Fund Balance	(5,651,873)	(6,396,453)	(1,372,159)	5,024,294
Fund Balance Beginning of Year	7,248,754	7,248,754	7,248,754	0
Prior Year Encumbrances Appropriated	718,846	718,846	718,846	0
Fund Balance End of Year	\$2,315,727	\$1,571,147	\$6,595,441	\$5,024,294

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2003

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$3,800,000	\$3,800,000	\$3,836,245	\$36,245
Charges for Services	600,000	600,000	953,310	353,310
Fines, Costs, and Forfeitures	90,000	90,000	102,625	12,625
Intergovernmental	1,380,000	1,380,000	1,524,662	144,662
Other	10,000	10,000	1,091	(8,909)
Total Revenues	5,880,000	5,880,000	6,417,933	537,933
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,249,842	2,336,342	2,225,776	110,566
Materials and Supplies	1,400,000	1,396,000	1,252,397	143,603
Contractual Services	419,000	592,999	463,034	129,965
Other	380,000	678,430	623,975	54,455
Capital Outlay	4,403,000	3,926,721	3,812,878	113,843
Total Expenditures	8,851,842	8,930,492	8,378,060	552,432
Excess of Revenues Under Expenditures	(2,971,842)	(3,050,492)	(1,960,127)	1,090,365
<u>Other Financing Sources (Uses)</u>				
Transfers In	500,000	500,000	500,000	0
Transfers Out	(190,000)	(224,000)	0	224,000
Total Other Financing Sources (Uses)	310,000	276,000	500,000	224,000
Change in Fund Balance	(2,661,842)	(2,774,492)	(1,460,127)	1,314,365
Fund Balance Beginning of Year	2,418,562	2,418,562	2,418,562	0
Prior Year Encumbrances Appropriated	356,129	356,129	356,129	0
Fund Balance End of Year	\$112,849	\$199	\$1,314,564	\$1,314,365

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2003

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,102,837	\$4,102,837	\$3,573,388	(\$529,449)
Other Taxes	28,286	28,286	27,889	(397)
Charges for Services	0	0	4,750	4,750
Intergovernmental	6,070,000	6,150,000	7,136,229	986,229
Other	0	0	1,148	1,148
Total Revenues	10,201,123	10,281,123	10,743,404	462,281
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	491,726	492,798	427,726	65,072
Materials and Supplies	12,000	12,130	9,534	2,596
Contractual Services	7,816,000	7,816,000	6,664,307	1,151,693
Other	100,000	100,000	88,500	11,500
Capital Outlay	415,000	422,000	398,766	23,234
Total Community Mental Health	8,834,726	8,842,928	7,588,833	1,254,095
Women's Health				
Contractual Services	483,551	563,551	473,585	89,966
Community Mental Health-Title XX				
Contractual Services	130,000	130,000	80,594	49,406
Community Mental Health-Title XIX				
Contractual Services	1,949,323	1,949,323	1,780,402	168,921
Total Expenditures	11,397,600	11,485,802	9,923,414	1,562,388
Excess of Revenues Over (Under) Expenditures	(1,196,477)	(1,204,679)	819,990	2,024,669
<u>Other Financing Uses</u>				
Transfers Out	(228,108)	(220,407)	0	220,407
Change in Fund Balance	(1,424,585)	(1,425,086)	819,990	2,245,076
Fund Balance Beginning of Year	1,424,585	1,424,585	1,424,585	0
Prior Year Encumbrances Appropriated	501	501	501	0
Fund Balance End of Year	\$501	\$0	\$2,245,076	\$2,245,076

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, 2003

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$2,626,793	\$2,608,950	\$2,272,009	(\$336,941)
Other Taxes	0	17,843	17,611	(232)
Intergovernmental	11,865,688	9,162,482	7,154,136	(2,008,346)
Other	27,500	27,500	11,313	(16,187)
Total Revenues	14,519,981	11,816,775	9,455,069	(2,361,706)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	3,218,892	3,318,567	3,065,491	253,076
Materials and Supplies	179,125	179,125	101,994	77,131
Contractual Services	1,723,500	1,739,046	599,536	1,139,510
Other	4,270,654	4,181,115	2,641,853	1,539,262
Capital Outlay	77,000	106,647	82,284	24,363
Total Public Assistance	9,469,171	9,524,500	6,491,158	3,033,342
Children's Services				
Contractual Services	2,513,290	2,391,183	2,275,436	115,747
Other	43,227	15,227	2,923	12,304
Total Children's Services	2,556,517	2,406,410	2,278,359	128,051
Child and Adult Protect-Levy				
Contractual Services	189,075	209,075	142,414	66,661
Other	2,158,035	64,327	7,768	56,559
Capital Outlay	20,000	0	0	0
Total Child and Adult Protect-Levy	2,367,110	273,402	150,182	123,220
Trust-Homeless Donation				
Other	25,000	25,000	10,930	14,070
Trust-Welfare Department Donations				
Other	2,500	2,500	0	2,500
Total Expenditures	14,420,298	12,231,812	8,930,629	3,301,183
Excess of Revenues Over (Under) Expenditures	99,683	(415,037)	524,440	939,477
<u>Other Financing Uses</u>				
Transfers Out	(90,000)	(76,566)	0	76,566
Change in Fund Balance	9,683	(491,603)	524,440	1,016,043
Fund Balance Beginning of Year	2,503,639	2,503,639	2,503,639	0
Prior Year Encumbrances Appropriated	55,327	55,327	55,327	0
Fund Balance End of Year	\$2,568,649	\$2,067,363	\$3,083,406	\$1,016,043

Wood County, Ohio
Mental Retardation and Development Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2003

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$12,110,372	\$12,110,372	\$10,549,582	(\$1,560,790)
Other Taxes	86,262	86,262	84,836	(1,426)
Charges for Services	809,521	809,521	1,176,785	367,264
Intergovernmental	8,924,579	9,915,589	11,189,566	1,273,977
Interest	0	0	11,020	11,020
Other	0	0	10,905	10,905
Total Revenues	21,930,734	22,921,744	23,022,694	100,950
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	470,000	465,000	404,727	60,273
Other	0	5,000	4,550	450
Total Residential Development Services	470,000	470,000	409,277	60,723
Community Assistance				
Contractual Services	30,000	30,000	142	29,858
Other	90,000	90,000	11,048	78,952
Total Community Assistance	120,000	120,000	11,190	108,810
Family Consortium				
Other	5,000	5,000	0	5,000
MRDD				
Personal Services	8,659,330	8,867,525	8,783,091	84,434
Materials and Supplies	625,100	645,100	576,821	68,279
Contractual Services	6,708,350	6,860,350	6,629,720	230,630
Other	328,000	328,000	317,967	10,033
Capital Outlay	38,600	38,600	25,003	13,597
Total MRDD	16,359,380	16,739,575	16,332,602	406,973
Title I				
Personal Services	42,676	42,676	29,223	13,453
Family Resource Services				
Personal Services	214	214	214	0
Contractual Services	57,593	82,593	62,004	20,589
Other	45,928	45,928	34,433	11,495
Total Family Resource Services	103,735	128,735	96,651	32,084

(continued)

Wood County, Ohio
Mental Retardation and Development Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2003
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Supported Living				
Personal Services	\$231,658	\$129,658	\$57,325	\$72,333
Materials and Supplies	23,000	23,000	1,758	21,242
Contractual Services	1,402,702	1,504,702	1,218,166	286,536
Other	15,000	15,000	2,554	12,446
Capital Outlay	20,000	20,000	1,731	18,269
Total Supported Living	<u>1,692,360</u>	<u>1,692,360</u>	<u>1,281,534</u>	<u>410,826</u>
Autism Grant				
Personal Services	8,282	8,282	2,836	5,446
Contractual Services	163,218	163,218	81,495	81,723
Total Autism Grant	<u>171,500</u>	<u>171,500</u>	<u>84,331</u>	<u>87,169</u>
Toy Lending				
Personal Services	12,186	12,272	5,250	7,022
Materials and Supplies	1,000	1,930	1,930	0
Contractual Services	3,000	629	629	0
Other	0	50	42	8
Capital Outlay	3,394	4,699	4,699	0
Total Toy Lending	<u>19,580</u>	<u>19,580</u>	<u>12,550</u>	<u>7,030</u>
Trust Health Insurance				
Personal Services	2,251,770	2,251,770	1,336,983	914,787
Trust Donations				
Other	82,336	82,336	19,703	62,633
Total Expenditures	<u>21,318,337</u>	<u>21,723,532</u>	<u>19,614,044</u>	<u>2,109,488</u>
Excess of Revenues Over Expenditures	<u>612,397</u>	<u>1,198,212</u>	<u>3,408,650</u>	<u>2,210,438</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,691,000	25,000	0	(25,000)
Transfers Out	(17,510,065)	(13,489,245)	(1,750,000)	11,739,245
Total Other Financing Sources (Uses)	<u>(14,819,065)</u>	<u>(13,464,245)</u>	<u>(1,750,000)</u>	<u>11,714,245</u>
Change in Fund Balance	(14,206,668)	(12,266,033)	1,658,650	13,924,683
Fund Balance Beginning of Year	<u>16,986,868</u>	<u>16,986,868</u>	<u>16,986,868</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,780,200</u></u>	<u><u>\$4,720,835</u></u>	<u><u>\$18,645,518</u></u>	<u><u>\$13,924,683</u></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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Licenses, Permits, Inspections	\$1,160,000	\$1,116,933	(\$43,067)
Other	7,500	18,162	10,662
	<u>1,167,500</u>	<u>1,135,095</u>	<u>(32,405)</u>
Total Revenues			
Expenses			
Personal Services	1,050,895	971,685	79,210
Materials and Supplies	4,000	2,276	1,724
Contractual Services	27,290	22,694	4,596
Other	141,000	107,153	33,847
Capital Outlay	386,000	138,974	247,026
	<u>1,609,185</u>	<u>1,242,782</u>	<u>366,403</u>
Total Expenses			
Change in Fund Balance	(441,685)	(107,687)	333,998
Fund Balance Beginning of Year	1,292,212	1,292,212	0
Prior Year Encumbrances Appropriated	<u>1,185</u>	<u>1,185</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$851,712</u></u>	<u><u>\$1,185,710</u></u>	<u><u>\$333,998</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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$5,258,190	\$4,993,060	(\$265,130)
Other	110,510	114,324	3,814
Total Revenues	5,368,700	5,107,384	(261,316)
<u>Expenses</u>			
Personal Services	3,747,405	3,726,890	20,515
Materials and Supplies	540,089	500,821	39,268
Contractual Services	969,006	835,488	133,518
Other	702,584	218,360	484,224
Capital Outlay	170,675	125,244	45,431
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest Expense	20,758	20,758	0
Total Expenses	6,185,517	5,462,561	722,956
Excess of Revenues Under Expenses	(816,817)	(355,177)	461,640
Transfers In	400	0	(400)
Transfers Out	(15,369)	(1,727)	13,642
Change in Fund Balance	(831,786)	(356,904)	474,882
Fund Balance Beginning of Year	2,593,218	2,593,218	0
Prior Year Encumbrances Appropriated	14,117	14,117	0
Fund Balance End of Year	\$1,775,549	\$2,250,431	\$474,882

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, 2003

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,187,000	\$1,444,127	\$257,127
Other	20,000	112,823	92,823
Interest	10,000	235	(9,765)
Total Revenues	1,217,000	1,557,185	340,185
<u>Expenses</u>			
Personal Services	399,800	394,088	5,712
Materials and Supplies	235,081	233,727	1,354
Contractual Services	327,634	318,711	8,923
Other	203,657	201,252	2,405
Capital Outlay	382,156	381,975	181
Debt Service:			
Principal Retirement	220,000	220,000	0
Interest Expense	63,942	63,942	0
Total Expenses	1,832,270	1,813,695	18,575
Excess of Revenues Under Expenses	(615,270)	(256,510)	358,760
Transfers In	298,942	291,176	(7,766)
Transfers Out	(37,446)	(37,446)	0
Change in Fund Balance	(353,774)	(2,780)	350,994
Fund Balance Beginning of Year	1,465,028	1,465,028	0
Prior Year Encumbrances Appropriated	37,076	37,076	0
Fund Balance End of Year	\$1,148,330	\$1,499,324	\$350,994

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$20,000	\$19,524	(\$476)
Licenses and Permits	197,248	200,041	2,793
Fines, Costs, and Forfeitures	10,300	10,401	101
Other	600	1,566	966
Total Revenues	<u>228,148</u>	<u>231,532</u>	<u>3,384</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	216,827	204,038	12,789
Materials and Supplies	6,000	5,521	479
Contractual Services	28,284	26,008	2,276
Other	18,856	10,293	8,563
Capital Outlay	6,500	5,839	661
Total Expenditures	<u>276,467</u>	<u>251,699</u>	<u>24,768</u>
Excess of Revenues Under Expenditures	(48,319)	(20,167)	28,152
<u>Other Financing Sources</u>			
Transfers In	<u>30,000</u>	<u>0</u>	<u>(30,000)</u>
Change in Fund Balance	(18,319)	(20,167)	(1,848)
Fund Balance Beginning of Year	8,983	8,983	0
Prior Year Encumbrances Appropriated	<u>15,198</u>	<u>15,198</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$5,862</u></u>	<u><u>\$4,014</u></u>	<u><u>(\$1,848)</u></u>

Wood County, Ohio
Mediation 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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Charges for Services	\$20,000	\$14,300	(\$5,700)
Intergovernmental	39,682	22,690	(16,992)
	<u>59,682</u>	<u>36,990</u>	<u>(22,692)</u>
Total Revenues	59,682	36,990	(22,692)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Mediation Grant			
Personal Services	39,682	35,175	4,507
	<u>39,682</u>	<u>35,175</u>	<u>4,507</u>
Excess of Revenues Over Expenditures	20,000	1,815	(18,185)
<u>Other Financing Sources</u>			
Advances In	19,841	19,841	0
	<u>19,841</u>	<u>19,841</u>	<u>0</u>
Change in Fund Balance	39,841	21,656	(18,185)
Fund Balance Beginning of Year	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$39,841</u>	<u>\$21,656</u>	<u>(\$18,185)</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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$325,000	\$342,622	\$17,622
Intergovernmental	1,680,000	1,705,533	25,533
Other	16,000	3,961	(12,039)
Total Revenues	2,021,000	2,052,116	31,116
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,487,266	1,329,863	157,403
Materials and Supplies	29,712	11,937	17,775
Contractual Services	774,408	754,758	19,650
Other	6,000	1,062	4,938
Capital Outlay	20,000	15,407	4,593
Total Expenditures	2,317,386	2,113,027	204,359
Excess of Revenues Under Expenditures	(296,386)	(60,911)	235,475
<u>Other Financing Sources</u>			
Transfers In	300,000	150,000	(150,000)
Change in Fund Balance	3,614	89,089	85,475
Fund Balance Beginning of Year	255,743	255,743	0
Prior Year Encumbrances Appropriated	7,472	7,472	0
Fund Balance End of Year	\$266,829	\$352,304	\$85,475

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$363,200	\$599,832	\$236,632
Other	0	815	815
Total Revenues	363,200	600,647	237,447
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	254,500	229,471	25,029
Materials and Supplies	12,000	2,864	9,136
Contractual Services	1,287,835	1,196,055	91,780
Other	4,046	1,366	2,680
Capital Outlay	125,000	117,505	7,495
Total Real Estate Assessment	1,683,381	1,547,261	136,120
Trust-Auditor Agricultural Land Use			
Other	3,000	2,000	1,000
Total Expenditures	1,686,381	1,549,261	137,120
Excess of Revenues Under Expenditures	(1,323,181)	(948,614)	374,567
<u>Other Financing Sources</u>			
Transfers In	15,000	0	(15,000)
Change in Fund Balance	(1,308,181)	(948,614)	359,567
Fund Balance Beginning of Year	1,622,994	1,622,994	0
Prior Year Encumbrances Appropriated	143,381	143,381	0
Fund Balance End of Year	\$458,194	\$817,761	\$359,567

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$414,000	\$526,792	\$112,792
Interest	0	5,005	5,005
Other	0	400	400
Total Revenues	414,000	532,197	118,197
<u>Expenditures</u>			
Current:			
Economic Development			
Economic Development			
Personal Services	230,776	212,320	18,456
Materials and Supplies	9,683	8,314	1,369
Contractual Services	54,121	48,302	5,819
Other	18,545	17,714	831
Capital Outlay	2,400	1,808	592
Total Economic Development	315,525	288,458	27,067
Economic Development-Fees			
Personal Services	10,000	0	10,000
Other	45,000	39,755	5,245
Total Economic Development-Fees	55,000	39,755	15,245
Total Expenditures	370,525	328,213	42,312
Change in Fund Balance	43,475	203,984	160,509
Fund Balance Beginning of Year	734,862	734,862	0
Prior Year Encumbrances Appropriated	659	659	0
Fund Balance End of Year	\$778,996	\$939,505	\$160,509

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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Charges for Services	\$133,044	\$91,440	(\$41,604)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	106,000	68,466	37,534
Materials and Supplies	2,000	1,005	995
Contractual Services	50,000	30,500	19,500
Other	41,000	4,290	36,710
Capital Outlay	10,000	5,667	4,333
Total Expenditures	<u>209,000</u>	<u>109,928</u>	<u>99,072</u>
Change in Fund Balance	(75,956)	(18,488)	57,468
Fund Balance Beginning of Year	<u>201,689</u>	<u>201,689</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$125,733</u></u>	<u><u>\$183,201</u></u>	<u><u>\$57,468</u></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, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues			
Charges for Services	\$136,044	\$96,473	(\$39,571)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	53,150	7,935	45,215
Contractual Services	25,000	16,433	8,567
Other	56,218	34,546	21,672
Capital Outlay	34,095	16,917	17,178
Total Expenditures	168,463	75,831	92,632
Change in Fund Balance	(32,419)	20,642	53,061
Fund Balance Beginning of Year	689,121	689,121	0
Prior Year Encumbrances Appropriated	15,312	15,312	0
Fund Balance End of Year	<u>\$672,014</u>	<u>\$725,075</u>	<u>\$53,061</u>

Wood County, Ohio
Youth Olympics Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Other	\$12,000	\$10,876	(\$1,124)
 <u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	15,000	8,179	6,821
Change in Fund Balance	(3,000)	2,697	5,697
Fund Balance Beginning of Year	3,585	3,585	0
Fund Balance End of Year	\$585	\$6,282	\$5,697

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Fines, Costs, and Forfeitures	\$15,000	\$1,250	(\$13,750)
<u>Expenditures</u>	0	0	0
Change in Fund Balance	15,000	1,250	(13,750)
Fund Balance Beginning of Year	11,500	11,500	0
Fund Balance End of Year	\$26,500	\$12,750	(\$13,750)

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	4,155	4,155	0
Fund Balance End of Year	\$4,155	\$4,155	\$0

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, 2003

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$20,005	\$21,176	\$1,171
Licenses and Permits	1,000	1,084	84
Other	500	1,046	546
Total Revenues	21,505	23,306	1,801
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	23,822	20,264	3,558
Other	1,500	1,273	227
Total Expenditures	25,322	21,537	3,785
Excess of Revenues Over (Under) Expenditures	(3,817)	1,769	5,586
<u>Other Financing Sources</u>			
Transfers In	6,502	0	(6,502)
Change in Fund Balance	2,685	1,769	(916)
Fund Balance Beginning of Year	3,201	3,201	0
Fund Balance End of Year	\$5,886	\$4,970	(\$916)

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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Intergovernmental	\$49,575	\$45,761	(\$3,814)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	51,082	51,076	6
Excess of Revenues			
Under Expenditures	(1,507)	(5,315)	(3,808)
<u>Other Financing Sources</u>			
Transfers In	15,254	15,254	0
Change in Fund Balance	13,747	9,939	(3,808)
Fund Balance Beginning of Year	7,076	7,076	0
Fund Balance End of Year	<u>\$20,823</u>	<u>\$17,015</u>	<u>(\$3,808)</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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Property Taxes	\$126,536	\$110,171	(\$16,365)
Other Taxes	764	777	13
Intergovernmental	1,656	14,498	12,842
	<u>128,956</u>	<u>125,446</u>	<u>(3,510)</u>
Total Revenues	128,956	125,446	(3,510)
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	125,446	125,446	0
	<u>125,446</u>	<u>125,446</u>	<u>0</u>
Change in Fund Balance	3,510	0	(3,510)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,510</u></u>	<u><u>\$0</u></u>	<u><u>(\$3,510)</u></u>

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Property Taxes	\$1,708,667	\$1,487,760	(\$220,907)
Other Taxes	5,290	10,623	5,333
Intergovernmental	13,251	185,841	172,590
Total Revenues	1,727,208	1,684,224	(42,984)
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	1,727,208	1,684,224	42,984
Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues			
Charges for Services	\$360,000	\$439,004	\$79,004
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Clerk of Courts			
Personal Services	373,016	345,551	27,465
Materials and Supplies	4,800	3,903	897
Contractual Services	62,039	41,319	20,720
Other	1,000	856	144
Capital Outlay	13,855	522	13,333
Total Expenditures	<u>454,710</u>	<u>392,151</u>	<u>62,559</u>
Change in Fund Balance	(94,710)	46,853	141,563
Fund Balance Beginning of Year	384,620	384,620	0
Prior Year Encumbrances Appropriated	<u>1,506</u>	<u>1,506</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$291,416</u></u>	<u><u>\$432,979</u></u>	<u><u>\$141,563</u></u>

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, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues			
Other	\$11,000	\$7,809	(\$3,191)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Violence Prevention-Prosecuting Attorney			
Personal Services	27,700	14,952	12,748
Materials and Supplies	7,000	5,909	1,091
Contractual Services	1,300	1,128	172
Capital Outlay	1,000	294	706
Total Expenditures	<u>37,000</u>	<u>22,283</u>	<u>14,717</u>
Excess of Revenues Under Expenditures	(26,000)	(14,474)	11,526
<u>Other Financing Sources</u>			
Transfers In	<u>22,000</u>	<u>22,000</u>	<u>0</u>
Change in Fund Balance	(4,000)	7,526	11,526
Fund Balance Beginning of Year	<u>16,803</u>	<u>16,803</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$12,803</u></u>	<u><u>\$24,329</u></u>	<u><u>\$11,526</u></u>

Wood County, Ohio
Community Policing 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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Intergovernmental	\$54,832	\$52,647	(\$2,185)
<u>Expenditures</u>			
Current:			
General Government:			
Public Safety			
Community Policing			
Personal Services	56,143	52,747	3,396
Materials and Supplies	466	450	16
Other	11,500	9,670	1,830
Capital Outlay	5,000	4,730	270
Total Expenditures	73,109	67,597	5,512
Excess of Revenues Under Expenditures	(18,277)	(14,950)	3,327
<u>Other Financing Sources (Uses)</u>			
Advances In	9,308	9,308	0
Advances Out	(9,308)	(9,308)	0
Transfers In	18,277	18,277	0
Total Other Financing Sources (Uses)	18,277	18,277	0
Change in Fund Balance	0	3,327	3,327
Fund Balance Beginning of Year	1,334	1,334	0
Fund Balance End of Year	\$1,334	\$4,661	\$3,327

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$115,000	\$171,247	\$56,247
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Recorder's Equipment			
Contractual Services	179,495	175,776	3,719
Capital Outlay	48,350	31,954	16,396
Total Expenditures	227,845	207,730	20,115
Change in Fund Balance	(112,845)	(36,483)	76,362
Fund Balance Beginning of Year	103,468	103,468	0
Prior Year Encumbrances Appropriated	9,970	9,970	0
Fund Balance End of Year	\$593	\$76,955	\$76,362

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, 2003

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$900,000	\$1,002,548	\$102,548
Intergovernmental	85,000	253,575	168,575
Other	25,000	15,683	(9,317)
	<u>1,010,000</u>	<u>1,271,806</u>	<u>261,806</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	213,818	212,032	1,786
Materials and Supplies	8,130	7,859	271
Contractual Services	420,354	419,111	1,243
Other	674,858	674,409	449
Capital Outlay	59,660	59,610	50
	<u>1,376,820</u>	<u>1,373,021</u>	<u>3,799</u>
Change in Fund Balance	(366,820)	(101,215)	265,605
Fund Balance Beginning of Year	468,982	468,982	0
Prior Year Encumbrances Appropriated	4,198	4,198	0
Fund Balance End of Year	<u><u>\$106,360</u></u>	<u><u>\$371,965</u></u>	<u><u>\$265,605</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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$600	\$1,000	\$400
<u>Expenditures</u>	0	0	0
Change in Fund Balance	600	1,000	400
Fund Balance Beginning of Year	2,496	2,496	0
Fund Balance End of Year	\$3,096	\$3,496	\$400

Wood County, Ohio
EMA Planning 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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Intergovernmental	\$22,915	\$17,444	(\$5,471)
<u>Expenditures</u>			
Current:			
Public Safety			
EMA Planning Grant			
Materials and Supplies	1,100	1,077	23
Contractual Services	34,122	33,722	400
Capital Outlay	9,072	8,962	110
Total Expenditures	44,294	43,761	533
Excess of Revenues Under Expenditures	(21,379)	(26,317)	(4,938)
<u>Other Financing Sources (Uses)</u>			
Advances In	22,915	28,635	5,720
Advances Out	(1,485)	(1,485)	0
Total Other Financing Sources (Uses)	21,430	27,150	5,720
Change in Fund Balance	51	833	782
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$51</u>	<u>\$833</u>	<u>\$782</u>

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Uses</u>			
Transfers Out	(27,845)	(27,845)	0
Change in Fund Balance	(27,845)	(27,845)	0
Fund Balance at Beginning of Year	27,845	27,845	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Intergovernmental	\$2,118,170	\$1,094,611	(\$1,023,559)
Interest	10,500	3,099	(7,401)
Other	45,300	41,534	(3,766)
Total Revenues	2,173,970	1,139,244	(1,034,726)
<u>Expenditures</u>			
Current:			
Economic Development			
Epoos			
Contractual Services	366,000	0	366,000
Home Program			
Contractual Services	3,452	0	3,452
CHIP 2001			
Personal Services	850	0	850
Other	217,966	217,506	460
Capital Outlay	1,000	0	1,000
Total CHIP 2001	219,816	217,506	2,310
Rossford			
Other	8,600	0	8,600
RLF Cameo			
Other	254,000	0	254,000
Block Grant 2001			
Personal Services	5,865	4,335	1,530
Materials and Supplies	500	148	352
Contractual Services	305,525	284,505	21,020
Other	23,427	21,308	2,119
Capital Outlay	500	308	192
Total Block Grant 2001	335,817	310,604	25,213
Block Grant Rudolph W/S			
Contractual Services	497,859	443,460	54,399

(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, 2003
(continued)

	Budget	Actual	Variance Over (Under)
Block Grant 2000			
Contractual Services	\$35,519	\$35,519	\$0
Other	813	813	0
	<u>36,332</u>	<u>36,332</u>	<u>0</u>
Total Block Grant 2000			
Block Grant 2002			
Personal Services	12,550	5,333	7,217
Materials and Supplies	500	120	380
Contractual Services	437,800	354,640	83,160
Other	950	47	903
Capital Outlay	500	0	500
	<u>452,300</u>	<u>360,140</u>	<u>92,160</u>
Total Block Grant 2002			
Block Grant 2003			
Contractual Services	8,000	8,000	0
	<u>8,000</u>	<u>8,000</u>	<u>0</u>
CHIP 2003			
Contractual Services	107,700	107,700	0
	<u>107,700</u>	<u>107,700</u>	<u>0</u>
Total Expenditures	<u>2,289,876</u>	<u>1,483,742</u>	<u>806,134</u>
Change in Fund Balance	(115,906)	(344,498)	(228,592)
Fund Balance (Deficit) Beginning of Year	(622,260)	(622,260)	0
Prior Year Encumbrances Appropriated	<u>947,642</u>	<u>947,642</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u>\$209,476</u>	<u>(\$19,116)</u>	<u>(\$228,592)</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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Intergovernmental	\$0	\$20,818	\$20,818
<u>Expenditures</u>			
Current:			
Public Safety			
D.A.R.E.			
Personal Services	20,971	20,971	0
Change in Fund Balance	(20,971)	(153)	20,818
Fund Balance Beginning of Year	20,971	20,971	0
Fund Balance End of Year	<u>\$0</u>	<u>\$20,818</u>	<u>\$20,818</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, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues			
Intergovernmental	\$90,000	\$96,000	\$6,000
<u>Expenditures</u>			
Current:			
Public Safety			
Litter Control			
Personal Services	88,000	85,309	2,691
Materials and Supplies	1,000	258	742
Contractual Services	500	118	382
Other	500	0	500
Capital Outlay	3,000	74	2,926
Total Expenditures	93,000	85,759	7,241
Change in Fund Balance	(3,000)	10,241	13,241
Fund Balance Beginning of Year	19,578	19,578	0
Fund Balance End of Year	\$16,578	\$29,819	\$13,241

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, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues			
Intergovernmental	\$16,000	\$16,000	\$0
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Litter Collection			
Personal Services	10,460	6,516	3,944
Materials and Supplies	1,000	750	250
Other	2,040	503	1,537
Capital Outlay	3,999	2,244	1,755
Total Expenditures	<u>17,499</u>	<u>10,013</u>	<u>7,486</u>
Change in Fund Balance	(1,499)	5,987	7,486
Fund Balance Beginning of Year	12,830	12,830	0
Prior Year Encumbrances Appropriated	<u>1,499</u>	<u>1,499</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$12,830</u></u>	<u><u>\$20,316</u></u>	<u><u>\$7,486</u></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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Intergovernmental	\$100	\$1,378	\$1,278
<u>Expenditures</u>			
Current:			
Public Safety			
DUI Education			
Capital Outlay	3,500	2,780	720
Change in Fund Balance	(3,400)	(1,402)	1,998
Fund Balance Beginning of Year	3,509	3,509	0
Fund Balance End of Year	\$109	\$2,107	\$1,998

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, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues			
Intergovernmental	\$93,445	\$91,108	(\$2,337)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	45,605	44,614	991
Materials and Supplies	2,012	1,711	301
Contractual Services	42,938	42,938	0
Other	591	386	205
Total Expenditures	<u>91,146</u>	<u>89,649</u>	<u>1,497</u>
Change in Fund Balance	2,299	1,459	(840)
Fund Balance Beginning of Year	33,054	33,054	0
Prior Year Encumbrances Appropriated	<u>37</u>	<u>37</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$35,390</u></u>	<u><u>\$34,550</u></u>	<u><u>(\$840)</u></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, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues			
Charges for Services	\$45,000	\$46,704	\$1,704
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Fees			
Personal Services	11,500	0	11,500
Contractual Services	55,138	12,859	42,279
Other	1,500	142	1,358
Capital Outlay	2,500	1,135	1,365
Total Expenditures	<u>70,638</u>	<u>14,136</u>	<u>56,502</u>
Change in Fund Balance	(25,638)	32,568	58,206
Fund Balance Beginning of Year	195,777	195,777	0
Prior Year Encumbrances Appropriated	<u>138</u>	<u>138</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$170,277</u></u>	<u><u>\$228,483</u></u>	<u><u>\$58,206</u></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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Intergovernmental	\$300	\$75	(\$225)
 <u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Indigent Driver			
Contractual Services	275	0	275
Change in Fund Balance	25	75	50
Fund Balance Beginning of Year	1,963	1,963	0
Fund Balance End of Year	\$1,988	\$2,038	\$50

Wood County, Ohio
 Juvenile Detention Center Project 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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Intergovernmental	\$15,934	\$13,064	(\$2,870)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Court			
Materials and Supplies	1,434	914	520
Other	3,249	3,249	0
Capital Outlay	13,303	10,953	2,350
Total Expenditures	17,986	15,116	2,870
Change in Fund Balance	(2,052)	(2,052)	0
Fund Balance Beginning of Year	462	462	0
Prior Year Encumbrances Appropriated	1,590	1,590	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Hazardous Materials 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, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues			
Charges for Services	\$3,000	\$6,862	\$3,862
Intergovernmental	148,300	60,877	(87,423)
Total Revenues	151,300	67,739	(83,561)
<u>Expenditures</u>			
Current:			
Public Safety			
Hazardous Materials			
Materials and Supplies	24,725	24,525	200
Contractual Services	200	196	4
Capital Outlay	101,382	101,382	0
Total Expenditures	126,307	126,103	204
Excess of Revenues Over (Under) Expenditures	24,993	(58,364)	(83,357)
<u>Other Financing Sources (Uses)</u>			
Advances In	12,019	120,072	108,053
Advances Out	(45,994)	(45,994)	0
Total Other Financing Sources (Uses)	(33,975)	74,078	108,053
Change in Fund Balance	(8,982)	15,714	24,696
Fund Balance Beginning of Year	4,937	4,937	0
Prior Year Encumbrances Appropriated	4,569	4,569	0
Fund Balance End of Year	\$524	\$25,220	\$24,696

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Intergovernmental	\$36,622	\$33,103	(\$3,519)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Court			
Personal Services	29,265	26,623	2,642
Materials and Supplies	9	9	0
Contractual Services	6,677	6,677	0
Capital Outlay	5,493	2,294	3,199
Total Expenditures	41,444	35,603	5,841
Excess of Revenues Under Expenditures	(4,822)	(2,500)	2,322
<u>Other Financing Sources (Uses)</u>			
Advances In	5,000	5,000	0
Advances Out	(5,000)	(5,000)	0
Transfers In	2,294	0	(2,294)
Total Other Financing Sources (Uses)	2,294	0	(2,294)
Change in Fund Balance	(2,528)	(2,500)	28
Fund Balance Beginning of Year	1,101	1,101	0
Prior Year Encumbrances Appropriated	1,521	1,521	0
Fund Balance End of Year	\$94	\$122	\$28

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	43,245	43,245	0
Fund Balance 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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Intergovernmental	\$460,000	\$267,825	(\$192,175)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Felony Delinquent Care			
Personal Services	328,764	264,111	64,653
Materials and Supplies	18,000	4,835	13,165
Contractual Services	41,800	1,373	40,427
Other	56,125	8,322	47,803
Capital Outlay	3,000	0	3,000
Total Expenditures	<u>447,689</u>	<u>278,641</u>	<u>169,048</u>
Change in Fund Balance	12,311	(10,816)	(23,127)
Fund Balance Beginning of Year	512,650	512,650	0
Prior Year Encumbrances Appropriated	<u>189</u>	<u>189</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$525,150</u></u>	<u><u>\$502,023</u></u>	<u><u>(\$23,127)</u></u>

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Security			
Personal Services	250	240	10
Materials and Supplies	50	0	50
Other	100	100	0
Capital Outlay	850	730	120
Total Expenditures	1,250	1,070	180
Change in Fund Balance	(1,250)	(1,070)	180
Fund Balance Beginning of Year	20,539	20,539	0
Fund Balance End of Year	\$19,289	\$19,469	\$180

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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Intergovernmental	\$146,515	\$142,852	(\$3,663)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	121,543	119,382	2,161
Materials and Supplies	16,711	15,090	1,621
Contractual Services	1,364	1,364	0
Other	1,843	1,539	304
Capital Outlay	1,392	1,392	0
Total Expenditures	<u>142,853</u>	<u>138,767</u>	<u>4,086</u>
Change in Fund Balance	3,662	4,085	423
Fund Balance Beginning of Year	<u>29,729</u>	<u>29,729</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$33,391</u></u>	<u><u>\$33,814</u></u>	<u><u>\$423</u></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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$1,500	\$2,000	\$500
Intergovernmental	91,533	91,090	(443)
Other	10,500	10,500	0
Total Revenues	103,533	103,590	57
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	113,761	112,804	957
Materials and Supplies	3,020	1,866	1,154
Contractual Services	8,000	3,971	4,029
Other	41,665	39,139	2,526
Capital Outlay	8,671	5,941	2,730
Total Expenditures	175,117	163,721	11,396
Excess of Revenues Under Expenditures	(71,584)	(60,131)	11,453
<u>Other Financing Sources</u>			
Transfers In	56,511	56,511	0
Change in Fund Balance	(15,073)	(3,620)	11,453
Fund Balance Beginning of Year	20,496	20,496	0
Prior Year Encumbrances Appropriated	67	67	0
Fund Balance End of Year	\$5,490	\$16,943	\$11,453

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
Public Safety			
EMA Communications			
Contractual Services	5,000	1,089	3,911
Other	1,302	956	346
Capital Outlay	42,471	42,361	110
Total Expenditures	48,773	44,406	4,367
Change in Fund Balance	(48,773)	(44,406)	4,367
Fund Balance Beginning of Year	86,679	86,679	0
Prior Year Encumbrances Appropriated	6,123	6,123	0
Fund Balance End of Year	\$44,029	\$48,396	\$4,367

Wood County, Ohio
Mitigation Planning 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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Intergovernmental	\$14,999	\$7,721	(\$7,278)
<u>Expenditures</u>			
Current:			
Public Safety			
Mitigation Planning EMA			
Contractual Services	14,999	7,500	7,499
Change in Fund Balance	0	221	221
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$221	\$221

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$13,000	\$14,949	\$1,949
 <u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	25,000	16,838	8,162
Change in Fund Balance	(12,000)	(1,889)	10,111
Fund Balance Beginning of Year	39,957	39,957	0
Fund Balance End of Year	\$27,957	\$38,068	\$10,111

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	61	61	0
Fund Balance 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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$2,000	\$1,911	(\$89)
 <u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	2,500	228	2,272
Change in Fund Balance	(500)	1,683	2,183
Fund Balance Beginning of Year	6,270	6,270	0
Fund Balance End of Year	\$5,770	\$7,953	\$2,183

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$32,000	\$31,755	(\$245)
 <u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	77,961	10,878	67,083
Change in Fund Balance	(45,961)	20,877	66,838
Fund Balance Beginning of Year	84,353	84,353	0
Prior Year Encumbrances Appropriated	2,961	2,961	0
Fund Balance End of Year	\$41,353	\$108,191	\$66,838

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$13,000	\$14,770	\$1,770
 <u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	24,500	11,492	13,008
Change in Fund Balance	(11,500)	3,278	14,778
Fund Balance Beginning of Year	40,394	40,394	0
Fund Balance End of Year	\$28,894	\$43,672	\$14,778

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$18,000	\$20,820	\$2,820
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Juvenile Court			
Capital Outlay	18,396	1,319	17,077
Change in Fund Balance	(396)	19,501	19,897
Fund Balance Beginning of Year	22,320	22,320	0
Prior Year Encumbrances Appropriated	396	396	0
Fund Balance End of Year	\$22,320	\$42,217	\$19,897

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	483	483	0
Fund Balance 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, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues			
Charges for Services	\$50,000	\$0	(\$50,000)
Special Assessments	455,000	440,894	(14,106)
	<u>505,000</u>	<u>440,894</u>	<u>(64,106)</u>
Total Revenues			
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	143,000	67,679	75,321
Materials and Supplies	50,000	34,862	15,138
Contractual Services	407,245	301,235	106,010
Other	22,000	6,974	15,026
Capital Outlay	15,000	154	14,846
	<u>637,245</u>	<u>410,904</u>	<u>226,341</u>
Total Expenditures			
Excess of Revenues Over (Under) Expenditures	(132,245)	29,990	162,235
<u>Other Financing Sources</u>			
Transfers In	0	1,562	1,562
	<u>0</u>	<u>1,562</u>	<u>1,562</u>
Change in Fund Balance	(132,245)	31,552	163,797
Fund Balance Beginning of Year	314,283	314,283	0
Fund Balance End of Year	<u>\$182,038</u>	<u>\$345,835</u>	<u>\$163,797</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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$550	\$957	\$407
 <u>Expenditures</u>			
Current:			
General Government			
Judicial			
Probate Conduct of Business			
Other	3,000	1,192	1,808
Change in Fund Balance	(2,450)	(235)	2,215
Fund Balance Beginning of Year	6,069	6,069	0
Fund Balance End of Year	\$3,619	\$5,834	\$2,215

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	1,282	1,282	0
Fund Balance 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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Charges for Services	\$6,800	\$8,172	\$1,372
 <u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	9,000	0	9,000
Change in Fund Balance	(2,200)	8,172	10,372
Fund Balance Beginning of Year	10,515	10,515	0
Fund Balance End of Year	\$8,315	\$18,687	\$10,372

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
Public Safety			
Crime Prevention - Sheriff			
Materials and Supplies	916	730	186
Change in Fund Balance	(916)	(730)	186
Fund Balance Beginning of Year	916	916	0
Fund Balance End of Year	\$0	\$186	\$186

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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Other	\$543,146	\$542,802	(\$344)
<u>Expenditures</u>			
Current:			
Other	51,280	49,487	1,793
Debt Service:			
Principal Retirement	1,355,000	1,355,000	0
Interest and Fiscal Charges	641,579	641,579	0
Total Expenditures	<u>2,047,859</u>	<u>2,046,066</u>	<u>1,793</u>
Excess of Revenues Under Expenditures	(1,504,713)	(1,503,264)	1,449
<u>Other Financing Sources</u>			
Transfers In	<u>1,369,357</u>	<u>1,380,108</u>	<u>10,751</u>
Change in Fund Balance	(135,356)	(123,156)	12,200
Fund Balance Beginning of Year	216,456	216,456	0
Prior Year Encumbrances Appropriated	<u>51,280</u>	<u>51,280</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$132,380</u></u>	<u><u>\$144,580</u></u>	<u><u>\$12,200</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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Special Assessments	\$27,600	\$19,508	(\$8,092)
<u>Expenditures</u>			
Current:			
Other	1,647	1,647	0
Debt Service:			
Principal Retirement	44,412	40,706	3,706
Interest and Fiscal Charges	4,768	4,027	741
Total Expenditures	<u>50,827</u>	<u>46,380</u>	<u>4,447</u>
Excess of Revenues Under Expenditures	<u>(23,227)</u>	<u>(26,872)</u>	<u>(3,645)</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds of Notes	36,600	36,600	0
Advances Out	(370)	(370)	0
Transfers In	0	81	81
Transfers Out	<u>(10,757)</u>	<u>(10,757)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>25,473</u>	<u>25,554</u>	<u>81</u>
Change in Fund Balance	2,246	(1,318)	(3,564)
Fund Balance Beginning of Year	<u>17,556</u>	<u>17,556</u>	<u>0</u>
Fund Balance End of Year	<u>\$19,802</u>	<u>\$16,238</u>	<u>(\$3,564)</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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Special Assessments	\$526,969	\$520,429	(\$6,540)
Other	1,000	11,400	10,400
	<u>527,969</u>	<u>531,829</u>	<u>3,860</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	291,000	291,000	0
Interest and Fiscal Charges	191,499	191,499	0
	<u>482,499</u>	<u>482,499</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>45,470</u>	<u>49,330</u>	<u>3,860</u>
<u>Other Financing Sources (Uses)</u>			
Advances In	0	370	370
Transfers In	0	1,818	1,818
Transfers Out	(308,575)	0	308,575
	<u>(308,575)</u>	<u>2,188</u>	<u>310,763</u>
Change in Fund Balance	(263,105)	51,518	314,623
Fund Balance Beginning of Year	<u>746,246</u>	<u>746,246</u>	<u>0</u>
Fund Balance End of Year	<u>\$483,141</u>	<u>\$797,764</u>	<u>\$314,623</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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Intergovernmental	\$500,000	\$0	(\$500,000)
Other	939,415	2,050,597	1,111,182
	<u>1,439,415</u>	<u>2,050,597</u>	<u>611,182</u>
Total Revenues	1,439,415	2,050,597	611,182
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	2,641,924	2,081,176	560,748
	<u>2,641,924</u>	<u>2,081,176</u>	<u>560,748</u>
Excess of Revenues Under Expenditures	(1,202,509)	(30,579)	1,171,930
<u>Other Financing Sources</u>			
Transfers In	500,000	0	(500,000)
	<u>500,000</u>	<u>0</u>	<u>(500,000)</u>
Change in Fund Balance	(702,509)	(30,579)	671,930
Fund Balance Beginning of Year	698,906	698,906	0
Prior Year Encumbrances Appropriated	3,603	3,603	0
	<u>3,603</u>	<u>3,603</u>	<u>0</u>
Fund Balance End of Year	<u>\$0</u>	<u>\$671,930</u>	<u>\$671,930</u>

Wood County, Ohio
Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	422,502	58,714	363,788
Capital Outlay	22,217	11,621	10,596
Total Expenditures	444,719	70,335	374,384
Excess of Revenues Under Expenditures	(444,719)	(70,335)	374,384
<u>Other Financing Sources (Uses)</u>			
Transfers In	1,500,000	1,500,000	0
Transfers Out	(1,850,000)	(1,850,000)	0
Total Other Financing Sources (Uses)	(350,000)	(350,000)	0
Change in Fund Balance	(794,719)	(420,335)	374,384
Fund Balance Beginning of Year	3,398,536	3,398,536	0
Prior Year Encumbrances Appropriated	434,719	434,719	0
Fund Balance End of Year	<u>\$3,038,536</u>	<u>\$3,412,920</u>	<u>\$374,384</u>

Wood County, Ohio
Wood Lane Building Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Intergovernmental	\$0	\$777	\$777
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	4,249,242	1,977,462	2,271,780
Excess of Revenues			
Under Expenditures	(4,249,242)	(1,976,685)	2,272,557
<u>Other Financing Sources</u>			
Transfers In	1,750,000	1,750,000	0
Change in Fund Balance	(2,499,242)	(226,685)	2,272,557
Fund Balance Beginning of Year	2,499,242	2,499,242	0
Fund Balance End of Year	\$0	\$2,272,557	\$2,272,557

Wood County, Ohio
Methane Gas Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Intergovernmental	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	50,000	50,000	0
Fund Balance End of Year	\$50,000	\$50,000	\$0

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	200,000	0	200,000
Excess of Revenues Over (Under) Expenditures	(200,000)	0	200,000
<u>Other Financing Sources</u>			
Transfers In	50,000	0	(50,000)
Change in Fund Balance	(150,000)	0	150,000
Fund Balance Beginning of Year	200,973	200,973	0
Fund Balance End of Year	<u>\$50,973</u>	<u>\$200,973</u>	<u>\$150,000</u>

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	42,935	10,490	32,445
Other	330	0	330
Capital Outlay	88,595	56,208	32,387
Total Expenditures	131,860	66,698	65,162
Excess of Revenues Under Expenditures	(131,860)	(66,698)	65,162
<u>Other Financing Uses</u>			
Transfers Out	(39,123)	(39,123)	0
Change in Fund Balance	(170,983)	(105,821)	65,162
Fund Balance Beginning of Year	7,969	7,969	0
Prior Year Encumbrances Appropriated	97,852	97,852	0
Fund Balance (Deficit) End of Year	(\$65,162)	\$0	\$65,162

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Sources</u>			
Transfers Out	(49)	(49)	0
Change in Fund Balance	(49)	(49)	0
Fund Balance Beginning of Year	49	49	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Other	\$23,485	\$20,936	(\$2,549)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	31,710	29,210	2,500
Excess of Revenues			
Under Expenditures	(8,225)	(8,274)	(49)
<u>Other Financing Sources</u>			
Transfers In	0	49	49
Change in Fund Balance	(8,225)	(8,225)	0
Fund Balance Beginning of Year	8,225	8,225	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	2,629,641	2,628,393	1,248
Excess of Revenues Under Expenditures	(2,629,641)	(2,628,393)	1,248
<u>Other Financing Sources</u>			
Transfers In	1,700,000	1,850,000	150,000
Change in Fund Balance	(929,641)	(778,393)	151,248
Fund Balance Beginning of Year	863,856	863,856	0
Prior Year Encumbrances Appropriated	74,585	74,585	0
Fund Balance End of Year	<u>\$8,800</u>	<u>\$160,048</u>	<u>\$151,248</u>

Wood County, Ohio
Historical Museum HVAC 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, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues			
Other	\$0	\$50	\$50
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	380,000	269,964	110,036
Other	4,349	4,197	152
Total Expenditures	<u>384,349</u>	<u>274,161</u>	<u>110,188</u>
Excess of Revenues Under Expenditures	(384,349)	(274,111)	110,238
<u>Other Financing Sources</u>			
Transfers In	<u>0</u>	<u>12,912</u>	<u>12,912</u>
Change in Fund Balance	(384,349)	(261,199)	123,150
Fund Balance Beginning of Year	380,819	380,819	0
Prior Year Encumbrances Appropriated	<u>4,349</u>	<u>4,349</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$819</u></u>	<u><u>\$123,969</u></u>	<u><u>\$123,150</u></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, 2003

	Budget	Actual	Variance Over (Under)
Revenues	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	2,250,000	2,159,146	90,854
Change in Fund Balance	(2,250,000)	(2,159,146)	90,854
Fund Balance Beginning of Year	2,250,000	2,250,000	0
Fund Balance End of Year	\$0	\$90,854	\$90,854

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, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues			
Special Assessments	\$5,000	\$0	(\$5,000)
Other	1,000	2,458	1,458
	<u>6,000</u>	<u>2,458</u>	<u>(3,542)</u>
Total Revenues			
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	1,929	108	1,821
Contractual Services	337	216	121
Other	24,779	12,485	12,294
	<u>27,045</u>	<u>12,809</u>	<u>14,236</u>
Total Expenditures			
Excess of Revenues Under Expenditures	<u>(21,045)</u>	<u>(10,351)</u>	<u>10,694</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds of Notes	3,600	3,600	0
Transfers Out	(53,765)	(40,387)	13,378
	<u>(50,165)</u>	<u>(36,787)</u>	<u>13,378</u>
Total Other Financing Sources (Uses)			
Change in Fund Balance	(71,210)	(47,138)	24,072
Fund Balance Beginning of Year	<u>92,751</u>	<u>92,751</u>	<u>0</u>
Fund Balance End of Year	<u>\$21,541</u>	<u>\$45,613</u>	<u>\$24,072</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, 2003

	Budget	Actual	Variance Over (Under)
Revenues			
Interest	\$3,000	\$8,100	\$5,100
<u>Expenditures</u>	0	0	0
Change in Fund Balance	3,000	8,100	5,100
Fund Balance Beginning of Year	37,690	37,690	0
Fund Balance End of Year	\$40,690	\$45,790	\$5,100

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

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2003

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Revenues			
Charges for Services	\$643,336	\$651,401	\$8,065
Other	10,000	83,508	73,508
Interest	54,423	14,439	(39,984)
	<u>707,759</u>	<u>749,348</u>	<u>41,589</u>
<u>Expenses</u>			
Contractual Services	25,000	13,276	11,724
Claims	687,502	186,420	501,082
Other	1,000	0	1,000
	<u>713,502</u>	<u>199,696</u>	<u>513,806</u>
Change in Fund Balance	(5,743)	549,652	555,395
Fund Balance Beginning of Year	<u>5,360,945</u>	<u>5,360,945</u>	<u>0</u>
Fund Balance End of Year	<u>\$5,355,202</u>	<u>\$5,910,597</u>	<u>\$555,395</u>

Statistical

**THE FOLLOWING UNAUDITED STATISTICAL TABLES
REFLECT SOCIAL AND ECONOMIC DATA,
FINANCIAL TRENDS, AND FISCAL CAPACITY OF THE COUNTY**

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

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
General Government:					
Legislative and Executive	\$14,904,452	\$15,048,838	\$13,781,209	\$12,609,403	\$12,398,572
Judicial	6,556,316	6,197,644	6,215,642	5,771,171	5,319,770
Public Safety	6,936,623	6,431,251	6,110,289	5,369,581	5,151,863
Public Works	10,298,585	7,804,650	8,246,601	10,464,850	6,781,358
Health	10,330,216	13,912,523	11,178,912	9,945,704	10,121,070
Human Services	32,790,850	32,387,324	27,937,997	25,082,362	25,443,608
Conservation and Recreation	219,640	213,642	203,230	176,239	149,046
Economic Development	1,440,028	1,036,188	885,868	1,429,734	1,186,449
Other	418,847	716,017	479,297	395,245	680,922
Capital Outlay	7,941,193	7,311,955	9,752,178	5,574,682	6,346,246
Intergovernmental	518,030	433,421	509,847	377,216	389,749
Debt Service	<u>2,554,743</u>	<u>11,987,646</u>	<u>2,475,449</u>	<u>2,556,221</u>	<u>2,876,061</u>
Total Expenditures	<u>\$94,909,523</u>	<u>\$103,481,099</u>	<u>\$87,776,519</u>	<u>\$79,752,408</u>	<u>\$76,844,714</u>

Source: Wood County Auditor

Includes General, Special Revenue, Debt Service, and Capital Projects Funds

Tables presenting revenues and expenses of governmental activities will be presented when sufficient data is available to create meaningful comparisons.

<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
\$10,442,820	\$9,358,409	\$9,085,152	\$8,458,426	\$8,138,701
5,438,688	5,079,525	6,039,517	5,593,228	5,048,617
4,894,798	4,749,137	4,376,674	3,999,995	3,929,636
5,607,715	4,828,509	5,328,820	6,105,450	5,716,883
8,364,554	8,136,075	7,838,177	7,371,374	6,459,632
23,478,340	21,167,059	20,512,068	20,855,269	18,631,744
139,698	132,323	110,135	94,275	87,333
1,724,272	986,990	673,561	672,372	549,582
539,442	864,214	299,208	320,604	192,969
6,707,753	7,108,509	1,671,028	1,590,529	5,428,874
358,111	329,616	324,057	352,503	273,882
<u>2,716,776</u>	<u>2,783,072</u>	<u>4,435,203</u>	<u>2,938,386</u>	<u>2,831,062</u>
<u>\$70,412,967</u>	<u>\$65,523,438</u>	<u>\$60,693,600</u>	<u>\$58,352,411</u>	<u>\$57,288,915</u>

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

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Taxes	\$40,787,414	\$39,528,930	\$35,847,147	\$32,036,312	\$32,757,281
Charges for Services	11,538,596	10,174,430	10,064,114	6,841,113	6,960,321
Licenses and Permits	214,263	175,950	181,017	529,414	558,436
Fines, Costs, and Forfeitures	390,743	340,593	308,590	359,186	332,130
Intergovernmental	35,164,685	36,598,481	32,432,246	33,967,879	31,898,154
Special Assessments	966,566	947,680	1,129,926	1,183,521	1,160,332
Interest	1,636,742	3,730,384	3,912,035	4,196,760	2,953,793
Other	<u>3,236,718</u>	<u>1,014,080</u>	<u>1,223,734</u>	<u>3,507,958</u>	<u>944,148</u>
Total Revenues	<u>\$93,935,727</u>	<u>\$92,510,528</u>	<u>\$85,098,809</u>	<u>\$82,622,143</u>	<u>\$77,564,595</u>

Source: Wood County Auditor

Includes General, Special Revenue, Debt Service, and Capital Projects Funds

Tables presenting revenues and expenses of governmental activities will be presented when sufficient data is available to create meaningful comparisons.

<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
\$30,044,992	\$28,451,868	\$27,211,028	\$26,235,169	\$22,818,741
6,868,185	7,095,663	5,966,907	6,531,997	5,850,700
489,565	448,330	443,681	406,153	535,525
323,538	399,675	299,533	351,610	368,805
28,280,858	25,739,474	25,706,012	25,250,024	26,123,551
1,171,021	1,290,919	1,390,987	1,657,703	2,035,140
3,425,443	3,436,047	3,089,629	2,437,534	1,953,240
<u>672,135</u>	<u>969,879</u>	<u>2,420,206</u>	<u>973,029</u>	<u>1,290,432</u>
<u>\$71,275,737</u>	<u>\$67,831,855</u>	<u>\$66,527,983</u>	<u>\$63,843,219</u>	<u>\$60,976,134</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
2003	\$21,615,489	\$21,189,740	98.03%	\$573,198	\$21,762,938	100.68%	\$623,527	2.88%
2002	20,576,785	20,066,543	97.52	544,859	20,611,402	100.17	767,040	3.73
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

Source: Wood County Auditor

Wood County, Ohio
Property Tax Levies and Collections - Real and Public Utility Real Property Tax:
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
2003	\$101,232,613	\$99,251,015	98.04%	\$2,696,954	\$101,947,969	100.71%	\$2,906,009	2.87%
2002	92,301,527	89,968,554	97.47	4,116,143	94,084,697	101.93	3,513,734	3.81
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

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
2003	\$4,162,144	\$3,983,387	95.71%	\$470,472	11.30%
2002	4,349,232	4,177,810	96.06	396,904	9.13
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

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
2003	\$23,051,960	\$22,840,168	99.08%	\$2,702,226	11.72%
2002	23,827,300	22,885,830	96.05	2,193,317	9.21
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

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
2003	\$1,050,282	\$940,591	89.56%	\$109,691	10.44%
2002	1,138,391	971,528	85.34	166,863	14.66
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

Source: Wood County Auditor

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

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
2003	\$5,679,787	\$4,647,579	81.83%	\$1,032,208	18.17%
2002	4,907,409	4,162,226	84.82	745,183	15.18
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

Source: Wood County Auditor

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

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)
2003	\$2,099,578,030	\$5,998,794,371	\$101,486,410	\$112,044,705
2002	1,966,295,720	5,617,987,771	105,246,530	119,598,330
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

Source: Wood County Auditor

- (a) This amount is calculated based on the following percentages for 2003:
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 for equipment and 23 percent for inventory.

Tangible Personal Property		Total		Ratio of Assessed to Actual Value
Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (a)	
\$301,762,586	\$1,207,050,344	\$2,502,827,026	\$7,317,889,420	34.20%
328,762,224	1,315,048,896	2,400,304,474	7,052,634,997	34.03
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

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

County Units:	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
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	0.70	0.70	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	0.70	0.70	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Job and Family Services	1.30	1.30	1.30	0.00	0.00	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	6.70	6.70	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
Total County Rate	14.40	14.40	14.10	12.80	10.80	12.10	11.90	11.90	11.90	11.90
School Districts:										
Anthony Wayne LSD	68.20	63.70	63.70	63.70	64.50	64.50	64.50	64.60	64.60	62.90
Bowling Green CSD	52.20	48.30	48.40	48.40	49.10	51.00	51.00	51.00	52.00	47.80
Eastwood LSD	44.70	44.70	44.70	44.70	44.70	42.80	42.80	42.80	42.80	42.80
Elmwood LSD	39.50	39.50	39.90	39.70	36.50	36.90	36.90	36.80	38.50	36.80
Fostoria CSD	55.68	55.68	51.38	52.88	52.88	53.28	53.28	53.28	53.28	48.53
Gibsonburg EVSD	53.00	53.70	53.70	53.70	47.20	47.20	47.20	47.20	47.20	47.20
Lake LSD	52.80	52.60	52.90	52.65	47.60	47.90	47.90	48.10	48.00	47.70
Lakota LSD	41.45	41.70	41.80	41.80	42.00	43.25	43.25	44.00	44.00	44.00
McComb LSD	34.86	34.76	34.86	35.06	34.96	35.46	35.46	35.51	31.46	31.86
North Baltimore LSD	51.46	53.30	53.66	53.66	50.50	52.40	52.40	51.70	52.50	52.00
Northwood CSD	67.90	67.66	62.98	62.80	62.70	61.20	61.20	54.70	55.10	54.70
Otsego LSD	43.50	47.40	56.90	56.90	57.70	57.20	57.20	49.60	50.40	51.80
Patrick Henry LSD	35.41	35.41	31.55	31.55	31.55	35.75	35.75	38.35	38.40	31.40
Perrysburgh EVSD	63.50	63.50	58.40	58.80	58.80	54.40	54.40	54.10	53.50	53.50
Rossford EVSD	52.30	53.30	46.40	46.40	47.20	45.40	45.40	45.15	45.30	45.60
Vocational Schools:										
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	3.20	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
Townships:										
Bloom	7.20	7.20	6.10	6.50	6.50	6.10	6.10	6.10	6.10	6.10
Center	5.80	7.80	7.80	7.80	7.80	5.80	5.80	5.80	5.80	5.80
Freedom	6.80	6.80	6.80	6.80	6.80	3.80	3.80	3.80	6.10	6.10
Grand Rapids	6.70	6.70	6.70	6.70	6.70	6.90	9.90	11.40	6.00	5.90
Henry	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Jackson	7.70	7.70	7.70	7.70	7.70	9.20	9.20	9.20	9.20	8.20
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	5.20	5.20	6.20	4.70	4.70	4.70	4.70	6.70
Middleton	11.70	9.70	9.70	9.70	9.70	10.70	10.70	10.70	10.70	10.70
Milton	5.10	5.10	5.10	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	6.10	5.30	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Perrysburg	11.25	11.25	11.07	10.95	10.95	5.95	5.95	5.95	6.00	5.98
Plain	4.40	4.40	4.40	4.40	3.40	3.40	3.40	3.40	3.40	3.40
Portage	4.40	4.40	4.40	4.40	5.40	7.40	7.40	7.40	7.40	7.40
Troy	7.40	7.40	7.40	7.40	5.60	5.60	5.60	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	5.50	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.69
Weston	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00

(continued)

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

Municipalities	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
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	5.00	5.00	4.60	4.60	4.60	4.60	4.60	4.60
Brandner Village	7.80	7.80	8.80	8.80	8.80	9.80	9.80	9.80	9.80	9.80
Custar Village	6.20	7.00	7.00	7.00	7.00	7.00	7.00	4.10	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	4.30	4.30	4.60	4.30	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	8.20	8.20	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	4.00	4.00	2.20	2.20
Jerry City Village	11.50	11.50	9.00	8.50	8.50	8.50	8.50	8.50	5.50	8.50
Luckey Village	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	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
North Baltimore Village	3.70	3.70	3.70	3.20	2.90	3.32	2.70	3.10	3.10	3.10
Northwood City	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Pemberville Village	2.40	2.40	2.40	2.40	2.40	2.70	2.70	2.70	2.80	2.90
Perrysburg City	6.15	6.15	6.60	6.60	6.10	4.60	4.60	4.60	4.60	4.48
Portage Village	2.20	2.20	2.20	2.20	2.00	2.00	2.00	2.00	2.00	2.00
Risingsun Village	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
Rosford 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	1.20
Walbridge Village	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
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	12.40	12.40	7.40	7.40	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	3.50	3.50	2.00	2.00	2.00	2.00	2.00	2.00
Wood County District Library	0.30	0.24	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fort Meigs Cemetery	0.32	0.32	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.32
Mid County Ambulance District	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Northwest EMS District	5.00	5.00	4.00	4.00	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, 2003

<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	\$37,139,320	1.48%
Toledo Edison	Utility	26,725,910	1.07
Beatrice Hunt Wesson	Food Processor	14,422,240	0.58
LOF Glass, Inc./Libbey Owens Ford, Inc.	Glass Manufacturer	11,869,640	0.47
Cooper Tire	Manufacturer	9,485,630	0.38
B & O Railroad	Railroad	9,458,090	0.38
Corporate Properties/Prefinish Metals/ Walbridge Coatings	Metal Manufacturer	9,294,045	0.37
American Transmission	Utility	8,598,820	0.34
Ohio Bell Telephone Company	Utility	8,377,820	0.33
Meijer, Inc.	Retail	<u>7,871,510</u>	<u>0.32</u>
		<u>\$143,243,025</u>	<u>5.72%</u>
Total Assessed Valuation		<u>\$2,502,827,026</u>	

Source: Wood County Auditor

Wood County, Ohio
 Legal Debt Margin
 December 31, 2003

	Total Debt Limit (a)	Total Unvoted Debt Limit (b)
Assessed Value of County, Collection Year 2003	\$2,502,827,026	\$2,502,827,026
Debt Limitation	61,070,676	25,028,270
Total Outstanding Debt:		
Special Assessment Notes	40,200	40,200
General Obligation Bonds	15,050,000	15,050,000
Special Assessment Bonds	2,709,944	2,709,944
Total Outstanding Debt	17,800,144	17,800,144
Exemptions:		
Special Assessment Notes	(40,200)	(40,200)
General Obligation Bonds	(1,885,000)	(1,885,000)
Special Assessment Bonds	(2,709,944)	(2,709,944)
Total Exemptions	(4,635,144)	(4,635,144)
Less Amount Available in Debt Service	131,832	131,832
Net Debt Subject to Limitation	13,033,168	13,033,168
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$48,037,508	\$11,995,102

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	55,070,676
	\$61,070,676

(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
2003	121,065	\$2,502,827,026	\$13,165,000	\$131,832	13,033,168	0.52%	\$107.65
2002	121,065	2,400,304,474	14,520,000	220,761	14,299,239	0.60	118.11
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

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 Total Debt Service to Total General Governmental Expenditures
2003	\$1,355,000	\$641,579	1,996,579	\$94,909,523	2.10%
2002	5,630,000	741,665	6,371,665	103,481,099	6.16
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

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	\$13,165,000 (a)	100.00%	\$13,165,000
All Villages, Townships, and Cities wholly within the County	55,873,517	100.00	55,873,517
Fostoria City	2,360,934	9.07	214,089
All School Districts wholly within the County	1,273,800	100.00	1,273,800
Elmwood LSD	300,000	97.83	293,499
Fostoria CSD	849,113	16.99	144,238
Lake LSD	186,003	99.55	185,171
Ostego LSD	340,000	81.66	277,639
Patrick Henry LSD	174,000	1.19	2,066
Penta VSD	2,925,000	46.40	1,357,211
Vanguard VSD	333,333	2.83	9,097
Total Overlapping Debt	<u>\$64,615,700</u>		<u>59,630,327</u>
Total Direct and Overlapping Debt			<u>\$72,795,327</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 2002 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.
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
2002	64,300	3,200	4.8	5.7	5.8
2003	64,300	3,600	5.4	6.1	6.0

2003 Employment, Wood County

Month	Employment	Unemployment	County	Ohio	U.S.
January	63,500	3,800	5.7%	6.1%	6.3%
February	63,800	4,000	5.8	6.2	6.1
March	64,100	3,900	5.8	6.1	6.1
April	64,700	3,700	5.4	5.7	5.7
May	65,200	3,600	5.3	5.6	5.5
June	64,500	3,900	5.8	6.0	6.0
July	64,100	4,400	6.4	5.9	5.9
August	64,800	3,400	4.9	5.3	5.7
September	64,200	3,300	4.9	5.4	5.4
October	64,600	3,300	4.8	5.2	5.3
November	64,400	3,300	4.8	5.2	5.6
December	64,000	3,200	4.8	5.2	5.7

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	Assessed Real Property Value (a)			New Construction		Total Permits Issued	Financial Institution Deposits (In Thousands)
	Agricultural/ Residential	Commercial/ Industrial	Tax Exempt	Agricultural/ Residential	Commercial/ Industrial		
2003	\$1,604,854,320	\$494,723,710	\$471,312,180	\$97,724,390	\$84,150,815	5,678	\$135,302
2002	1,504,209,400	462,086,320	441,264,550	94,223,627	116,251,063	5,711	144,046
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

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

Date of Origination	April 1, 1820
County Seat	Bowling Green, Ohio
Area - Square Miles	619
Road Mileage	
State & U.S. Highways (1)	311 miles
County Roads (2)	243 miles
Township Roads (2)	992 miles
Interstates	75, 80, 90, 280, and 475
U.S. Routes	6, 20, 23, and 25
Population (2000 Census)	121,065
Number of Political Subdivisions Located in Wood County	
Municipalities	5
Villages	21
Townships	19
School Districts	18
Communications	
Radio Stations	3
Daily Newspapers	4
Weekly Newspapers	5
Voter Statistics, Election of November 2003 (3)	
Number of Registered Voters	78,334
Number of Voters Last General Election	28,266
Percentage of Registered Voters Voting	36.08%
Agricultural Statistics	
Land in Agriculture 2002 (4)	323,000 Acres
Number of Farms	1,190
Average Farm Size	270
State of Ohio Ranking 2001 (4)	
Wheat Production	1st
Corn Production	4th
Soybean Production	1st
Tomato Production	4th
Number of Dog Licenses Sold (5)	(16,062 at \$12.00) \$192,744
Number of Kennels Licenses Sold	(126 at \$60.00) \$7,560

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



**Auditor of State
Betty Montgomery**

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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 24, 2004**