

Mary Taylor, CPA
Auditor of State

**FINANCIAL CONDITION
WOOD COUNTY**

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**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR	Federal		
Pass Through Grantor	CFDA	Project	
Program Title	Number	Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through Ohio Department of Job and Family Services			
Supplemental Nutrition Assistance program	10.551	FY09	\$ 5,307
State Administrative Assistance Grants for the Supplemental Nutrition Assistance Program	10.561	FY10	397,190
ARRA - State Administrative Assistance Grants for the Supplemental Nutrition Assistance Program	10.561		<u>46,299</u>
Total CFDA # 10.561			443,489
Passed Through Ohio Department of Education			
Child Nutrition Cluster			
School Breakfast Program			
Juvenile Court	10.553	FY 09	12,487
Board of DD	10.553	FY 09	<u>1,641</u>
Total CFDA # 10.553			14,128
National School Lunch Program			
Juvenile Court	10.555	FY 09	20,551
Juvenile Court - Noncash Assistance (Commodities)	10.555	FY 09	1,685
Juvenile Court - Noncash Assistance (Commodities)	10.555	FY 10	5,385
Board of DD	10.555	FY 09	<u>7,275</u>
Total CFDA # 10.555			<u>34,896</u>
Total Child Nutrition Cluster			<u>49,024</u>
Total U.S. Department of Agriculture			<u>497,820</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed Through Ohio Department of Development			
Community Development Block Grants/State's Program			
Small Cities Program	14.228	B-F-2007-080-1	121,738
Small Cities Program	14.228	B-F-2008-080-1	<u>225,856</u>
Total U.S. Department of Housing and Urban Development			<u>347,594</u>
U.S. DEPARTMENT OF JUSTICE			
Direct Assistance			
Bulletproof Vest Partnership Program	16.607	FY08	311
Passed Through the Ohio Office of Criminal Justice Services			
Crime Victim Assistance	16.575	2009VAGENE200	32,453
Crime Victim Assistance	16.575	2010VAGENE200	11,901
Crime Victim Assistance	16.575	2010SAGENE200	4,544
Passed Through the Ohio Attorney General			
Crime Victim Assistance - State Victims Assistance Act	16.575	2010SACHAE517	1,986
Crime Victim Assistance - Victims of Crime Act	16.575	2009VACHAE517	15,689
Crime Victim Assistance - Victims of Crime Act	16.575	2010VACHAE517	<u>5,178</u>
Total CFDA # 16.575			71,751

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR	Federal	Project	
Pass Through Grantor	CFDA	Number	Disbursements
Program Title	Number	Number	
Passed Through the Ohio Office of Criminal Justice Services			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-WF-VA2-8118	43,040
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-JG-B01-6411	38,449
Total CFDA # 16.738			<u>81,489</u>
Total U.S. Department of Justice			<u>153,551</u>
U.S. DEPARTMENT OF LABOR			
Passed Through Montgomery County WIA Area 7			
WIA Cluster			
Workforce Investment Act - Adult Program	17.258	2008-7187-1	2,850
Workforce Investment Act - Adult Program	17.258	2008-7187-1	10,360
Workforce Investment Act - Adult Program	17.258	2008-7187-1/2009-7287-1	89,858
Workforce Investment Act - Adult Program	17.258	2008-7187-1/2009-7287-1	44,933
Workforce Investment Act - Adult Program	17.258	2009-7287-1	4,026
ARRA - Workforce Investment Act - Adult Program	17.258	2009-7287-2	35,274
Workforce Investment Act - Adult Program - Administration	17.258	2008-7187-1	280
Workforce Investment Act - Adult Program - Administration	17.258	2008-7187-1/2009-7287-1	3,411
Workforce Investment Act - Adult Program - Administration	17.258	2008-7187-1/2009-7287-1	888
Workforce Investment Act - Adult Program - Administration	17.258	2009-7287-1	1,960
Total WIA Adult			<u>193,840</u>
Workforce Investment Act - Youth Activities	17.259	2008-7187-1	280,475
Workforce Investment Act - Youth Activities	17.259	2008-7187-1/2009-7287-1	183,552
ARRA - Workforce Investment Act - Youth Activities	17.259	2009-7287-2	149,412
Workforce Investment Act - Youth Activities - Administration	17.259	2008-7187-1	3,161
Workforce Investment Act - Youth Activities - Administration	17.259	2008-7187-1/2009-7287-1	9,659
Total WIA Youth Activities			<u>626,259</u>
Workforce Investment Act - Dislocated Workers	17.260	2008-7187-1	39,693
Workforce Investment Act - Dislocated Workers	17.260	2008-7187-1	19,921
Workforce Investment Act - Dislocated Workers	17.260	2008-7187-1/2009-7287-1	145,206
Workforce Investment Act - Dislocated Workers	17.260	2008-7187-1/2009-7287-1	80,917
Workforce Investment Act - Dislocated Workers	17.260	2009-7287-1	32,544
ARRA - Workforce Investment Act - Dislocated Workers	17.260	2009-7287-2	84,543
Workforce Investment Act - Dislocated Workers - Administration	17.260	2008-7187-1	560
Workforce Investment Act - Dislocated Workers - Administration	17.260	2008-7187-1/2009-7287-1	3,411
Workforce Investment Act - Dislocated Workers - Administration	17.260	2008-7187-1/2009-7287-1	1,523
Workforce Investment Act - Dislocated Workers - Administration	17.260	2009-7287-1	2,059
Workforce Investment Act - Dislocated Workers - Incumbent	17.260	2008-7187-1/2009-7287-1	9,072
Workforce Investment Act - Dislocated Workers - Incumbent	17.260	2008-7187-1/2009-7287-1	174,685
Total WIA Dislocated Workers			<u>594,134</u>
Total U.S. Department of Labor			<u>1,414,233</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed Through Ohio Department of Public Safety			
State and Community Highway Safety	20.600	HVEO-2009-87-00-00-00242-00	37,418
Alcohol Traffic Safety and Drunk Driving Prevention Incentive	20.601	HVEO-2009-87-00-00-00242-00	7,110
Total U.S. Department of Transportation			<u>44,528</u>

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR	Federal	Project	
<i>Pass Through Grantor</i>	CFDA	Number	Disbursements
Program Title	Number	Number	
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster			
Special Education Grants to States	84.027	066308-6B-SF-2008	24,449
ARRA - Special Education Grants to States	84.391	066308-ARRA-2010	14,573
Special Education Preschool Grants	84.173	166308-PG-S1-2009	1,772
Special Education Preschool Grants	84.173	166308-PG-S1-2010	2,376
Total CFDA # 84.173			<u>4,148</u>
Total Special Education Cluster			<u>43,170</u>
State Grants for Innovative Programs	84.298	066308-C2-S1-2010	99
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	FY 09	12,162
<i>Passed Through Wood County Health Department</i>			
Special Education Grants for Infants and Families With Disabilities	84.181	OGM-920.1	15,625
Special Education Grants for Infants and Families With Disabilities	84.181	87-10021-EG-08/09	57,373
Total CFDA # 84.181			<u>72,998</u>
Total U.S. Department of Education			<u>128,429</u>
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State</i>			
Help America Vote Act	90.401	FY09	<u>12,550</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Job and Family Services</i>			
Temporary Assistance for Needy Families	93.558	G-89-20-1172/G1011-11-5135	5,899
Temporary Assistance for Needy Families	93.558	G-89-20-1172/G1011-11-5135	47,388
Temporary Assistance for Needy Families	93.558	G-89-20-1172/G1011-11-5135	3,488,601
Total CFDA # 93.558			<u>3,541,888</u>
Child Care Cluster			
Child Care and Development Block Grant	93.575	G-89-20-1172/G1011-11-5135	248,734
ARRA-Child Care and Development Block Grant	93.713	G-89-20-1172/G1011-11-5135	350,000
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-1172/G1011-11-5135	<u>218,064</u>
Total Child Care Cluster			816,798
Child Support Enforcement	93.563	G-8920-11-73/G-1011-11-5136	87,333
ARRA - Child Support Enforcement	93.563	G-8920-11-73/G-1011-11-5136	1,007,025
Total CFDA # 93.563			<u>1,094,358</u>
Foster Care Title IV-E	93.658	G-89-20-1172/G1011-11-5135	648,326
ARRA Foster Care Title IV-E	93.658	G-89-20-1172/G1011-11-5135	40,615
ARRA Foster Care Title IV-E	93.658	G-89-20-1172/G1011-11-5135	1,981
Total CFDA # 93.658			<u>690,922</u>
Adoption Assistance	93.659	G-89-20-1172/G1011-11-5135	190,998
ARRA - Adoption Assistance	93.659	G-89-20-1172/G1011-11-5135	2,314
Total CFDA # 93.659			<u>193,312</u>

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR	Federal		
<i>Pass Through Grantor</i>	CFDA	Project	
Program Title	Number	Number	Disbursements
Child Welfare Services - State Grant	93.645	G-89-20-1172/G1011-11-5135	55,230
Chafee Foster Care Independence Program	93.674	G-89-20-1172/G1011-11-5135	1,042
Child Abuse and Neglect State Grant	93.669	G-89-20-1172/G1011-11-5135	2,000
Promoting Safe and Stable Families	93.556	G-89-20-1172/G1011-11-5135	17,563
<i>Passed Through Ohio Department of Mental Health</i>			
Promoting Safe and Stable Families	93.556	FY 09	28,362
Promoting Safe and Stable Families	93.556	FY 09	3,720
Total CFDA # 93.556			49,645
Community-Based Child Abuse Prevention	93.590	FY 09	19,744
<i>Block Grants for Community Mental Health Services</i>			
Community Plan	93.958	FY 09	70,769
Community Plan	93.958	FY 10	67,231
Total CFDA # 93.958			138,000
<i>Passed Through Ohio Department of Job and Family Services</i>			
Social Services Block Grant	93.667		546,850
<i>Passed Through Ohio Department of Mental Health</i>			
<i>Social Services Block Grant</i>			
Wood County ADAMHS Board	93.667	FY 09	61,788
Wood County ADAMHS Board	93.667	FY 10	27,235
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
<i>Social Services Block Grant</i>			
Board of DD	93.667	FY 09	78,676
Total CFDA # 93.667			714,549
<i>Passed Through Ohio Department of Job and Family Services</i>			
Medical Assistance Program	93.778	G-89-20-1172/G1011-11-5135	359,252
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Medical Assistance Program	93.778	FY 09	711,283
ARRA - Medical Assistance Program	93.778	FY 09	164,617
<i>Passed Through Ohio Department of Mental Health</i>			
Medical Assistance Program	93.778	FY 09/10	2,177,938
ARRA - Medical Assistance Program	93.778	FY 09/10	347,420
<i>Passed Through Ohio Department of Alcohol and Drug</i>			
<i>Addiction Services</i>			
Medical Assistance Program	93.778	FY 09/10	174,805
ARRA - Medical Assistance Program	93.778	FY 09/10	28,154
Total CFDA # 93.778			3,963,469

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR	Federal	Project	
<i>Pass Through Grantor</i>	CFDA	Number	
Program Title	Number	Number	Disbursements
Block Grants for Prevention and Treatment of Substance Abuse			
Rural Opportunities, Inc. Rescue Our Youth	93.959	FY 09	42,311
Rural Opportunities, Inc. The Roads Towards the Future	93.959	FY 09	35,000
Rural Opportunities, Inc. Youth Mentoring	93.959	FY 09	27,953
Federal Per Capita	93.959	FY 09	176,215
Federal Per Capita	93.959	FY 10	174,116
Women's Specific Recovery Program	93.959	FY 09	30,220
Women's Specific Recovery Program	93.959	FY 10	22,406
Rural Women's Residential Project	93.959	FY 09	144,771
Rural Women's Residential Project	93.959	FY 10	107,331
Youth LED Prevention	93.959	FY 09	1,978
State Incentive Grant - Prevention Partners	93.959	FY09	24,363
State Incentive Grant - Prevention Partners	93.959	FY10	3,564
Total CFDA # 93.959			<u>790,228</u>
Total U.S. Department of Health and Human Services			<u>12,071,185</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency</i>			
Emergency Food and Shelter National Board Program	97.024		14,877
ARRA - Emergency Food and Shelter National Board Program	97.114		6,975
Emergency Management Performance Grants	97.042	2008-EM-E8-0002	49,102
Homeland Security Cluster			
Homeland Security Grant Program	97.067	2007-GE-T7-0030	1,894
Homeland Security Grant Program	97.067	2007-GE-T7-0030	4,500
Homeland Security Grant Program	97.067	2007-GE-T7-0030	28,091
Total Homeland Security Cluster			<u>34,485</u>
Total U.S. Department of Homeland Security			<u>105,439</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 14,775,329</u>

The accompanying notes are an integral part of this schedule.

WOOD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2009**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Promoting Safe and Stable Families	93.556	\$32,082
Temporary Assistance for Needy Families	93.558	5,899
Community Based Child Abuse Prevention	93.590	19,744
Social Service's Block Grant	93.667	89,023
Block Grants for Community Mental Health Services	93.958	138,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	790,228
Law Enforcement Terrorism Prevention Program	97.067	28,091
Crime Victim Assistance	16.575	22,853

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

NOTE C - CHILD NUTRITION CLUSTER

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

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

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

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

WOOD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2009**

These loans are collateralized by mortgages on the property. Activity in the CDBG revolving loan fund during 2009 is as follows:

Beginning loans receivable balance as of January 1, 2009	\$72,938
Loan principal repaid on loans issued prior to 2009	<u>(35,862)</u>
Ending loans receivable balance as of December 31, 2009	\$37,076
Cash balance on hand in the revolving loan fund as of December 31, 2009	\$139,601
Administrative costs expended during 2009	<u>-</u>
Total value of RLF portion of the CDBG 14.228 program	\$176,677
Other grants administered through the 14.228 program	<u>347,594</u>
Total CDBG 14.228	<u><u>\$524,271</u></u>

NOTE E- DOWNPAYMENT ASSISTANCE (HOME) PROGRAMS

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

These 20% pay back loans are collateralized by lien on the mortgages. At December 31, 2009, the amount of loan outstanding under this program is \$224,908.

NOTE F - MATCHING REQUIREMENTS

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

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2009, the County made allowable transfers of \$271,655 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$3,541,888 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2009 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 3,813,543
Transfer to Social Services Block Grant	<u>(271,655)</u>
Total Temporary Assistance for Needy Families	<u><u>\$ 3,541,888</u></u>

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Mary Taylor, CPA

Auditor of State

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

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

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2010, in which we noted the opinion on Wood Lane Industries and Wood Lane Residential Services/Property Services, component units, were based on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. The financial statements of the Wood Lane Industries and Wood Lane Residential Services/Property Services component units were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to those component units.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2009-001.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 28, 2010.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

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



Mary Taylor, CPA
Auditor of State

June 28, 2010



Mary Taylor, CPA

Auditor of State

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

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

To the Board of County Commissioners:

Compliance

We have audited the compliance of Wood County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to

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

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

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

We noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 28, 2010.

Federal Awards Expenditures Schedule

We have also 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 as of and for the year ended December 31, 2009, and have issued our report thereon dated June 28, 2010, in which we noted the opinions on the Wood Lane Industries and Wood Lane Residential Services/Property Services, component units, were based on the reports of other auditors. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

June 28, 2010

WOOD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA 10.551/10.561 – Supplemental Nutrition Assistance Program (SNAP) CFDA 17.258/17.259/17.260 – Workforce Investment Act (WIA) Cluster CFDA 93.558 – Temporary Assistance for Needy Families (TANF) CFDA 93.575/93.596/93.713 – Child Care Cluster CFDA 93.563 – Child Support Enforcement CFDA 93.658 – Foster Care Title IV-E CFDA 93.659 – Adoption Assistance CFDA 93.667 – Social Services Block Grant CFDA 93.778 – Medical Assistance Program
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 443,260 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

FINDING NUMBER 2009-001

Noncompliance Citation

Ohio Revised Code § 5705.41(D)(1) states that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required for the order or contract has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, each of which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. **"Then and Now" Certificate** – If the fiscal officer can certify both at the time the contract or order was made ("then"), and at the time the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of an appropriate fund free from any previous encumbrances, the Board can authorize the drawing of a warrant for the payment of the amount due. The Board has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts less than \$100 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Board.

2. **Blanket Certificate** – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The Board may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification may, but need not, be limited to a specific vendor. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

Fifty percent of the transactions tested were not certified by the fiscal officer at the time the commitments were incurred, and there was no evidence the Board followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Certification is not only required by Ohio law, but is a key control in the disbursements process to help assure purchase commitments receive prior approval, and to help reduce the possibility of County funds being over expended or exceeding budgetary spending limitations as set by the Board of County Commissioners.

To improve controls over disbursements, we recommend all County disbursements receive prior certification of the fiscal officer and the Board of County Commissioners periodically review the expenditures made to ensure they are within the appropriations adopted by the Board, certified by the fiscal officer, and recorded against appropriations.

Officials' Response: The County continues to take corrective action through education of all department personnel to avoid this situation in the future.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

None.

WOOD COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2009

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	ORC § 5705.41(D)(1), Prior certification of expenditures	No	Repeated in this report as Finding 2009-001

WOOD COUNTY, OHIO

Comprehensive Annual Financial Report

FOR THE YEAR ENDED
DECEMBER 31, 2009

Michael Sibbersen, Auditor

**INTRODUCTORY
SECTION**

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WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2009

Prepared by the Wood County
Auditor's Office

Michael Sibbersen
County Auditor

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WOOD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

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MICHAEL SIBBERSEN
WOOD COUNTY AUDITOR

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June 28, 2010

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, 2009. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Wood County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to insure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

The Auditor of the State of Ohio, Mary Taylor, CPA has issued an unqualified opinion on Wood County's financial statements for the year ended December 31, 2009. The Independent Accountants' Report is located at the front of the financial section of this report.

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

Profile of the Government

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 619 square miles. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to 2009 estimates, the population of Wood County is 125,380. Bowling Green is the largest subdivision with a population of 29,725. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

While 2009 saw a remarkable downturn in economic activity nationally and internationally due to fallout from the banking and credit crisis well beyond the reach of any local policies, Wood County benefited from two major projects in motion before this economic downturn. These two projects each exceed \$100 million and “bookend” the County, with one at the south end and the other at the north end. Furthermore, they represent the successful targeting of the Commissioners’ strategic plan which identified a focus on logistics/distribution and alternative energy manufacturing independently of these sectors emerging on the state and national agendas.

Construction on one of these projects, the CSX International Hub in Henry Township, began in August. When operational, the Hub will produce more than two hundred jobs onsite. The Commissioners are hopeful that its presence will result in associated uses bringing hundreds more jobs as projected by current trends in the logistics industry. Its emergence has also generated excitement within the agribusiness community as it positions Northwest Ohio growers in a cost competitive export market.

At the northern end of the county, an expansion at First Solar in Perrysburg Township came to fruition bringing employment at North America’s largest photovoltaic manufacturer close to nine hundred jobs.

Besides facilitating the transition of these long-term high-investment projects, the County has been optimizing its time and efforts during this economic down period by solidifying retention activities and by continuing to position Wood County’s brand in the global marketplace.

The 2009 Marketing Plan adopted included goals of positioning Wood County as a global leader in alternative energy and logistics/transportation. These goals have been highlighted in articles in Site Selection magazine and through a familiarization tour in which the County hosted the national publication’s managing editor on visits to the solar manufacturer and intermodal site, respectively. The County’s Economic Development staff participated as a sponsor of the Renewables and Energy Efficiency Roadshow presented by the German American Chamber of Commerce in Columbus, Ann Arbor, and Chicago. This sponsorship provided not only visibility for Wood County as a location for international investment in alternative energy manufacturing, but also an opportunity to do something for existing homegrown manufacturers already in the County. The Economic Development staff also assisted local manufacturers with inclusion on a supply chain index offered by the Ohio Department of Development to international manufacturers they are attracting to Ohio.

Major Initiatives

Through the annual appropriations process, the Commissioners made a conscious decision to deal with the effects of the recession by tightening the belt and cutting the budget. The General Fund appropriations for 2010 were reduced 5.36 percent from the previous year. Pay increases were not authorized for County employees in 2010 and requests were made that employees covered by collective bargaining units concur with this action as well. Action was taken to delay equipment purchases and projects that might be able to wait another year or two. When staff vacancies occur, we will double our efforts to thoroughly review the necessity of the affected position. A description of the current economy and subsequent County budgeting is that this is the new normal.

We do not know when conditions will improve but we can communicate and work together to make the best of this situation

In September 2009, the Commissioners were the first in Ohio to enact a resolution to designate all of Wood County as a recovery zone for the purpose of issuing Recovery Zone Economic Development Bonds and Economic Recovery Facility Bonds. Both types of bonds were authorized under the American Recovery and Reinvestment Act (ARRA). By designating the recovery zone, the Commissioners enabled political subdivisions and private entities to access these bonds.

The County continues to work with state and local elected officials to communicate to the Ohio Department of Transportation (ODOT) the importance of widening I-75 from Perrysburg to Findlay. With the CSX intermodal terminal well under construction, an already congested section of I-75 will experience even more traffic. We have had good and significant discussions with the State ODOT director and will continue to promote and assist this important project until it is complete.

Long-Term Financial Planning

Wood County, like most of the country, has experienced negative effects associated with the recession. At the end of 2008, we planned for these issues as we formulated the 2009 annual appropriations. In addition, funding from the State of Ohio has been reduced to programs inside and outside the General Fund. While many economists have declared that the recession has hit bottom, we expect the turnaround for the State and counties to be slow and for the next several years to be challenging.

For many years, Wood County government has operated conservatively so that when economic difficulties arise, good service to citizens can continue. In July 2009, representatives of Moody's Investor Services contacted county officials to determine how we were weathering the recession. Following research and discussion, Moody's reaffirmed Wood County's excellent Aa3 bond rating, the second highest rating in Ohio and stated, "The Aa3 rating reflects the County's moderately sized tax base that is expected to remain stable; satisfactory financial operations; and minimal debt profile". Further, "Moody's expects the County's financial position will remain satisfactory given the County's conservative budgeting practices and stable reserve levels".

In spite of the recession, we remain steadfast in our optimism for the future of Wood County. Challenges as County Commissioners remain the same: serve the needs of an expanding population, continue to promote Wood County as an excellent place for industrial and commercial development, protect prime farmland and advocate the importance of agriculture, and protect the quality of life that the citizens of Wood County have come to expect.

Relevant Financial Policies

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

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

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

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, 2008. This was the thirteenth consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

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

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

Respectfully submitted,



Michael Sibbersen
Wood County Auditor

WOOD COUNTY, OHIO

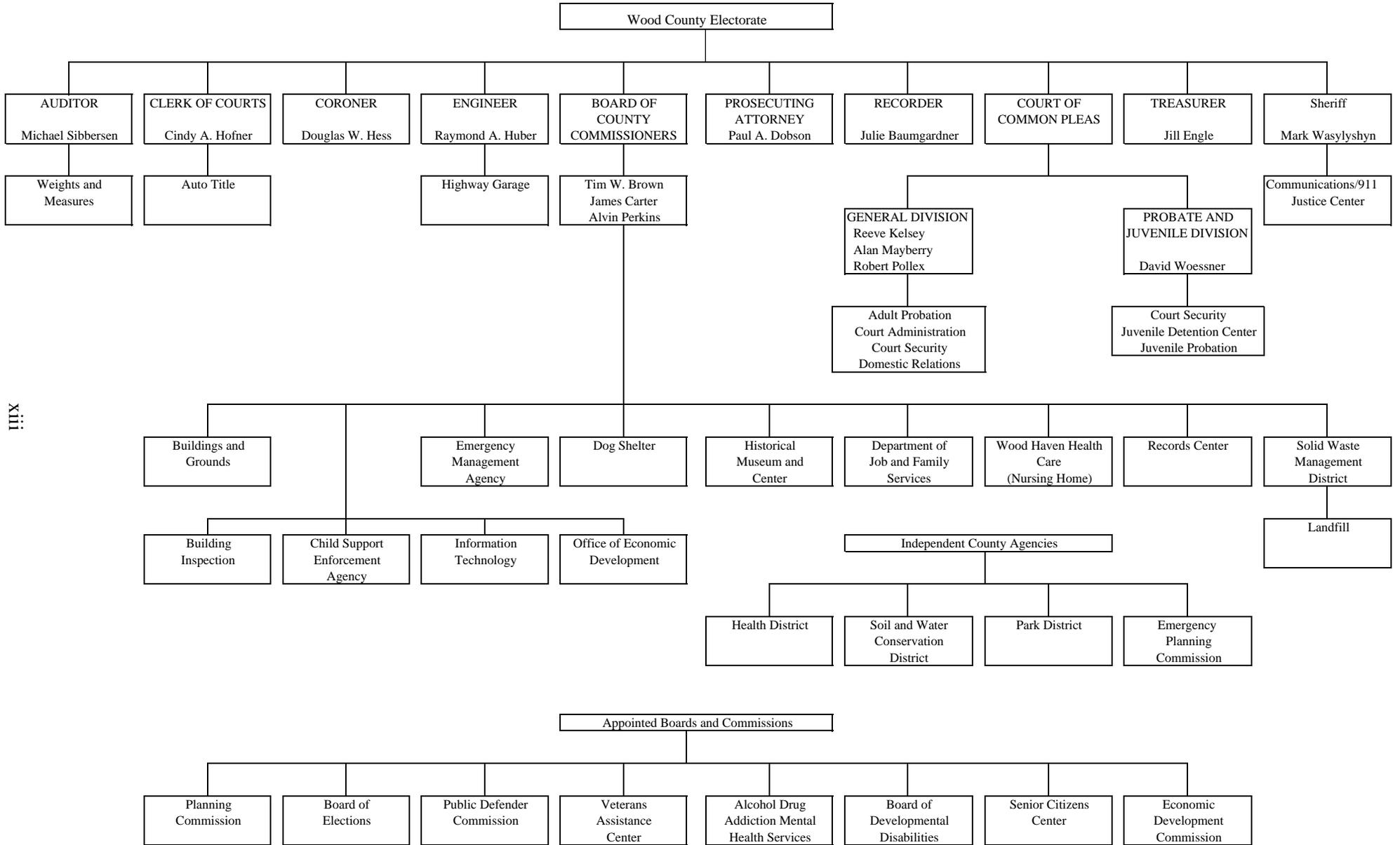
PRINCIPAL OFFICIALS

December 31, 2009

ELECTED OFFICIALS

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

WOOD COUNTY ORGANIZATIONAL CHART



III

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, 2008

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



President

Executive Director

**FINANCIAL
SECTION**



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Wood County
One Courthouse Square
Bowling Green, Ohio 43402

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Properties, the County's discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Properties on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Properties, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

In our opinion, based on the our audit and the report 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, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services, Job and Family Services; and Development Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements, individual fund schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and individual fund schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, 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.



Mary Taylor, CPA
Auditor of State

June 28, 2010

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Highlights

Highlights for 2009 are as follows:

In total, the County's net assets increased by \$2.5 million, which represents an overall increase of 1.5 percent from 2008, and is an insignificant change. Governmental activities increased by \$3.5 million (2 percent) while business-type activities had operating losses again in 2009, with two of the three funds reporting losses, for an overall decrease in net assets of 46 percent.

In July 2009, Moody's Investor Services reaffirmed Wood County's Aa3 bond rating.

Using this Annual Report

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

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

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

Reporting the County as a Whole

The statement of net assets and the statement of activities reflect how the County did financially during 2009. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2009 and 2008.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<u>Assets</u>						
Current and Other Assets	\$133,484,886	\$130,483,687	\$5,219,168	\$5,692,376	\$138,704,054	\$136,176,063
Capital Assets, Net	79,653,116	81,519,733	4,112,852	4,665,688	83,765,968	86,185,421
Total Assets	\$213,138,002	212,003,420	9,332,020	10,358,064	222,470,022	222,361,484
<u>Liabilities</u>						
Current and Other Liabilities	33,639,570	35,331,748	370,836	746,778	34,010,406	36,078,526
Long-Term Liabilities	11,558,588	12,268,125	7,754,283	7,386,457	19,312,871	19,654,582
Total Liabilities	45,198,158	47,599,873	8,125,119	8,133,235	53,323,277	55,733,108
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	77,715,468	79,137,530	2,454,686	2,871,425	80,170,154	82,008,955
Restricted	59,173,621	55,271,294	0	0	59,173,621	55,271,294
Unrestricted (Deficit)	31,050,755	29,994,723	(1,247,785)	(646,596)	29,802,970	29,348,127
Total Net Assets	\$167,939,844	\$164,403,547	\$1,206,901	\$2,224,829	169,146,745	\$166,628,376

Although the change in net assets for governmental activities was a modest 2 percent increase, there were several items of note. The \$3 million increase in current and other assets resulted from two primary sources, an increase in the investments held by the fiscal agent and an increase in amounts due from other governments, generally American Recovery and Reinvestment Act grant resources awarded to the County. These increases are also reflected in the increase in restricted net assets.

The decrease in both net capital assets and invested in capital assets was generally due to the effect of annual depreciation expense.

Lastly, the increase in unrestricted net assets as well as the decrease in current and other liabilities was largely due to a decrease in the liability for accrued wages of over \$1 million and simply due to the timing of pay dates in 2009.

There were several factors contributing to the sizable decrease in net assets for business-type activities. Both the Building Inspection and Landfill funds had substantial decreases in the net assets, 26 percent and almost 35 percent, respectively. As operating expenses largely exceeded operating revenues for both of these funds, cash carryover resources were spent. There were also fewer outstanding receivables for both funds at year end. These decreases are noted in the decrease in current and other assets as well as the decrease in unrestricted net assets.

The decrease in both net capital assets and invested in capital assets, as with governmental activities above, was generally due to the effect of annual depreciation expense.

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Although there was a decrease in current and other liabilities (related to the liability for accrued wages described previously as well as fewer unpaid obligations at year end), there was also an increase in long-term liabilities (due to the change in the estimated liability for closure and post closure costs at the landfill); these two changes generally offset each other and did not influence the change in net assets.

Table 2 reflects the change in net assets for 2009 and 2008.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$20,015,413	\$20,322,841	\$8,577,317	\$8,673,014	\$28,592,730	\$28,995,855
Operating Grants, Contributions, and Interest	42,470,992	39,313,129	0	0	42,470,992	39,313,129
Capital Grants and Contributions	379,780	836,516	72,105	45,098	451,885	881,614
Total Program Revenues	<u>62,866,185</u>	<u>60,472,486</u>	<u>8,649,422</u>	<u>8,718,112</u>	<u>71,515,607</u>	<u>69,190,598</u>
General Revenues						
Property Taxes Levied for:						
General Operating	6,067,441	5,973,222	0	0	6,067,441	5,973,222
Health-Alcohol, Drug Addiction, and Mental Health Services	5,486,324	5,402,940	0	0	5,486,324	5,402,940
Human Services-Job and Family Services	3,311,411	2,366,748	0	0	3,311,411	2,366,748
Human Services- Developmental Disabilities	10,349,223	10,422,886	0	0	10,349,223	10,422,886
Human Services-Senior Citizens	1,783,074	1,777,339	0	0	1,783,074	1,777,339
Conservation and Recreation- Historical Center	130,939	127,089	0	0	130,939	127,089
Permissive Sales Taxes	15,052,960	15,820,157	0	0	15,052,960	15,820,157
Other Local Taxes	119,868	122,094	0	0	119,868	122,094
Grants and Entitlements	3,388,424	3,677,155	0	0	3,388,424	3,677,155
Interest	2,673,090	4,879,252	0	0	2,673,090	4,879,252
Other	1,342,297	1,467,910	0	0	1,342,297	1,467,910
Total General Revenues	<u>49,705,051</u>	<u>52,036,792</u>	<u>0</u>	<u>0</u>	<u>49,705,051</u>	<u>52,036,792</u>
Total Revenues	<u>112,571,236</u>	<u>112,509,278</u>	<u>8,649,422</u>	<u>8,718,112</u>	<u>121,220,658</u>	<u>121,227,390</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	18,627,790	19,240,213	0	0	18,627,790	19,240,213
Judicial	8,418,442	8,560,864	0	0	8,418,442	8,560,864
Intergovernmental	427,415	426,745	0	0	427,415	426,745
Internal Service Fund-External Portion	1,364,719	1,455,081	0	0	1,364,719	1,455,081
Public Safety	8,636,547	9,079,266	0	0	8,636,547	9,079,266
Public Works	9,893,629	10,471,311	0	0	9,893,629	10,471,311
Health						
Alcohol, Drug Addiction, and Mental Health Services	13,959,263	14,119,112	0	0	13,959,263	14,119,112
Other Health	641,056	666,827	0	0	641,056	666,827

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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Table 2
Change in Net Assets
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<u>Program Expenses</u> (continued)						
Human Services						
Job and Family Services	\$11,838,164	\$11,914,199	\$0	\$0	\$11,838,164	\$11,914,199
Child Support Enforcement Agency	2,028,862	2,061,973	0	0	2,028,862	2,061,973
Developmental Disabilities	28,275,645	26,311,665	0	0	28,275,645	26,311,665
Other Human Services	2,721,638	2,701,471	0	0	2,721,638	2,701,471
Conservation and Recreation	359,553	321,207	0	0	359,553	321,207
Economic Development	1,072,277	1,630,361	0	0	1,072,277	1,630,361
Interest and Fiscal Charges	478,325	513,248	0	0	478,325	513,248
Building Inspection	0	0	1,237,274	1,348,482	1,237,274	1,348,482
Nursing Home	0	0	5,878,164	6,444,440	5,878,164	6,444,440
Landfill	0	0	2,843,526	2,749,867	2,843,526	2,749,867
Total Expenses	<u>108,743,325</u>	<u>109,473,543</u>	<u>9,958,964</u>	<u>10,542,789</u>	<u>118,702,289</u>	<u>120,016,332</u>
Increase (Decrease) in						
Net Assets before Transfers	3,827,911	3,035,735	(1,309,542)	(1,824,677)	2,518,369	1,211,058
Transfers	(291,614)	(412,714)	291,614	412,714	0	0
Increase (Decrease) in Net Assets	<u>3,536,297</u>	<u>2,623,021</u>	<u>(1,017,928)</u>	<u>(1,411,963)</u>	<u>2,518,369</u>	<u>1,211,058</u>
Net Assets Beginning of Year	164,403,547	161,780,526	2,224,829	3,636,792	166,628,376	165,417,318
Net Assets End of Year	<u>\$167,939,844</u>	<u>\$164,403,547</u>	<u>\$1,206,901</u>	<u>\$2,224,829</u>	<u>\$169,146,745</u>	<u>\$166,628,376</u>

While program revenues for governmental activities increased almost 4 percent, capital grants and contributions decreased 55 percent because there were grants in the prior year for both the Wood Lane building construction and the Historical Museum porch. However, operating grants and contributions increased \$3 million, largely from ARRA (American Recovery and Reinvestment Act) grants. General revenues decreased a little over \$2 million (4 percent) and generally due to a decrease in interest revenue, a reflection of the economic decline of the past year. The only other change of note for general revenues was the increase in property taxes for Job and Family Services due to a replacement levy that began collection in 2009.

Governmental activities expenses remained basically unchanged compared to the prior year with an overall decrease of less than 1 percent. The human services program remains the County's largest governmental expense, making up 41 percent of the County's total expenses. These expenses are for the operation of the County's school for developmental disabilities as well as for operating the Jobs and Family Services department and the Child Support Enforcement Agency. Conservation and recreation program costs increased due to maintenance at the Historical Museum. Economic development program expenses decreased from a reduction in expenses for Community Development Block Grant programs.

For business-type activities, 100 percent of revenues generated by the enterprise funds are program revenues, meaning the business-type activities are entirely supported by charges for the services and contributions. However, note for both 2009 and 2008, the business-type activities received an operating subsidy, in the form of a transfer, from the General Fund. Overall, program revenues were only down 1 percent as compared to 2008; however, lower revenues in both the Building Inspection and Landfill funds (as discussed previously) were somewhat offset by an increase in revenues in the Nursing Home fund.

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Overall expenses for business-type activities decreased slightly. Both the Building Inspection department and the Nursing Home had a reduction in employees, six each, which provided a reduction in personnel related expenses. Expenses increased for the Landfill largely due to the change in the estimated liability for closure and post closure costs.

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	
	2009	2008	2009	2008
General Government:				
Legislative and Executive	\$18,627,790	\$19,240,213	\$13,650,609	\$14,245,487
Judicial	8,418,442	8,560,864	4,566,118	5,291,428
Intergovernmental	427,415	426,745	427,415	426,745
Internal Service Fund-External Portion	1,364,719	1,455,081	(447,745)	(262,884)
Public Safety	8,636,547	9,079,266	6,768,611	7,195,114
Public Works	9,893,629	10,471,311	91,640	122,049
Health				
Alcohol, Drug Addiction and Mental Health Services	13,959,263	14,119,112	5,983,875	5,803,563
Other Health	641,056	666,827	352,138	374,751
Human Services				
Job and Family Services	11,838,164	11,914,199	1,081,854	2,322,365
Child Support Enforcement Agency	2,028,862	2,061,973	(247,968)	215,972
Developmental Disabilities	28,275,645	26,311,665	10,146,414	10,636,960
Other Human Services	2,721,638	2,701,471	2,313,084	2,336,919
Conservation and Recreation	359,553	321,207	330,104	(115,519)
Economic Development	1,072,277	1,630,361	382,666	(105,141)
Interest and Fiscal Charges	478,325	513,248	478,325	513,248
Total Expenses	<u>\$108,743,325</u>	<u>\$109,473,543</u>	<u>\$45,877,140</u>	<u>\$49,001,057</u>

For 2009, 42 percent of the costs for services provided by the County were paid for by general revenues, which, remains relatively consistent with general revenue support in prior years. A review of the above table demonstrates that program revenues contributed significantly to several programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 26 and 35 percent, respectively. Again in 2009, charges for services for the external portion of the internal service fund were in excess of its costs. Approximately 71 percent of public works expenses are provided for through charges for services consisting primarily of permissive motor vehicle license monies as well as from work the Engineer performs for townships and villages within the County. Generally, the remainder of public works costs are provided for through operating and capital grants. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals. The Child Support Enforcement Agency program expenses were fully funded by program revenues in 2009.

Wood County, Ohio
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Unaudited

Governmental Funds Financial Analysis

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

The General Fund had a 12 percent decrease in fund balance. Revenues decreased 10 percent from the prior year with both permissive sales taxes and interest revenues having sizeable decreases and reflecting the impact of the past year's poor economic conditions. Although expenditures also decreased some, this decrease was less than 3 percent.

A combination of factors led to the 8 percent increase in the Motor Vehicle and Gasoline Tax Fund. There was an increase in revenues as charges for services provided by the Engineer to other governments increased; however, expenditures decreased as the County undertook less projects overall.

The Alcohol, Drug Addiction, and Mental Health Services Fund had a 68 percent decrease in fund balance. Although revenues and expenditures remained fairly comparable to the prior year, the costs of services provided during 2009 exceeded revenues and cash carryover spending resulted.

Due to a replacement levy that started collection in 2009, the Job and Family Services fund had a 44 percent increase in fund balance.

The change in fund balance for the Developmental Disabilities Fund was less than 1 percent.

Business-Type Activities Financial Analysis

As can be seen on the statement of revenues, expenses, and changes in fund net assets, there were somewhat sizable decreases in net assets in the Building Inspection and Landfill funds, 26 percent and almost 35 percent, respectively. The Building Inspection department had a reduction in staff which accounted for much of the 7 percent decrease in expenses; however, there was a 22 percent decrease in revenues with less inspection activity. While expenses for the Landfill did not change much overall from the prior year, revenues from dumping charges were down over 8 percent. In addition, expenses have been exceeding revenues since 2003 leading to an ever increasing deficit in net assets (an additional \$1 million decrease in 2009). The Nursing Home also experienced staff reductions which contributed to the 7 percent decrease in expenses. This combined with a modest increase in revenues provided for an 11 percent increase in net assets.

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 were not significant (less than 1 percent). For revenues, changes from the final budget to actual revenues were just 1 percent. There was a 10 percent decrease in actual expenditures compared to the final budget. This decrease was generally due to conservative spending efforts as reductions were made in most programs.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
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Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2009, was \$77,715,468 and \$2,454,686, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of additions to or rehabilitation of roads and bridges, as well as equipment and vehicle purchases. Disposals included bridge replacement and vehicles. Additions for business-type activities were primarily equipment purchases. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2009, the County had several long-term obligations outstanding including \$6,508,962 in general obligation bonds and \$737,000 in special assessment bonds. Of this amount, \$513,729 in general obligation bonds will be repaid from business-type activities.

In addition to the debt outlined above, the County's long-term obligations also include compensated absences, capital leases, and landfill closure and postclosure costs. For further information regarding the County's long-term obligations, refer to Notes 18, 19, and 20 to the basic financial statements.

Current Issues

The unemployment rate for the County is currently 11.1 percent (as of April 2010), which is an increase from a rate of 10.3 percent one year ago (April 2009). This rate is above the State's current rate of 10.7 percent and the national rate of 9.5 percent.

Sales tax revenues for 2009 were less than 2008 by 5 percent. With some improvement in the economy, sales tax revenues so far in 2010 compared to last year (January through April) are down less than 1 percent.

The General Fund cash balance as of April 2010 is 9 percent less than one year ago (April 2009).

Request for Information

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

Wood County, Ohio
Statement of Net Assets
Primary Government and Discretely Presented Component Units
December 31, 2009
June 30, 2009 - 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	\$76,752,923	\$2,843,707	\$79,596,630	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	261,628	136,738	398,366	245,131	1,785,080
Cash and Cash Equivalents with Fiscal Agent	3,328,524	0	3,328,524	0	0
Investments with Fiscal Agent	6,801,663	0	6,801,663	0	0
Accounts Receivable	426,562	156,411	582,973	128,322	48,881
Accrued Interest Receivable	364,477	0	364,477	0	0
Permissive Sales Taxes Receivable	4,057,331	0	4,057,331	0	0
Due from Other Governments	10,944,254	521,653	11,465,907	0	0
Prepaid Items	517,188	9,081	526,269	0	8,126
Materials and Supplies Inventory	585,710	68,101	653,811	49,815	0
Internal Balances	(1,476,980)	1,476,980	0	0	0
Property Taxes Receivable	29,604,997	0	29,604,997	0	0
Notes Receivable	261,984	0	261,984	0	0
Special Assessments Receivable	971,907	0	971,907	0	0
Unamortized Bond Issuance Costs	82,718	6,497	89,215	0	0
Nondepreciable Capital Assets	2,997,893	904,000	3,901,893	0	797,829
Depreciable Capital Assets, Net	76,655,223	3,208,852	79,864,075	14,722	3,116,302
Total Assets	213,138,002	9,332,020	222,470,022	437,990	5,756,218
<u>Liabilities</u>					
Accrued Wages Payable	1,213,320	129,559	1,342,879	42,496	0
Accounts Payable	1,769,097	153,381	1,922,478	15,231	193,403
Contracts Payable	165,793	0	165,793	0	0
Matured Compensated Absences Payable	31,167	0	31,167	0	0
Due to Other Governments	1,191,380	85,615	1,276,995	14,294	0
Due to External Parties	23,977	509	24,486	0	0
Accrued Interest Payable	27,754	1,772	29,526	0	3,077
Matured Bonds Payable	24,000	0	24,000	0	0
Matured Interest Payable	23,742	0	23,742	0	0
Claims Payable	1,226,221	0	1,226,221	0	0
Deferred Revenue	27,894,776	0	27,894,776	0	50,000
Retainage Payable	48,343	0	48,343	0	0
Deposits Held and Due to Others	0	0	0	0	5,282
Long-Term Liabilities:					
Due Within One Year	3,068,938	543,455	3,612,393	0	66,775
Due in More Than One Year	8,489,650	7,210,828	15,700,478	0	450,612
Total Liabilities	45,198,158	8,125,119	53,323,277	72,021	769,149
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	77,715,468	2,454,686	80,170,154	14,722	3,396,744
Restricted for:					
Debt Service	539,512	0	539,512	0	0
Capital Projects	2,935,967	0	2,935,967	0	0
Public Works	5,343,682	0	5,343,682	0	0
Health	1,791,171	0	1,791,171	0	0
Human Services	34,984,338	0	34,984,338	0	0
Other Purposes	13,578,951	0	13,578,951	0	0
Unrestricted (Deficit)	31,050,755	(1,247,785)	29,802,970	351,247	1,590,325
Total Net Assets	\$167,939,844	\$1,206,901	\$169,146,745	\$365,969	\$4,987,069

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, 2009
For the Fiscal Year Ended June 30, 2009 - Wood Lane Industries

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$18,627,790	\$4,886,825	\$90,356	\$0
Judicial	8,418,442	2,938,898	913,426	0
Intergovernmental	427,415	0	0	0
Internal Service Fund-External Portion	1,364,719	1,812,464	0	0
Public Safety	8,636,547	1,175,491	692,445	0
Public Works	9,893,629	7,000,586	2,421,623	379,780
Health				
Alcohol, Drug Addiction, and Mental Health Services	13,959,263	961	7,974,427	0
Other Health	641,056	288,918	0	0
Human Services				
Job and Family Services	11,838,164	0	10,756,310	0
Child Support Enforcement Agency	2,028,862	303,991	1,972,839	0
Developmental Disabilities	28,275,645	1,316,168	16,813,063	0
Other Human Services	2,721,638	0	408,554	0
Conservation and Recreation	359,553	0	29,449	0
Economic Development	1,072,277	291,111	398,500	0
Interest and Fiscal Charges	478,325	0	0	0
Total Governmental Activities	108,743,325	20,015,413	42,470,992	379,780
<u>Business-Type Activities</u>				
Building Inspection	1,237,274	831,649	0	0
Nursing Home	5,878,164	6,289,900	0	0
Landfill	2,843,526	1,455,768	0	72,105
Total Business-Type Activities	9,958,964	8,577,317	0	72,105
Total Primary Government	\$118,702,289	\$28,592,730	\$42,470,992	\$451,885
<u>Component Units</u>				
Wood Lane Industries	\$3,481,469	\$3,435,419	\$0	\$0
Wood Lane Residential Services/Properties	12,357,871	12,165,142	310,767	0
Total Component Units	\$15,839,340	\$15,600,561	\$310,767	\$0

General Revenues:

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
(\$13,650,609)	\$0	(\$13,650,609)	\$0	\$0
(4,566,118)	0	(4,566,118)	0	0
(427,415)	0	(427,415)	0	0
447,745	0	447,745	0	0
(6,768,611)	0	(6,768,611)	0	0
(91,640)	0	(91,640)	0	0
(5,983,875)	0	(5,983,875)	0	0
(352,138)	0	(352,138)	0	0
(1,081,854)	0	(1,081,854)	0	0
247,968	0	247,968	0	0
(10,146,414)	0	(10,146,414)	0	0
(2,313,084)	0	(2,313,084)	0	0
(330,104)	0	(330,104)	0	0
(382,666)	0	(382,666)	0	0
(478,325)	0	(478,325)	0	0
(45,877,140)	0	(45,877,140)	0	0
0	(405,625)	(405,625)	0	0
0	411,736	411,736	0	0
0	(1,315,653)	(1,315,653)	0	0
0	(1,309,542)	(1,309,542)	0	0
(45,877,140)	(1,309,542)	(47,186,682)	0	0
0	0	0	(46,050)	0
0	0	0	0	118,038
0	0	0	(46,050)	118,038
6,067,441	0	6,067,441	0	0
5,486,324	0	5,486,324	0	0
3,311,411	0	3,311,411	0	0
10,349,223	0	10,349,223	0	0
1,783,074	0	1,783,074	0	0
130,939	0	130,939	0	0
15,052,960	0	15,052,960	0	0
119,868	0	119,868	0	0
3,388,424	0	3,388,424	0	0
2,673,090	0	2,673,090	1,678	22,407
0	0	0	411	220,298
1,342,297	0	1,342,297	64,796	6,131
49,705,051	0	49,705,051	66,885	248,836
(291,614)	291,614	0	0	0
49,413,437	291,614	49,705,051	66,885	248,836
3,536,297	(1,017,928)	2,518,369	20,835	366,874
164,403,547	2,224,829	166,628,376	345,134	4,620,195
\$167,939,844	\$1,206,901	\$169,146,745	\$365,969	\$4,987,069

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2009

	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	\$14,943,029	\$2,579,549	\$733,721	\$7,856,590
Cash and Cash Equivalents in Segregated Accounts	17,288	0	0	0
Accounts Receivable	58,647	5,369	0	0
Accrued Interest Receivable	364,477	0	0	0
Permissive Sales Taxes Receivable	4,057,331	0	0	0
Due from Other Governments	1,574,841	3,106,977	1,471,905	466,350
Prepaid Items	370,782	3,485	21,613	21,633
Materials and Supplies Inventory	216,343	311,798	0	19,909
Interfund Receivable	1,442,158	2,467	0	5,500
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	93,072	0	0	0
Property Taxes Receivable	6,473,320	0	6,563,662	3,529,766
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$29,611,288	\$6,009,645	\$8,790,901	\$11,899,748
<u>Liabilities</u>				
Accrued Wages Payable	\$623,480	\$70,379	\$15,773	\$104,461
Accounts Payable	287,645	217,727	683,360	301,070
Contracts Payable	0	103,667	0	0
Matured Compensated Absences Payable	16,364	0	0	4,479
Due to Other Governments	477,742	51,413	29,639	139,393
Interfund Payable	108,598	11,653	2,751	44,704
Due to External Parties	3,812	4,474	0	15,691
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Deferred Revenue	11,319,713	2,628,448	7,786,836	3,853,899
Retainage Payable	0	27,954	0	0
Total Liabilities	12,837,354	3,115,715	8,518,359	4,463,697
<u>Fund Balance</u>				
Reserved for Interfund Receivable	884,416	0	0	0
Reserved for Unclaimed Monies	93,072	0	0	0
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	315,614	489,932	2,963	58,257
Unreserved, Designated for:				
Economic Development	807,290	0	0	0
Unreserved, Reported in:				
General Fund	14,673,542	0	0	0
Special Revenue Funds	0	2,403,998	269,579	7,377,794
Debt Service Funds	0	0	0	0
Capital Projects Funds	0	0	0	0
Total Fund Balance	16,773,934	2,893,930	272,542	7,436,051
Total Liabilities and Fund Balance	\$29,611,288	\$6,009,645	\$8,790,901	\$11,899,748

See Accompanying Notes to the Basic Financial Statements

<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$26,222,698	\$19,384,014	\$71,719,601
143,714	100,626	261,628
0	362,546	426,562
0	0	364,477
0	0	4,057,331
2,062,917	2,261,264	10,944,254
34,207	63,125	514,845
34,441	3,219	585,710
1,710	5,865	1,457,700
0	0	93,072
10,999,870	2,038,379	29,604,997
0	261,984	261,984
0	971,907	971,907
<u>\$39,499,557</u>	<u>\$25,452,929</u>	<u>\$121,264,068</u>
\$295,808	\$103,419	\$1,213,320
155,601	123,694	1,769,097
0	62,126	165,793
10,324	0	31,167
166,141	55,654	919,982
49,159	1,123,315	1,340,180
0	0	23,977
0	24,000	24,000
0	23,742	23,742
12,068,864	5,371,312	43,029,072
0	20,389	48,343
<u>12,745,897</u>	<u>6,907,651</u>	<u>48,588,673</u>
0	0	884,416
0	0	93,072
0	224,908	224,908
9,798	1,555,583	2,432,147
0	0	807,290
0	0	14,673,542
26,743,862	6,362,273	43,157,506
0	34,532	34,532
0	10,367,982	10,367,982
<u>26,753,660</u>	<u>18,545,278</u>	<u>72,675,395</u>
<u>\$39,499,557</u>	<u>\$25,452,929</u>	<u>\$121,264,068</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Assets of Governmental Activities
 December 31, 2009

Total Governmental Fund Balance \$72,675,395

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. 79,653,116

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

Accounts Receivable	652,954	
Accrued Interest Receivable	342,444	
Permissive Sales Taxes Receivable	4,483,735	
Due from Other Governments	6,973,035	
Property Taxes Receivable	1,710,221	
Special Assessments Receivable	971,907	
		15,134,296

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 82,718

An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (1,824,166)

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

Accrued Interest Payable	(27,754)	
General Obligation Bonds Payable	(5,995,233)	
Special Assessment Bonds Payable	(737,000)	
Compensated Absences Payable	(4,688,310)	
Capital Leases Payable	(138,045)	
		(11,586,342)

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. 13,804,827

Net Assets of Governmental Activities \$167,939,844

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, 2009

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$6,008,479	\$0	\$5,378,858	\$3,278,495
Permissive Sales Taxes	15,084,917	0	0	0
Permissive Motor Vehicle License Taxes	0	3,854,097	0	0
Other Taxes	25,845	0	23,815	14,080
Charges for Services	5,605,530	1,043,769	961	0
Licenses and Permits	6,541	0	0	0
Fines, Costs, and Forfeitures	243,446	112,019	0	0
Intergovernmental	4,067,672	2,330,768	7,964,287	11,013,770
Special Assessments	0	0	0	0
Interest	2,687,265	6,978	0	0
Other	516,315	0	387	19,266
Total Revenues	34,246,010	7,347,631	13,368,308	14,325,611
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	16,866,411	0	0	0
Judicial	6,818,905	0	0	0
Intergovernmental	427,415	0	0	0
Public Safety	7,243,031	0	0	0
Public Works	585,390	7,078,839	0	0
Health	294,692	0	13,955,551	0
Human Services	536,140	0	0	11,877,961
Conservation and Recreation	143,928	0	0	0
Economic Development	523,664	0	0	0
Other	383,069	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	2,851	42,964	0	0
Interest and Fiscal Charges	69	6,281	0	0
Total Expenditures	33,825,565	7,128,084	13,955,551	11,877,961
Excess of Revenues Over (Under) Expenditures	420,445	219,547	(587,243)	2,447,650
<u>Other Financing Sources (Uses)</u>				
Transfers In	338,664	0	0	0
Transfers Out	(3,079,905)	0	0	(167,465)
Total Other Financing Sources (Uses)	(2,741,241)	0	0	(167,465)
Changes in Fund Balance	(2,320,796)	219,547	(587,243)	2,280,185
Fund Balance Beginning of Year	19,094,730	2,674,383	859,785	5,155,866
Fund Balance End of Year	\$16,773,934	\$2,893,930	\$272,542	\$7,436,051

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	Other Governmental	Total
\$10,243,679	\$1,895,036	\$26,804,547
0	0	15,084,917
0	0	3,854,097
47,996	8,132	119,868
1,316,168	3,485,631	11,452,059
0	404,189	410,730
0	103,601	459,066
16,866,054	3,939,108	46,181,659
0	1,008,983	1,008,983
11,259	60,745	2,766,247
0	1,201,216	1,737,184
<u>28,485,156</u>	<u>12,106,641</u>	<u>109,879,357</u>
0	1,262,263	18,128,674
0	1,416,494	8,235,399
0	0	427,415
0	1,079,431	8,322,462
0	1,470,952	9,135,181
0	262,927	14,513,170
27,558,665	4,274,516	44,247,282
0	160,384	304,312
0	547,558	1,071,222
0	0	383,069
0	1,515,313	1,515,313
0	882,000	927,815
0	416,731	423,081
<u>27,558,665</u>	<u>13,288,569</u>	<u>107,634,395</u>
<u>926,491</u>	<u>(1,181,928)</u>	<u>2,244,962</u>
0	3,690,371	4,029,035
(750,000)	(323,279)	(4,320,649)
<u>(750,000)</u>	<u>3,367,092</u>	<u>(291,614)</u>
176,491	2,185,164	1,953,348
<u>26,577,169</u>	<u>16,360,114</u>	<u>70,722,047</u>
<u>\$26,753,660</u>	<u>\$18,545,278</u>	<u>\$72,675,395</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, 2009

Changes in Fund Balance - Total Governmental Funds \$1,953,348

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

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

Capital Outlay - Nondepreciable Capital Assets	38,512	
Capital Outlay - Depreciable Capital Assets	2,731,302	
Depreciation	<u>(4,455,819)</u>	(1,686,005)

Capital assets removed from the capital asset account when disposed of on the statement of net assets results in a loss on disposal of capital assets on the statement of activities. (180,612)

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

Property Taxes	323,865	
Permissive Sales Taxes	(31,957)	
Permissive Motor Vehicle License Taxes	(57,591)	
Charges for Services	280,055	
Intergovernmental	859,649	
Special Assessments	(397,916)	
Interest	(202,923)	
Other	<u>(10,950)</u>	762,232

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

General Obligation Bonds Payable	540,000	
Special Assessment Bonds Payable	342,000	
Capital Leases Payable	<u>45,815</u>	927,815

Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. 18,957

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net assets. Accounting losses are amortized over the life of the debt on the statement of activities.

Accrued Interest Payable	3,787	
Amortization of Accounting Loss	<u>(72,203)</u>	(68,416)

(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, 2009
 (continued)

Issuance costs are reported as an expenditure when paid in governmental funds but are amortized on the statement of activities.		(\$5,785)
Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(165,032)
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	117,183	
Allocated to Activities	1,414,867	1,532,050
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.		447,745
Change in Net Assets of Governmental Activities		\$3,536,297

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,014,678	\$6,011,029	\$5,971,043	(\$39,986)
Permissive Sales Tax:	15,000,000	15,000,000	15,029,616	29,616
Other Taxes	25,941	25,941	25,845	(96)
Charges for Services	5,587,167	5,376,667	5,593,716	217,049
Licenses and Permits	8,625	8,625	6,541	(2,084)
Fines, Costs, and Forfeiture:	281,000	281,000	249,126	(31,874)
Intergovernmental	4,253,581	4,221,581	4,068,022	(153,559)
Interest	2,500,000	2,500,000	2,756,898	256,898
Other	296,687	321,687	500,647	178,960
Total Revenues	33,967,679	33,746,530	34,201,454	454,924
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	18,888,832	19,111,335	17,629,405	1,481,930
Judicial	7,267,829	7,438,887	7,162,756	276,131
Public Safety	7,298,726	7,790,948	7,457,837	333,111
Public Works	588,708	609,043	607,546	1,497
Health	294,649	294,692	294,692	0
Human Services	643,710	645,658	534,598	111,060
Conservation and Recreation	143,376	148,487	148,487	0
Economic Development	529,445	572,053	534,912	37,141
Other	3,020,663	2,096,081	391,443	1,704,638
Intergovernmental	428,348	428,348	427,415	933
Total Expenditures	39,104,286	39,135,532	35,189,091	3,946,441
Excess of Revenues Under Expenditures	(5,136,607)	(5,389,002)	(987,637)	4,401,365
<u>Other Financing Sources (Uses)</u>				
Advances In	103,717	103,717	103,717	0
Advances Out	(8,537)	(8,537)	(8,537)	0
Transfers In	0	336,280	338,664	2,384
Transfers Out	(3,035,125)	(3,079,905)	(3,079,905)	0
Total Other Financing Sources (Uses)	(2,939,945)	(2,648,445)	(2,646,061)	2,384
Changes in Fund Balance	(8,076,552)	(8,037,447)	(3,633,698)	4,403,749
Fund Balance Beginning of Year	16,097,089	16,097,089	16,097,089	0
Prior Year Encumbrances Appropriated	911,482	911,482	911,482	0
Fund Balance End of Year	\$8,932,019	\$8,971,124	\$13,374,873	\$4,403,749

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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Tax	\$4,090,000	\$4,090,000	\$3,858,304	(\$231,696)
Charges for Services	719,250	719,250	982,686	263,436
Fines, Costs, and Forfeiture:	172,250	172,250	111,301	(60,949)
Intergovernmental	2,350,000	2,350,000	2,331,703	(18,297)
Interest	0	5,000	6,569	1,569
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	7,331,500	7,336,500	7,290,563	(45,937)
<u>Expenditures</u>				
Current:				
Public Works	9,057,466	9,057,466	8,032,749	1,024,717
	<hr/>	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(1,725,966)	(1,720,966)	(742,186)	978,780
Fund Balance Beginning of Year	1,584,598	1,584,598	1,584,598	0
Prior Year Encumbrances Appropriated	942,414	942,414	942,414	0
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$801,046</u>	<u>\$806,046</u>	<u>\$1,784,826</u>	<u>\$978,780</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Alcohol, Drug Addiction, and Mental Health Services Fund
For the Year Ended December 31, 2009

	<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	\$5,339,153	\$5,339,153	\$5,312,535	(\$26,618)
Other Taxes	24,325	24,325	23,815	(510)
Charges for Services	0	0	961	961
Intergovernmental	8,801,578	9,431,578	7,936,301	(1,495,277)
Other	0	0	387	387
Total Revenues	14,165,056	14,795,056	13,273,999	(1,521,057)
<u>Expenditures</u>				
Current:				
Health	14,281,230	14,957,230	13,341,410	1,615,820
Excess of Revenues Under Expenditures	(116,174)	(162,174)	(67,411)	94,763
<u>Other Financing Uses</u>				
Transfers Out	(445,352)	(399,352)	0	399,352
Changes in Fund Balance	(561,526)	(561,526)	(67,411)	494,115
Fund Balance Beginning of Year	561,526	561,526	561,526	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$494,115</u>	<u>\$494,115</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,099,516	\$3,280,166	\$3,257,635	(\$22,531)
Other Taxes	9,607	9,607	14,080	4,473
Intergovernmental	12,881,534	15,421,766	10,907,380	(4,514,386)
Other	20,003	20,003	19,266	(737)
Total Revenues	15,010,660	18,731,542	14,198,361	(4,533,181)
<u>Expenditures</u>				
Current:				
Human Services	18,862,751	19,189,230	12,299,874	6,889,356
Excess of Revenues Over (Under) Expenditures	(3,852,091)	(457,688)	1,898,487	2,356,175
<u>Other Financing Sources (Uses)</u>				
Transfers In	65,000	65,000	0	(65,000)
Transfers Out	(185,000)	(262,465)	(167,465)	95,000
Total Other Financing Sources (Uses)	(120,000)	(197,465)	(167,465)	30,000
Changes in Fund Balance	(3,972,091)	(655,153)	1,731,022	2,386,175
Fund Balance Beginning of Year	5,717,451	5,717,451	5,717,451	0
Prior Year Encumbrances Appropriated	203,418	203,418	203,418	0
Fund Balance End of Year	\$1,948,778	\$5,265,716	\$7,651,891	\$2,386,175

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2009

	<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	\$20,134,208	\$10,134,208	\$10,177,021	\$42,813
Other Taxes	50,715	50,715	47,996	(2,719)
Charges for Services	609,766	609,766	1,354,521	744,755
Intergovernmental	4,933,832	15,001,434	15,896,478	895,044
Interest	0	0	12,444	12,444
Total Revenues	25,728,521	25,796,123	27,488,460	1,692,337
<u>Expenditures</u>				
Current:				
Human Services	29,041,232	30,057,652	27,759,773	2,297,879
Excess of Revenues Under Expenditures	(3,312,711)	(4,261,529)	(271,313)	3,990,216
<u>Other Financing Sources (Uses)</u>				
Transfers In	484,858	615,602	0	(615,602)
Transfers Out	(12,807,653)	(12,154,949)	(750,000)	11,404,949
Total Other Financing Sources (Uses)	(12,322,795)	(11,539,347)	(750,000)	10,789,347
Changes in Fund Balance	(15,635,506)	(15,800,876)	(1,021,313)	14,779,563
Fund Balance Beginning of Year	26,840,570	26,840,570	26,840,570	0
Fund Balance End of Year	\$11,205,064	\$11,039,694	\$25,819,257	\$14,779,563

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2009

	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	\$1,173,486	\$718,422	\$951,799	\$2,843,707	\$4,940,250
Cash and Cash Equivalents in Segregated Accounts	58,491	78,247	0	136,738	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	3,328,524
Investments with Fiscal Agent	0	0	0	0	6,801,663
Accounts Receivable	0	90,479	65,932	156,411	0
Due from Other Governments	57,451	418,257	45,945	521,653	0
Prepaid Items	6,588	2,493	0	9,081	2,343
Materials and Supplies Inventory	0	42,036	26,065	68,101	0
Interfund Receivable	0	0	338	338	229,666
Total Current Assets	1,296,016	1,349,934	1,090,079	3,736,029	15,302,446
<u>Non-Current Assets</u>					
Unamortized Bond Issuance Costs	0	0	6,497	6,497	0
Nondepreciable Capital Assets	0	0	904,000	904,000	0
Depreciable Capital Assets, Net	120,651	1,766,931	1,321,270	3,208,852	0
Total Non-Current Assets	120,651	1,766,931	2,231,767	4,119,349	0
Total Assets	1,416,667	3,116,865	3,321,846	7,855,378	15,302,446
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	18,288	100,651	10,620	129,559	0
Accounts Payable	0	129,638	23,743	153,381	0
Due to Other Governments	11,122	54,626	19,867	85,615	271,398
Interfund Payable	4,355	336,491	6,678	347,524	0
Due to External Parties	0	0	509	509	0
Claims Payable	0	0	0	0	1,226,221
Accrued Interest Payable	0	720	1,052	1,772	0
General Obligation Bonds Payable	0	35,000	125,000	160,000	0
Compensated Absences Payable	55,268	107,513	18,973	181,754	0
Capital Leases Payable	0	0	201,701	201,701	0
Total Current Liabilities	89,033	764,639	408,143	1,261,815	1,497,619
<u>Non-Current Liabilities</u>					
General Obligation Bonds Payable	0	125,000	228,729	353,729	0
Compensated Absences Payable	35,698	49,709	24,237	109,644	0
Capital Leases Payable	0	0	949,233	949,233	0
Closure/Postclosure Costs Payable	0	0	5,798,222	5,798,222	0
Total Non-Current Liabilities	35,698	174,709	7,000,421	7,210,828	0
Total Liabilities	124,731	939,348	7,408,564	8,472,643	1,497,619
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	120,651	1,606,931	727,104	2,454,686	0
Unrestricted (Deficit)	1,171,285	570,586	(4,813,822)	(3,071,951)	13,804,827
Total Net Assets (Deficit)	\$1,291,936	\$2,177,517	(\$4,086,718)	(617,265)	\$13,804,827
Net assets reported for business-type activities on the statement of net assets is different because it includes a proportionate share of the balance of the internal service fund.				1,824,166	
Net Assets of Business-Type Activities				\$1,206,901	

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, 2009

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Operating Revenues</u>					
Charges for Services	\$17,368	\$6,289,900	\$1,455,768	\$7,763,036	\$8,626,710
Licenses, Permits, and Inspections	814,281	0	0	814,281	0
Other	0	0	0	0	4,071
Total Operating Revenues	831,649	6,289,900	1,455,768	8,577,317	8,630,781
<u>Operating Expenses</u>					
Personal Services	1,037,065	3,890,197	492,882	5,420,144	430
Materials and Supplies	2,473	494,364	312,020	808,857	0
Contractual Services	25,945	1,552,045	503,076	2,081,066	950,172
Claims	0	0	0	0	5,537,309
Other	174,679	19,065	226,032	419,776	7,871
Closure and Postclosure Costs	0	0	536,785	536,785	0
Capital Outlay	0	0	0	0	2,888
Depreciation	39,553	106,139	594,036	739,728	0
Total Operating Expenses	1,279,715	6,061,810	2,664,831	10,006,356	6,498,670
Operating Income (Loss)	(448,066)	228,090	(1,209,063)	(1,429,039)	2,132,111
<u>Non-Operating Revenues (Expenses)</u>					
Loss on Disposal of Capital Assets	(8,611)	0	(105,110)	(113,721)	0
Interest Revenue	0	0	0	0	117,183
Interest Expense	0	(10,372)	(98,014)	(108,386)	0
Total Non-Operating Revenues (Expenses)	(8,611)	(10,372)	(203,124)	(222,107)	117,183
Income (Loss) Before Contributions and Transfers	(456,677)	217,718	(1,412,187)	(1,651,146)	2,249,294
Capital Contributions	0	0	72,105	72,105	0
Transfers In	0	0	291,614	291,614	0
Changes in Net Assets	(456,677)	217,718	(1,048,468)	(1,287,427)	2,249,294
Net Assets (Deficit) Beginning of Year	1,748,613	1,959,799	(3,038,250)		11,555,533
Net Assets (Deficit) End of Year	\$1,291,936	\$2,177,517	(\$4,086,718)		\$13,804,827

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.

269,499

Change in Net Assets of Business-Type Activities

(\$1,017,928)

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Business-Type Activities				Governmental Activity
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
Increase (Decrease) in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$833,811	\$6,293,409	\$1,471,935	\$8,599,155	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	8,577,302
Cash Payments for Personal Services	(1,094,232)	(4,016,924)	(509,759)	(5,620,915)	(430)
Cash Payments to Suppliers	(5,495)	(558,301)	(413,877)	(977,673)	(2,888)
Cash Payments for Contractual Services	(28,609)	(1,365,202)	(415,304)	(1,809,115)	(903,107)
Cash Payments for Claims	0	0	0	0	(5,806,737)
Cash Received from Other Revenues	17,368	58,148	24,618	100,134	4,071
Cash Payments for Other Expenses	(174,679)	(24,969)	(223,479)	(423,127)	(7,871)
Net Cash Provided by (Used for) Operating Activities	(451,836)	386,161	(65,866)	(131,541)	1,860,340
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Received from Transfers In	0	0	291,614	291,614	0
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	(18,252)	0	(72,105)	(90,357)	0
Principal Paid on General Obligation Bonds	0	(35,000)	(125,000)	(160,000)	0
Interest Paid on General Obligation Bonds	0	(10,530)	(16,614)	(27,144)	0
Lease Principal	0	0	(187,376)	(187,376)	0
Lease Interest	0	0	(80,710)	(80,710)	0
Capital Contributions	0	0	72,105	72,105	0
Net Cash Used for Capital and Related Financing Activities	(18,252)	(45,530)	(409,700)	(473,482)	0
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(4,016,061)
Sale of Investments	0	0	0	0	2,626,650
Interest on Investments	0	0	0	0	117,183
Net Cash Used for Investing Activities	0	0	0	0	(1,272,228)
Net Increase (Decrease) in Cash and Cash Equivalents	(470,088)	340,631	(183,952)	(313,409)	588,112
Cash and Cash Equivalents Beginning of Year	1,702,065	456,038	1,135,751	3,293,854	7,680,662
Cash and Cash Equivalents End of Year	\$1,231,977	\$796,669	\$951,799	\$2,980,445	\$8,268,774

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009
(continued)

	Business-Type Activities				Governmental Activity
	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)	(\$448,066)	\$228,090	(\$1,209,063)	(\$1,429,039)	\$2,132,111
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Closure and Postclosure Liability	0	0	536,785	536,785	0
Depreciation	39,553	106,139	594,036	739,728	0
Changes in Assets and Liabilities:					
Decrease in Accounts Receivable	0	154,075	24,363	178,438	0
(Increase) Decrease in Due from Other Governments	19,530	(92,418)	16,760	(56,128)	0
(Increase) Decrease in Prepaid Items	(5,256)	2,868	29,900	27,512	(2,343)
Decrease in Materials and Supplies Inventory	0	8,248	1,696	9,944	0
Increase in Interfund Receivable	0	0	(338)	(338)	(49,408)
Decrease in Accrued Wages Payable	(34,128)	(118,965)	(14,865)	(167,958)	0
Decrease in Accounts Payable	(430)	(157,858)	(46,718)	(205,006)	0
Increase (Decrease) in Due to Other Governments	(328)	(433)	3,116	2,355	(47,704)
Increase in Interfund Payable	739	265,996	700	267,435	0
Decrease in Due to External Parties	0	(4,330)	(512)	(4,842)	0
Decrease in Claims Payable	0	0	0	0	(172,316)
Decrease in Compensated Absences Payable	(23,450)	(5,251)	(1,726)	(30,427)	0
Total Adjustments	(3,770)	158,071	1,143,197	1,297,498	(271,771)
Net Cash Provided by (Used for) Operating Activities	(451,836)	386,161	(65,866)	(131,541)	1,860,340

Non-Cash Investing Transaction

During 2009, the Landfill enterprise fund entered into a new lease for machinery and equipment, in the amount of \$210,256

For 2009, the Health internal service fund's investments increased by \$65,428 to reflect investments at fair value as of December 31, 2009.

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2009

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$2,403,388	\$10,028,890
Cash and Cash Equivalents in Segregated Accounts	0	1,442,534
Accounts Receivable	0	881,020
Due from Other Governments	0	5,406,806
Due from External Parties	0	24,486
Property Taxes Receivable	0	118,316,126
Special Assessments Receivable	0	6,309,226
	2,403,388	\$142,409,088
Total Assets	2,403,388	\$142,409,088
<u>Liabilities</u>		
Due to Other Governments	0	\$136,670,904
Undistributed Assets	0	5,317,861
Deposits Held and Due to Others	0	420,323
	0	\$142,409,088
Total Liabilities	0	\$142,409,088
<u>Net Assets</u>		
Held in Trust for External Pool Participants	2,403,388	
Total Net Assets	\$2,403,388	

See Accompanying Notes to the Basic Financial Statement:

Wood County, Ohio
Statement of Change in Fiduciary Net Assets
Investment Trust Fund
For the Year Ended December 31, 2009

<u>Additions</u>	
Interest	\$5,680
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Net Increase in Assets Resulting from Operations	5,680
Distributions to Participants	(5,156)
Capital Transactions	<u>1,082,535</u>
Change in Net Assets	1,083,059
Net Assets Beginning of Year	<u>1,320,329</u>
Net Assets End of Year	<u><u>\$2,403,388</u></u>

See Accompanying Notes to the Basic Financial Statement:

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 1 - Reporting Entity

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

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

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

A. Primary Government

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

B. Component Units

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes.

Discretely Presented Component Units

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 1 - Reporting Entity (continued)

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 1 - Reporting Entity (continued)

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

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

Motor Vehicle and Gasoline Tax Fund - This fund accounts for 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, 2009
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

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

Proprietary Funds

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

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2009, but were levied to finance 2010 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, 2009
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Expenses/Expenditures

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

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

E. Budgetary Process

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate 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 appropriations resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

F. Cash and Investments

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

During 2009, the County invested in nonnegotiable certificates of deposit, federal agency securities, commercial paper, U.S. Treasury notes, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s share price, which is the price the investment could be sold for on December 31, 2009.

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 2009 was \$2,687,265, which includes \$2,160,242 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, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

J. Unamortized Bond Issuance Costs/Bond Premiums

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

K. Capital Assets

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

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

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

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

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Unamortized Loss on Advance Refunding

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

P. Net Assets

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Q. Fund Balance Reserves and Designations

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 designations are established to indicate tentative plans for financial utilization in future periods. Fund balance reserves have been established for interfund receivable, unclaimed monies, notes receivable, and encumbrances. In the General Fund, the County has designated a portion of fund balance for economic development.

R. Operating Revenues and Expenses

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

S. Capital Contributions

Capital contributions arise from outside contributions of capital assets.

T. Interfund Transactions

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

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

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

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, 2009
(continued)

Note 3 - Changes in Accounting Principles

For 2009, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans", and Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in the economic resources measurement focus financial statements. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements and the framework for selecting those principles. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' (AICPA) auditing literature into the GASB's accounting and financial reporting literature. This guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and the participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any changes to the financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2009, the Bond Retirement debt service fund had a deficit fund balance, in the amount of \$830,488, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net assets in the Landfill enterprise fund, in the amount of \$4,086,718, is the result of accumulated operating losses. Effective January 1, 2006, the Landfill increased solid waste and construction/demolition disposal rates in \$2 increments over the following three years. Currently, the disposal rate is \$15.

B. Compliance

At December 31, 2009, the Real Estate Assessment and CDBG special revenue funds had final appropriations in excess of estimated resources plus available balances, in the amount of \$1,901 and \$109,908, respectively. The Auditor will review appropriations to ensure they are within available resources.

For the year ended December 31, 2009, the County made certain payments without certifying the availability of funds prior to the purchase commitment.

Note 5 - Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than 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, 2009
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

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

Changes in Fund Balance					
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities
GAAP Basis	(\$2,320,796)	\$219,547	(\$587,243)	\$2,280,185	\$176,491
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2008, Received in Cash 2009	1,671,359	429,706	220,745	41,327	205,741
Accrued 2009, Not Yet Received in Cash	(1,613,645)	(486,365)	(248,731)	(147,717)	(995,633)
Expenditure Accruals:					
Accrued 2008, Paid in Cash 2009	(2,314,997)	(600,155)	(98,572)	(955,740)	(854,789)
Accrued 2009, Not Yet Paid in Cash	1,517,641	487,267	731,523	609,798	677,033
Cash Adjustments:					
Unrecorded Activity 2008	1,068,808	0	170,320	104,807	328,170
Unrecorded Activity 2009	(1,192,468)	(409)	(236,643)	(125,667)	(393,643)
Prepaid Items	(103,991)	(3,485)	(15,847)	2,060	(5,986)
Materials and Supplies Inventory	(16,746)	6,022	0	1,001	(7,568)
Advances In	103,717	0	0	0	0
Advances Out	(8,537)	0	0	0	0
Excess of Revenues Under Expenditures for Nonbudgeted Activity	44,717	0	0	0	(141,331)
Encumbrances Outstanding at Year End (Budget Basis)	(468,760)	(794,314)	(2,963)	(79,032)	(9,798)
Budget Basis	(\$3,633,698)	(\$742,186)	(\$67,411)	\$1,731,022	(\$1,021,313)

Note 6 - Deposits and Investments

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 6 - Deposits and Investments (continued)

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 6 - Deposits and Investments (continued)

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

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

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

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

Investments

As of December 31, 2009, the County had the following investments:

	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
Federal Home Loan Mortgage Corporation Notes	\$34,627,034	\$2,020,760	\$32,606,274
Federal Home Loan Bank Notes	20,401,917	2,161,134	18,240,783
Federal Home Loan Bank Bonds	217,937	0	217,937
Federal National Mortgage Association Notes	12,043,955	101,500	11,942,455
General Electric Commercial Paper	4,714,408	3,029,640	1,684,768
HSBC Finance Corporation Commercial Paper	2,709,087	2,709,087	0

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 6 - Deposits and Investments (continued)

	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
U.S. Treasury Notes	\$1,524,870	\$752,138	\$772,732
Mutual Funds	3,328,524	3,328,524	0
STAR Ohio	66,888	66,888	0
Total Investments	\$79,634,620	\$14,169,671	\$65,464,949

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

All securities carry a rating of AAA by Moody's, except the commercial paper. The commercial paper from General Electric was rated Aa2 and HSBC Finance Corporation was rated A3. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service, that commercial paper be rated in the highest qualification established by two nationally recognized standard rating services, and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	\$34,627,034	43.48%
Federal Home Loan Bank	20,619,854	25.89
Federal National Mortgage Association	12,043,955	15.12
Commercial Paper	7,423,495	9.32

Note 7 - Investment Pool

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 7 - Investment Pool (continued)

Condensed financial information for the investment pool is as follows:

Statement of Net Assets
December 31, 2009

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$92,028,908
Accrued Interest Receivable	364,477
Total Assets	<u>\$92,393,385</u>
<u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$89,989,997
External Portion	2,403,388
Total Net Assets Held in Trust for Pool Participants	<u>\$92,393,385</u>

Statement of Changes in Net Assets
December 31, 2009

<u>Revenues</u>	
Interest	\$2,889,110
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	2,889,110
Distributions to Participants	(2,781,478)
Capital Transactions	1,421,509
Total Increase in Net Assets	1,529,141
Net Assets Beginning of Year	90,864,244
Net Assets End of Year	<u>\$92,393,385</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 7 - Investment Pool (continued)

Investments

As of December 31, 2009, the County's investment pool had the following investments:

	Investment Maturities (in Years)		
	Fair Value	Less Than 1	1-5
Federal Home Loan Mortgage Corporation Notes	\$32,469,675	\$2,020,760	\$30,448,915
Federal Home Loan Bank Notes	19,069,995	1,559,070	17,510,925
Federal National Mortgage Association Notes	10,474,380	0	10,474,380
General Electric Commercial Paper	4,714,408	3,029,640	1,684,768
HSBC Finance Corporation Commercial Paper	2,709,087	2,709,087	0
STAR Ohio	66,888	66,888	0
Total Investments	\$69,504,433	\$9,385,445	\$60,118,988

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

All securities carry a rating of AAA by Moody's, except the commercial paper. The commercial paper from General Electric was rated Aa2 and HSBC Finance Corporation was rated A3. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that commercial paper must be rated in the highest qualification established by two nationally recognized standard rating services and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 7 - Investment Pool (continued)

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

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Home Loan Mortgage Corporation	\$32,469,675	46.72%
Federal Home Loan Bank	19,069,995	27.44
Federal National Mortgage Association	10,474,380	15.07
Commercial Paper	7,423,495	10.68

Note 8 - Receivables

Receivables at December 31, 2009, 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. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$224,908, will not be received within one year. Special assessments receivable, in the amount of \$368,719, will not be received within one year. At December 31, 2009, the amount of delinquent special assessments was \$45,210. All other receivables are considered fully collectible within one year, except for the following: interfund; drug testing and supervision costs for adult probation reported in the General Fund; and fines, costs, and restitution for criminal, civil, and domestic cases reported in the agency funds.

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

	<u>General</u>	<u>Agency</u>
Gross Accounts Receivable	\$200,931	\$9,177,144
Less Allowance for Uncollectible Accounts	<u>(142,284)</u>	<u>(8,296,124)</u>
Net Accounts Receivable	<u>\$58,647</u>	<u>\$881,020</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 8 - Receivables (continued)

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

Notes receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program and the Housing Assistance program. The notes have an annual interest rate of 0 to 4 percent and are repaid over five to twelve years. A summary of the changes in notes receivable during 2009 follows:

	Balance January 1, 2009	New Loans	Repayments	Balance December 31, 2009
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$72,938	\$0	\$35,862	\$37,076
Homebuyer Assistance	224,908	0	0	224,908
	\$297,846	\$0	\$35,862	\$261,984

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$743,803
Local Government Assistance	155,834
Sheriff's Contracts	21,546
Detention Contract	8,780
Public Defender	27,178
Election Costs	112,501
Homestead and Rollback	355,899
Personal Property Phase-Out	98,169
Charges for Services	5,307
Bowling Green Municipal Court	20,118
Other	25,706
Total General Fund	1,574,841

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Motor Vehicle and Gasoline Tax	
Gasoline Tax	\$1,165,852
Motor Vehicle License Fees	1,929,152
Fines and Costs	9,469
Charges for Services	2,504
Total Motor Vehicle and Gasoline Tax	3,106,977
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	999,687
Homestead and Rollback	363,606
Personal Property Phase-Out	108,612
Total Alcohol, Drug Addiction, and Mental Health Services	1,471,905
Job and Family Services	
Job and Family Services	218,254
Homestead and Rollback	193,790
Personal Property Phase-Out	54,306
Total Job and Family Services	466,350
Developmental Disabilities	
Title VI	27,276
Preschool	1,726
Inform and Refer	6,250
Target Case Management	88,479
Day Hab	310,644
Title VI-B	182
Rehabilitation Service Commission	475
Food Service	539
Title XX	22,464
Homestead and Rollback	569,887
Personal Property Phase-Out	279,886
Charges for Services	755,109
Total Developmental Disabilities	2,062,917
Total Major Funds	8,682,990
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	280
Law Library	
Fines and Costs	24,674
Child Support Enforcement Agency	
CSEA	631,950
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Juvenile Court	
VOCA	\$193,798
Victims of Crime Assistance - Prosecutor	
VOCA	35,696
Historical Center	
Homestead and Rollback	7,573
Personal Property Phase-Out	2,089
Total Historical Center	9,662
Senior Citizens	
Homestead and Rollback	104,349
Personal Property Phase-Out	29,242
Total Senior Citizens	133,591
Solid Waste Management District	
Recycle Ohio	162,500
Community Development Block Grant	
CDBG	16,300
Sheriff	
Drug Awareness Resistance Education (D.A.R.E)	25,702
Electronic Monitoring	
Electronic Monitoring	48,016
Adult Probation	
Intensive Supervision - Probate	115,295
Emergency Management Agency	
State Homeland Security	325,980
Issue I	
Issue I	437,480
Permanent Improvement	
Other	34,772
Historical Museum	
Cultural Facility Grant	65,568
Total Nonmajor Funds	2,261,264
Total Governmental Activities	\$10,944,254
Business-Type Activities	
Major Funds	
Building Inspection	
Licenses, Permits, and Inspections	\$57,451

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 8 - Receivables (continued)

	Amount
Business-Type Activities (continued)	
Nursing Home	
Medicaid/Medicare	\$418,257
Landfill	
Charges for Services	45,945
Total Business-Type Activities	\$521,653
Agency Funds	
Local Government	\$1,565,290
Local Government Assistance	327,943
Library Local Government	2,005,469
Gasoline Tax	867,411
Motor Vehicle License Fees	640,693
Total Agency Funds	\$5,406,806

Note 9 - Permissive Sales and Use Tax

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

Note 10 - 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 2009 represent the collection of 2008 taxes. Real property taxes received in 2009 were levied after October 1, 2008, on the assessed values as of January 1, 2008, 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 2009 represent the collection of 2008 taxes. Public utility real and tangible personal property taxes received in 2009 became a lien on December 31, 2007, were levied after October 1, 2008, 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, 2009
(continued)

Note 10 - Property Taxes (continued)

Tangible personal property tax revenues received in 2009 (other than public utility property) represent the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, 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, 2009, and for which there was an enforceable legal claim. In governmental funds, the entire receivable has been deferred since current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

The full tax rate for all County operations for the year ended December 31, 2009, was \$15.20 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Property	
Residential	\$1,938,859,940
Agriculture	135,194,790
Commercial/Industrial/Mineral	676,868,380
Public Utility Property	
Real	3,680,480
Personal	69,227,410
Tangible Personal Property	6,708,210
Total Assessed Value	\$2,830,539,210

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,884,470	\$0	\$0	\$2,884,470
Construction in Progress	370,037	38,512	(295,126)	113,423
Total Nondepreciable Capital Assets	3,254,507	38,512	(295,126)	2,997,893
Depreciable Capital Assets				
Buildings and Building Improvements	37,980,955	0	0	37,980,955
Improvements Other Than Buildings	8,648,233	295,126	0	8,943,359
Roads	45,409,474	1,080,680	0	46,490,154
Bridges	39,458,134	695,980	(343,129)	39,810,985
Machinery and Equipment	6,425,028	454,088	(78,962)	6,800,154
Computer Equipment	2,776,322	28,677	0	2,804,999
Furniture and Fixtures	760,897	0	(18,222)	742,675
Vehicles	7,834,899	471,877	(469,704)	7,837,072
Total Depreciable Capital Assets	149,293,942	3,026,428	(910,017)	151,410,353
Less Accumulated Depreciation for				
Buildings and Building Improvements	(13,427,230)	(764,029)	0	(14,191,259)
Improvements Other Than Buildings	(3,244,436)	(268,238)	0	(3,512,674)
Roads	(29,987,089)	(1,393,943)	0	(31,381,032)
Bridges	(10,998,394)	(586,124)	166,003	(11,418,515)
Machinery and Equipment	(4,627,823)	(572,477)	78,963	(5,121,337)
Computer Equipment	(2,465,986)	(91,266)	0	(2,557,252)
Furniture and Fixtures	(515,402)	(63,645)	18,220	(560,827)
Vehicles	(5,762,356)	(716,097)	466,219	(6,012,234)
Total Accumulated Depreciation	(71,028,716)	(4,455,819)	729,405	(74,755,130)
Total Depreciable Capital Assets, Net	78,265,226	(1,429,391)	(180,612)	76,655,223
Governmental Activities Capital Assets, Net	\$81,519,733	(\$1,390,879)	(\$475,738)	\$79,653,116
	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
Business-Type Activities (continued):				
Depreciable Capital Assets				
Buildings and Building Improvements	\$2,795,575	\$0	\$0	\$2,795,575
Improvements Other Than Buildings	1,345,055	0	0	1,345,055
Machinery and Equipment	3,979,290	282,361	(274,036)	3,987,615
Vehicles	447,419	18,252	(43,790)	421,881
Total Depreciable Capital Assets	<u>8,567,339</u>	<u>300,613</u>	<u>(317,826)</u>	<u>8,550,126</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(975,598)	(81,108)	0	(1,056,706)
Improvements Other Than Buildings	(954,612)	(61,233)	0	(1,015,845)
Machinery and Equipment	(2,566,047)	(553,174)	168,926	(2,950,295)
Vehicles	(309,394)	(44,213)	35,179	(318,428)
Total Accumulated Depreciation	<u>(4,805,651)</u>	<u>(739,728)</u>	<u>204,105</u>	<u>(5,341,274)</u>
Total Depreciable Capital Assets, Net	<u>3,761,688</u>	<u>(439,115)</u>	<u>(113,721)</u>	<u>3,208,852</u>
Business-Type Activities Capital Assets, Net	<u>\$4,665,688</u>	<u>(\$439,115)</u>	<u>(\$113,721)</u>	<u>\$4,112,852</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$628,292
Judicial	243,242
Public Safety	622,806
Public Works	2,301,905
Health	86,852
Human Services	531,872
Conservation and Recreation	27,034
Economic Development	13,816
Total Depreciation Expense - Governmental Activities	<u><u>\$4,455,819</u></u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2009, consisted of the following individual fund receivables and payables:

Due to General Fund from:

Job and Family Services	\$22,281
Other Governmental	1,100,821
Nursing Home	319,056
Total General Fund	<u>\$1,442,158</u>

Due to Motor Vehicle and Gasoline Tax Fund from:

General Fund	\$1,575
Job and Family Services	581
Other Governmental	311
Total Motor Vehicle and Gasoline Tax Fund	<u>\$2,467</u>

Due to Job and Family Services Fund from:

Other Governmental	<u>\$5,500</u>
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Due to Developmental Disabilities Fund from:

Job and Family Services	<u>\$1,710</u>
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Due to Other Governmental Funds from:

Job and Family Services	\$1,273
Landfill	4,592
Total Other Governmental	<u>\$5,865</u>

Due to Landfill fund from:

Developmental Disabilities	<u>\$338</u>
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Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 12 - Interfund Receivables/Payables (continued)

Due to Internal Service Fund from:	
General Fund	\$107,023
Motor Vehicle and Gasoline Tax	11,653
Alcohol, Drug Addiction, and Mental Health Services	2,751
Job and Family Services	18,859
Developmental Disabilities	48,821
Other Governmental	16,683
Building Inspection	4,355
Nursing Home	17,435
Landfill	2,086
Total Internal Service Fund	<u><u>\$229,666</u></u>

The balance due to the General Fund includes loans made to provide working capital for operations or projects. The remaining interfund receivables/payables resulted from the time lag between dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All of these amounts, except for the General Fund receivable from other governmental funds, in the amount of \$884,416, are expected to be received within one year.

Note 13 - Risk Management

A. Workers' Compensation

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$28,981 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2009, 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 13 - Risk Management (continued)

The changes in the claims liability for 2009 and 2008 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2009	\$34,711	\$36,002	\$0	(\$41,732)	\$28,981
2008	\$25,032	\$162,012	(\$13,489)	(\$138,844)	\$34,711

B. Health Insurance Program

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

Under the health insurance program, the Health internal service fund provides coverage for up to a maximum 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 dental insurance program maximum annual benefit is \$1,500 and the drug card insurance program maximum annual benefit is \$45,000. 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 2009 was \$5,205,188. Settled claims have not exceeded this commercial coverage in any of the past three years, and there has not been any significant reduction in coverage from the prior year.

Claims payable is based on the requirements of Governmental Accounting Standards Board Statement No. 30 "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 2009, was estimated by a third party administrator at \$1,197,240. The changes in the claims liability for 2009 and 2008 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2009	\$1,363,826	\$5,501,307	(\$5,667,893)	\$1,197,240
2008	1,869,237	5,503,954	(6,009,365)	1,363,826

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 13 - 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 2009, the County contracted for the following coverage:

	Amount	Deductible
General Liability	\$3,000,000	\$250,000
Commercial Umbrella	10,000,000	10,000
Law Enforcement Professional Liability	1,000,000	250,000
Public Official Liability	1,000,000	250,000
Automobile Liability	1,000,000	250
Nursing Home Property	7,149,022	5,000
Nursing Home Liability	3,000,000	None
Old County Home Property		
Hog Barn	77,219	1,000
Ice House	130,591	1,000
Annex	240,742	1,000
Building	3,017,282	1,000
Fairgrounds	5,812,943	2,500
Property	85,060,824	1,000
Data Processing Equipment	2,699,720	500
Contractors' Equipment	9,756,787	500
Comprehensive Boiler and Machinery	18,000,000	1,000
Crime	300,000	2,500

With the exceptions of health, vision, dental, and drug card insurance, and workers' compensation, all insurance is held with Brooks Insurance Company. The County pays all elected officials' bonds by statute. There have been no significant reductions in insurance coverage from 2008, 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, 2009
(continued)

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2009. The following amounts remain on these contracts.

Project	Outstanding Balance
Bridge Inspection	\$135,050
Bridge Replacement	231,200
Building Repairs	66,364
Community Development Block Grant	28,171
Equipment	266,336
License Agreements	121,933
Real Estate Revaluation Services	1,072,943
Road Improvements	152,246
Service Contract	29,316
Waste Management Projects	242,840

Note 15 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2009 was 14 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For 2009, a portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the postemployment health care plan from January 1 through March 31 and 5.5 percent was allocated from April 1 through December 31. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007 was \$3,305,401, \$2,793,108, and \$3,207,521, respectively; 93 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the member-directed plan for 2009 were \$100,410 made by the County and \$71,721 made by the plan members.

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

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 an allowance based on member contributions and earned interest matched by STRS Ohio funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The CP offers features of both the DBP and the DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. The DBP portion of the CP payment is payable to a member on or after age sixty; the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

Funding Policy - For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2009, 2008, and 2007 were \$81,051, \$81,985, and \$79,814, respectively; 93 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the DCP and CP for 2009 were \$3,814 made by the plan members.

Note 16 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14 percent of covered payroll (17.63 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The amount of the employer contributions which was allocated to fund postemployment health care was 7 percent of covered payroll from January 1 through March 31, 2009, and 5.5 percent of covered payroll for the remainder of the year.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 16 - Postemployment Benefits (continued)

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2009, 2008, and 2007 was \$2,351,756, \$2,749,983, and \$2,079,750, respectively; 93 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in a cost-sharing multiple-employer defined benefit Health Care Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the Defined Benefit or Combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in STRS Ohio's financial report which may be obtained by calling (888) 227-7877 or by visiting the STRS Ohio Web site at www.strsoh.org.

Funding Policy - Ohio law authorizes STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For fiscal year 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contribution for health care for the fiscal years ended June 30, 2009, 2008, and 2007 was \$6,235, \$6,307, and \$6,140 respectively; 93 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

Note 17 - Compensated Absences

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 17 - Compensated Absences (continued)

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

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

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

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

Note 18 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2009, was as follows:

	Interest Rate	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
Governmental Activities						
General Obligation Bonds						
1993 Children Resource Center (Original Amount \$375,000)	2.85-11.5%	\$130,000	\$0	\$25,000	\$105,000	\$25,000
1998 Sheriff Office (Original Amount \$2,410,000)	4.0-4.75	990,000	0	180,000	810,000	190,000
1998 Educational Service Center (Original Amount \$1,435,000)	4.0-4.75	580,000	0	105,000	475,000	110,000
2002 Wood County District Public Library (Original Amount \$4,990,000)	4.0-5.88	580,000	0	135,000	445,000	140,000
2002 Historical Museum (Original Amount \$385,000)	3.0-3.75	165,000	0	40,000	125,000	40,000
Bond Premium		1,314	0	336	978	0
2002 Human Services Building Refunding (Original Amount \$645,000)	3.0-4.1	340,000	0	50,000	290,000	50,000
Bond Premium		2,173	0	314	1,859	0

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
Governmental Activities (continued)						
General Obligation Bonds (continued)						
2007 Wood County District						
Public Library Refunding	4.0-5.5					
(Original Amount \$3,635,000)		\$3,630,000	\$0	\$5,000	\$3,625,000	\$10,000
Bond Premium		346,295	0	18,307	327,988	0
Accounting Loss		(282,795)	0	(72,203)	(210,592)	0
Total General Obligation Bonds		<u>6,481,987</u>	<u>0</u>	<u>486,754</u>	<u>5,995,233</u>	<u>565,000</u>
Special Assessment Bonds with Governmental Commitment						
1993 Sanitary Sewer 428	2.85-11.5%					
(Original Amount \$420,000)		145,000	0	25,000	120,000	30,000
1993 Water Line 316	2.85-11.5					
(Original Amount \$335,000)		115,000	0	20,000	95,000	20,000
1994 Water Line 316A	4.35-13					
(Original Amount \$1,040,000)		300,000	0	50,000	250,000	50,000
1995 Sanitary Sewer 238 Ayers Road	6.99					
(Original Amount \$38,000)		14,000	0	2,000	12,000	2,000
1998 Sanitary Sewer 140, Water Line 183 Refunding	6.45-6.5					
(Original Amount \$2,285,000)		<u>505,000</u>	<u>0</u>	<u>245,000</u>	<u>260,000</u>	<u>260,000</u>
Total Special Assessment Bonds		<u>1,079,000</u>	<u>0</u>	<u>342,000</u>	<u>737,000</u>	<u>362,000</u>
Other Long-Term Obligations						
Compensated Absences Payable		4,523,278	461,051	296,019	4,688,310	2,097,483
Capital Leases Payable		183,860	0	45,815	138,045	44,455
Total Other Long-Term Obligations		<u>4,707,138</u>	<u>461,051</u>	<u>341,834</u>	<u>4,826,355</u>	<u>2,141,938</u>
Total Governmental Activities		<u>\$12,268,125</u>	<u>\$461,051</u>	<u>\$1,170,588</u>	<u>\$11,558,588</u>	<u>\$3,068,938</u>
Business-Type Activities						
General Obligation Bonds						
1993 Nursing Home	2.85-11.5%					
(Original Amount \$565,000)		\$195,000	\$0	\$35,000	\$160,000	\$35,000
2002 Landfill Improvement Refunding	3-3.65					
(Original Amount \$305,000)		95,000	0	30,000	65,000	30,000
Bond Premium		1,142	0	391	751	0
2002 Landfill Bond Issue-1994 Refunding	3-3.75					
(Original Amount \$1,010,000)		380,000	0	95,000	285,000	95,000
Bond Premium		3,999	0	1,021	2,978	0
Total General Obligation Bonds		<u>675,141</u>	<u>0</u>	<u>161,412</u>	<u>513,729</u>	<u>160,000</u>
Other Long-Term Obligations						
Compensated Absences Payable		321,825	0	30,427	291,398	181,754
Capital Leases Payable		1,128,054	210,256	187,376	1,150,934	201,701
Closure/Postclosure Costs Payable		5,261,437	536,785	0	5,798,222	0
Total Other Long-Term Obligations		<u>6,711,316</u>	<u>747,041</u>	<u>217,803</u>	<u>7,240,554</u>	<u>383,455</u>
Total Business-Type Activities		<u>\$7,386,457</u>	<u>\$747,041</u>	<u>\$379,215</u>	<u>\$7,754,283</u>	<u>\$543,455</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 18 - Long-Term Obligations (continued)

General Obligation Bonds

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

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 2002 for the Wood County District Public Library. At December 31, 2009, \$3,645,000 of this debt was still outstanding.

Special Assessment Bonds

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

The Sanitary Sewer 140 and Water Line 183 refunding special assessment bonds issued in 1998 advance refunded bonds previously issued for construction of sewer and water lines. Accordingly, the liability for the defeased bonds is not included on the County's financial statements. At December 31, 2009, \$275,000 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; Developmental Disabilities; Dog and Kennel; Law Library; Child Support Enforcement Agency; Title Administration; Solid Waste Management District; and Emergency Management Agency special revenue funds, and the Building Inspection; Nursing Home; and Landfill enterprise funds.

Capital Leases Payable

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

Business-Type Activities Obligations

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 18 - Long-Term Obligations (continued)

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2009, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Annual Long-Term Debt Obligation Summary

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

Year	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2010	\$565,000	\$287,298	\$362,000	\$45,724
2011	590,000	262,214	107,000	22,709
2012	600,000	235,487	107,000	16,324
2013	595,000	207,758	107,000	9,939
2014	230,000	181,025	52,000	3,555
2015-2019	1,055,000	770,650	2,000	140
2020-2024	1,285,000	482,075	0	0
2025-2027	955,000	106,975	0	0
	<u>\$5,875,000</u>	<u>\$2,533,482</u>	<u>\$737,000</u>	<u>\$98,391</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 18 - Long-Term Obligations (continued)

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

Year	General Obligation Bonds	
	Principal	Interest
2010	\$160,000	\$21,255
2011	175,000	15,052
2012	130,000	7,965
2013	45,000	2,430
	\$510,000	\$46,702

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, 2009, was an overall debt margin of \$63,388,480 and an unvoted debt margin of \$22,430,392.

Industrial Revenue Bonds

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

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/09
Piping Industry Training Center	7/1/09	\$2,900,000	\$2,863,750
Principle Business Enterprises	6/1/09	5,500,000	5,009,900
Phoenix Technologies	3/1/09	2,800,000	2,537,143
Reclamation Technologies, Inc.	6/15/06	3,253,000	2,718,000
Edge Seal Technologies, Inc.	4/27/06	2,800,000	1,820,000
Kellermeyer Partnership Project	12/31/05	1,650,000	1,430,000
Kellermeyer Partnership Project	12/31/05	2,850,000	2,460,000
TWT Warehousing	9/15/04	2,250,000	1,615,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	2,410,000
NW Ohio Carpenter's Joint Apprentice & Training Trust	3/1/02	3,765,000	3,015,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 18 - Long-Term Obligations (continued)

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/09
Pipe Industry Training Center Trust	12/1/01	\$3,000,000	\$2,145,000
Sun Seed Holding Co.	11/1/01	3,500,000	3,500,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
C M C Group, Inc.	7/1/01	2,600,000	1,235,000
Hammil Manufacturing Co.	6/1/01	750,000	490,000
TL Industries, Inc.	4/1/01	3,000,000	3,000,000
Hammil Manufacturing Co.	5/1/00	2,000,000	1,325,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	2,000,000
DOWA THT America, Inc.	7/1/99	7,300,000	7,300,000
Williams Industrial Service, Inc.	7/1/99	1,000,000	590,000
Aluminite of Ohio	9/1/98	1,750,000	600,000
The IMCO Division	5/4/98	3,425,000	955,000
Cast Masters	2/1/97	2,650,000	650,000
Precision Aggregate	11/1/96	2,500,000	1,200,000
B & B Box Co.	3/1/96	1,235,000	130,000
		<u>\$72,563,000</u>	<u>\$56,298,793</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.

Note 19 - 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 2009 were \$45,815 for the governmental funds and \$187,376 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Machinery and Equipment	\$261,009	\$1,802,853
Less Accumulated Depreciation	(88,572)	(973,459)
Carrying Value, December 31, 2009	<u>\$172,437</u>	<u>\$829,394</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 19 - Capital Leases - Lessee Disclosure (continued)

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, 2009.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2010	\$44,455	\$4,790	\$201,701	\$66,384
2011	45,997	3,248	284,738	57,496
2012	47,593	1,652	513,544	10,893
2013	0	0	92,922	3,996
2014	0	0	20,966	1,802
2015	0	0	37,063	813
Total	\$138,045	\$9,690	\$1,150,934	\$141,384

Note 20 - 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.

The \$5,798,222 reported as the landfill closure and postclosure liability at December 31, 2009, represents the cumulative amount reported to date based on the use of 76 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,859,155 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2009. The County expects to close the landfill in 2030. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 21 - Interfund Transfers

During 2009, the following transfers were made:

		Transfers Out				Total
		General	Job and Family Services	Developmental Disabilities	Other Governmental	
Transfers In	Governmental Activities					
	General	\$0	\$167,465	\$0	\$171,199	\$338,664
	Other Governmental	2,938,291	0	750,000	2,080	3,690,371
	Total Governmental Activities	2,938,291	167,465	750,000	173,279	4,029,035
	Business-Type Activities					
	Landfill	141,614	0	0	150,000	291,614
	Total	\$3,079,905	\$167,465	\$750,000	\$323,279	\$4,329,649

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 22 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 23 - Related Organizations

A. Wood County District Public Library

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

B. Wood County Park District

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

C. Wood County Regional Airport

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

Although the County has no obligation to provide financial resources to the airport, the County Commissioners have in prior years allocated certain funds to the Regional Airport. In 2009, this allocation was \$31,345.

Note 24 - Wood Lane Industries

A. Summary of Significant Accounting Policies

Reporting Entity

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 24 - Wood Lane Industries (continued)

Basis of Presentation

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

Materials and Supplies Inventory

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

B. Deposits and Investments

At fiscal year end, the carrying amount of the Industries' deposits was \$245,131 and the bank balance was \$178,452. The entire bank balance was covered by federal depository insurance. The Industries had no investments at fiscal year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

The Industries had capital assets of machinery and equipment, in the amount of \$174,692, as of June 30, 2009. Accumulated depreciation was \$159,970, with a net capital asset amount of \$14,722. Depreciation is computed using the straight-line method over a five year useful life.

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

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

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

Capital Assets

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

Asset Category	Estimated Lives
Buildings	15-40 years
Furniture and Equipment	5-20 years

B. Deposits and Investments

At year end, the carrying amount of the Residential Services/Properties deposits was \$1,785,080 and the bank balance was \$1,377,305. The entire bank balance was covered by federal depository insurance. The Residential Services/Properties had no investments at year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

A summary of the Residential Services/Properties capital assets as of December 31, 2009, follows:

Land	\$662,389
Construction in Progress	135,440
Buildings	4,051,111
Furniture and Equipment	186,568
	5,035,508
Less Accumulated Depreciation	(1,121,377)
Net Capital Assets	\$3,914,131

D. Long-Term Obligations

	Interest Rate	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
Mortgage Loans Payable	6.75-7.5%	\$646,158	\$0	\$128,771	\$517,387	\$66,775

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009
(continued)

Note 26 - Contingent Liabilities

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

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

**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 licenses.

Law Library

To account for fine and forfeiture monies used to operate the County Law Library.

Court Mediation

To account for filing charges for civil and domestic relation cases for the mediation program of 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.

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.

Juvenile Court

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

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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

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.

Recorder's Equipment

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

Solid Waste Management 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.

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.

Sheriff

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

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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

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, grants from the Ohio Emergency Management Agency and Department of Homeland Security, and for the sale to two megahertz licenses.

Indigent Guardianship

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

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.

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

Legal Research

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

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 I

To account for Issue I 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 Board of DD and Wood Lane Industries facilities.

Methane Gas

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

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Capital Projects Funds
(continued)**

Historical Museum

To account for renovations at the Historical Museum.

Construction - Ditches

To account for special assessments used for construction of ditches.

Parks and Open Spaces

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, 2009

	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	\$7,853,693	\$1,069,815	\$10,460,506	\$19,384,014
Cash and Cash Equivalents in Segregated Accounts	100,626	0	0	100,626
Accounts Receivable	362,546	0	0	362,546
Due from Other Governments	1,723,444	0	537,820	2,261,264
Prepaid Items	13,125	0	50,000	63,125
Materials and Supplies Inventory	3,219	0	0	3,219
Interfund Receivable	5,865	0	0	5,865
Property Taxes Receivable	2,038,379	0	0	2,038,379
Notes Receivable	261,984	0	0	261,984
Special Assessments Receivable	523,977	440,224	7,706	971,907
Total Assets	\$12,886,858	\$1,510,039	\$11,056,032	\$25,452,929
<u>Liabilities</u>				
Accrued Wages Payable	\$101,686	\$0	\$1,733	\$103,419
Accounts Payable	105,903	1,541	16,250	123,694
Contracts Payable	0	0	62,126	62,126
Due to Other Governments	54,929	0	725	55,654
Interfund Payable	112,727	986,000	24,588	1,123,315
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Deferred Revenue	4,420,334	440,224	510,754	5,371,312
Retainage Payable	0	0	20,389	20,389
Total Liabilities	4,795,579	1,475,507	636,565	6,907,651
<u>Fund Balance</u>				
Reserved for Notes Receivable	224,908	0	0	224,908
Reserved for Encumbrances	1,504,098	0	51,485	1,555,583
Unreserved, Reported in				
Special Revenue Funds	6,362,273	0	0	6,362,273
Debt Service Funds	0	34,532	0	34,532
Capital Projects Funds	0	0	10,367,982	10,367,982
Total Fund Balance	8,091,279	34,532	10,419,467	18,545,278
Total Liabilities and Fund Balance	\$12,886,858	\$1,510,039	\$11,056,032	\$25,452,929

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$40,496	\$373,937	\$5,349	\$275,503
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	280	24,674	0	631,950
Prepaid Items	0	0	0	3,550
Materials and Supplies Inventory	715	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$41,491</u>	<u>\$398,611</u>	<u>\$5,349</u>	<u>\$911,003</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$7,565	\$0	\$0	\$37,964
Accounts Payable	0	2,799	0	5,357
Due to Other Governments	5,203	0	0	18,721
Interfund Payable	889	0	0	61,528
Deferred Revenue	0	0	0	631,950
Total Liabilities	<u>13,657</u>	<u>2,799</u>	<u>0</u>	<u>755,520</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	5,172	0	0	861
Unreserved	22,662	395,812	5,349	154,622
Total Fund Balance	<u>27,834</u>	<u>395,812</u>	<u>5,349</u>	<u>155,483</u>
Total Liabilities and Fund Balance	<u>\$41,491</u>	<u>\$398,611</u>	<u>\$5,349</u>	<u>\$911,003</u>

<u>Real Estate Assessment</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Juvenile Court</u>
\$1,585,722	\$496,182	\$860,485	\$13,886	\$12,750	\$798,477
0	0	0	0	0	0
0	0	0	0	0	1,036
0	0	0	0	0	193,798
3,501	0	1,225	0	0	0
1,484	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,590,707</u>	<u>\$496,182</u>	<u>\$861,710</u>	<u>\$13,886</u>	<u>\$12,750</u>	<u>\$993,311</u>
\$9,245	\$1,913	\$1,723	\$0	\$0	\$11,224
39,424	1,500	358	0	0	6,210
4,170	863	2,269	0	0	5,115
1,606	1,505	567	0	0	7,440
0	0	0	0	0	192,072
<u>54,445</u>	<u>5,781</u>	<u>4,917</u>	<u>0</u>	<u>0</u>	<u>222,061</u>
0	0	0	0	0	0
1,210,173	880	158	0	0	0
326,089	489,521	856,635	13,886	12,750	771,250
<u>1,536,262</u>	<u>490,401</u>	<u>856,793</u>	<u>13,886</u>	<u>12,750</u>	<u>771,250</u>
<u>\$1,590,707</u>	<u>\$496,182</u>	<u>\$861,710</u>	<u>\$13,886</u>	<u>\$12,750</u>	<u>\$993,311</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009
(continued)

	VOCA- Prosecutor	Historical Center	Senior Citizens	Title Administration
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$21,234	\$4,879	\$67,669	\$465,503
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	35,696	9,662	133,591	0
Prepaid Items	0	0	0	2,450
Materials and Supplies Inventory	0	0	0	1,020
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	137,732	1,900,647	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$56,930</u>	<u>\$152,273</u>	<u>\$2,101,907</u>	<u>\$468,973</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$2,426	\$0	\$0	\$8,530
Accounts Payable	0	0	0	4,915
Due to Other Governments	340	0	0	4,174
Interfund Payable	0	0	0	1,556
Deferred Revenue	31,729	147,394	2,034,238	0
Total Liabilities	<u>34,495</u>	<u>147,394</u>	<u>2,034,238</u>	<u>19,175</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	0	0	0	7,983
Unreserved	22,435	4,879	67,669	441,815
Total Fund Balance	<u>22,435</u>	<u>4,879</u>	<u>67,669</u>	<u>449,798</u>
Total Liabilities and Fund Balance	<u>\$56,930</u>	<u>\$152,273</u>	<u>\$2,101,907</u>	<u>\$468,973</u>

<u>Recorder's Equipment</u>	<u>Solid Waste Management District</u>	<u>Probation Services</u>	<u>CDBG</u>	<u>Sheriff</u>	<u>Electronic Monitoring</u>
\$194,609	\$668,910	\$23,936	\$265,073	\$716,568	\$21,816
0	0	0	0	1,200	0
0	69,860	0	0	0	0
0	162,500	0	16,300	25,702	48,016
0	0	0	0	2,399	0
0	0	0	0	0	0
0	4,592	0	0	1,273	0
0	0	0	0	0	0
0	0	0	261,984	0	0
0	0	0	0	0	0
<u>\$194,609</u>	<u>\$905,862</u>	<u>\$23,936</u>	<u>\$543,357</u>	<u>\$747,142</u>	<u>\$69,832</u>
\$0	\$6,637	\$0	\$321	\$3,827	\$1,510
0	7,811	0	15,162	1,051	0
0	2,963	0	124	6,194	681
0	1,163	0	56	27,397	569
0	162,500	0	0	0	24,008
<u>0</u>	<u>181,074</u>	<u>0</u>	<u>15,663</u>	<u>38,469</u>	<u>26,768</u>
0	0	0	224,908	0	0
0	248,219	0	29,865	0	0
194,609	476,569	23,936	272,921	708,673	43,064
<u>194,609</u>	<u>724,788</u>	<u>23,936</u>	<u>527,694</u>	<u>708,673</u>	<u>43,064</u>
<u>\$194,609</u>	<u>\$905,862</u>	<u>\$23,936</u>	<u>\$543,357</u>	<u>\$747,142</u>	<u>\$69,832</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009
(continued)

	Electronic Monitoring Offenders	Adult Probation	EMA	Indigent Guardianship
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$266,362	\$38,847	\$72,313	\$9,489
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	291,650	0	0	0
Due from Other Governments	0	115,295	325,980	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$558,012</u>	<u>\$154,142</u>	<u>\$398,293</u>	<u>\$9,489</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$2,704	\$4,100	\$0
Accounts Payable	7,961	0	0	967
Due to Other Governments	0	1,201	1,849	0
Interfund Payable	0	7,346	641	0
Deferred Revenue	288,839	57,647	325,980	0
Total Liabilities	<u>296,800</u>	<u>68,898</u>	<u>332,570</u>	<u>967</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	0	0	51	273
Unreserved	261,212	85,244	65,672	8,249
Total Fund Balance	<u>261,212</u>	<u>85,244</u>	<u>65,723</u>	<u>8,522</u>
Total Liabilities and Fund Balance	<u>\$558,012</u>	<u>\$154,142</u>	<u>\$398,293</u>	<u>\$9,489</u>

<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement- Prosecutor</u>
\$18,743	\$275,671	\$78,960	\$107,477	\$3,724	\$0
0	0	0	0	0	1,509
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	523,977	0	0
<u>\$18,743</u>	<u>\$275,671</u>	<u>\$78,960</u>	<u>\$631,454</u>	<u>\$3,724</u>	<u>\$1,509</u>
\$0	\$0	\$0	\$1,997	\$0	\$0
0	1,330	0	11,058	0	0
0	0	0	1,062	0	0
0	0	0	464	0	0
0	0	0	523,977	0	0
<u>0</u>	<u>1,330</u>	<u>0</u>	<u>538,558</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	236	0	160	67	0
<u>18,743</u>	<u>274,105</u>	<u>78,960</u>	<u>92,736</u>	<u>3,657</u>	<u>1,509</u>
<u>18,743</u>	<u>274,341</u>	<u>78,960</u>	<u>92,896</u>	<u>3,724</u>	<u>1,509</u>
<u>\$18,743</u>	<u>\$275,671</u>	<u>\$78,960</u>	<u>\$631,454</u>	<u>\$3,724</u>	<u>\$1,509</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009
(continued)

	Legal Research	Drug Enforcement	Commissary	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$69,123	\$0	\$0	\$7,853,693
Cash and Cash Equivalents in Segregated Accounts	0	23,982	73,935	100,626
Accounts Receivable	0	0	0	362,546
Due from Other Governments	0	0	0	1,723,444
Prepaid Items	0	0	0	13,125
Materials and Supplies Inventory	0	0	0	3,219
Interfund Receivable	0	0	0	5,865
Property Taxes Receivable	0	0	0	2,038,379
Notes Receivable	0	0	0	261,984
Special Assessments Receivable	0	0	0	523,977
Total Assets	<u>\$69,123</u>	<u>\$23,982</u>	<u>\$73,935</u>	<u>\$12,886,858</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$101,686
Accounts Payable	0	0	0	105,903
Due to Other Governments	0	0	0	54,929
Interfund Payable	0	0	0	112,727
Deferred Revenue	0	0	0	4,420,334
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,795,579</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	224,908
Reserved for Encumbrances	0	0	0	1,504,098
Unreserved	69,123	23,982	73,935	6,362,273
Total Fund Balance	<u>69,123</u>	<u>23,982</u>	<u>73,935</u>	<u>8,091,279</u>
Total Liabilities and Fund Balance	<u>\$69,123</u>	<u>\$23,982</u>	<u>\$73,935</u>	<u>\$12,886,858</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2009

	<u>Bond Retirement</u>	<u>Special Assessment</u>	<u>Special Assessment Bond</u>	<u>Total</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$171,500	\$8,046	\$890,269	\$1,069,815
Special Assessments Receivable	0	0	440,224	440,224
Total Assets	<u>\$171,500</u>	<u>\$8,046</u>	<u>\$1,330,493</u>	<u>\$1,510,039</u>
<u>Liabilities</u>				
Accounts Payable	\$0	\$0	\$1,541	\$1,541
Interfund Payable	986,000	0	0	986,000
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Deferred Revenue	0	0	440,224	440,224
Total Liabilities	1,001,988	0	473,519	1,475,507
<u>Fund Balance</u>				
Unreserved (Deficit)	<u>(830,488)</u>	<u>8,046</u>	<u>856,974</u>	<u>34,532</u>
Total Liabilities and Fund Balance	<u>\$171,500</u>	<u>\$8,046</u>	<u>\$1,330,493</u>	<u>\$1,510,039</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	Issue I	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,959,482	\$2,322,094	\$450
Due from Other Governments	437,480	34,772	0	0
Prepaid Items	0	0	50,000	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$437,480	\$7,994,254	\$2,372,094	\$450
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	0	16,250	0
Contracts Payable	0	0	59,208	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	437,480	0	0	0
Retainage Payable	0	0	8,291	0
Total Liabilities	437,480	0	83,749	0
<u>Fund Balance</u>				
Reserved for Encumbrances	0	28,121	0	0
Unreserved	0	7,966,133	2,288,345	450
Total Fund Balance	0	7,994,254	2,288,345	450
Total Liabilities and Fund Balance	\$437,480	\$7,994,254	\$2,372,094	\$450

Historical Museum	Construction- Ditches	Parks and Open Spaces	Total
\$86,686	\$46,004	\$45,790	\$10,460,506
65,568	0	0	537,820
0	0	0	50,000
0	7,706	0	7,706
<u>\$152,254</u>	<u>\$53,710</u>	<u>\$45,790</u>	<u>\$11,056,032</u>
\$0	\$1,733	\$0	\$1,733
0	0	0	16,250
2,918	0	0	62,126
0	725	0	725
0	24,588	0	24,588
65,568	7,706	0	510,754
12,098	0	0	20,389
<u>80,584</u>	<u>34,752</u>	<u>0</u>	<u>636,565</u>
23,364	0	0	51,485
48,306	18,958	45,790	10,367,982
<u>71,670</u>	<u>18,958</u>	<u>45,790</u>	<u>10,419,467</u>
<u>\$152,254</u>	<u>\$53,710</u>	<u>\$45,790</u>	<u>\$11,056,032</u>

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Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,895,036	\$0	\$0	\$1,895,036
Other Taxes	8,132	0	0	8,132
Charges for Services	3,485,631	0	0	3,485,631
Licenses and Permits	404,189	0	0	404,189
Fines, Costs, and Forfeitures	103,601	0	0	103,601
Intergovernmental	3,673,215	0	265,893	3,939,108
Special Assessments	664,768	331,706	12,509	1,008,983
Interest	451	60,294	0	60,745
Other	442,018	716,926	42,272	1,201,216
Total Revenues	<u>10,677,041</u>	<u>1,108,926</u>	<u>320,674</u>	<u>12,106,641</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,262,263	0	0	1,262,263
Judicial	1,416,494	0	0	1,416,494
Public Safety	1,079,431	0	0	1,079,431
Public Works	1,470,952	0	0	1,470,952
Health	262,927	0	0	262,927
Human Services	4,274,516	0	0	4,274,516
Conservation and Recreation	160,384	0	0	160,384
Economic Development	547,558	0	0	547,558
Capital Outlay	0	0	1,515,313	1,515,313
Debt Service:				
Principal Retirement	0	882,000	0	882,000
Interest and Fiscal Charges	0	415,077	1,654	416,731
Total Expenditures	<u>10,474,525</u>	<u>1,297,077</u>	<u>1,516,967</u>	<u>13,288,569</u>
Excess of Revenues Over (Under) Expenditures	<u>202,516</u>	<u>(188,151)</u>	<u>(1,196,293)</u>	<u>(1,181,928)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	549,543	360,828	2,780,000	3,690,371
Transfers Out	(321,199)	0	(2,080)	(323,279)
Total Other Financing Sources (Uses)	<u>228,344</u>	<u>360,828</u>	<u>2,777,920</u>	<u>3,367,092</u>
Changes in Fund Balance	430,860	172,677	1,581,627	2,185,164
Fund Balance (Deficit) Beginning of Year	<u>7,660,419</u>	<u>(138,145)</u>	<u>8,837,840</u>	<u>16,360,114</u>
Fund Balance End of Year	<u><u>\$8,091,279</u></u>	<u><u>\$34,532</u></u>	<u><u>\$10,419,467</u></u>	<u><u>\$18,545,278</u></u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	24,079	0	77,909	303,991
Licenses and Permits	254,095	0	0	0
Fines, Costs, and Forfeitures	10,744	24,674	0	0
Intergovernmental	0	0	0	1,340,889
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,219	373,937	400	319
Total Revenues	<u>290,137</u>	<u>398,611</u>	<u>78,309</u>	<u>1,645,199</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	2,799	597	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	262,927	0	0	0
Human Services	0	0	0	2,091,654
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>262,927</u>	<u>2,799</u>	<u>597</u>	<u>2,091,654</u>
Excess of Revenues Over (Under) Expenditures	<u>27,210</u>	<u>395,812</u>	<u>77,712</u>	<u>(446,455)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	350,000
Transfers Out	0	0	(171,199)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(171,199)</u>	<u>350,000</u>
Changes in Fund Balance	27,210	395,812	(93,487)	(96,455)
Fund Balance Beginning of Year	<u>624</u>	<u>0</u>	<u>98,836</u>	<u>251,938</u>
Fund Balance End of Year	<u>\$27,834</u>	<u>\$395,812</u>	<u>\$5,349</u>	<u>\$155,483</u>

<u>Real Estate Assessment</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Juvenile Court</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
852,649	215,587	223,433	0	0	13,427
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	430,421
0	0	0	0	0	0
0	0	0	0	0	0
17	0	0	11,625	0	0
<u>852,666</u>	<u>215,587</u>	<u>223,433</u>	<u>11,625</u>	<u>0</u>	<u>443,848</u>
831,853	99,563	218,701	6,378	0	0
0	0	0	0	0	602,507
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>831,853</u>	<u>99,563</u>	<u>218,701</u>	<u>6,378</u>	<u>0</u>	<u>602,507</u>
<u>20,813</u>	<u>116,024</u>	<u>4,732</u>	<u>5,247</u>	<u>0</u>	<u>(158,659)</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
20,813	116,024	4,732	5,247	0	(158,659)
1,515,449	374,377	852,061	8,639	12,750	929,909
<u>\$1,536,262</u>	<u>\$490,401</u>	<u>\$856,793</u>	<u>\$13,886</u>	<u>\$12,750</u>	<u>\$771,250</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, 2009
(continued)

	VOCA- Prosecutor	Historical Center	Senior Citizens	Title Administration
<u>Revenues</u>				
Property Taxes	\$0	\$129,685	\$1,765,351	\$0
Other Taxes	0	550	7,582	0
Charges for Services	0	0	0	519,808
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	49,259	30,945	421,161	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	353
Total Revenues	49,259	161,180	2,194,094	520,161
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	70,503	0	0	0
Judicial	0	0	0	424,189
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	2,182,862	0
Conservation and Recreation	0	160,384	0	0
Economic Development	0	0	0	0
Total Expenditures	70,503	160,384	2,182,862	424,189
Excess of Revenues Over (Under) Expenditures	(21,244)	796	11,232	95,972
<u>Other Financing Sources (Uses)</u>				
Transfers In	23,940	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	23,940	0	0	0
Changes in Fund Balance	2,696	796	11,232	95,972
Fund Balance Beginning of Year	19,739	4,083	56,437	353,826
Fund Balance End of Year	\$22,435	\$4,879	\$67,669	\$449,798

<u>Recorder's Equipment</u>	<u>Solid Waste Management District</u>	<u>Probation Services</u>	<u>CDBG</u>	<u>Sheriff</u>	<u>Electronic Monitoring</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
78,662	904,786	6,472	110	0	0
0	0	0	0	150,094	0
0	0	0	0	0	0
0	125,000	0	398,061	450,250	96,032
0	0	0	0	0	0
0	0	0	439	0	0
0	605	0	1,897	28,792	0
<u>78,662</u>	<u>1,030,391</u>	<u>6,472</u>	<u>400,507</u>	<u>629,136</u>	<u>96,032</u>
35,265	0	0	0	0	0
0	0	448	0	0	96,365
0	0	0	0	736,472	0
0	725,188	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	547,558	0	0
<u>35,265</u>	<u>725,188</u>	<u>448</u>	<u>547,558</u>	<u>736,472</u>	<u>96,365</u>
<u>43,397</u>	<u>305,203</u>	<u>6,024</u>	<u>(147,051)</u>	<u>(107,336)</u>	<u>(333)</u>
0	0	0	0	86,460	0
0	(150,000)	0	0	0	0
0	(150,000)	0	0	86,460	0
43,397	155,203	6,024	(147,051)	(20,876)	(333)
151,212	569,585	17,912	674,745	729,549	43,397
<u>\$194,609</u>	<u>\$724,788</u>	<u>\$23,936</u>	<u>\$527,694</u>	<u>\$708,673</u>	<u>\$43,064</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, 2009
(continued)

	Electronic Monitoring Offenders	Adult Probation	EMA	Indigent Guardianship
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	72,945	0	7,894	14,441
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	190,590	140,607	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	56	0	0
Total Revenues	<u>72,945</u>	<u>190,646</u>	<u>148,501</u>	<u>14,441</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	72,222	161,223	0	13,236
Public Safety	0	0	215,748	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>72,222</u>	<u>161,223</u>	<u>215,748</u>	<u>13,236</u>
Excess of Revenues Over (Under) Expenditures	<u>723</u>	<u>29,423</u>	<u>(67,247)</u>	<u>1,205</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	89,143	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>89,143</u>	<u>0</u>
Changes in Fund Balance	723	29,423	21,896	1,205
Fund Balance Beginning of Year	<u>260,489</u>	<u>55,821</u>	<u>43,827</u>	<u>7,317</u>
Fund Balance End of Year	<u>\$261,212</u>	<u>\$85,244</u>	<u>\$65,723</u>	<u>\$8,522</u>

<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement- Prosecutor</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,911	45,577	14,310	0	824	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	664,768	0	0
0	0	0	0	0	0
0	0	0	22,798	0	0
<u>1,911</u>	<u>45,577</u>	<u>14,310</u>	<u>687,566</u>	<u>824</u>	<u>0</u>
0	0	0	0	0	0
0	8,856	33,645	0	407	0
0	0	0	0	0	14
0	0	0	745,764	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>8,856</u>	<u>33,645</u>	<u>745,764</u>	<u>407</u>	<u>14</u>
<u>1,911</u>	<u>36,721</u>	<u>(19,335)</u>	<u>(58,198)</u>	<u>417</u>	<u>(14)</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>1,911</u>	<u>36,721</u>	<u>(19,335)</u>	<u>(58,198)</u>	<u>417</u>	<u>(14)</u>
<u>16,832</u>	<u>237,620</u>	<u>98,295</u>	<u>151,094</u>	<u>3,307</u>	<u>1,523</u>
<u>\$18,743</u>	<u>\$274,341</u>	<u>\$78,960</u>	<u>\$92,896</u>	<u>\$3,724</u>	<u>\$1,509</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, 2009
(continued)

	Legal Research	Drug Enforcement	Commissary	Total
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$1,895,036
Other Taxes	0	0	0	8,132
Charges for Services	9,989	0	96,827	3,485,631
Licenses and Permits	0	0	0	404,189
Fines, Costs, and Forfeitures	0	68,183	0	103,601
Intergovernmental	0	0	0	3,673,215
Special Assessments	0	0	0	664,768
Interest	0	1	11	451
Other	0	0	0	442,018
Total Revenues	9,989	68,184	96,838	10,677,041
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,262,263
Judicial	0	0	0	1,416,494
Public Safety	0	46,846	80,351	1,079,431
Public Works	0	0	0	1,470,952
Health	0	0	0	262,927
Human Services	0	0	0	4,274,516
Conservation and Recreation	0	0	0	160,384
Economic Development	0	0	0	547,558
Total Expenditures	0	46,846	80,351	10,474,525
Excess of Revenues Over (Under) Expenditures	9,989	21,338	16,487	202,516
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	549,543
Transfers Out	0	0	0	(321,199)
Total Other Financing Sources (Uses)	0	0	0	228,344
Changes in Fund Balance	9,989	21,338	16,487	430,860
Fund Balance Beginning of Year	59,134	2,644	57,448	7,660,419
Fund Balance End of Year	\$69,123	\$23,982	\$73,935	\$8,091,279

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2009

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$331,706	\$331,706
Interest	0	0	60,294	60,294
Other	716,926	0	0	716,926
Total Revenues	716,926	0	392,000	1,108,926
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	540,000	0	342,000	882,000
Interest and Fiscal Charges	346,043	0	69,034	415,077
Total Expenditures	886,043	0	411,034	1,297,077
Excess of Revenues Under Expenditures	(169,117)	0	(19,034)	(188,151)
<u>Other Financing Sources</u>				
Transfers In	357,770	2,080	978	360,828
Changes in Fund Balance	188,653	2,080	(18,056)	172,677
Fund Balance (Deficit) Beginning of Year	(1,019,141)	5,966	875,030	(138,145)
Fund Balance (Deficit) End of Year	(\$830,488)	\$8,046	\$856,974	\$34,532

Wood County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	Issue I	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Revenues</u>				
Intergovernmental	\$235,409	\$0	\$0	\$0
Special Assessments	0	0	0	0
Other	0	34,772	0	0
Total Revenues	235,409	34,772	0	0
<u>Expenditures</u>				
Capital Outlay	410,582	326,989	665,751	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	410,582	326,989	665,751	0
Excess of Revenues Under Expenditures	(175,173)	(292,217)	(665,751)	0
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	2,000,000	750,000	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	2,000,000	750,000	0
Changes in Fund Balance	(175,173)	1,707,783	84,249	0
Fund Balance Beginning of Year	175,173	6,286,471	2,204,096	450
Fund Balance End of the Year	\$0	\$7,994,254	\$2,288,345	\$450

Historical Museum	Construction- Ditches	Parks and Open Spaces	Total
\$30,484	\$0	\$0	\$265,893
0	12,509	0	12,509
0	7,500	0	42,272
30,484	20,009	0	320,674
65,685	46,306	0	1,515,313
0	1,654	0	1,654
65,685	47,960	0	1,516,967
(35,201)	(27,951)	0	(1,196,293)
0	30,000	0	2,780,000
0	(2,080)		(2,080)
0	27,920	0	2,777,920
(35,201)	(31)	0	1,581,627
106,871	18,989	45,790	8,837,840
\$71,670	\$18,958	\$45,790	\$10,419,467

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Wood County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Internal Service Funds

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

Workers' Compensation Retro Reserve

To account for 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. 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, 2009

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$4,940,250	\$0	\$4,940,250
Cash and Cash Equivalents with Fiscal Agent	0	3,328,524	3,328,524
Investments with Fiscal Agent	0	6,801,663	6,801,663
Prepaid Items	2,343	0	2,343
Interfund Receivable	229,666	0	229,666
Total Assets	<u>5,172,259</u>	<u>10,130,187</u>	<u>15,302,446</u>
<u>Current Liabilities</u>			
Due to Other Governments	271,398	0	271,398
Claims Payable	28,981	1,197,240	1,226,221
Total Liabilities	<u>300,379</u>	<u>1,197,240</u>	<u>1,497,619</u>
Total Net Assets			
Unrestricted	<u>\$4,871,880</u>	<u>\$8,932,947</u>	<u>\$13,804,827</u>

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2009

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$666,397	\$7,960,313	\$8,626,710
Other	4,071	0	4,071
Total Revenues	<u>670,468</u>	<u>7,960,313</u>	<u>8,630,781</u>
<u>Operating Expenses</u>			
Personal Services	430	0	430
Contractual Services	258,729	691,443	950,172
Claims	36,002	5,501,307	5,537,309
Other	709	7,162	7,871
Capital Outlay	2,888	0	2,888
Total Operating Expenses	<u>298,758</u>	<u>6,199,912</u>	<u>6,498,670</u>
Operating Income	371,710	1,760,401	2,132,111
<u>Non-Operating Revenues</u>			
Interest Revenue	<u>0</u>	<u>117,183</u>	<u>117,183</u>
Changes in Net Assets	371,710	1,877,584	2,249,294
Net Assets Beginning of Year	<u>4,500,170</u>	<u>7,055,363</u>	<u>11,555,533</u>
Net Assets End of Year	<u><u>\$4,871,880</u></u>	<u><u>\$8,932,947</u></u>	<u><u>\$13,804,827</u></u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2009

	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	\$616,989	\$7,960,313	\$8,577,302
Cash Payments for Personal Services	(430)	0	(430)
Cash Payments to Suppliers	(2,888)	0	(2,888)
Cash Payments for Contractual Services	(211,664)	(691,443)	(903,107)
Cash Payments for Claims	(138,844)	(5,667,893)	(5,806,737)
Cash Received from Other Revenues	4,071	0	4,071
Cash Payments for Other Expenses	(709)	(7,162)	(7,871)
Net Cash Provided by Operating Activities	<u>266,525</u>	<u>1,593,815</u>	<u>1,860,340</u>
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(4,016,061)	(4,016,061)
Sale of Investments	0	2,626,650	2,626,650
Interest on Investments	0	117,183	117,183
Net Cash Used for Investing Activities	<u>0</u>	<u>(1,272,228)</u>	<u>(1,272,228)</u>
Net Increase in Cash and Cash Equivalents	266,525	321,587	588,112
Cash and Cash Equivalents Beginning of Year	<u>4,673,725</u>	<u>3,006,937</u>	<u>7,680,662</u>
Cash and Cash Equivalents End of Year	<u>\$4,940,250</u>	<u>\$3,328,524</u>	<u>\$8,268,774</u>
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>			
Operating Income	\$371,710	\$1,760,401	\$2,132,111
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>			
Increase in Prepaid Items	(2,343)	0	(2,343)
Increase in Interfund Receivable	(49,408)	0	(49,408)
Decrease in Due to Other Governments	(47,704)	0	(47,704)
Decrease in Claims Payable	(5,730)	(166,586)	(172,316)
Total Adjustments	<u>(105,185)</u>	<u>(166,586)</u>	<u>(271,771)</u>
Net Cash Provided by Operating Activities	<u>\$266,525</u>	<u>\$1,593,815</u>	<u>\$1,860,340</u>
<u>Non-Cash Investing Transaction</u>			

For 2009, the Health internal service fund's investments increased by \$65,428 to reflect investments at fair value as of December 31, 2009.

Wood County, Ohio
Combining Statements - Fiduciary Funds

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

Investment Trust Fund

Park and Recreation

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

Agency Funds

Health

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

Family and Children First

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

Soil and Water Conservation

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

Northwest Community Correctional Center

To account for 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.

Law Library

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

(continued)

Wood County, Ohio
Combining Statements - Fiduciary Funds

**Agency Funds
(continued)**

Auditor

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

Nursing Home Residents

To account for 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, 2009

	Health	Family and Children First	Soil and Water Conservation	Northwest Community Correctional Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,102,840	\$180,706	\$137,580	\$301,122
Cash and Cash Equivalents 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>\$2,102,840</u>	<u>\$180,706</u>	<u>\$137,580</u>	<u>\$301,122</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	2,102,840	180,706	137,580	301,122
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	<u>\$2,102,840</u>	<u>\$180,706</u>	<u>\$137,580</u>	<u>\$301,122</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2009
(continued)

	Juvenile Residential Center	Emergency Planning Commission	Housing Trust	Law Library
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$307,485	\$95,101	\$120,492	\$11,346
Cash and Cash Equivalents 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>\$307,485</u>	<u>\$95,101</u>	<u>\$120,492</u>	<u>\$11,346</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	307,485	95,101	120,492	11,346
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	<u>\$307,485</u>	<u>\$95,101</u>	<u>\$120,492</u>	<u>\$11,346</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>
\$101,725	\$0	\$13,910	\$57,166	\$6,599,417	\$0
0	16,106	0	39,329	0	19,007
0	0	0	0	0	0
0	0	0	0	5,406,806	0
0	0	0	0	24,486	0
0	0	0	0	118,316,126	0
0	0	0	0	6,309,226	0
<u>\$101,725</u>	<u>\$16,106</u>	<u>\$13,910</u>	<u>\$96,495</u>	<u>\$136,656,061</u>	<u>\$19,007</u>
\$0	\$0	\$0	\$39,329	\$136,631,575	\$0
101,725	0	13,910	57,166	24,486	19,007
0	16,106	0	0	0	0
<u>\$101,725</u>	<u>\$16,106</u>	<u>\$13,910</u>	<u>\$96,495</u>	<u>\$136,656,061</u>	<u>\$19,007</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2009
(continued)

	County Court	Sheriff	Inmate	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$10,028,890
Cash and Cash Equivalents in Segregated Accounts	907,062	446,655	14,375	1,442,534
Accounts Receivable	881,020	0	0	881,020
Due from Other Governments	0	0	0	5,406,806
Due from External Parties	0	0	0	24,486
Property Taxes Receivable	0	0	0	118,316,126
Special Assessments Receivable	0	0	0	6,309,226
Total Assets	<u>\$1,788,082</u>	<u>\$446,655</u>	<u>\$14,375</u>	<u>\$142,409,088</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$136,670,904
Undistributed Assets	1,788,082	56,813	0	5,317,861
Deposits Held and Due to Others	0	389,842	14,375	420,323
Total Liabilities	<u>\$1,788,082</u>	<u>\$446,655</u>	<u>\$14,375</u>	<u>\$142,409,088</u>

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,116,683	\$0	\$13,843	\$2,102,840
Due from External Parties	85,426	0	85,426	0
Total Assets	<u>\$2,202,109</u>	<u>\$0</u>	<u>\$99,269</u>	<u>\$2,102,840</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,202,109</u>	<u>\$0</u>	<u>\$99,269</u>	<u>\$2,102,840</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$136,990	\$43,716	\$0	\$180,706
<u>Liabilities</u>				
Undistributed Assets	<u>\$136,990</u>	<u>\$43,716</u>	<u>\$0</u>	<u>\$180,706</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$156,240	\$0	\$18,660	\$137,580
<u>Liabilities</u>				
Undistributed Assets	<u>\$156,240</u>	<u>\$0</u>	<u>\$18,660</u>	<u>\$137,580</u>
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$340,706	\$74,030	\$113,614	\$301,122
<u>Liabilities</u>				
Undistributed Assets	<u>\$340,706</u>	<u>\$74,030</u>	<u>\$113,614</u>	<u>\$301,122</u>
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$340,085	\$0	\$32,600	\$307,485
<u>Liabilities</u>				
Undistributed Assets	<u>\$340,085</u>	<u>\$0</u>	<u>\$32,600</u>	<u>\$307,485</u>
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$96,486	\$0	\$1,385	\$95,101
<u>Liabilities</u>				
Undistributed Assets	<u>\$96,486</u>	<u>\$0</u>	<u>\$1,385</u>	<u>\$95,101</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009
(continued)

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$91,036	\$29,456	\$0	\$120,492
Cash and Cash Equivalents in Segregated Accounts	25,007	0	25,007	0
Total Assets	<u>\$116,043</u>	<u>\$29,456</u>	<u>\$25,007</u>	<u>\$120,492</u>
<u>Liabilities</u>				
Undistributed Assets	\$91,036	\$29,456	\$0	\$120,492
Deposits Held and Due to Others	25,007	0	25,007	0
Total Liabilities	<u>\$116,043</u>	<u>\$29,456</u>	<u>\$25,007</u>	<u>\$120,492</u>
<u>Law Library</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$11,870	\$0	\$524	\$11,346
<u>Liabilities</u>				
Undistributed Assets	\$11,870	\$0	\$524	\$11,346
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$75,957	\$25,768	\$0	\$101,725
<u>Liabilities</u>				
Undistributed Assets	\$75,957	\$25,768	\$0	\$101,725
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$17,300	\$0	\$1,194	\$16,106
Due from External Parties	4,330	0	4,330	0
Total Assets	<u>\$21,630</u>	<u>\$0</u>	<u>\$5,524</u>	<u>\$16,106</u>
<u>Liabilities</u>				
Deposits Held and Due to Others	\$21,630	\$0	\$5,524	\$16,106
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$13,080	\$830	\$0	\$13,910
<u>Liabilities</u>				
Undistributed Assets	\$13,080	\$830	\$0	\$13,910
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$70,452	\$0	\$13,286	\$57,166
Cash and Cash Equivalents in Segregated Accounts	0	39,329	0	39,329
Total Assets	<u>\$70,452</u>	<u>\$39,329</u>	<u>\$13,286</u>	<u>\$96,495</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$39,329	\$0	\$39,329
Undistributed Assets	70,452	0	13,286	57,166
Total Liabilities	<u>\$70,452</u>	<u>\$39,329</u>	<u>\$13,286</u>	<u>\$96,495</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009
(continued)

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,846,488	\$1,809,843	\$1,056,914	\$6,599,417
Due from Other Governments	6,205,457	5,406,806	6,205,457	5,406,806
Due from External Parties	10,492	24,486	10,492	24,486
Property Taxes Receivable	127,252,908	118,316,126	127,252,908	118,316,126
Special Assessments Receivable	5,484,739	6,309,226	5,484,739	6,309,226
Total Assets	<u>\$144,800,084</u>	<u>\$131,866,487</u>	<u>\$140,010,510</u>	<u>\$136,656,061</u>
<u>Liabilities</u>				
Due to Other Governments	\$144,789,592	\$131,842,001	\$140,000,018	\$136,631,575
Undistributed Assets	10,492	24,486	10,492	24,486
Total Liabilities	<u>\$144,800,084</u>	<u>\$131,866,487</u>	<u>\$140,010,510</u>	<u>\$136,656,061</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$18,026	\$981	\$0	\$19,007
Due from External Parties	833	0	833	0
Total Assets	<u>\$18,859</u>	<u>\$981</u>	<u>\$833</u>	<u>\$19,007</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$18,859</u>	<u>\$981</u>	<u>\$833</u>	<u>\$19,007</u>
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,005,938	\$69,530	\$168,406	\$907,062
Accounts Receivable	806,141	881,020	806,141	881,020
Total Assets	<u>\$1,812,079</u>	<u>\$950,550</u>	<u>\$974,547</u>	<u>\$1,788,082</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,812,079</u>	<u>\$950,550</u>	<u>\$974,547</u>	<u>\$1,788,082</u>
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$180,304</u>	<u>\$286,338</u>	<u>\$19,987</u>	<u>\$446,655</u>
<u>Liabilities</u>				
Undistributed Assets	\$76,725	\$75	\$19,987	\$56,813
Deposits Held and Due to Others	103,579	286,263	0	389,842
Total Liabilities	<u>\$180,304</u>	<u>\$286,338</u>	<u>\$19,987</u>	<u>\$446,655</u>
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$15,928</u>	<u>\$1,129</u>	<u>\$2,682</u>	<u>\$14,375</u>
<u>Liabilities</u>				
Deposits Held and Due to Others	<u>\$15,928</u>	<u>\$1,129</u>	<u>\$2,682</u>	<u>\$14,375</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009
(continued)

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,296,073	\$1,983,643	\$1,250,826	\$10,028,890
Cash and Cash Equivalents in Segregated Accounts	1,262,503	397,307	217,276	1,442,534
Accounts Receivable	806,141	881,020	806,141	881,020
Due from Other Governments	6,205,457	5,406,806	6,205,457	5,406,806
Due from External Parties	101,081	24,486	101,081	24,486
Property Taxes Receivable	127,252,908	118,316,126	127,252,908	118,316,126
Special Assessments Receivable	5,484,739	6,309,226	5,484,739	6,309,226
Total Assets	<u>\$150,408,902</u>	<u>\$133,318,614</u>	<u>\$141,318,428</u>	<u>\$142,409,088</u>
<u>Liabilities</u>				
Due to Other Governments	\$144,789,592	\$131,881,330	\$140,000,018	\$136,670,904
Undistributed Assets	5,453,166	1,149,892	1,285,197	5,317,861
Deposits Held and Due to Others	166,144	287,392	33,213	420,323
Total Liabilities	<u>\$150,408,902</u>	<u>\$133,318,614</u>	<u>\$141,318,428</u>	<u>\$142,409,088</u>

**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, 2009

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,014,678	\$6,011,029	\$5,971,043	(\$39,986)
Permissive Sales Taxes	15,000,000	15,000,000	15,029,616	29,616
Other Taxes	25,941	25,941	25,845	(96)
Charges for Services	5,587,167	5,376,667	5,593,716	217,049
Licenses and Permits	8,625	8,625	6,541	(2,084)
Fines, Costs, and Forfeitures	281,000	281,000	249,126	(31,874)
Intergovernmental	4,253,581	4,221,581	4,068,022	(153,559)
Interest	2,500,000	2,500,000	2,756,898	256,898
Other	296,687	321,687	500,647	178,960
Total Revenues	33,967,679	33,746,530	34,201,454	454,924
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	351,637	359,320	264,126	95,194
Materials and Supplies	483,051	483,051	482,286	765
Contractual Services	1,112,036	1,130,226	964,584	165,642
Capital Outlay	1,361,372	1,361,372	1,118,209	243,163
Total County	3,308,096	3,333,969	2,829,205	504,764
Commissioners				
Personal Services	635,274	661,480	655,232	6,248
Materials and Supplies	2,718	3,049	3,009	40
Contractual Services	6,864	7,014	5,928	1,086
Other	2,500	2,469	2,454	15
Total Commissioners	647,356	674,012	666,623	7,389
Central Services				
Personal Services	14,329	14,329	11,060	3,269
Materials and Supplies	65,906	69,497	68,593	904
Contractual Services	241,112	238,698	234,614	4,084
Other	25,737	24,560	23,431	1,129
Total Central Services	347,084	347,084	337,698	9,386
Auditor				
Personal Services	608,909	611,643	570,583	41,060
Materials and Supplies	13,120	13,120	9,929	3,191
Contractual Services	36,607	36,607	35,784	823
Other	13,031	13,031	11,876	1,155
Total Auditor	671,667	674,401	628,172	46,229
Appraising Real Property				
Personal Services	212,745	212,745	207,712	5,033
Materials and Supplies	5,633	5,633	5,568	65
Other	1,000	1,000	813	187
Total Appraising Real Property	219,378	219,378	214,093	5,285

(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, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Treasurer				
Personal Services	\$166,559	\$168,573	\$168,518	\$55
Materials and Supplies	43,407	43,407	42,728	679
Contractual Services	5,200	4,200	4,163	37
Other	7,864	8,864	7,578	1,286
Total Treasurer	223,030	225,044	222,987	2,057
Prosecuting Attorney				
Personal Services	1,187,212	1,200,879	1,198,894	1,985
Materials and Supplies	13,246	13,246	7,890	5,356
Contractual Services	23,000	20,500	15,404	5,096
Other	72,747	75,517	74,695	822
Total Prosecuting Attorney	1,296,205	1,310,142	1,296,883	13,259
Budget Commission				
Personal Services	19,948	19,948	19,897	51
Materials and Supplies	276	276	276	0
Contractual Services	1,608	1,608	1,608	0
Other	100	100	100	0
Total Budget Commission	21,932	21,932	21,881	51
Board of Revision				
Personal Services	42,236	42,236	42,045	191
Materials and Supplies	100	100	100	0
Other	600	600	450	150
Total Board of Revision	42,936	42,936	42,595	341
Bureau of Inspection				
Contractual Services	102,000	102,000	96,722	5,278
Planning Commission				
Personal Services	131,377	133,477	132,255	1,222
Materials and Supplies	700	700	700	0
Contractual Services	0	4,717	4,717	0
Other	1,500	1,500	1,280	220
Total Planning Commission	133,577	140,394	138,952	1,442
Data Processing				
Contractual Services	20,000	20,000	19,913	87
Board of Elections				
Personal Services	506,002	504,704	461,753	42,951
Materials and Supplies	26,217	23,452	4,445	19,007
Contractual Services	81,247	83,568	71,290	12,278
Other	1,500	2,343	2,343	0
Capital Outlay	26,353	27,252	27,252	0
Total Board of Elections	641,319	641,319	567,083	74,236

(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, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Maintenance and Operating-Courthouse				
Personal Services	\$448,838	\$462,775	\$462,612	\$163
Materials and Supplies	46,147	55,147	52,881	2,266
Contractual Services	99,412	100,412	80,727	19,685
Other	547,114	547,114	519,986	27,128
Total Maintenance and Operating-Courthouse	<u>1,141,511</u>	<u>1,165,448</u>	<u>1,116,206</u>	<u>49,242</u>
Maintenance and Operating-EGL Complex				
Personal Services	551,208	572,989	572,775	214
Materials and Supplies	46,789	55,789	54,090	1,699
Contractual Services	184,394	182,394	144,580	37,814
Other	473,349	491,349	489,851	1,498
Total Maintenance and Operating-EGL Complex	<u>1,255,740</u>	<u>1,302,521</u>	<u>1,261,296</u>	<u>41,225</u>
Recorder				
Personal Services	455,769	470,146	469,752	394
Materials and Supplies	15,157	18,757	14,663	4,094
Contractual Services	90,013	87,400	77,165	10,235
Other	3,000	3,000	2,474	526
Capital Outlay	4,585	4,585	1,838	2,747
Total Recorder	<u>568,524</u>	<u>583,888</u>	<u>565,892</u>	<u>17,996</u>
Records Center				
Personal Services	127,318	131,863	130,927	936
Materials and Supplies	8,000	8,400	8,385	15
Contractual Services	127,544	132,499	129,830	2,669
Other	356	356	193	163
Total Records Center	<u>263,218</u>	<u>273,118</u>	<u>269,335</u>	<u>3,783</u>
Insurance on Property				
Contractual Services	<u>607,025</u>	<u>607,025</u>	<u>437,460</u>	<u>169,565</u>
Insurance on Person				
Personal Services	<u>3,886,500</u>	<u>3,886,500</u>	<u>3,676,279</u>	<u>210,221</u>
Pensions				
Personal Services	<u>2,675,000</u>	<u>2,675,000</u>	<u>2,555,606</u>	<u>119,394</u>
Taxes				
Other	<u>3,500</u>	<u>5,582</u>	<u>5,582</u>	<u>0</u>
Miscellaneous				
Other	<u>10,056</u>	<u>10,056</u>	<u>8,123</u>	<u>1,933</u>
Annexations				
Other	<u>600</u>	<u>600</u>	<u>214</u>	<u>386</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, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Information Technology				
Personal Services	\$106,778	\$110,436	\$110,024	\$412
Materials and Supplies	1,500	1,500	875	625
Contractual Services	1,000	1,191	1,191	0
Other	600	409	299	110
Total Information Technology	109,878	113,536	112,389	1,147
Operation Fuel Facility				
Materials and Supplies	600,250	600,250	433,559	166,691
Contractual Services	33,950	33,350	29,219	4,131
Other	3,000	3,600	3,126	474
Total Operation Fuel Facility	637,200	637,200	465,904	171,296
Workers Compensation Self Insurance				
Contractual Services	55,500	98,250	72,312	25,938
Total Legislative and Executive	18,888,832	19,111,335	17,629,405	1,481,930
Judicial				
Domestic Relations				
Personal Services	225,917	231,078	229,088	1,990
Materials and Supplies	6,748	6,748	5,571	1,177
Contractual Services	37,361	37,361	33,516	3,845
Other	2,470	2,470	2,189	281
Total Domestic Relations	272,496	277,657	270,364	7,293
Court of Appeals				
Other	133,705	133,705	129,505	4,200
Court of Common Pleas Mediation				
Personal Services	77,441	80,284	78,394	1,890
Materials and Supplies	800	800	436	364
Contractual Services	2,500	2,500	1,913	587
Other	950	950	395	555
Total Court of Common Pleas Mediation	81,691	84,534	81,138	3,396
Jury Commission				
Personal Services	60,397	62,605	62,482	123
Materials and Supplies	49,205	47,705	36,706	10,999
Contractual Services	4,943	6,443	6,273	170
Other	500	500	150	350
Total Jury Commission	115,045	117,253	105,611	11,642
Adult Probation				
Personal Services	568,998	587,067	584,992	2,075
Materials and Supplies	2,400	3,400	3,394	6
Contractual Services	14,200	14,200	11,676	2,524
Other	2,000	1,000	991	9
Total Adult Probation	587,598	605,667	601,053	4,614

(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, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court Security				
Personal Services	\$347,640	\$347,116	\$322,531	\$24,585
Materials and Supplies	1,945	1,945	1,940	5
Contractual Services	9,703	10,152	10,152	0
Other	3,002	3,076	2,919	157
Total Court Security	362,290	362,289	337,542	24,747
Common Pleas Courts 1, 2, and 4				
Personal Services	876,246	901,437	891,732	9,705
Materials and Supplies	82,353	81,678	77,482	4,196
Contractual Services	166,530	162,625	145,952	16,673
Other	12,366	12,846	9,981	2,865
Total Common Pleas Courts 1, 2, and 4	1,137,495	1,158,586	1,125,147	33,439
Juvenile Court				
Personal Services	396,668	406,258	404,946	1,312
Materials and Supplies	21,742	26,742	15,149	11,593
Contractual Services	45,527	45,527	27,593	17,934
Other	5,456	5,456	3,322	2,134
Total Juvenile Court	469,393	483,983	451,010	32,973
Juvenile Probation				
Personal Services	227,700	235,721	232,060	3,661
Materials and Supplies	2,505	2,505	1,866	639
Contractual Services	26,493	21,493	12,444	9,049
Other	7,296	7,296	5,435	1,861
Total Juvenile Probation	263,994	267,015	251,805	15,210
Detention Home				
Personal Services	902,655	902,655	894,127	8,528
Materials and Supplies	82,207	82,207	66,410	15,797
Contractual Services	115,209	115,209	88,051	27,158
Other	8,517	8,517	2,967	5,550
Total Detention Home	1,108,588	1,108,588	1,051,555	57,033
Probate Court				
Personal Services	347,444	356,157	355,636	521
Materials and Supplies	3,350	3,350	2,404	946
Contractual Services	21,459	21,459	15,083	6,376
Other	4,265	4,265	3,685	580
Total Probate Court	376,518	385,231	376,808	8,423
Clerk of Courts				
Personal Services	644,839	648,784	647,322	1,462
Materials and Supplies	21,690	22,190	21,605	585
Contractual Services	39,190	45,190	39,070	6,120
Other	4,837	4,337	3,487	850
Total Clerk of Courts	710,556	720,501	711,484	9,017

(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, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Fostoria Municipal Court				
Personal Services	\$7,902	\$7,809	\$7,809	\$0
Contractual Services	10,951	10,951	10,951	0
Other	2,363	2,609	1,609	1,000
Total Fostoria Municipal Court	21,216	21,369	20,369	1,000
Perrysburg Municipal Court				
Personal Services	115,600	115,600	101,064	14,536
Contractual Services	14,300	14,300	13,568	732
Other	1,000	2,700	2,248	452
Total Perrysburg Municipal Court	130,900	132,600	116,880	15,720
Bowling Green Municipal Court				
Personal Services	128,000	130,270	130,255	15
Contractual Services	116,500	121,786	120,846	940
Other	2,800	2,800	854	1,946
Total Bowling Green Municipal Court	247,300	254,856	251,955	2,901
Public Defender				
Personal Services	717,244	741,453	740,630	823
Materials and Supplies	3,775	5,305	4,852	453
Contractual Services	29,720	29,720	26,284	3,436
Other	25,729	25,529	20,217	5,312
Capital Outlay	13,112	11,782	9,790	1,992
Total Public Defender	789,580	813,789	801,773	12,016
Law Library				
Personal Services	57,034	57,034	55,279	1,755
Other	5,735	5,735	0	5,735
Total Law Library	62,769	62,769	55,279	7,490
Miscellaneous				
Contractual Services	396,695	448,495	423,478	25,017
Total Judicial	7,267,829	7,438,887	7,162,756	276,131
Public Safety				
Coroner				
Personal Services	68,357	70,041	60,405	9,636
Materials and Supplies	90	90	21	69
Contractual Services	20,500	20,500	91	20,409
Other	49,000	77,213	77,113	100
Total Coroner	137,947	167,844	137,630	30,214
Sheriff				
Personal Services	2,353,083	2,570,579	2,557,270	13,309
Materials and Supplies	35,000	35,000	25,610	9,390
Contractual Services	178,314	188,314	176,357	11,957
Other	82,631	82,631	82,022	609
Total Sheriff	2,649,028	2,876,524	2,841,259	35,265

(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, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Communications Center				
Personal Services	\$619,520	\$718,187	\$712,272	\$5,915
Materials and Supplies	6,400	6,400	2,839	3,561
Contractual Services	110,000	110,000	40,604	69,396
Other	41,392	41,392	40,780	612
Total Communications Center	<u>777,312</u>	<u>875,979</u>	<u>796,495</u>	<u>79,484</u>
Other Expenditure				
Contractual Services	22,000	22,000	12,200	9,800
Jail-Sheriff				
Personal Services	2,520,017	2,666,179	2,640,254	25,925
Materials and Supplies	397,500	397,500	356,692	40,808
Contractual Services	643,422	643,422	591,874	51,548
Other	151,500	141,500	81,433	60,067
Total Jail-Sheriff	<u>3,712,439</u>	<u>3,848,601</u>	<u>3,670,253</u>	<u>178,348</u>
Total Public Safety	<u>7,298,726</u>	<u>7,790,948</u>	<u>7,457,837</u>	<u>333,111</u>
Public Works				
Engineer				
Personal Services	576,658	596,993	596,957	36
Materials and Supplies	5,000	5,000	3,842	1,158
Contractual Services	2,000	2,000	1,963	37
Other	5,050	5,050	4,784	266
Total Public Works	<u>588,708</u>	<u>609,043</u>	<u>607,546</u>	<u>1,497</u>
Health				
Registration of Vital Statistics				
Other	1,600	1,643	1,643	0
Other Health				
Contractual Services	293,049	293,049	293,049	0
Total Health	<u>294,649</u>	<u>294,692</u>	<u>294,692</u>	<u>0</u>
Human Services				
Veteran Services				
Personal Services	178,500	183,398	172,275	11,123
Materials and Supplies	6,200	6,800	6,362	438
Contractual Services	76,640	73,640	55,619	18,021
Other	135,300	134,750	103,484	31,266
Total Veteran Services	<u>396,640</u>	<u>398,588</u>	<u>337,740</u>	<u>60,848</u>
Public Assistance				
Other	247,070	247,070	196,858	50,212
Total Human Services	<u>643,710</u>	<u>645,658</u>	<u>534,598</u>	<u>111,060</u>
Conservation and Recreation				
Historical Society				
Personal Services	143,376	148,487	148,487	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, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Economic Development				
Economic Development				
Personal Services	\$255,127	\$262,274	\$254,675	\$7,599
Materials and Supplies	4,500	4,500	2,456	2,044
Contractual Services	81,957	81,817	58,458	23,359
Other	185,261	220,862	219,323	1,539
Capital Outlay	2,600	2,600		2,600
Total Economic Development	529,445	572,053	534,912	37,141
Other				
Airport				
Other	31,345	31,345	31,345	0
Miscellaneous				
Other	429,318	429,318	306,698	122,620
Contingencies				
Other	800,000	536,908	28,131	508,777
Budget Stabilization				
Other	1,760,000	1,072,510	0	1,072,510
Unclaimed Monies				
Other	0	26,000	25,269	731
Total Other	3,020,663	2,096,081	391,443	1,704,638
Intergovernmental				
Agriculture				
Contractual Services	14,000	14,000	13,929	71
Other	414,348	414,348	413,486	862
Total Intergovernmental	428,348	428,348	427,415	933
Total Expenditures	39,104,286	39,135,532	35,189,091	3,946,441
Excess of Revenues Under Expenditures	(5,136,607)	(5,389,002)	(987,637)	4,401,365
<u>Other Financing Sources (Uses)</u>				
Advances In	103,717	103,717	103,717	0
Advances Out	(8,537)	(8,537)	(8,537)	0
Transfers In	0	336,280	338,664	2,384
Transfers Out	(3,035,125)	(3,079,905)	(3,079,905)	0
Total Other Financing Sources (Uses)	(2,939,945)	(2,648,445)	(2,646,061)	2,384
Changes in Fund Balance	(8,076,552)	(8,037,447)	(3,633,698)	4,403,749
Fund Balance Beginning of Year	16,097,089	16,097,089	16,097,089	0
Prior Year Encumbrances Appropriated	911,482	911,482	911,482	0
Fund Balance End of Year	\$8,932,019	\$8,971,124	\$13,374,873	\$4,403,749

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, 2009

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,090,000	\$4,090,000	\$3,858,304	(\$231,696)
Charges for Services	719,250	719,250	982,686	263,436
Fines, Costs, and Forfeitures	172,250	172,250	111,301	(60,949)
Intergovernmental	2,350,000	2,350,000	2,331,703	(18,297)
Interest	0	5,000	6,569	1,569
Total Revenues	7,331,500	7,336,500	7,290,563	(45,937)
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,754,080	2,762,321	2,416,540	345,781
Materials and Supplies	1,347,348	1,397,348	1,212,585	184,763
Contractual Services	2,257,375	2,187,134	1,832,184	354,950
Other	2,040,373	2,040,373	1,983,418	56,955
Capital Outlay	658,290	670,290	588,022	82,268
Total Expenditures	9,057,466	9,057,466	8,032,749	1,024,717
Changes in Fund Balance	(1,725,966)	(1,720,966)	(742,186)	978,780
Fund Balance Beginning of Year	1,584,598	1,584,598	1,584,598	0
Prior Year Encumbrances Appropriated	942,414	942,414	942,414	0
Fund Balance End of Year	\$801,046	\$806,046	\$1,784,826	\$978,780

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, 2009

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$5,339,153	\$5,339,153	\$5,312,535	(\$26,618)
Other Taxes	24,325	24,325	23,815	(510)
Charges for Services	0	0	961	961
Intergovernmental	8,801,578	9,431,578	7,936,301	(1,495,277)
Other	0	0	387	387
Total Revenues	14,165,056	14,795,056	13,273,999	(1,521,057)
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	530,999	541,999	533,693	8,306
Materials and Supplies	12,000	12,000	9,240	2,760
Contractual Services	10,084,960	10,084,960	9,218,813	866,147
Other	725,000	760,000	506,314	253,686
Capital Outlay	6,000	6,000	546	5,454
Total Community Mental Health	11,358,959	11,404,959	10,268,606	1,136,353
Women's Health				
Contractual Services	441,400	441,400	304,124	137,276
Indigent Driver Alcohol Treatment				
Contractual Services	80,000	80,000	24,034	55,966
Community Mental Health-Title XX				
Contractual Services	100,000	100,000	82,158	17,842
Community Mental Health-Title XIX				
Contractual Services	2,300,871	2,930,871	2,662,488	268,383
Total Expenditures	14,281,230	14,957,230	13,341,410	1,615,820
Excess of Revenues Under Expenditures	(116,174)	(162,174)	(67,411)	94,763
<u>Other Financing Uses</u>				
Transfers Out	(445,352)	(399,352)	0	399,352
Changes in Fund Balance	(561,526)	(561,526)	(67,411)	494,115
Fund Balance Beginning of Year	561,526	561,526	561,526	0
Fund Balance End of Year	\$0	\$0	\$494,115	\$494,115

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, 2009

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$2,099,516	\$3,280,166	\$3,257,635	(\$22,531)
Other Taxes	9,607	9,607	14,080	4,473
Intergovernmental	12,881,534	15,421,766	10,907,380	(4,514,386)
Other	20,003	20,003	19,266	(737)
Total Revenues	15,010,660	18,731,542	14,198,361	(4,533,181)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	4,918,499	4,918,499	4,163,420	755,079
Materials and Supplies	200,752	200,752	99,335	101,417
Contractual Services	1,045,163	1,045,163	493,859	551,304
Other	5,441,504	5,441,504	3,927,477	1,514,027
Capital Outlay	144,494	144,495	75,994	68,501
Total Public Assistance	11,750,412	11,750,413	8,760,085	2,990,328
Work Force Investment Act				
Contractual Services	1,191,735	1,161,940	797,972	363,968
Other	180,000	600,000	468,799	131,201
Total Work Force Investment Act	1,371,735	1,761,940	1,266,771	495,169
Children's Services				
Contractual Services	591,452	591,452	0	591,452
Other	3,500,000	3,500,000	1,937,130	1,562,870
Total Children's Services	4,091,452	4,091,452	1,937,130	2,154,322
Child and Adult Protect-Levy				
Contractual Services	1,197,328	1,119,864	0	1,119,864
Other	401,802	401,802	310,743	91,059
Capital Outlay	30,000	30,000	0	30,000
Total Child and Adult Protect-Levy	1,629,130	1,551,666	310,743	1,240,923
Trust-Homeless Donation				
Other	20,022	33,759	25,145	8,614
Total Expenditures	18,862,751	19,189,230	12,299,874	6,889,356
Excess of Revenues Over (Under) Expenditures	(3,852,091)	(457,688)	1,898,487	2,356,175

(continued)

Wood County, Ohio
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$65,000	\$65,000	\$0	(\$65,000)
Transfers Out	(185,000)	(262,465)	(167,465)	95,000
Total Other Financing Sources (Uses)	(120,000)	(197,465)	(167,465)	30,000
Changes in Fund Balance	(3,972,091)	(655,153)	1,731,022	2,386,175
Fund Balance Beginning of Year	5,717,451	5,717,451	5,717,451	0
Prior Year Encumbrances Appropriated	203,418	203,418	203,418	0
Fund Balance End of Year	<u>\$1,948,778</u>	<u>\$5,265,716</u>	<u>\$7,651,891</u>	<u>\$2,386,175</u>

Wood County, Ohio
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$20,134,208	\$10,134,208	\$10,177,021	\$42,813
Other Taxes	50,715	50,715	47,996	(2,719)
Charges for Services	609,766	609,766	1,354,521	744,755
Intergovernmental	4,933,832	15,001,434	15,896,478	895,044
Interest	0	0	12,444	12,444
Total Revenues	25,728,521	25,796,123	27,488,460	1,692,337
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	1,500,000	1,425,000	971,534	453,466
Other	200,000	275,000	217,481	57,519
Total Residential Development Services	1,700,000	1,700,000	1,189,015	510,985
Community Assistance				
Contractual Services	98,232	98,232	47,928	50,304
Other	52,500	52,500	1,969	50,531
Total Community Assistance	150,732	150,732	49,897	100,835
Board of DD				
Personal Services	11,625,970	11,677,470	11,430,741	246,729
Materials and Supplies	646,700	721,700	670,461	51,239
Contractual Services	9,316,198	9,861,198	9,675,315	185,883
Other	354,300	454,300	413,359	40,941
Capital Outlay	37,850	67,850	57,207	10,643
Total Board of DD	21,981,018	22,782,518	22,247,083	535,435
Reserve Operations				
Personal Services	81,940	81,940	32,220	49,720
Title I				
Personal Services	35,225	36,425	36,039	386
Family Resource Services				
Personal Services	60	1,060	103	957
Contractual Services	95,000	95,000	83,481	11,519
Other	131,125	130,125	93,021	37,104
Total Family Resource Services	226,185	226,185	176,605	49,580

(continued)

Wood County, Ohio
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Supported Living				
Personal Services	\$43,300	\$43,300	\$31,640	\$11,660
Materials and Supplies	\$0	\$500	\$40	460
Contractual Services	255,300	254,800	192,762	62,038
Other	3,000	3,000	145	2,855
Total Supported Living	301,600	301,600	224,587	77,013
Toy Lending				
Personal Services	64,032	79,406	59,832	19,574
Bridges Grant				
Personal Services	0	17,700	3,966	13,734
Materials and Supplies	0	500	14	486
Contractual Services	0	3,000	0	3,000
Other	0	2,000	0	2,000
Capital Outlay	0	4,000	0	4,000
Total Bridges Grant	0	27,200	3,980	23,220
ARRA Stimulus Grant				
Contractual Services	0	171,146	132,073	39,073
Trust Health Insurance				
Personal Services	4,450,000	4,450,000	3,608,297	841,703
Trust Donations				
Other	50,500	50,500	145	50,355
Total Expenditures	29,041,232	30,057,652	27,759,773	2,297,879
Excess of Revenues Under Expenditures	(3,312,711)	(4,261,529)	(271,313)	3,990,216
<u>Other Financing Sources (Uses)</u>				
Transfers In	484,858	615,602	0	(615,602)
Transfers Out	(12,807,653)	(12,154,949)	(750,000)	11,404,949
Total Other Financing Sources (Uses)	(12,322,795)	(11,539,347)	(750,000)	10,789,347
Changes in Fund Balance	(15,635,506)	(15,800,876)	(1,021,313)	14,779,563
Fund Balance Beginning of Year	26,840,570	26,840,570	26,840,570	0
Fund Balance End of Year	\$11,205,064	\$11,039,694	\$25,819,257	\$14,779,563

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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,320,000	\$833,811	(\$486,189)
Other	10,000	17,368	7,368
Total Revenues	<u>1,330,000</u>	<u>851,179</u>	<u>(478,821)</u>
<u>Expenses</u>			
Personal Services	1,197,985	1,094,232	103,753
Materials and Supplies	4,000	2,473	1,527
Contractual Services	38,225	28,609	9,616
Other	153,800	127,715	26,085
Capital Outlay	47,000	21,274	25,726
Total Expenses	<u>1,441,010</u>	<u>1,274,303</u>	<u>166,707</u>
Changes in Fund Balance	(111,010)	(423,124)	(312,114)
Fund Balance Beginning of Year	1,596,220	1,596,220	0
Prior Year Encumbrances Appropriated	<u>25</u>	<u>25</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,485,235</u></u>	<u><u>\$1,173,121</u></u>	<u><u>(\$312,114)</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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$6,580,600	\$6,293,409	(\$287,191)
Other	3,000	1,356	(1,644)
Total Revenues	<u>6,583,600</u>	<u>6,294,765</u>	<u>(288,835)</u>
<u>Expenses</u>			
Personal Services	4,460,547	4,016,924	443,623
Materials and Supplies	611,677	502,796	108,881
Contractual Services	1,485,897	1,368,887	117,010
Other	73,199	24,969	48,230
Capital Outlay	111,248	55,505	55,743
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest Expense	10,530	10,530	0
Total Expenses	<u>6,788,098</u>	<u>6,014,611</u>	<u>773,487</u>
Changes in Fund Balance	(204,498)	280,154	484,652
Fund Balance Beginning of Year	383,540	383,540	0
Prior Year Encumbrances Appropriated	<u>51,043</u>	<u>51,043</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$230,085</u></u>	<u><u>\$714,737</u></u>	<u><u>\$484,652</u></u>

Wood County, Ohio
Landfill Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$1,502,000	\$1,471,935	(\$30,065)
Other	20,000	24,618	4,618
Total Revenues	<u>1,522,000</u>	<u>1,496,553</u>	<u>(25,447)</u>
<u>Expenses</u>			
Personal Services	528,000	509,759	18,241
Materials and Supplies	376,099	337,398	38,701
Contractual Services	490,661	434,272	56,389
Other	228,314	223,521	4,793
Capital Outlay	407,740	385,213	22,527
Debt Service:			
Principal Retirement	125,000	125,000	0
Interest Expense	16,614	16,614	0
Total Expenses	<u>2,172,428</u>	<u>2,031,777</u>	<u>140,651</u>
Excess of Revenues Under Expenses	(650,428)	(535,224)	115,204
Transfers In	534,614	291,614	(243,000)
Changes in Fund Balance	(115,814)	(243,610)	(127,796)
Fund Balance Beginning of Year	1,079,937	1,079,937	0
Prior Year Encumbrances Appropriated	55,814	55,814	0
Fund Balance End of Year	<u><u>\$1,019,937</u></u>	<u><u>\$892,141</u></u>	<u><u>(\$127,796)</u></u>

Wood County, Ohio
Dog and Kennel Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$25,542	\$24,079	(\$1,463)
Licenses and Permits	255,400	256,987	1,587
Fines, Costs, and Forfeitures	11,480	10,693	(787)
Other	4,700	1,219	(3,481)
	<u>297,122</u>	<u>292,978</u>	<u>(4,144)</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	255,684	227,836	27,848
Materials and Supplies	8,821	6,211	2,610
Contractual Services	35,554	33,601	1,953
Other	9,468	8,018	1,450
Capital Outlay	3,021	916	2,105
	<u>312,548</u>	<u>276,582</u>	<u>35,966</u>
Total Expenditures	<u>312,548</u>	<u>276,582</u>	<u>35,966</u>
Changes in Fund Balance	(15,426)	16,396	31,822
Fund Balance Beginning of Year	14,325	14,325	0
Prior Year Encumbrances Appropriated	<u>4,117</u>	<u>4,117</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,016</u></u>	<u><u>\$34,838</u></u>	<u><u>\$31,822</u></u>

Wood County, Ohio
Law Library Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$373,937	\$373,937	\$0
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	373,937	373,937	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$373,937</u>	<u>\$373,937</u>	<u>\$0</u>

Wood County, Ohio
Court Mediation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$79,000	\$77,860	(\$1,140)
Other	0	400	400
	<u>79,000</u>	<u>78,260</u>	<u>(740)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Mediation			
Materials and Supplies	121	121	0
Contractual Services	905	476	429
	<u>1,026</u>	<u>597</u>	<u>429</u>
Excess of Revenues Over Expenditures	77,974	77,663	(311)
<u>Other Financing Uses</u>			
Transfers Out	(171,199)	(171,199)	0
Changes in Fund Balance	(93,225)	(93,536)	(311)
Fund Balance Beginning of Year	92,510	92,510	0
Prior Year Encumbrances Appropriated	1,026	1,026	0
Fund Balance End of Year	<u>\$311</u>	<u>\$0</u>	<u>(\$311)</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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$425,200	\$337,077	(\$88,123)
Intergovernmental	2,407,779	1,344,177	(1,063,602)
Other	25,500	319	(25,181)
	<u>2,858,479</u>	<u>1,681,573</u>	<u>(1,176,906)</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,892,318	1,565,169	327,149
Materials and Supplies	30,543	16,070	14,473
Contractual Services	1,185,036	528,132	656,904
Other	95,000	4,816	90,184
Capital Outlay	79,692	18,955	60,737
	<u>3,282,589</u>	<u>2,133,142</u>	<u>1,149,447</u>
Total Expenditures			
Excess of Revenues Under Expenditures	(424,110)	(451,569)	(27,459)
<u>Other Financing Sources</u>			
Transfers In	350,000	350,000	0
Changes in Fund Balance	(74,110)	(101,569)	(27,459)
Fund Balance Beginning of Year	327,180	327,180	0
Prior Year Encumbrances Appropriated	47,852	47,852	0
Fund Balance End of Year	<u>\$300,922</u>	<u>\$273,463</u>	<u>(\$27,459)</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$721,393	\$852,649	\$131,256
Other	250	17	(233)
Total Revenues	<u>721,643</u>	<u>852,666</u>	<u>131,023</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	347,000	331,802	15,198
Materials and Supplies	15,512	12,121	3,391
Contractual Services	1,864,554	1,691,616	172,938
Other	4,370	2,169	2,201
Capital Outlay	49,873	12,218	37,655
Total Real Estate Assessment	<u>2,281,309</u>	<u>2,049,926</u>	<u>231,383</u>
Trust - Auditor			
Other	3,900	3,900	0
Total Expenditures	<u>2,285,209</u>	<u>2,053,826</u>	<u>231,383</u>
Changes in Fund Balance	(1,563,566)	(1,201,160)	362,406
Fund Balance Beginning of Year	1,203,356	1,203,356	0
Prior Year Encumbrances Appropriated	<u>358,309</u>	<u>358,309</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u>(\$1,901)</u>	<u>\$360,505</u>	<u>\$362,406</u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$125,000	\$215,587	\$90,587
Other	478	0	(478)
	<u>125,478</u>	<u>215,587</u>	<u>90,109</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	72,754	69,090	3,664
Materials and Supplies	5,000	4,264	736
Contractual Services	40,000	19,586	20,414
Other	44,151	8,762	35,389
Capital Outlay	10,000	3,253	6,747
	<u>171,905</u>	<u>104,955</u>	<u>66,950</u>
Total Expenditures	<u>171,905</u>	<u>104,955</u>	<u>66,950</u>
Changes in Fund Balance	(46,427)	110,632	157,059
Fund Balance Beginning of Year	382,082	382,082	0
Prior Year Encumbrances Appropriated	<u>2,588</u>	<u>2,588</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$338,243</u></u>	<u><u>\$495,302</u></u>	<u><u>\$157,059</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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$130,025	\$226,026	\$96,001
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	150,300	110,289	40,011
Materials and Supplies	15,000	13,254	1,746
Contractual Services	30,124	21,510	8,614
Other	83,368	71,842	11,526
Capital Outlay	25,000	8,985	16,015
Total Expenditures	303,792	225,880	77,912
Changes in Fund Balance	(173,767)	146	173,913
Fund Balance Beginning of Year	859,690	859,690	0
Prior Year Encumbrances Appropriated	491	491	0
Fund Balance End of Year	<u>\$686,414</u>	<u>\$860,327</u>	<u>\$173,913</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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$4,000	\$11,625	\$7,625
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	8,000	6,378	1,622
Changes in Fund Balance	(4,000)	5,247	9,247
Fund Balance Beginning of Year	8,639	8,639	0
Fund Balance End of Year	\$4,639	\$13,886	\$9,247

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, 2009

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

Wood County, Ohio
 Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$18,000	\$12,391	(\$5,609)
Intergovernmental	336,230	428,695	92,465
Other	500	0	(500)
Total Revenues	354,730	441,086	86,356
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	24,448	21,358	3,090
Other	2,000	0	2,000
Total VOCA- Juvenile	26,448	21,358	5,090
Litter Collection			
Personal Services	10,430	5,609	4,821
Materials and Supplies	1,000	73	927
Other	3,300	0	3,300
Capital Outlay	1,270	406	864
Total Litter Collection	16,000	6,088	9,912
Juvenile Indigent Driver			
Contractual Services	200	0	200
Felony Delinquent Care			
Personal Services	380,530	376,383	4,147
Materials and Supplies	23,000	8,050	14,950
Contractual Services	148,637	72,173	76,464
Other	102,000	50,807	51,193
Capital Outlay	9,200	4,440	4,760
Total Felony Delinquent Care	663,367	511,853	151,514
ARRA Title IV-E			
Personal Services	3,000	0	3,000
Other	110,000	45,338	64,662
Total ARRA Title IV-E	113,000	45,338	67,662
Computer-Juvenile Court			
Capital Outlay	35,000	31,432	3,568
Total Expenditures	854,015	616,069	237,946
Excess of Revenues			
Under Expenditures	(499,285)	(174,983)	324,302

(continued)

Wood County, Ohio
 Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2009
 (continued)

	Budget	Actual	Variance Over (Under)
<u>Other Financing Sources</u>			
Transfers In	\$6,827	\$0	(\$6,827)
Changes in Fund Balance	(492,458)	(174,983)	317,475
Fund Balance Beginning of Year	971,460	971,460	0
Prior Year Encumbrances Appropriated	2,000	2,000	0
Fund Balance End of Year	\$481,002	\$798,477	\$317,475

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$47,598	\$48,898	\$1,300
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	<u>73,099</u>	<u>72,877</u>	<u>222</u>
Excess of Revenues Under Expenditures	(25,501)	(23,979)	1,522
<u>Other Financing Sources</u>			
Transfers In	<u>23,940</u>	<u>23,940</u>	<u>0</u>
Changes in Fund Balance	(1,561)	(39)	1,522
Fund Balance Beginning of Year	21,078	21,078	0
Prior Year Encumbrances Appropriated	<u>195</u>	<u>195</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$19,712</u></u>	<u><u>\$21,234</u></u>	<u><u>\$1,522</u></u>

Wood County, Ohio
 Historical Center Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$129,683	\$128,889	(\$794)
Other Taxes	623	550	(73)
Intergovernmental	30,889	30,945	56
	161,195	160,384	(811)
 <u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	161,195	160,384	811
	0	0	0
Changes 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
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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Property Taxes	\$1,765,859	\$1,754,119	(\$11,740)
Other Taxes	7,810	7,582	(228)
Intergovernmental	419,446	421,161	1,715
	<u>2,193,115</u>	<u>2,182,862</u>	<u>(10,253)</u>
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	2,182,862	2,182,862	0
	<u>10,253</u>	<u>0</u>	<u>(10,253)</u>
Changes in Fund Balance	10,253	0	(10,253)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$10,253</u></u>	<u><u>\$0</u></u>	<u><u>(\$10,253)</u></u>

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$380,000	\$490,505	\$110,505
Other	500	353	(147)
Total Revenues	<u>380,500</u>	<u>490,858</u>	<u>110,358</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Clerk of Courts			
Personal Services	407,796	366,861	40,935
Materials and Supplies	15,195	13,234	1,961
Contractual Services	54,039	50,761	3,278
Other	4,940	3,244	1,696
Capital Outlay	10,488	8,528	1,960
Total Expenditures	<u>492,458</u>	<u>442,628</u>	<u>49,830</u>
Changes in Fund Balance	(111,958)	48,230	160,188
Fund Balance Beginning of Year	353,171	353,171	0
Prior Year Encumbrances Appropriated	<u>1,724</u>	<u>1,724</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$242,937</u></u>	<u><u>\$403,125</u></u>	<u><u>\$160,188</u></u>

Wood County, Ohio
Recorder's Equipment Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$72,000	\$83,010	\$11,010
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Recorder's Equipment			
Contractual Services	24,671	24,671	0
Capital Outlay	29,829	10,594	19,235
Total Expenditures	54,500	35,265	19,235
Changes in Fund Balance	17,500	47,745	30,245
Fund Balance Beginning of Year	122,364	122,364	0
Prior Year Encumbrances Appropriated	24,500	24,500	0
Fund Balance End of Year	<u>\$164,364</u>	<u>\$194,609</u>	<u>\$30,245</u>

Wood County, Ohio
Solid Waste Management District Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$900,000	\$904,583	\$4,583
Intergovernmental	162,500	125,000	(37,500)
Other	0	605	605
	<u>1,062,500</u>	<u>1,030,188</u>	<u>(32,312)</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	285,962	279,685	6,277
Materials and Supplies	12,026	5,461	6,565
Contractual Services	343,011	224,039	118,972
Other	547,770	460,943	86,827
Capital Outlay	15,848	15,008	840
	<u>1,204,617</u>	<u>985,136</u>	<u>219,481</u>
Total Expenditures	<u>1,204,617</u>	<u>985,136</u>	<u>219,481</u>
Excess of Revenues Over (Under) Expenditures	(142,117)	45,052	187,169
<u>Other Financing Uses</u>			
Transfers Out	(150,000)	(150,000)	0
Changes in Fund Balance	(292,117)	(104,948)	187,169
Fund Balance Beginning of Year	354,603	354,603	0
Prior Year Encumbrances Appropriated	165,616	165,616	0
Fund Balance End of Year	<u>\$228,102</u>	<u>\$415,271</u>	<u>\$187,169</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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,000	\$6,472	\$1,472
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	2,500	55	2,445
Materials and Supplies	1,500	0	1,500
Contractual Services	3,000	3	2,997
Other	3,000	390	2,610
Capital Outlay	2,000	0	2,000
Total Expenditures	12,000	448	11,552
Changes in Fund Balance	(7,000)	6,024	13,024
Fund Balance Beginning of Year	17,912	17,912	0
Fund Balance End of Year	\$10,912	\$23,936	\$13,024

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$110	\$110
Intergovernmental	518,362	402,137	(116,225)
Interest	5,000	411	(4,589)
Other	45,310	37,759	(7,551)
Total Revenues	568,672	440,417	(128,255)
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Other	25,000	0	25,000
RLF Cameo			
Contractual Services	92,893	63,834	29,059
Other	74,521	0	74,521
Total RLF Cameo	167,414	63,834	103,580
Economic Development			
Contractual Services	238,627	60,000	178,627
Block Grant 2006			
Contractual Services	14,738	7,650	7,088
Other	8,560	8,460	100
Total Block Grant 2006	23,298	16,110	7,188
Block Grant 2007			
Personal Services	1,141	903	238
Materials and Supplies	90	0	90
Contractual Services	167,936	120,295	47,641
Other	894	540	354
Capital Outlay	29	0	29
Total Block Grant 2007	170,090	121,738	48,352
CHIP 2007			
Contractual Services	74,044	29,965	44,079
Other	5,000	4,500	500
Capital Outlay	74	0	74
Total CHIP 2007	79,118	34,465	44,653

(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, 2009
(continued)

	Budget	Actual	Variance Over (Under)
Block Grant 2008			
Personal Services	\$11,079	\$10,079	\$1,000
Materials and Supplies	250	135	115
Contractual Services	308,062	260,006	48,056
Other	1,971	663	1,308
Capital Outlay	300	0	300
Total Block Grant 2008	<u>321,662</u>	<u>270,883</u>	<u>50,779</u>
Total Expenditures	<u>1,025,209</u>	<u>567,030</u>	<u>458,179</u>
Excess of Revenues Under Expenditures	<u>(456,537)</u>	<u>(126,613)</u>	<u>329,924</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	8,877	0	(8,877)
Transfers Out	(8,877)	0	8,877
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(456,537)	(126,613)	329,924
Fund Balance (Deficit) Beginning of Year	(50,249)	(50,249)	0
Prior Year Encumbrances Appropriated	<u>396,878</u>	<u>396,878</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u>(\$109,908)</u>	<u>\$220,016</u>	<u>\$329,924</u>

Wood County, Ohio
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$52,000	\$123,991	\$71,991
Intergovernmental	\$533,149	\$474,510	(58,639)
Other	16,072	15,572	(500)
Total Revenues	601,221	614,073	12,852
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	18,000	15,804	2,196
Materials and Supplies	3,700	2,814	886
Contractual Services	74,000	63,658	10,342
Other	1,000	0	1,000
Capital Outlay	15,200	180	15,020
Total Handgun License	111,900	82,456	29,444
Wireless 9-1-1			
Personal Services	55,208	28,352	26,856
Materials and Supplies	1,500	0	1,500
Contractual Services	87,000	76,690	10,310
Other	59,472	0	59,472
Capital Outlay	353,448	189,307	164,141
Total Wireless 9-1-1	556,628	294,349	262,279
Continued Professional Training			
Personal Services	16,189	3,927	12,262
Community Policing			
Personal Services	50,467	50,467	0
VAWA Grant			
Personal Services	55,456	44,728	10,728
Materials and Supplies	250	0	250
Other	7,551	571	6,980
Total VAWA Grant	63,257	45,299	17,958
D.A.R.E.			
Personal Services	107,074	107,074	0
Litter Control			
Personal Services	102,781	56,441	46,340
Materials and Supplies	500	0	500
Contractual Services	8,800	1,299	7,501
Capital Outlay	1,000	0	1,000
Total Litter Control	113,081	57,740	55,341

(continued)

Wood County, Ohio
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009
(continued)

	Budget	Actual	Variance Over (Under)
DUI Education Capital Outlay	\$5,200	\$0	\$5,200
NBI Grant Other	36,000	30,429	5,571
ARRA Drug Crimes Personal Services	15,572	14,782	790
Total Expenditures	1,075,368	686,523	388,845
Excess of Revenues Under Expenditures	(474,147)	(72,450)	401,697
<u>Other Financing Sources (Uses)</u>			
Advances In	5,537	5,537	0
Advances Out	(18,720)	(18,720)	0
Transfers In	84,440	86,460	2,020
Transfers Out	(34,162)	0	34,162
Total Other Financing Sources (Uses)	37,095	73,277	36,182
Changes in Fund Balance	(437,052)	827	437,879
Fund Balance Beginning of Year	636,135	636,135	0
Prior Year Encumbrances Appropriated	79,130	79,130	0
Fund Balance End of Year	<u>\$278,213</u>	<u>\$716,092</u>	<u>\$437,879</u>

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$96,032	\$96,032	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	67,633	66,536	1,097
Materials and Supplies	2,713	2,110	603
Contractual Services	28,866	28,823	43
Other	83	0	83
Capital Outlay	280	269	11
Total Expenditures	<u>99,575</u>	<u>97,738</u>	<u>1,837</u>
Changes in Fund Balance	(3,543)	(1,706)	1,837
Fund Balance Beginning of Year	<u>23,522</u>	<u>23,522</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$19,979</u></u>	<u><u>\$21,816</u></u>	<u><u>\$1,837</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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$80,000	\$73,200	(\$6,800)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	11,500	500	11,000
Materials and Supplies	1,500	2	1,498
Contractual Services	125,000	74,593	50,407
Other	3,000	75	2,925
Capital Outlay	15,000	208	14,792
Total Expenditures	156,000	75,378	80,622
Changes in Fund Balance	(76,000)	(2,178)	73,822
Fund Balance Beginning of Year	268,540	268,540	0
Fund Balance End of Year	\$192,540	\$266,362	\$73,822

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$150,590	\$170,590	\$20,000
Other	0	56	56
Total Revenues	150,590	170,646	20,056
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	133,193	130,240	2,953
Materials and Supplies	19,625	19,459	166
Contractual Services	1,798	1,766	32
Other	380	0	380
Capital Outlay	6,649	5,219	1,430
Total Expenditures	161,645	156,684	4,961
Excess of Revenues Over (Under) Expenditures	(11,055)	13,962	25,017
<u>Other Financing Sources (Uses)</u>			
Advances In	0	2,000	2,000
Advances Out	(2,000)	(2,000)	0
Total Other Financing Sources (Uses)	(2,000)	0	2,000
Changes in Fund Balance	(13,055)	13,962	27,017
Fund Balance Beginning of Year	24,885	24,885	0
Fund Balance End of Year	\$11,830	\$38,847	\$27,017

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$290,667	\$140,607	(\$150,060)
Intergovernmental	0	7,894	7,894
Total Revenues	290,667	148,501	(142,166)
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	160,987	157,705	3,282
Materials and Supplies	2,000	1,472	528
Contractual Services	5,010	1,874	3,136
Other	50,983	50,476	507
Capital Outlay	5,800	256	5,544
Total EMA	224,780	211,783	12,997
EMA Communications			
Contractual Services	1,500	340	1,160
Other	500	0	500
Capital Outlay	1,500	0	1,500
Total EMA Communications	3,500	340	3,160
State Homeland Security Program			
Contractual Services	66,371	0	66,371
Other	2,010	1,894	116
Capital Outlay	52,674	0	52,674
Total State Homeland Security Program	121,055	1,894	119,161
Citizen Corp Grant			
Materials and Supplies	1,566	1,566	0
Other	232	232	0
Capital Outlay	2,702	2,702	0
Total Citizen Corp Grant	4,500	4,500	0
Total Expenditures	353,835	218,517	135,318
Excess of Revenues Under Expenditures	(63,168)	(70,016)	(6,848)
<u>Other Financing Sources</u>			
Transfers In	86,000	89,143	3,143
Changes in Fund Balance	86,000	89,143	3,143
Fund Balance Beginning of Year	53,125	53,125	0
Prior Year Encumbrances Appropriated	10	10	0
Fund Balance End of Year	\$139,135	\$142,278	\$3,143

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,700	\$13,151	(\$549)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	21,559	13,670	7,889
Changes in Fund Balance	(7,859)	(519)	7,340
Fund Balance Beginning of Year	5,349	5,349	0
Prior Year Encumbrances Appropriated	2,510	2,510	0
Fund Balance End of Year	\$0	\$7,340	\$7,340

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,900	\$1,734	(\$166)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	900	1,734	834
Fund Balance Beginning of Year	16,832	16,832	0
Fund Balance End of Year	\$17,732	\$18,566	\$834

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$36,500	\$45,830	\$9,330
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	50,000	9,092	40,908
Changes in Fund Balance	(13,500)	36,738	50,238
Fund Balance Beginning of Year	234,497	234,497	0
Fund Balance End of Year	\$220,997	\$271,235	\$50,238

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,300	\$14,230	(\$70)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	40,000	33,645	6,355
Changes in Fund Balance	(25,700)	(19,415)	6,285
Fund Balance Beginning of Year	97,285	97,285	0
Fund Balance End of Year	\$71,585	\$77,870	\$6,285

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, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$670,000	\$664,768	(\$5,232)
Other	2,000	22,798	20,798
Total Revenues	<u>672,000</u>	<u>687,566</u>	<u>15,566</u>
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	125,000	90,094	34,906
Materials and Supplies	80,199	52,709	27,490
Contractual Services	592,539	579,384	13,155
Other	46,000	35,439	10,561
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>848,738</u>	<u>757,626</u>	<u>91,112</u>
Changes in Fund Balance	(176,738)	(70,060)	106,678
Fund Balance Beginning of Year	155,640	155,640	0
Prior Year Encumbrances Appropriated	<u>21,737</u>	<u>21,737</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$639</u></u>	<u><u>\$107,317</u></u>	<u><u>\$106,678</u></u>

Wood County, Ohio
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,000	\$782	(\$218)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	3,511	1,273	2,238
Changes in Fund Balance	(2,511)	(491)	2,020
Fund Balance Beginning of Year	3,595	3,595	0
Prior Year Encumbrances Appropriated	511	511	0
Fund Balance End of Year	\$1,595	\$3,615	\$2,020

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,500	\$10,061	\$2,561
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	9,000	0	9,000
Changes in Fund Balance	(1,500)	10,061	11,561
Fund Balance Beginning of Year	58,406	58,406	0
Fund Balance End of Year	\$56,906	\$68,467	\$11,561

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$721,537	\$716,926	(\$4,611)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	540,000	540,000	0
Interest and Fiscal Charges	346,043	346,043	0
Total Expenditures	886,043	886,043	0
Excess of Revenues Under Expenditures	(164,506)	(169,117)	(4,611)
<u>Other Financing Sources (Uses)</u>			
Advances Out	(72,000)	(72,000)	0
Transfers In	357,770	357,770	0
Total Other Financing Sources (Uses)	285,770	285,770	0
Changes in Fund Balance	121,264	116,653	(4,611)
Fund Balance Beginning of Year	54,847	54,847	0
Fund Balance End of Year	\$176,111	\$171,500	(\$4,611)

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$11,651	\$11,935	\$284
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	<u>1,654</u>	<u>1,654</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>9,997</u>	<u>10,281</u>	<u>284</u>
<u>Other Financing Sources (Uses)</u>			
Advances Out	(9,997)	(9,997)	0
Transfers In	<u>0</u>	<u>1,796</u>	<u>1,796</u>
Total Other Financing Sources (Uses)	<u>(9,997)</u>	<u>(8,201)</u>	<u>1,796</u>
Changes in Fund Balance	0	2,080	2,080
Fund Balance Beginning of Year	<u>5,966</u>	<u>5,966</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$5,966</u></u>	<u><u>\$8,046</u></u>	<u><u>\$2,080</u></u>

Wood County, Ohio
Special Assessment Bond Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$408,515	\$392,000	(\$16,515)
Other	200	0	(200)
Total Revenues	<u>408,715</u>	<u>392,000</u>	<u>(16,715)</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	342,000	342,000	0
Interest and Fiscal Charges	67,493	67,493	0
Total Expenditures	<u>409,493</u>	<u>409,493</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(778)</u>	<u>(17,493)</u>	<u>(16,715)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	978	978	0
Transfers Out	(308,351)	0	308,351
Total Other Financing Sources (Uses)	<u>(307,373)</u>	<u>978</u>	<u>308,351</u>
Changes in Fund Balance	(308,151)	(16,515)	291,636
Fund Balance Beginning of Year	<u>906,784</u>	<u>906,784</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$598,633</u></u>	<u><u>\$890,269</u></u>	<u><u>\$291,636</u></u>

Wood County, Ohio
Issue I Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$293,109	\$293,109	\$0
<u>Expenditures</u>			
<u>Capital Outlay</u>			
Capital Improvements			
Other	410,582	410,582	0
Changes in Fund Balance	(117,473)	(117,473)	0
Fund Balance Beginning of Year	117,473	117,473	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
 Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>511,451</u>	<u>355,110</u>	<u>156,341</u>
Excess of Revenues Under Expenditures	(511,451)	(355,110)	156,341
<u>Other Financing Sources</u>			
Transfers In	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>
Changes in Fund Balance	1,488,549	1,644,890	156,341
Fund Balance Beginning of Year	6,285,605	6,285,605	0
Prior Year Encumbrances Appropriated	<u>866</u>	<u>866</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$7,775,020</u></u>	<u><u>\$7,931,361</u></u>	<u><u>\$156,341</u></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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$125,347	\$0	(\$125,347)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>1,046,950</u>	<u>588,054</u>	<u>458,896</u>
Excess of Revenues Under Expenditures	(921,603)	(588,054)	333,549
<u>Other Financing Sources</u>			
Transfers In	<u>750,000</u>	<u>750,000</u>	<u>0</u>
Changes in Fund Balance	(171,603)	161,946	333,549
Fund Balance Beginning of Year	<u>2,160,148</u>	<u>2,160,148</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,988,545</u></u>	<u><u>\$2,322,094</u></u>	<u><u>\$333,549</u></u>

Wood County, Ohio
Methane Gas Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	450	0	450
Changes in Fund Balance	(450)	0	450
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	450	450	0
Fund Balance End of Year	\$0	\$450	\$450

Wood County, Ohio
 Historical Museum Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$47,994	\$96,517	\$48,523
<u>Expenditures</u>			
<u>Capital Outlay</u>			
Capital Improvements			
Contractual Services	131,901	131,901	0
Changes in Fund Balance	(83,907)	(35,384)	48,523
Fund Balance Beginning of Year	83,907	83,907	0
Fund Balance End of Year	\$0	\$48,523	\$48,523

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, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$563	\$574	\$11
Other	1,500	7,500	6,000
Total Revenues	2,063	8,074	6,011
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	43,306	32,946	10,360
Contractual Services	9,150	6,877	2,273
Other	5,450	4,389	1,061
Total Expenditures	57,906	44,212	13,694
Excess of Revenues Under Expenditures	(55,843)	(36,138)	19,705
<u>Other Financing Sources (Uses)</u>			
Transfers In	30,000	30,000	0
Transfers Out	(14,086)	(1,796)	12,290
Total Other Financing Sources (Uses)	15,914	28,204	12,290
Changes in Fund Balance	(39,929)	(7,934)	31,995
Fund Balance Beginning of Year	53,938	53,938	0
Fund Balance End of Year	\$14,009	\$46,004	\$31,995

Wood County, Ohio
Parks and Open Spaces Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

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

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

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2009

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$616,235	\$616,989	\$754
Other	0	4,071	4,071
Total Revenues	616,235	621,060	4,825
<u>Expenses</u>			
Personal Services	785	430	355
Contractual Services	213,966	211,664	2,302
Other	59,491	709	58,782
Capital Outlay	4,500	2,888	1,612
Claims	337,000	138,844	198,156
Total Expenses	615,742	354,535	261,207
Excess of Revenues Over Expenditures	493	266,525	266,032
<u>Other Financing Sources (Uses)</u>			
Advances In	1,000	1,000	0
Advances Out	(1,000)	(1,000)	0
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	493	266,525	266,032
Fund Balance Beginning of Year	4,673,725	4,673,725	0
Fund Balance End of Year	\$4,674,218	\$4,940,250	\$266,032

**STATISTICAL
SECTION**

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Wood County, Ohio
Statistical Section

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

Contents **Page**

Financial Trends..... S-2

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

Revenue Capacity S-12

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

Debt Capacity..... S-26

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

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

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

Operating Information S-34

These schedules contain service data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2003; schedules presenting government-wide information include information beginning in that year.

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$77,715,468	\$79,137,530	\$75,692,446	\$73,881,680
Restricted	59,173,621	55,271,294	58,707,196	56,024,223
Unrestricted	<u>31,050,755</u>	<u>29,994,723</u>	<u>27,380,884</u>	<u>19,133,003</u>
Total Governmental Activities Net Assets	<u>167,939,844</u>	<u>164,403,547</u>	<u>161,780,526</u>	<u>149,038,906</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	2,454,686	2,871,425	2,533,946	2,417,366
Unrestricted (Deficit)	<u>(1,247,785)</u>	<u>(646,596)</u>	<u>1,102,846</u>	<u>1,696,431</u>
Total Business-Type Activities Net Assets	<u>1,206,901</u>	<u>2,224,829</u>	<u>3,636,792</u>	<u>4,113,797</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	80,170,154	82,008,955	78,226,392	76,299,046
Restricted	59,173,621	55,271,294	58,707,196	56,024,223
Unrestricted	<u>29,802,970</u>	<u>29,348,127</u>	<u>28,483,730</u>	<u>20,829,434</u>
Total Primary Government Net Assets	<u>\$169,146,745</u>	<u>\$166,628,376</u>	<u>\$165,417,318</u>	<u>\$153,152,703</u>

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$74,262,614	\$72,777,058	\$71,927,787
53,382,096	52,174,724	47,562,191
<u>15,157,155</u>	<u>14,716,050</u>	<u>15,134,653</u>
<u>142,801,865</u>	<u>139,667,832</u>	<u>134,624,631</u>
2,120,189	1,493,356	697,695
<u>2,001,754</u>	<u>1,836,961</u>	<u>1,825,927</u>
<u>4,121,943</u>	<u>3,330,317</u>	<u>2,523,622</u>
76,382,803	74,270,414	72,625,482
53,382,096	52,174,724	47,562,191
<u>17,158,909</u>	<u>16,553,011</u>	<u>16,960,580</u>
<u><u>\$146,923,808</u></u>	<u><u>\$142,998,149</u></u>	<u><u>\$137,148,253</u></u>

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

	2009	2008	2007	2006
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$18,627,790	\$19,240,213	\$17,789,568	\$17,170,831
Judicial	8,418,442	8,560,864	7,872,922	7,859,875
Intergovernmental	427,415	426,745	502,346	309,530
Internal Service Fund-External Portion	1,364,719	1,455,081	1,418,064	1,176,556
Public Safety	8,636,547	9,079,266	8,193,165	7,986,357
Public Works	9,893,629	10,471,311	9,396,403	12,182,962
Health				
Alcohol, Drug Addiction, and Mental Health Services	13,959,263	14,119,112	13,454,378	13,397,107
Other Health	641,056	666,827	628,595	517,840
Human Services				
Job and Family Services	11,838,164	11,914,199	10,229,599	10,602,912
Child Support Enforcement Agency	2,028,862	2,061,973	2,052,623	2,165,525
Developmental Disabilities	28,275,645	26,311,665	25,431,379	24,783,050
Other Human Services	2,721,638	2,701,471	2,641,010	2,348,469
Conservation and Recreation	359,553	321,207	301,984	291,413
Economic Development	1,072,277	1,630,361	1,269,256	1,270,983
Interest and Fiscal Charges	478,325	513,248	429,053	596,103
Total Governmental Activities Expenses	<u>108,743,325</u>	<u>109,473,543</u>	<u>101,610,345</u>	<u>102,659,513</u>
Business-Type Activities				
Building Inspection	1,237,274	1,348,482	1,225,768	1,259,527
Nursing Home	5,878,164	6,444,440	6,545,321	6,413,035
Landfill	2,843,526	2,749,867	2,338,918	2,248,499
Total Business-Type Activities Expenses	<u>9,958,964</u>	<u>10,542,789</u>	<u>10,110,007</u>	<u>9,921,061</u>
Total Primary Government Expenses	<u>118,702,289</u>	<u>120,016,332</u>	<u>111,720,352</u>	<u>112,580,574</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	4,886,825	4,826,384	5,233,883	5,248,103
Judicial	2,938,898	2,525,625	2,403,761	2,540,375
Internal Service Fund-External Portion	1,812,464	1,717,965	1,544,757	1,431,043
Public Safety	1,175,491	1,361,847	1,204,815	1,301,727
Public Works	7,000,586	7,231,751	7,252,058	9,612,767
Health				
Alcohol, Drug Addiction, and Mental Health Services	961	9,645	2,981	2,300
Other Health	288,918	292,076	296,975	278,056
Human Services				
Child Support Enforcement Agency	303,991	380,207	361,346	363,954
Developmental Disabilities	1,316,168	1,639,680	1,675,731	1,376,018
Other Human Services	0	0	0	0
Economic Development	291,111	337,661	454,128	516,712
Total Charges for Services	<u>20,015,413</u>	<u>20,322,841</u>	<u>20,430,435</u>	<u>22,671,055</u>
Operating Grants, Contributions, and Interest	42,470,992	39,313,129	37,555,978	35,247,914
Capital Grants and Contributions	379,780	836,516	1,408,173	185,552
Total Governmental Activities Program Revenues	<u>62,866,185</u>	<u>60,472,486</u>	<u>59,394,586</u>	<u>58,104,521</u>

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$17,802,965	\$15,442,066	\$14,730,269
7,446,259	6,882,638	6,592,738
427,016	462,747	518,030
1,505,316	1,281,046	1,399,268
9,090,728	8,354,594	7,713,811
9,321,445	8,167,253	9,554,854
11,871,066	11,913,988	9,955,538
465,842	464,163	475,855
9,237,254	9,432,850	8,762,729
2,284,056	1,923,438	1,949,291
24,003,808	21,761,064	21,379,233
2,220,585	2,309,365	2,279,227
253,394	237,735	274,086
896,738	1,624,607	1,442,864
701,636	755,473	854,416
97,528,108	91,013,027	87,882,209
1,235,069	1,294,435	1,210,671
6,072,828	5,500,976	5,036,902
2,041,228	1,736,072	1,145,512
9,349,125	8,531,483	7,393,085
106,877,233	99,544,510	95,275,294
5,193,796	5,005,587	4,472,270
2,547,112	2,448,244	2,759,176
1,680,117	1,587,077	1,473,880
842,233	733,516	1,116,809
6,619,276	6,459,918	6,333,152
12,252	1,916	215,133
276,313	260,943	229,788
415,706	345,470	348,449
1,203,812	1,298,016	1,139,860
0	0	0
539,090	592,078	526,792
19,329,707	18,732,765	18,615,309
34,013,720	33,458,550	31,848,539
1,981,652	272,623	606,263
55,325,079	52,463,938	51,070,111

(continued)

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

	2009	2008	2007	2006
Business-Type Activities				
Charges for Services				
Building Inspection	\$831,649	\$1,066,728	\$1,152,427	\$1,299,059
Nursing Home	6,289,900	6,016,219	6,016,168	6,308,663
Landfill	1,455,768	1,590,067	1,797,672	1,750,724
Total Charges for Services	8,577,317	8,673,014	8,966,267	9,358,446
Capital Grants and Contributions	72,105	45,098	85,000	0
Total Business-Type Activities Program Revenues	8,649,422	8,718,112	9,051,267	9,358,446
Total Primary Government Program Revenues	71,515,607	69,190,598	68,445,853	67,462,967
Net (Expense) Revenue				
Governmental Activities	(45,877,140)	(49,001,057)	(42,215,759)	(44,554,992)
Business-Type Activities	(1,309,542)	(1,824,677)	(1,058,740)	(562,615)
Total Primary Government Net Expense	(47,186,682)	(50,825,734)	(43,274,499)	(45,117,607)
General Revenues and Other Changes in Net Assets				
Governmental Activities				
Property Taxes Levied for:				
General Operating	6,067,441	5,973,222	6,079,003	6,228,901
Health-Alcohol, Drug Addiction, and Mental Health Services	5,486,324	5,402,940	5,544,107	5,729,160
Human Services-Job and Family Services	3,311,411	2,366,748	2,354,705	2,449,768
Human Services-Developmental Disabilities	10,349,223	10,422,886	10,836,611	11,340,509
Human Services-Senior Citizens	1,783,074	1,777,339	1,804,504	1,638,990
Conservation and Recreation-Historical Center	130,939	127,089	129,308	133,073
Permissive Sales Taxes	15,052,960	15,820,157	17,157,429	14,809,637
Other Taxes	119,868	122,094	143,863	146,269
Grants and Entitlements not Restricted to Specific Programs	3,388,424	3,677,155	3,468,090	3,316,695
Interest	2,673,090	4,879,252	6,214,465	4,524,150
Other	1,342,297	1,467,910	1,807,029	1,029,350
Transfers	(291,614)	(412,714)	(581,735)	(554,469)
Total Governmental Activities	49,413,437	51,624,078	54,957,379	50,792,033
Business-Type Activities				
Interest	0	0	0	0
Transfers	291,614	412,714	581,735	554,469
Total Business-Type Activities	291,614	412,714	581,735	554,469
Total Primary Government	49,705,051	52,036,792	55,539,114	51,346,502
Change in Net Assets				
Governmental Activities	3,536,297	2,623,021	12,741,620	6,237,041
Business-Type Activities	(1,017,928)	(1,411,963)	(477,005)	(8,146)
Total Primary Government	\$2,518,369	\$1,211,058	\$12,264,615	\$6,228,895

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$1,692,592	\$1,663,670	\$1,122,909
6,266,004	5,789,453	5,206,280
<u>1,620,791</u>	<u>1,615,318</u>	<u>1,608,139</u>
9,579,387	9,068,441	7,937,328
<u>0</u>	<u>0</u>	<u>85,838</u>
<u>9,579,387</u>	<u>9,068,441</u>	<u>8,023,166</u>
<u>64,904,466</u>	<u>61,532,379</u>	<u>59,093,277</u>
(42,203,029)	(38,549,089)	(36,812,098)
<u>230,262</u>	<u>536,958</u>	<u>630,081</u>
<u>(41,972,767)</u>	<u>(38,012,131)</u>	<u>(36,182,017)</u>
5,444,271	5,404,653	5,252,747
3,840,202	3,718,520	3,641,047
2,366,677	2,367,142	2,312,532
11,029,987	10,957,849	10,768,986
1,545,406	1,554,779	1,513,464
115,254	115,190	111,850
14,802,878	14,195,796	13,619,983
177,723	182,482	178,233
3,026,241	3,105,068	3,102,080
2,171,228	1,664,277	1,714,107
1,378,559	596,263	783,632
<u>(561,364)</u>	<u>(269,729)</u>	<u>(271,895)</u>
<u>45,337,062</u>	<u>43,592,290</u>	<u>42,726,766</u>
0	8	343
<u>561,364</u>	<u>269,729</u>	<u>271,895</u>
<u>561,364</u>	<u>269,737</u>	<u>272,238</u>
<u>45,898,426</u>	<u>43,862,027</u>	<u>42,999,004</u>
3,134,033	5,043,201	5,914,668
<u>791,626</u>	<u>806,695</u>	<u>902,319</u>
<u>\$3,925,659</u>	<u>\$5,849,896</u>	<u>\$6,816,987</u>

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Fund				
Reserved	\$1,293,102	\$1,674,595	\$1,696,645	\$1,695,550
Unreserved	15,480,832	17,420,864	16,680,070	11,903,884
Total General Fund	<u>16,773,934</u>	<u>19,095,459</u>	<u>18,376,715</u>	<u>13,599,434</u>
All Other Governmental Funds				
Reserved	2,341,441	2,118,560	1,833,484	2,045,579
Unreserved, Reported in				
Special Revenue Funds	43,157,506	40,809,649	44,398,016	43,211,009
Debt Service Funds (Deficit)	34,532	(138,145)	(76,375)	(144,881)
Capital Projects Funds	10,367,982	8,836,524	8,049,334	6,910,766
Total All Other Governmental Funds	<u>55,901,461</u>	<u>51,626,588</u>	<u>54,204,459</u>	<u>52,022,473</u>
Total Governmental Funds	<u><u>\$72,675,395</u></u>	<u><u>\$70,722,047</u></u>	<u><u>\$72,581,174</u></u>	<u><u>\$65,621,907</u></u>

Note: Information prior to 2003 is not available.

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$1,765,636	\$554,034	\$747,819
<u>7,090,616</u>	<u>7,967,840</u>	<u>8,036,131</u>
<u>8,856,252</u>	<u>8,521,874</u>	<u>8,783,950</u>
1,435,928	3,204,483	3,603,662
39,293,832	35,900,946	32,402,378
(174,571)	887,913	914,080
<u>8,307,607</u>	<u>7,700,560</u>	<u>6,858,803</u>
<u>48,862,796</u>	<u>47,693,902</u>	<u>43,778,923</u>
<u>\$57,719,048</u>	<u>\$56,215,776</u>	<u>\$52,562,873</u>

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

	2009	2008	2007	2006
<u>Revenues</u>				
Property Taxes	\$26,804,547	\$25,949,558	\$26,699,540	\$27,410,533
Permissive Sales Taxes	15,084,917	16,129,904	15,048,296	14,926,452
Permissive Motor Vehicle License Taxes	3,854,097	3,983,158	4,042,836	4,003,730
Other Taxes	119,868	122,094	143,863	146,269
Charges for Services	11,452,059	11,523,765	12,144,073	14,418,668
Licenses and Permits	410,730	607,209	589,924	618,030
Fines, Costs, and Forfeitures	459,066	468,456	490,248	756,588
Intergovernmental	46,181,659	44,276,058	42,254,634	39,822,034
Special Assessments	1,008,983	1,033,717	1,094,185	836,989
Interest	2,766,247	4,465,611	5,929,398	4,160,631
Other	1,737,184	2,121,511	1,815,992	1,042,863
Total Revenues	109,879,357	110,681,041	110,252,989	108,142,787
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	18,128,674	18,985,464	17,158,087	16,527,375
Judicial	8,235,399	8,294,740	7,747,981	7,556,736
Intergovernmental	427,415	426,745	502,346	309,530
Public Safety	8,322,462	8,666,591	7,829,141	7,451,992
Public Works	9,135,181	12,777,994	10,426,922	9,045,799
Health	14,513,170	14,715,766	14,041,751	13,854,531
Human Services	44,247,282	42,008,293	39,707,613	38,686,475
Conservation and Recreation	304,312	292,561	279,988	265,961
Economic Development	1,071,222	1,617,825	1,254,359	1,296,278
Other	383,069	426,933	435,076	400,652
Capital Outlay	1,515,313	2,792,539	1,572,916	4,170,963
Debt Service:				
Payment to Refunded Bond Escrow Agent	0	0	89,125	0
Principal Retirement	927,815	895,259	1,220,092	1,806,694
Interest and Fiscal Charges	423,081	457,753	446,590	606,564
Issuance Costs	0	0	84,236	0
Total Expenditures	107,634,395	112,358,463	102,796,223	101,979,550
Excess of Revenues Over (Under) Expenditures	2,244,962	(1,677,422)	7,456,766	6,163,237
<u>Other Financing Sources (Uses)</u>				
Special Assessment Notes Issued	0	0	0	0
General Obligation Bonds Issued	0	0	3,635,000	0
Premium on Bonds Issued	0	0	366,126	0
Payment to Refunded Bond Escrow Agent	0	0	(3,916,890)	0
Inception of Capital Lease	0	231,009	0	0
Transfers In	4,029,035	3,473,113	2,406,400	5,979,298
Transfers Out	(4,320,649)	(3,885,827)	(2,988,135)	(4,239,676)
Total Other Financing Sources (Uses)	(291,614)	(181,705)	(497,499)	1,739,622
Changes in Fund Balance	\$1,953,348	(\$1,859,127)	\$6,959,267	\$7,902,859
Debt Service as a Percentage of Noncapital Expenditures	1.29%	1.29%	1.88%	2.42%

Note: Information prior to 2003 is not available.

2005	2004	2003
\$24,236,944	\$24,080,588	\$23,332,276
14,917,807	14,077,018	13,465,803
3,856,819	4,057,451	3,811,102
177,723	182,482	178,233
11,669,716	11,423,063	11,538,596
274,874	253,423	214,263
602,367	435,407	390,743
40,431,404	38,827,749	35,164,685
912,515	1,014,536	966,566
2,058,157	1,727,034	1,636,742
1,293,461	780,417	3,236,718
<u>100,431,787</u>	<u>96,859,168</u>	<u>93,935,727</u>
17,231,779	15,235,654	14,927,266
7,145,549	6,752,602	6,557,348
427,016	462,747	518,030
8,623,679	7,848,517	6,937,019
8,288,532	7,531,191	10,301,585
12,266,405	12,308,711	10,330,519
36,741,752	35,104,179	32,805,900
240,488	233,146	219,640
912,852	1,622,456	1,440,290
346,668	332,742	418,847
2,655,405	2,811,059	7,941,218
0	0	0
2,781,849	1,791,689	1,716,385
717,785	765,055	838,358
<u>0</u>	<u>0</u>	<u>0</u>
<u>98,379,759</u>	<u>92,799,748</u>	<u>94,952,405</u>
<u>2,052,028</u>	<u>4,059,420</u>	<u>(1,016,678)</u>
0	0	40,200
0	0	0
0	0	0
0	0	0
12,608	0	10,322
3,277,883	3,180,732	7,374,429
<u>(3,839,247)</u>	<u>(3,587,249)</u>	<u>(7,646,324)</u>
<u>(548,756)</u>	<u>(406,517)</u>	<u>(221,373)</u>
<u>\$1,503,272</u>	<u>\$3,652,903</u>	<u>(\$1,238,051)</u>
3.70%	2.87%	2.93%

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

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/Industrial Public Utility			
2009	\$2,074,054,730	\$680,548,860	\$7,870,295,971	\$69,227,410	\$78,667,511
2008	2,013,382,050	658,682,600	7,634,470,428	70,298,130	79,884,239
2007	1,980,042,050	654,674,520	7,527,761,628	88,017,410	100,019,784
2006	1,943,363,630	632,569,660	7,359,809,400	84,698,130	96,247,875
2005	1,692,790,570	532,326,650	6,357,477,771	95,634,220	108,675,250
2004	1,650,169,950	516,646,860	6,190,905,171	98,741,850	112,206,648
2003	1,604,854,320	497,610,780	6,007,043,143	98,599,340	112,044,705
2002	1,504,209,400	464,959,400	5,626,196,571	102,373,450	116,333,466
2001	1,473,872,790	453,920,110	5,507,979,714	131,238,770	149,134,966
2000	1,434,054,380	445,004,940	5,368,740,914	144,278,570	167,052,307

Source: Wood County Auditor

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distributor property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory.

The general business tangible personal property tax was phased out. The assessment percentage was 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax is 2010.

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

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$6,708,210	\$6,708,210	\$2,830,539,210	\$7,955,671,692	35.58%	\$12.17
6,809,423	108,950,768	2,749,172,203	7,823,305,434	35.14	11.80
13,523,158	108,185,264	2,736,257,138	7,735,966,676	35.37	11.03
240,768,558	1,284,098,976	2,901,399,978	8,740,156,251	33.20	11.33
304,440,354	1,217,761,416	2,625,191,794	7,683,914,437	34.16	11.38
303,012,862	1,212,051,448	2,568,571,522	7,515,163,267	34.18	11.50
301,762,586	1,207,050,344	2,502,827,026	7,326,138,192	34.16	11.52
328,762,224	1,315,048,896	2,400,304,474	7,057,578,933	34.01	11.59
333,565,563	1,334,262,252	2,392,597,233	6,991,376,932	34.22	11.92
315,013,447	1,260,053,788	2,338,351,337	6,795,847,009	34.41	10.35

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

	2009	2008	2007	2006	2005
Voted Millage					
Alcohol, Drug Addiction, and Mental Health Services					
Effective Millage Rates					
Residential/Agricultural	\$2.4009	\$2.0510	\$2.0912	\$2.0906	\$2.0843
Commercial/Industrial	2.4516	2.1065	2.1094	2.1091	2.1002
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000	2.6000
Job and Family Services					
Effective Millage Rates					
Residential/Agricultural	1.2796	1.2750	0.8684	0.8681	0.8655
Commercial/Industrial	1.3000	1.2982	0.8723	0.8722	0.8685
Tangible/Public Utility Personal	1.3000	1.3000	1.3000	1.3000	1.3000
Developmental Disabilities					
Effective Millage Rates					
Residential/Agricultural	3.7627	3.7491	3.8228	3.8216	3.8101
Commercial/Industrial	4.2553	4.2106	4.2165	4.2160	4.1982
Tangible/Public Utility Personal	6.7000	6.7000	6.7000	6.7000	6.7000
Commission on Aging					
Effective Millage Rates					
Residential/Agricultural	0.6890	0.6865	0.7000	0.7000	0.5912
Commercial/Industrial	0.7000	0.6990	0.7000	0.7000	0.6061
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000	0.7000
Park District					
Effective Millage Rates					
Residential/Agricultural	0.9843	0.9807	0.4676	0.4675	0.4661
Commercial/Industrial	1.0000	0.9986	0.4697	0.4696	0.4677
Tangible/Public Utility Personal	1.0000	1.0000	0.7000	0.7000	0.7000
General Health District					
Effective Millage Rates					
Residential/Agricultural	0.4170	0.4155	0.4236	0.4235	0.4222
Commercial/Industrial	0.4383	0.4342	0.4349	0.4348	0.4330
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Total Voted Millage					
Total Effective Voted Millage by Type of Property					
Residential/Agricultural	9.5334	9.1578	8.3736	8.3713	8.2395
Commercial/Industrial	10.1451	9.7471	8.8028	8.8017	8.6736
Tangible/Public Utility Personal	12.8000	12.8000	12.5000	12.5000	12.5000
Unvoted Millage					
General Fund					
	2.3500	2.3500	2.3500	2.3500	2.3500
Historical Society					
	0.0500	0.0500	0.0500	0.0500	0.0500
Total Unvoted Millage					
	2.4000	2.4000	2.4000	2.4000	2.4000
Total Wood County					
Effective Millage Rates					
Residential/Agricultural	11.9334	11.5578	10.7736	10.7713	10.6395
Commercial/Industrial	12.5451	12.1471	11.2028	11.2017	11.0736
Tangible/Public Utility Personal	15.2000	15.2000	14.9000	14.9000	14.9000

2004	2003	2002	2001	2000
\$1.5078	\$1.5130	\$1.5130	\$1.5827	\$1.5827
1.5674	1.5604	1.5583	1.6203	1.6178
2.1000	2.1000	2.1000	2.1000	2.1000
0.9763	0.9797	0.9797	1.0248	0.0000
0.9703	0.9659	0.9647	1.0030	0.0000
1.3000	1.3000	1.3000	1.3000	0.0000
4.2976	4.3125	4.3125	4.5113	4.5112
4.6902	4.6691	4.6629	4.8484	4.8440
6.7000	6.7000	6.7000	6.7000	6.7000
0.6668	0.6692	0.6692	0.2883	0.2883
0.6772	0.6741	0.6732	0.3086	0.3082
0.7000	0.7000	0.7000	0.4000	0.4000
0.5257	0.5275	0.5275	0.5518	0.5518
0.5225	0.5201	0.5194	0.5401	0.5393
0.7000	0.7000	0.7000	0.7000	0.7000
0.4762	0.4779	0.4779	0.5000	0.3192
0.4836	0.4814	0.4809	0.5000	0.3412
0.5000	0.5000	0.5000	0.5000	0.5000
8.4503	8.4797	8.4797	8.4589	7.2532
8.9111	8.8710	8.8595	8.8204	7.6504
12.0000	12.0000	12.0000	11.7000	10.4000
2.3500	2.3500	2.3500	2.3500	2.3500
0.0500	0.0500	0.0500	0.0500	0.0500
2.4000	2.4000	2.4000	2.4000	2.4000
10.8503	10.8797	10.8797	10.8589	9.6532
11.3111	11.2710	11.2595	11.2204	10.0504
14.4000	14.4000	14.4000	14.1000	12.8000

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

	2009	2008	2007	2006	2005
School Districts					
Bowling Green CSD	\$56.1500	\$56.1500	\$56.1500	\$56.7800	\$53.9000
Eastwood LSD	39.9500	40.0500	40.2000	40.0500	48.8000
Elmwood LSD	37.7000	37.3000	36.8000	37.6000	37.3000
Fostoria CSD	57.6900	60.1600	60.1600	60.5600	60.5600
Lake LSD	56.6100	56.8100	58.7500	59.0500	51.7000
North Baltimore LSD	55.7700	51.5000	51.6000	51.6000	51.1000
Northwood LSD	78.3150	80.2000	71.7000	72.0000	71.3000
Otsego LSD	47.3500	48.6500	48.8500	49.1000	49.3000
Perrysburg EVSD	63.9300	63.3800	61.6400	61.5600	61.0500
Rossford EVSD	52.3000	52.3000	52.3000	52.3000	52.3000
Out-of-County School Districts					
Anthony Wayne LSD	66.8000	66.7000	66.8000	67.7000	68.2000
Gibsonburg EVSD	52.1000	52.2000	52.2000	52.6000	52.9000
Lakota LSD	42.7000	42.9000	42.9000	36.4000	41.5000
McComb LSD	33.2800	34.6900	34.7800	34.9000	34.7400
Patrick Henry LSD	41.3100	41.3100	41.3100	41.3100	41.3100
Joint Vocational School Districts					
Four County JVSD	3.2000	3.2000	3.2000	3.2000	3.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000	1.6000
Corporations					
Bairdstown Village	2.4000	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000	5.7000
Bowling Green City	5.0000	5.0000	5.0000	5.0000	5.0000
Bradner Village	8.8000	8.2000	8.5000	8.5000	8.7000
Custar Village	6.2000	6.2000	6.2000	6.2000	6.2000
Cygnets Village	2.4000	2.4000	2.4000	2.4000	2.4000
Fostoria City	4.3000	4.3000	4.3000	4.3000	4.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000	4.1000
Haskins Village	9.5000	9.5000	7.2000	10.2000	10.2000
Hoytville Village	4.0000	4.0000	4.0000	4.0000	4.0000
Jerry City Village	8.5000	8.5000	8.5000	8.5000	11.5000
Luckey Village	6.5000	6.5000	6.5000	6.5000	6.5000
Millbury Village	3.4000	3.4000	3.4000	3.4000	3.4000
Milton Center Village	10.0000	10.0000	10.0000	10.0000	10.0000
North Baltimore Village	4.9000	4.9000	5.7500	4.4000	4.5000
Northwood City	1.6000	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000	2.4000
Perrysburg City	5.2500	5.7500	5.5500	5.6500	5.6500
Portage Village	2.2000	2.2000	2.2000	2.2000	2.2000
Risingsun Village	13.5000	13.5000	13.5000	13.5000	13.5000
Rossford City	6.9500	7.7000	7.7000	7.7000	6.9500
Tontogany Village	1.2000	1.2000	1.2000	1.2000	1.2000
Walbridge Village	1.7000	1.7000	1.7000	1.7000	1.7000
Wayne Village	11.7000	11.7000	11.7000	12.3000	12.3000
West Millgrove Village	12.4000	12.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	4.3000	3.6000	4.3000	4.3000

2004	2003	2002	2001	2000
\$52.2000	\$52.2000	\$48.3000	\$48.4000	\$48.4000
43.8000	44.7000	44.7000	44.7000	44.7000
39.0000	39.5000	39.5000	39.9000	39.7000
65.3100	55.6800	55.6800	51.3800	52.8800
52.2000	52.8000	52.6000	52.9000	52.6500
51.8000	51.4600	53.3000	53.6600	53.6600
72.0000	67.9000	67.6600	62.9800	62.8000
49.6000	43.5000	47.4000	56.9000	56.9000
62.6500	63.5000	63.5000	58.4000	58.8000
52.3000	52.3000	53.3000	46.4000	46.4000
68.2000	68.2000	63.7000	63.7000	63.7000
52.9000	53.0000	53.7000	53.7000	53.7000
41.4500	41.4500	41.7000	41.8000	41.8000
34.8600	34.8600	34.7600	34.8600	35.0600
41.3100	35.4100	35.4100	31.5500	31.5500
3.2000	3.2000	3.2000	3.2000	3.2000
3.2000	3.2000	2.2000	2.2000	2.2000
1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000	5.7000
5.0000	5.0000	5.0000	5.0000	5.0000
9.0000	7.8000	7.8000	8.8000	8.8000
6.2000	6.2000	7.0000	7.0000	7.0000
2.4000	2.4000	2.4000	2.4000	2.4000
4.3000	4.3000	4.3000	4.3000	4.6000
4.1000	4.1000	4.1000	4.1000	4.1000
8.2000	8.2000	8.2000	5.2000	5.2000
4.0000	4.0000	4.0000	4.0000	4.0000
11.5000	11.5000	11.5000	9.0000	8.5000
6.5000	6.5000	6.5000	6.5000	6.5000
3.4000	3.4000	3.4000	3.4000	3.4000
5.0000	5.0000	5.0000	5.0000	5.0000
2.7000	3.7000	3.7000	3.7000	3.2000
1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000
5.8500	6.1500	6.1500	6.6000	6.6000
2.2000	2.2000	2.2000	2.2000	2.2000
13.5000	13.5000	13.5000	13.5000	13.5000
3.4500	3.2000	3.2000	3.2000	3.2000
1.2000	1.2000	1.2000	1.2000	1.2000
1.7000	1.7000	1.7000	1.7000	1.7000
12.3000	12.3000	12.3000	12.3000	12.3000
12.4000	12.4000	12.4000	12.4000	12.4000
4.3000	4.3000	4.3000	4.3000	4.3000

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

	2009	2008	2007	2006	2005
Townships					
Bloom	\$9.3000	\$9.3000	\$9.3000	\$9.7000	\$6.5000
Center	5.8000	5.8000	5.8000	5.8000	5.8000
Freedom	8.0000	8.0000	8.0000	8.0000	7.0000
Grand Rapids	5.4000	5.4000	5.4000	5.7000	6.7000
Henry	7.7000	7.7000	7.7000	7.7000	7.7000
Jackson	7.7000	7.7000	7.7000	7.7000	7.7000
Lake	15.2000	15.2000	15.2000	12.3000	12.3000
Liberty	4.4500	4.4500	5.2000	5.2000	5.2000
Middleton	10.4000	11.2000	11.2000	11.2000	11.2000
Milton	8.2000	8.2000	7.6000	7.6000	5.1000
Montgomery	6.9000	6.9000	6.9000	6.9000	6.9000
Perry	6.1000	6.1000	6.1000	6.1000	6.1000
Perrysburg	14.6000	14.6000	14.6000	14.6000	12.2500
Plain	4.9000	4.9000	4.9000	4.9000	4.9000
Portage	4.4000	4.4000	4.4000	4.4000	4.4000
Troy	7.4000	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.4000	6.9500	6.9500	6.9500
Webster	5.7000	5.7000	5.5000	5.5000	5.5000
Weston	8.4000	8.4000	9.4000	9.0000	7.0000
Other Units					
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000	3.5000
Fort Meigs Cemetery	0.0000	0.0000	0.0000	0.0000	0.0000
Mid County Ambulance District	2.0000	2.0000	2.0000	2.0000	2.0000
Northwest EMS District	3.5000	4.0000	4.0000	4.0000	4.0000
Pemberville Public Library	1.0000	1.0000	1.0000	1.0000	1.0000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000	0.3000
TARTA	2.5000	2.5000	2.5000	2.5000	2.5000
Way Library	1.5000	1.5000	1.0000	1.0000	1.0000
Wood County District Public Library	0.3100	0.3700	0.1700	0.2700	0.2500

Source: Wood County Auditor

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

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

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

2004	2003	2002	2001	2000
\$6.5000	\$7.2000	\$7.2000	\$6.1000	\$6.5000
5.8000	5.8000	7.8000	7.8000	7.8000
6.8000	6.8000	6.8000	6.8000	6.8000
6.7000	6.7000	6.7000	6.7000	6.7000
7.7000	6.7000	6.7000	6.7000	6.7000
7.7000	7.7000	7.7000	7.7000	7.7000
12.3000	12.3000	12.3000	12.3000	12.3000
5.2000	5.2000	5.2000	5.2000	5.2000
11.2000	11.7000	9.7000	9.7000	9.7000
5.1000	5.1000	5.1000	5.1000	4.1000
6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	6.1000	5.3000	5.1000	5.1000
12.2500	11.2500	11.2500	11.0700	10.9500
4.4000	4.4000	4.4000	4.4000	4.4000
4.4000	4.4000	4.4000	4.4000	4.4000
7.4000	7.4000	7.4000	7.4000	7.4000
5.2000	5.2000	5.2000	5.2000	5.2000
5.5000	5.5000	2.6000	2.6000	2.6000
7.0000	6.0000	6.0000	6.0000	6.0000
3.5000	3.5000	3.5000	3.5000	3.5000
0.0000	0.3200	0.3200	0.2000	0.2000
2.0000	2.0000	2.0000	2.5000	2.5000
5.0000	5.0000	5.0000	4.0000	4.0000
0.0000	0.0000	0.0000	0.0000	0.0000
1.0000	0.0000	0.0000	0.0000	0.0000
0.3000	0.0000	0.0000	0.0000	0.0000
2.5000	2.5000	2.5000	2.5000	2.5000
1.0000	0.0000	0.0000	0.0000	0.0000
0.3000	0.3000	0.2400	0.3200	0.0000

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2009	\$32,084,315	\$30,909,038	96.34%	\$900,909	\$31,809,947	99.14%	\$1,792,712	5.59%
2008	30,274,531	28,019,097	92.55	882,275	28,901,372	95.46	1,374,225	4.54
2007	29,711,437	28,685,806	96.55	824,843	29,510,649	99.32	1,358,667	4.57
2006	28,751,302	28,147,006	97.90	676,777	28,823,783	100.25	1,331,079	4.63
2005	25,758,345	24,967,493	96.93	686,429	25,653,922	99.59	1,210,324	4.70
2004	22,615,603	21,833,063	96.54	763,869	22,596,932	99.92	1,103,927	4.88
2003	21,615,489	21,189,740	98.03	573,198	21,762,938	100.68	623,527	2.88
2002	20,576,785	20,066,543	97.52	544,859	20,611,402	100.17	767,040	3.73
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

Source: Wood County Auditor

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

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

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

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

Source: Wood County Auditor

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

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

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

Taxpayer	Type of Business	2009			2000		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Toledo Edison Co.	Utility	\$32,938,130	1	1.15%	\$51,504,340	1	2.20%
OI Levis Park, Inc./Owens Illinois, Inc.	Commercial	10,055,760	2	0.36			
Ramco Auburn Crossroads LLC	Commercial	9,508,290	3	0.34			
FedEx Ground Package System, Inc.	Transportation	9,482,340	4	0.34			
DaimlerChrysler Corp.	Manufacturer	9,289,160	5	0.33	33,949,890	2	1.45
Meijer Stores Limited Partnership	Retail	7,682,950	6	0.27			
American Transmission	Utility	7,600,570	7	0.27			
Cooper Standard Automotive	Manufacturer	6,432,760	8	0.23	9,524,450	9	0.41
Copper Beech Townhome Communities	Commercial	6,214,850	9	0.22			
Levis Land LLC/Levis Commons	Commercial	6,180,170	10	0.21			
Beatrice Hunt Wesson/Conagra Foods	Manufacturer				18,755,940	3	0.80
Columbia Gas of Ohio	Utility				15,789,150	4	0.68
LOF Inc./Pilkington North America	Manufacturer				14,126,370	5	0.60
Norplas Industries	Manufacturer				11,945,122	6	0.51
Corporate Property Associates Walbridge Coatings	Industrial				11,118,042	7	0.48
Consolidated Rail	Railroad				11,018,680	8	0.47
Ohio Bell Telephone Co.	Utility				8,247,690	10	0.35
Total Principal Taxpayers		<u>105,384,980</u>		<u>3.72</u>	<u>185,979,674</u>		<u>7.95</u>
All Other Taxpayers		<u>2,725,154,230</u>		<u>96.28</u>	<u>2,152,371,663</u>		<u>92.05</u>
Total County Assessed Value		<u><u>\$2,830,539,210</u></u>		<u><u>100.00%</u></u>	<u><u>\$2,338,351,337</u></u>		<u><u>100.00%</u></u>

Source: Wood County Auditor

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Sales Tax Payments	\$4,366,899	\$4,597,764	\$4,998,840	\$4,403,350
Direct Pay Tax Return Payments	416,821	356,325	448,887	253,837
Seller's Use Tax Return Payments	1,539,045	1,661,557	1,571,662	1,429,954
Consumer's Use Tax Return Payments	536,635	618,751	660,424	513,487
Motor Vehicle Tax Payments	1,813,968	1,826,927	2,097,826	1,732,472
Non-Resident Motor Vehicle Tax Payments	49,137	41,660	13,812	0
Watercraft and Outboard Motors	23,665	33,047	29,036	34,698
Department of Liquor Control	47,911	45,066	46,572	39,749
Sales Tax on Motor Vehicle Fuel Refunds	1,363	1,501	1,577	1,985
Sales/Use Tax Voluntary Payments	16,870	9,790	25,453	9,046
Statewide Master Numbers	6,358,994	6,711,561	7,425,747	6,546,160
Sales/Use Tax Assessment Payments	79,924	111,249	51,879	37,433
Streamlined Sales Tax Payments	8,255	5,220	15,471	638
Managed Audit Sales/Use Tax Payments	0	0	0	0
Administrative Rotary Fund Fee	(152,050)	(159,808)	(173,322)	(149,947)
Sales/Use Tax Refunds Approved	(54,477)	(39,549)	(55,002)	(43,225)
Destination Sourcing Adjustment	<u>0</u>	<u>(904)</u>	<u>(1,433)</u>	<u>0</u>
Total	<u>\$15,052,960</u>	<u>\$15,820,157</u>	<u>\$17,157,429</u>	<u>\$14,809,637</u>
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

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

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

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$4,171,982	\$4,154,940	\$4,388,757	\$4,024,466	\$4,262,144	\$4,411,604
303,583	272,994	198,944	424,797	497,402	259,710
1,265,014	1,308,216	1,214,437	1,268,025	1,294,358	1,095,017
583,082	506,266	452,592	422,532	414,618	361,124
1,983,711	2,024,420	2,191,988	2,139,541	1,942,834	1,810,332
0	0	0	0	0	0
45,278	35,246	42,462	38,770	38,161	54,251
37,254	34,599	32,016	30,336	28,568	26,396
1,866	387	545	235	410	133
20,699	31,516	9,876	9,533	6,040	7,717
6,594,909	5,985,394	5,231,049	4,844,481	4,560,503	4,166,909
22,893	14,079	13,261	24,320	15,223	21,409
0	0	0	0	0	0
0	0	0	0	0	0
(150,303)	(143,681)	(137,759)	(132,270)	(130,602)	(122,146)
(77,090)	(28,580)	(18,185)	(31,594)	(464,509)	(110,794)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$14,802,878</u>	<u>\$14,195,796</u>	<u>\$13,619,983</u>	<u>\$13,063,172</u>	<u>\$12,465,150</u>	<u>\$11,981,662</u>
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

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

Year	Governmental Activities					Business-Type Activities		
	Bond Anticipation Notes	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Bond Anticipation Notes	General Obligation Bonds	Capital Leases
2009	\$0	\$0	\$5,995,233	\$737,000	\$138,045	\$0	\$513,729	\$1,150,934
2008	0	0	6,481,987	1,079,000	183,860	0	675,141	1,128,054
2007	0	0	6,948,739	1,401,000	6,110	0	831,554	1,935,863
2006	0	0	7,839,428	1,743,000	9,202	0	1,092,967	1,396,726
2005	0	0	9,341,052	2,062,000	11,896	0	1,364,600	1,922,183
2004	0	27,600	11,822,676	2,395,238	5,137	0	1,636,254	1,099,188
2003	0	40,200	13,234,300	2,709,944	24,682	0	1,897,908	809,285
2002	0	37,000	14,605,924	3,004,650	44,039	0	2,154,561	623,890
2001	4,950,000	47,500	10,275,000	3,276,000	76,775	40,000	2,250,000	731,360
2000	0	20,000	11,435,000	3,667,500	117,689	60,000	2,440,000	241,200

Source: Wood County Auditor

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

<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$8,534,941	\$68.07	0.20%
9,548,042	76.18	0.23
11,123,266	88.70	0.28
12,081,323	97.29	0.32
14,701,731	118.67	0.39
16,986,093	137.68	0.47
18,716,319	152.99	0.53
20,470,064	167.87	0.60
21,646,635	177.53	0.65
17,981,389	148.53	0.54

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

Year	General Obligation Bonds	Ratio of General Bonded Debt to Estimated Actual Value (2)	Bonded Debt Per Capita (3)
2009	\$6,508,962	0.08%	\$51.91
2008	7,157,128	0.09	57.10
2007	7,780,294	0.10	62.04
2006	8,932,395	0.10	71.93
2005	10,705,652	0.14	86.41
2004	13,458,930	0.18	109.09
2003	15,132,208	0.21	123.69
2002	16,760,485	0.24	137.45
2001	12,525,000	0.18	102.72
2000	13,875,000	0.20	114.61

Source: Wood County Auditor

(1) Includes general obligation bonds only.

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

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

Wood County, Ohio
 Computation of Direct and Overlapping Debt
 for Governmental Activities

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
The County	\$6,870,278	100.00%	\$6,870,278
All Villages, Townships, and Cities wholly within the County	54,227,833	100.00	54,227,833
City of Fostoria	260,000	10.57	27,482
All School Districts wholly within the County	33,844,691	100.00	33,844,691
Anthony Wayne LSD	20,381,527	2.49	507,500
Bowling Green CSD	26,760,000	99.97	26,751,972
Elmwood LSD	2,720,000	98.21	2,671,312
Fostoria CSD	3,981,042	20.98	835,223
Four County JVSD	286,953	0.05	143
Gibsonburg EVSD	4,349,325	1.15	50,017
Lake LSD	11,745,677	99.65	11,704,567
Lakota LSD	19,479,984	26.64	5,189,468
McComb LSD	2,040,000	19.48	397,392
North Baltimore LSD	3,528,690	99.82	3,522,338
Otsego LSD	20,714,970	83.72	17,342,573
Patrick Henry LSD	4,714,333	1.31	61,758
Penta JVSD	60,110,000	48.59	29,207,449
Vanguard JVSD	5,783,812	2.73	157,898
Total Overlapping Debt	<u>\$274,928,837</u>		<u>186,499,617</u>
Total Direct and Overlapping Debt			<u>\$193,369,895</u>

Source: Wood County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2009 tax year.

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

	2009	2008	2007	2006
Total Assessed Valuation	<u>\$2,830,539,210</u>	<u>\$2,749,172,203</u>	<u>\$2,736,257,138</u>	<u>\$2,901,399,978</u>
Overall Debt Limitation (1)	69,263,480	67,229,305	66,906,428	71,034,999
Gross Indebtedness	7,122,000	8,164,000	9,161,000	10,648,000
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Notes	0	0	0	0
General Obligation Bonds	510,000	670,000	825,000	1,085,000
Special Assessment Bonds	<u>737,000</u>	<u>1,079,000</u>	<u>1,401,000</u>	<u>1,743,000</u>
Net Indebtedness	5,875,000	6,415,000	6,935,000	7,820,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>5,875,000</u>	<u>6,415,000</u>	<u>6,935,000</u>	<u>7,820,000</u>
Legal Debt Margin Within Limitation	<u>\$63,388,480</u>	<u>\$60,814,305</u>	<u>\$59,971,428</u>	<u>\$63,214,999</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	91.52%	90.46%	89.63%	88.99%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$28,305,392	\$27,491,722	\$27,362,571	\$29,014,000
Gross Indebtedness	7,122,000	8,164,000	9,161,000	10,648,000
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Notes	0	0	0	0
General Obligation Bonds	510,000	670,000	825,000	1,085,000
Special Assessment Bonds	<u>737,000</u>	<u>1,079,000</u>	<u>1,401,000</u>	<u>1,743,000</u>
Net Indebtedness	5,875,000	6,415,000	6,935,000	7,820,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Unvoted Debt Limitation	<u>5,875,000</u>	<u>6,415,000</u>	<u>6,935,000</u>	<u>7,820,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$22,430,392</u>	<u>\$21,076,722</u>	<u>\$20,427,571</u>	<u>\$21,194,000</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	79.24%	76.67%	74.66%	73.05%

Source: Wood County Auditor

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

Note: The amount of debt presented as subject to the limit are the balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.

2005	2004	2003	2002	2001	2000
<u>\$2,625,191,794</u>	<u>\$2,568,571,522</u>	<u>\$2,502,827,026</u>	<u>\$2,400,304,474</u>	<u>\$2,392,597,233</u>	<u>\$2,338,351,337</u>
64,129,795	62,714,288	61,070,676	58,507,612	58,314,931	56,958,783
12,722,000	15,817,838	17,800,144	19,701,650	20,838,500	17,622,500
0	0	0	0	40,000	0
0	27,600	40,200	37,000	47,500	20,000
1,355,000	1,625,000	1,885,000	2,140,000	2,250,000	2,440,000
<u>2,062,000</u>	<u>2,395,238</u>	<u>2,709,944</u>	<u>3,004,650</u>	<u>3,276,000</u>	<u>3,667,500</u>
9,305,000	11,770,000	13,165,000	14,520,000	15,225,000	11,495,000
0	79,458	131,832	220,761	197,416	190,612
<u>9,305,000</u>	<u>11,690,542</u>	<u>13,033,168</u>	<u>14,299,239</u>	<u>15,027,584</u>	<u>11,304,388</u>
<u>\$54,824,795</u>	<u>\$51,023,746</u>	<u>\$48,037,508</u>	<u>\$44,208,373</u>	<u>\$43,287,347</u>	<u>\$45,654,395</u>
85.49%	81.36%	78.66%	75.56%	74.23%	80.15%
\$26,251,918	\$25,685,715	\$25,028,270	\$24,003,045	\$23,925,972	\$23,383,513
12,722,000	15,817,838	17,800,144	19,701,650	20,838,500	17,622,500
0	0	0	0	40,000	0
0	27,600	40,200	37,000	47,500	20,000
1,355,000	1,625,000	1,885,000	2,140,000	2,250,000	2,440,000
<u>2,062,000</u>	<u>2,395,238</u>	<u>2,709,944</u>	<u>3,004,650</u>	<u>3,276,000</u>	<u>3,667,500</u>
9,305,000	11,770,000	13,165,000	14,520,000	15,225,000	11,495,000
0	79,458	131,832	220,761	197,416	190,612
<u>9,305,000</u>	<u>11,690,542</u>	<u>13,033,168</u>	<u>14,299,239</u>	<u>15,027,584</u>	<u>11,304,388</u>
<u>\$16,946,918</u>	<u>\$13,995,173</u>	<u>\$11,995,102</u>	<u>\$9,703,806</u>	<u>\$8,898,388</u>	<u>\$12,079,125</u>
64.55%	54.49%	47.93%	40.43%	37.19%	51.66%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2009	125,380	\$4,359,713,360	\$34,772	10.90%
2008	125,340	4,204,404,960	33,544	6.80
2007	125,399	4,204,377,672	33,528	5.40
2006	124,183	3,971,123,974	31,978	5.20
2005	123,889	3,762,261,152	30,368	5.60
2004	123,377	3,636,413,698	29,474	5.70
2003	122,340	3,547,737,660	28,999	5.40
2002	121,940	3,376,152,780	27,687	4.80
2001	121,935	3,314,315,235	27,181	3.50
2000	121,065	3,310,643,490	27,346	3.20

Source: Ohio Department of Job and Family Services
Bureau of Economic Analysis
U.S. Census Bureau

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

Employer	Type of Business	2009			2000		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	5,361	1	8.81%	2,497	1	3.91%
Owens Community College	College	1,525	2	2.51	808	5	1.26
Wood County	Government	1,202	3	1.98	1,230	3	1.92
Wood County Hospital	Hospital	950	4	1.56	510	9	0.80
First Solar, Inc.	Manufacturer	840	5	1.38	-	-	-
DaimlerChrysler Corp.	Manufacturer	800	6	1.32	2,000	2	3.13
Walgreens	Retail	760	7	1.25	-	-	-
Norplas Industries	Manufacturer	650	8	1.07	-	-	-
TNS Market Research (NFO)	Information Research	625	9	1.03	800	6	1.25
Cooper Standard Automotive	Manufacturer	600	10	0.99	1,033	4	1.61
Great Lakes Window, Inc.	Manufacturer	-	-	-	620	7	0.97
LOF Inc./Pilkington North America	Manufacturer	-	-	-	546	8	0.85
CSX Transportation	Railroad	-	-	-	500	10	0.78
Total		<u>13,313</u>		<u>21.90%</u>	<u>10,544</u>		<u>16.48%</u>
Total Employment Within Wood County		<u>60,800</u>			<u>64,000</u>		

Source: Wood County Economic Development Commission
Ohio Labor Market Informer

Wood County, Ohio
Full-Time Equivalent County Government Employees by Program/Department
Last Ten Years

	2009	2008	2007	2006	2005
General Government:					
Legislative and Executive					
Commissioners	50.50	48.50	50.00	46.50	43.00
Auditor	24.50	25.50	25.00	24.00	28.50
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecuting Attorney	26.00	26.00	22.50	23.00	22.00
Planning Commission	3.00	3.00	3.00	3.00	3.00
Board of Elections	11.50	14.00	13.00	12.50	14.00
Recorder	14.00	14.00	14.00	15.00	14.00
Records Center	4.00	4.00	4.00	3.00	3.00
Judicial					
Domestic Relations	3.50	3.50	4.00	4.00	4.00
Jury Commission	1.00	1.00	1.00	1.00	1.00
Adult Probation	16.50	16.50	15.50	15.50	15.50
Court Security	8.00	7.00	8.00	7.50	4.50
Common Pleas Court Administration	4.00	4.00	4.50	4.50	3.50
Common Pleas Court Number 1	6.00	6.00	6.00	7.00	6.00
Common Pleas Court Number 2	5.50	4.50	5.50	5.50	5.50
Common Pleas Court Number 4	6.00	6.00	6.00	6.00	6.00
Juvenile Court and Juvenile Detention	47.00	48.50	47.00	45.50	48.50
Law Library	2.00	n/a	n/a	n/a	n/a
Probate Court	10.00	9.50	9.50	9.50	10.00
Clerk of Courts	20.00	20.00	20.00	18.00	19.50
Title Administration	8.00	8.00	8.50	9.50	8.50
Public Defender	13.00	13.00	13.00	13.00	12.00
Public Safety					
Coroner	2.00	2.50	2.50	2.50	2.50
Sheriff and Justice Center	123.00	124.50	123.50	120.00	120.00
Emergency Management Agency	4.00	3.50	3.50	3.50	3.50
Building Inspection	11.50	17.50	19.00	18.00	18.50
Public Works					
Engineer	20.00	21.00	20.50	19.50	21.50
Highway Garage	36.00	38.50	41.00	33.50	43.00
Solid Waste Management District	12.00	12.00	12.00	12.00	12.00
Health					
Alcohol, Drug Addiction, and Mental Health Services	7.00	7.00	7.00	7.00	7.00
Dog and Kennel	4.50	4.50	4.50	4.50	4.50
Human Services					
Job and Family Services	82.50	84.00	81.00	78.50	75.00
Child Support Enforcement Agency	30.00	29.00	31.00	29.00	30.00
Developmental Disabilities	222.50	205.50	211.50	207.00	209.00
Veterans Services	5.50	5.50	5.50	6.00	6.00
Nursing Home	79.00	85.00	90.00	90.50	100.00
Economic Development					
Economic Development	3.00	3.00	3.00	3.00	3.00
Conservation and Recreation					
Historical Center and Museum	4.00	4.00	4.00	4.00	4.00
Total	<u>935.50</u>	<u>934.50</u>	<u>944.50</u>	<u>917.00</u>	<u>936.50</u>

Source: Wood County Auditor

Method: 1.00 for full-time, .5 for part-time, and .25 for appointed board/seasonal employee as of December 31

2004	2003	2002	2001	2000
47.50	45.50	46.00	47.50	49.50
28.00	28.00	27.50	28.50	28.50
5.00	5.00	5.00	5.00	5.00
23.00	21.50	20.50	21.00	21.00
3.00	3.00	3.00	3.00	2.00
14.00	9.00	10.00	10.00	11.00
15.00	16.00	15.00	15.00	16.00
3.00	3.00	2.00	0.50	0.00
4.00	4.00	4.00	4.00	4.00
1.00	1.00	1.00	1.00	1.00
15.50	15.50	15.50	14.50	16.00
4.00	3.50	4.00	3.00	3.00
3.50	3.50	2.00	2.00	2.00
6.00	6.00	6.00	5.00	6.00
5.50	5.50	5.50	5.50	5.50
6.00	6.00	6.00	6.50	6.00
47.00	49.50	49.50	51.00	51.50
n/a	n/a	n/a	n/a	n/a
10.00	10.00	10.00	10.00	10.00
17.50	19.00	19.00	18.50	16.00
8.50	8.50	9.50	8.00	9.50
12.50	12.50	10.50	11.50	11.00
2.50	2.50	2.50	2.50	2.50
121.00	122.00	121.00	120.00	116.00
3.00	3.50	3.50	4.00	3.00
19.50	20.00	19.00	19.00	17.00
17.00	19.00	14.50	15.50	17.00
42.50	41.50	43.50	40.00	41.50
12.00	11.50	11.50	12.00	12.00
7.00	7.00	7.00	7.00	7.00
4.50	4.00	4.50	4.50	4.50
74.00	77.50	73.00	71.00	67.50
31.00	31.00	32.00	33.00	32.00
196.00	191.00	191.00	186.00	175.00
6.00	5.00	6.00	5.50	6.00
95.50	95.50	102.00	96.50	104.00
3.00	3.00	3.00	4.00	4.00
4.00	4.00	3.00	4.00	3.00
<u>918.00</u>	<u>913.50</u>	<u>908.50</u>	<u>895.50</u>	<u>886.50</u>

Wood County, Ohio
 Operating Indicators by Program/Department
 Last Eight Years

	2009	2008	2007	2006	2005
General Government:					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	1,865	2,011	2,417	2,639	2,996
Number of Exempt Conveyances	1,769	1,824	1,969	1,970	2,044
Number of Parcels Transferred	5,413	5,905	6,567	7,189	8,067
Number of Dog Tags Sold	20,851	20,686	20,319	19,445	19,071
Number of Kennel Licenses Sold	152	131	139	152	146
Number of Weights/Measures Inspections	368	432	417	408	446
Number of Establishments	257	274	277	292	297
Number of Commercial Scales	722	730	720	723	693
Number of Retail Motor Fuel Dispensers	1,476	1,495	1,464	1,503	1,467
Commissioners					
Number of Resolutions	2,052	2,307	2,256	2,284	2,321
Number of Annexations	8	14	13	13	13
Board of Elections					
Number of Registered Voters	101,928	101,891	93,281	94,067	93,617
Number of Voters Last General Election	35,813	65,164	28,918	52,211	38,061
Percentage of Register Voters that Voted	35	64	31	56	41
Recorder					
Number of Documents Filed	19,717	18,948	22,150	25,456	27,492
Number of Mortgages Filed	5,557	5,025	6,552	8,396	9,327
Number of Deeds Filed	3,537	3,486	4,027	4,295	4,823
Judicial					
Common Pleas Court					
Number of General Civil Cases Completed	1,405	1,273	1,111	909	965
Number of Domestic Relations Cases Completed	1,148	1,181	1,150	1,168	1,171
Number of Criminal Cases Completed	589	575	538	618	674
Number of Cases Pending	1,185	1,177	1,178	1,083	1,042
Probate Court					
Number of Adoption/Placement Cases Filed	41	39	35	52	51
Number of Civil Action Cases Filed	13	9	13	17	12
Number of Estate Cases Filed	560	577	520	576	537
Number of Guardianship Cases Filed	66	57	84	64	51
Number of Mental Illness Cases Filed	1	1	4	8	6
Number of Trust Cases Filed	2	1	4	5	3
Number of Marriage Applications	735	780	761	815	796
Number of Miscellaneous Filings	108	91	117	86	89
Juvenile Court					
Number of Delinquent Cases Filed	1,165	1,170	1,360	1,494	1,461
Number of Traffic Cases Filed	739	858	975	1,054	1,042
Number of Dependent/Neglect/Abuse Cases Filed	314	407	371	372	357
Number of Unruly Cases Filed	124	134	143	181	166
Number of Adult Cases Filed	14	15	25	20	34
Number of Change of Custody Cases Filed	282	264	249	253	245
Number of Support Cases Filed	802	738	806	835	835
Number of Parentage Cases Filed	42	57	62	50	50

2004	2003	2002
3,037	2,985	2,705
2,129	2,031	2,113
8,684	7,904	7,659
17,587	16,062	15,953
126	126	122
432	359	346
288	266	262
747	651	673
1,447	1,415	1,799
2,453	2,421	2,720
6	6	10
90,688	78,334	75,660
64,103	28,266	39,061
71	36	52
30,321	40,495	36,404
10,086	14,336	13,063
4,909	4,805	4,560
950	972	801
1,223	1,162	1,225
515	521	416
1,082	1,102	1,160
31	70	56
19	23	12
559	571	574
54	61	55
4	6	6
2	4	2
779	815	820
88	51	71
1,641	1,569	1,511
1,108	1,331	1,419
231	284	221
147	222	221
17	23	20
229	244	218
776	654	575
53	61	30

(continued)

Wood County, Ohio
 Operating Indicators by Program/Department
 Last Eight Years
 (continued)

	2009	2008	2007	2006	2005
Public Safety					
Sheriff					
911 Division/Communications					
Number of 911 Calls Answered Sheriff's Office	33,078	32,178	33,750	33,215	7,104
Number of 911 Calls Answered All Locations	33,078	32,178	33,750	33,215	18,990
Civil Division					
Number of Sheriff Foreclosure Property Sales	343	326	261	247	190
Number of Warrants, Summons, and Subpoenas Served	2,867	1,956	1,912	1,922	1,852
Enforcement					
Number of Murder/Non-Negligent Manslaughter	0	0	0	0	1
Number of Rapes and Other Sexual Assaults	26	28	25	21	32
Number of Assaults	80	88	83	101	76
Number of Breaking and Entering	93	143	74	84	70
Number of Thefts	400	399	440	451	411
Number of Motor Vehicle Thefts	21	21	17	33	62
Number of Vandalism/Criminal Damaging	220	189	274	347	346
Number of Domestic Violence Incidents	209	331	258	314	155
Number of Domestic Disputes Incidents	125	219	178	205	301
Justice Center Operations					
Number of Inmates Booked	4,296	4,402	4,582	5,081	4,830
Number of Inmates Released	4,323	4,351	4,449	5,043	4,894
Average Daily Population	149	159	157	150	160
Road Patrol Division					
Number of Complaints Received and Investigated	21,631	21,450	22,107	22,251	20,907
Number of Criminal Charges	763	1,244	809	667	690
Number of Accidents Investigated	744	880	915	766	577
Number of Injury Accidents	153	261	211	139	112
Number of Fatal Accidents	3	5	7	6	2
Public Works					
Engineer					
Miles of Roads Resurfaced	11	11	5	2	1
Number of Bridges Replaced/Improved	5	12	10	2	9
Number of Culverts Replaced	4	8	7	9	11
Ditch Maintenance					
Number of Total Projects	27	17	30	24	32
Number of Miles of Dip Out	44	25	29	29	37
Number of Miles of Mow and Debrush	44	14	8	5	10
Number of Miles of Rip Rap	1	1	0	2	1
Number of Total Septic System Requests	36	43	16	239	147
Number of Total Private Culvert Requests	80	75	73	104	120
Number of Total Private Culvert Set with Grade	34	41	28	37	24
Health					
Dog Shelter					
Number of Dogs Impounded	628	768	727	726	802
Number of Adoptions	167	247	215	217	206
Number of Redemptions	201	238	256	224	274

2004	2003	2002
6,382	6,544	6,833
17,951	21,547	22,876
149	134	89
1,707	1,406	1,557
1	0	1
19	31	30
100	117	141
113	95	208
345	398	578
35	32	59
410	583	496
285	295	349
n/a	n/a	n/a
4,585	4,050	3,873
4,572	4,049	3,937
145	135	119
18,315	17,460	16,787
544	407	655
805	859	879
141	123	163
6	2	2
8	0	8
0	5	2
11	17	32
14	33	26
16	21	24
5	14	16
0	1	0
136	140	171
119	136	87
11	18	12
853	820	822
234	231	228
314	239	247

(continued)

Wood County, Ohio
 Operating Indicators by Program/Department
 Last Eight Years
 (continued)

	2009	2008	2007	2006	2005
Human Services					
Jobs and Family Services					
Number of Individuals - Food Stamps	12,347	9,710	8,537	8,443	7,999
Number of Individuals - Cash Assistance	1,420	905	891	1,160	1,400
Number of Children and Families - Medicaid	23,695	18,872	16,784	17,520	17,770
Number of Aged/Blind/Disabled - Medicaid	4,035	3,986	3,674	3,424	3,359
Number of Families - PRC	2,983	2,473	1,355	2,344	1,444
Monthly Average Children - Child Care	506	554	545	388	331
Children's Services					
Total Average Kids in Care	59	80	65	95	102
Child Support Enforcement Agency					
Number of Contempt of Court Actions	365	350	429	423	513
Number of Misdemeanor Criminal Nonsupport Actions	97	83	102	70	117
Number of Paternities - Administrative	122	146	141	128	133
Number of Acknowledged Father Child Relationships	295	305	305	333	362
Number of Open Cases	7,035	6,965	6,851	6,193	6,489
Board of Developmental Disabilities					
Number of Clients Enrolled - Children	374	324	274	269	224
Number of Clients Enrolled - Adults	344	328	297	293	299
Number of Clients Enrolled - Early Interventior	98	79	74	68	54
Number of Clients Enrolled - School	29	32	29	29	27
Number of Clients Enrolled - Sheltered Workshop	75	74	59	52	69
Number of Clients Community Employment/Training	153	141	144	153	149
Veteran Services					
Number of Client Contacts	14,460	14,431	15,700	11,165	8,741
Number of Veterans Transported to Medical Facilities	355	474	317	240	198
Number of Newsletters Distributed	7,500	8,000	7,900	8,100	4,500
Number of Flags and Grave Markers Distributed	9,216	8,497	8,234	9,139	9,006
Number of Persons Assisted Emergency Financial	187	195	255	313	163
Number of VA Claims/Documents Processed	17,920	17,429	11,568	11,072	10,827
Economic Development and Assistance					
Economic Development Commission					
Job Creations	189	234	460	493	1,234
Job Retention	0	1,559	1,527	641	1,315
Building Inspection					
Number of Residential Permits Issued (Wood County)	2,114	2,439	2,824	3,238	4,167
Number of Residential Inspections (Wood County)	4,083	6,030	7,672	10,219	12,746
Number of Commercial Permits Issued (Wood County)	889	1,189	1,462	1,432	1,304
Number of Commercial Inspections (Wood County)	3,389	5,284	5,379	5,501	5,062
Number of Commercial Permits Issued (Other County)	399	597	706	645	693
Number of Commercial Inspections (Other County)	1,459	2,341	2,741	2,882	3,541
Landfill					
In-District Tonnage	27,339	36,221	42,126	36,417	34,182
Out-of-District Tonnage	1,824	792	897	408	194
Nursing Home					
Admissions	174	145	167	170	162
Discharges	46	154	137	161	143
Residents Returning Home	121	108	121	104	97
Resident In-House Days	26,848	26,912	29,998	32,277	32,139

Source: Wood County Departments and Offices

Note: Information prior to 2002 is not available.

2004	2003	2002
7,516	6,592	5,689
1,430	1,405	1,401
16,789	15,357	13,995
3,181	3,164	3,088
641	496	438
341	400	400
94	93	98
473	343	371
82	83	84
77	89	80
334	254	252
6,469	6,330	6,253
214	216	197
288	274	263
57	65	47
24	26	25
64	66	72
148	142	140
7,716	7,067	7,012
220	213	266
2,000	2,713	1,200
7,111	7,977	7,435
241	309	454
10,648	11,071	10,760
158	50	238
365	50	608
4,366	4,347	4,339
14,074	13,188	13,253
1,474	1,331	1,372
4,335	4,506	5,253
898	687	734
3,727	3,162	3,215
35,293	33,627	30,479
95	1,285	1,109
156	161	128
146	168	117
100	121	72
31,695	31,086	35,996

Wood County, Ohio
 Capital Asset Statistics by Program/Department
 Last Eight Years

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Public Works					
Engineer					
Centerline Miles of Roads	242	244	244	241	242
Number of Bridges	442	444	442	449	450
Number of Culverts	2,100	2,100	2,100	2,100	2,100

Source: Wood County Engineer

Note: Information prior to 2002 is not available.

<u>2004</u>	<u>2003</u>	<u>2002</u>
242	243	244
455	451	447
2,100	2,100	2,100

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Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

WOOD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 7, 2010**