



Dave Yost • Auditor of State

WOOD COUNTY
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WOOD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	3-89-20-1172/G-1011-11-513	\$414,690
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	3-89-20-1172/G-1011-11-513	31,274
Total CFDA # 10.561			<u>445,964</u>
<i>Passed Through Ohio Department of Education</i>			
Child Nutrition Cluster			
School Breakfast Program			
Juvenile Court	10.553	FY 10	10,000
Board of DD	10.553	FY 10	6,076
Total CFDA # 10.553			<u>16,076</u>
National School Lunch Program			
Juvenile Court	10.555	FY 10	16,657
Juvenile Court - Noncash Assistance (Commodities)	10.555	FY 10	6,584
Juvenile Court - Noncash Assistance (Commodities)	10.555	FY 11	2,699
Board of DD	10.555	FY 10	923
Total CFDA # 10.555			<u>26,863</u>
Total Child Nutrition Cluster			<u>42,939</u>
Total U.S. Department of Agriculture			<u>488,903</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
Small Cities Program	14.228	B-F-2007-080-1	20,789
Small Cities Program	14.228	B-F-2008-080-1	48,691
Small Cities Program	14.228	B-F-2009-080-1	152,181
Small Cities Program	14.228	B-C-2007-080-1	373
Small Cities Program	14.228	B-E-2009-080-1	318,421
Small Cities Program	14.228	A-X-01-143-1	113,500
Total CFDA # 14.228			<u>653,955</u>
Home Investment Partnerships Program	14.239	B-C-2007-080-2	4,180
Total U.S. Department of Housing and Urban Development			<u>658,135</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Direct Assistance</i>			
Bulletproof Vest Partnership Program	16.607	FY 10	473
Bulletproof Vest Partnership Program	16.607	FY 10	1,941
Total CFDA # 16.607			<u>2,414</u>
<i>Passed Through the Ohio Department of Youth Services</i>			
Juvenile Accountability Block Grants	16.523	2007-JB-016-B077	6,415
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Crime Victim Assistance	16.575	2010VAGENE200	35,696
Crime Victim Assistance	16.575	2011VAGENE200	3,966
Crime Victim Assistance	16.575	2011SAGENE200	4,550
<i>Passed Through the Ohio Attorney General</i>			
Crime Victim Assistance - State Victims Assistance Act	16.575	2010SACHAE517	1,978
Crime Victim Assistance - Victims of Crime Act	16.575	2010VACHAE517	13,526
Crime Victim Assistance - Victims of Crime Act	16.575	2011VACHAE517	5,180
Total CFDA # 16.575			<u>64,896</u>

(Continued)

WOOD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-WF-VA2-8118	41,410
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-JG-LLE-5298	9,526
Edward Byrne Memorial Justice Assistance Grant Program	16.738	FY 10	35,119
Total CFDA # 16.738			<u>86,055</u>
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	2009-RA-A02-2271	46,715
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>132,770</u>
Total U.S. Department of Justice			<u>206,495</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Montgomery County WIA Area 7</i>			
WIA Cluster			
Workforce Investment Act - Adult Program	17.258	FY 08	71,141
Workforce Investment Act - Adult Program	17.258	FY 09	8,558
Workforce Investment Act - Adult Program	17.258	FY 10	87,393
Workforce Investment Act - Adult Program	17.258	FY 10	7,419
ARRA - Workforce Investment Act - Adult Program	17.258	FY 10	2,947
Total WIA Adult			<u>177,458</u>
Workforce Investment Act - Youth Activities	17.259	FY 09	364,272
Workforce Investment Act - Youth Activities	17.259	FY 10	87,300
ARRA - Workforce Investment Act - Youth Activities	17.259	FY 10	63,278
Total WIA Youth Activities			<u>514,850</u>
Workforce Investment Act - Dislocated Workers	17.260	FY 09	20,845
Workforce Investment Act - Dislocated Workers	17.260	FY 09	1
Workforce Investment Act - Dislocated Workers - Administration	17.260	FY 10	7,128
Workforce Investment Act - Dislocated Workers - Administration	17.260	FY 10	182,945
ARRA - Workforce Investment Act - Dislocated Workers	17.260	FY 10	8,617
Total WIA Dislocated Workers			<u>219,536</u>
Total U.S. Department of Labor			<u>911,844</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205		228,436
<i>Passed Through Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	FY 10	39,050
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	FY 10	10,278
Total U.S. Department of Transportation			<u>277,764</u>

(Continued)

WOOD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
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-2011	27,653
ARRA - Special Education_Grants to States	84.391	066308-ARRA-2011	5,598
Special Education_Preschool Grants	84.173	166308-PG-S1-2010	1,726
Special Education_Preschool Grants	84.173	166308-PG-S1-2011	406
Total CFDA # 84.173			<u>2,132</u>
ARRA - Special Education_Preschool Grants	84.392	066308-ARRA-2011	183
Total Special Education Cluster			<u>35,566</u>
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	FY 10	6,253
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	FY 11	157,467
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	FY 11	5,900
<i>Passed Through Ohio Rehabilitation Services Commission</i>			
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	FY 10	<u>186,770</u>
Total CFDA # 84.126			<u>356,390</u>
<i>Passed Through Wood County Health Department</i>			
Special Education_Grants for Infants and Families	84.181	OGM-920.1	11,458
Special Education_Grants for Infants and Families	84.181	87-10021-EG-08/09	88,370
Total CFDA # 84.181			<u>99,828</u>
ARRA - Special Education_Grants for Infants and Families	84.393		69,272
Total Special Education_Grants for Infants and Families			<u>169,100</u>
Total U.S. Department of Education			<u>561,056</u>
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	90.401	FY 10	<u>1,398</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	3-89-20-1172/G1011-11-5135	18,167
Temporary Assistance for Needy Families	93.558	3-89-20-1172/G1011-11-5135	1,651,154
Total CFDA # 93.558			<u>1,669,321</u>
Child Support Enforcement	93.563	3-89-20-1172/G1011-11-5136	783,500
ARRA - Child Support Enforcement	93.563	3-89-20-1172/G1011-11-5136	554,801
Total CFDA # 93.563			<u>1,338,301</u>
Child Care Cluster			
Child Care and Development Block Grant	93.575	3-89-20-1172/G1011-11-5135	1,779
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	3-89-20-1172/G1011-11-5135	45,330
Total Child Care Cluster			<u>47,109</u>
Foster Care_Title IV-E	93.658	3-89-20-1172/G1011-11-5135	228,693
Foster Care_Title IV-E	93.658	3-89-20-1172/G1011-11-5135	2,810
ARRA Foster Care_Title IV-E	93.658	3-89-20-1172/G1011-11-5135	24,275
Total CFDA # 93.658			<u>255,778</u>
Adoption Assistance	93.659		437,536

(Continued)

WOOD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)

FEDERAL GRANTOR	Federal	Project	Disbursements
<i>Pass Through Grantor</i>	CFDA	Number	
Program Title	Number		
Child Welfare Services_State Grants	93.645	3-89-20-1172/G1011-11-513	55,550
Chafee Foster Care Independence Program	93.674	3-89-20-1172/G1011-11-513	978
Child Abuse and Neglect State Grant	93.669	3-89-20-1172/G1011-11-513	1,562
Promoting Safe and Stable Families	93.556	3-89-20-1172/G1011-11-513	32,576
Passed Through Ohio Department of Mental Health			
Community-Based Child Abuse Prevention	93.590	FY 10	33,431
Community-Based Child Abuse Prevention	93.590	FY 11	7,144
Total CFDA # 93.590			<u>40,575</u>
Block Grants for Community Mental Health Services			
Community Plan	93.958	FY 10	67,230
Community Plan	93.958	FY 11	67,231
Forensic Services	93.958	FY 10	1,336
Total CFDA # 93.958			<u>135,797</u>
Passed Through Ohio Department of Job and Family Services			
Social Services Block Grant	93.667	3-89-20-1172/G1011-11-513	632,202
Passed Through Ohio Department of Mental Health			
Social Services Block Grant			
Wood County ADAMHS Board	93.667	FY 10	54,529
Wood County ADAMHS Board	93.667	FY 11	20,216
Passed Through Ohio Department of Developmental Disabilities			
Social Services Block Grant			
Board of Developmental Disabilities	93.667	FY 10	66,844
Total CFDA # 93.667			<u>773,791</u>
Passed Through Ohio Department of Job and Family Services			
Medical Assistance Program	93.778	3-89-20-1172/G1011-11-513	1,017
Medical Assistance Program	93.778	3-89-20-1172/G1011-11-513	304,869
Passed Through Ohio Department of Developmental Disabilities			
Medical Assistance Program	93.778	FY 10	932,588
ARRA - Medical Assistance Program	93.778	FY 10	147,837
Passed Through Ohio Department of Mental Health			
Medical Assistance Program	93.778	FY 10/11	2,353,211
ARRA - Medical Assistance Program	93.778	FY 10/11	306,346
Passed Through Ohio Department of Alcohol and Drug			
Addiction Services			
Medical Assistance Program	93.778	FY 10/11	285,683
ARRA - Medical Assistance Program	93.778	FY 10/11	54,489
Total CFDA # 93.778			<u>4,386,040</u>
Safe and Drug-Free Schools and Communities_State Grants	84.186	FY 10	26,494

(Continued)

WOOD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010
(Continued)**

FEDERAL GRANTOR	Federal		Disbursements
<i>Pass Through Grantor</i>	CFDA	Project	
Program Title	Number	Number	
Block Grants for Prevention and Treatment of Substance Abuse			
Rural Opportunities, Inc. The Roads Towards the Future	93.959	FY 10	39,384
Rural Opportunities, Inc. Youth Mentoring	93.959	FY 10	31,463
Federal Per Capita	93.959	FY 10	174,114
Federal Per Capita	93.959	FY 11	87,000
Women's Specific Recovery Program	93.959	FY 10	33,607
Women's Specific Recovery Program	93.959	FY 11	22,406
Rural Women's Residential Project	93.959	FY 10	160,997
Rural Women's Residential Project	93.959	FY 11	107,330
Youth LED Prevention	93.959	FY 10	3,717
State Incentive Grant - Prevention Partners	93.959	FY 10	5,398
State Incentive Grant - Prevention Partners	93.959	FY 10	6,450
State Incentive Grant - Prevention Partners	93.959	FY 11	7,315
Total CFDA # 93.959			<u>679,181</u>
Total U.S. Department of Health and Human Services			<u>9,880,589</u>
 U.S. SOCIAL SECURITY ADMINISTRATION			
<i>Passed Through Wood County Job and Family Services</i>			
Social Security_Survivors Insurance	96.004		<u>25,517</u>
 U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency</i>			
Emergency Food and Shelter National Board Program	97.024	3-89-20-1172/G1011-11-513	15,178
ARRA - Emergency Food and Shelter National Board Program	97.114	3-89-20-1172/G1011-11-513	525
Total Emergency Food and Shelter National Board Program			<u>15,703</u>
Emergency Management Performance Grants	97.042	2009-EP-E9-0061	84,369
Emergency Management Performance Grants	97.042	2010-EP-00-0003	36,469
Total CFDA # 97.042			<u>120,838</u>
Homeland Security Cluster			
Homeland Security Grant Program	97.067	2007-GE-T7-0030	119,161
Homeland Security Grant Program	97.067	2007-GE-T7-0030	12,887
Homeland Security Grant Program	97.067	2008-GE-T8-0025	38,978
Total Homeland Security Cluster			<u>171,026</u>
Total U.S. Department of Homeland Security			<u>307,567</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 13,319,268</u>

The accompanying notes are an integral part of this schedule.

WOOD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010**

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 Emergency Management Agency, 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>
Crime Victim Assistance	16.575	20,684
Block Grants for Prevention and Treatment of Substance Abuse	93.959	679,181
Homeland Security Grant Program	97.067	13,759

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.

These loans are collateralized by mortgages on the property. Activity in the CDBG revolving loan fund during 2010 is as follows: See changes to the table format

Beginning loans receivable balance as of January 1, 2010	\$37,076
Loans made	445,660
Loan principal repaid	<u>(7,317)</u>
Ending loans receivable balance as of December 31, 2010	<u>\$475,419</u>
Cash balance on hand in the revolving loan fund as of December 31, 2010	\$33,827
Program Expenditures:	
Loans made	\$445,660
Other grants administered through the 14.228 program	<u>208,295</u>
Total CDBG 14.228	<u>\$653,955</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, 2010, the amount of loan outstanding under this program is \$218,153.

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 2010, the County made allowable transfers of \$384,251 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,669,321 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 2010 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,053,572
Transfer to Social Services Block Grant	<u>(384,251)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,669,321</u>

NOTE H – CHILD CARE ADJUSTMENT

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Wood County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County’s child care expenditures to align them with available funding sources. ODJFS’ adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

Child Care Cluster	CFDA #	Pass through #	2009 Federal Expenditures Reported	July 2010 Adjustment	Adjusted 2009 Federal Expenditures Reported
Child Care and Development Block Grant	93.575	G-89-20-1172/G1011-11-5135	\$248,733.85		\$248,733.85
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-1172/G1011-11-5135	\$218,063.78	\$(60,890.47)	\$157,173.31
ARRA – Child Care and Development Block Grant	93.713	G-89-20-1172/G1011-11-5135	\$350,000.00		\$350,000.00
Total			\$816,797.63	\$(60,890.47)	\$755,907.16



Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2011 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 2010-001.

We also noted certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 25, 2011.

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.

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

Dave Yost
Auditor of State

June 29, 2011



Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

Compliance

We have audited the compliance of Wood County, Ohio (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2010. 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, Wood County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

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

We 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 August 25, 2011.

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 (the County) as of and for the year ended December 31, 2010, and have issued our report thereon, 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, dated June 29, 2011, except for our opinion on the federal awards expenditure schedule, for which the date is August 25, 2011. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Dave Yost
Auditor of State

August 25, 2011

WOOD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010

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 10.561 – 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 14.228 – Community Development Block Grant CFDA 93.563 – Child Support Enforcement CFDA 93.659 – Adoption Assistance CFDA 93.667 – Social Services Block Grant CFDA 93.778 – Medical Assistance Program CFDA 93.959 - Block Grants for Prevention and Treatment of Substance Abuse (SAPT)
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 399,578 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 2010-001

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.

Thirty eight percent of the transactions tested were not certified by the fiscal officer at the time the commitment was 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.

**FINDING NUMBER 2010-001
(Continued)**

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 Commissioners.

To improve controls over disbursements, we recommend all County disbursements receive prior certification of the fiscal officer and the Board of 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

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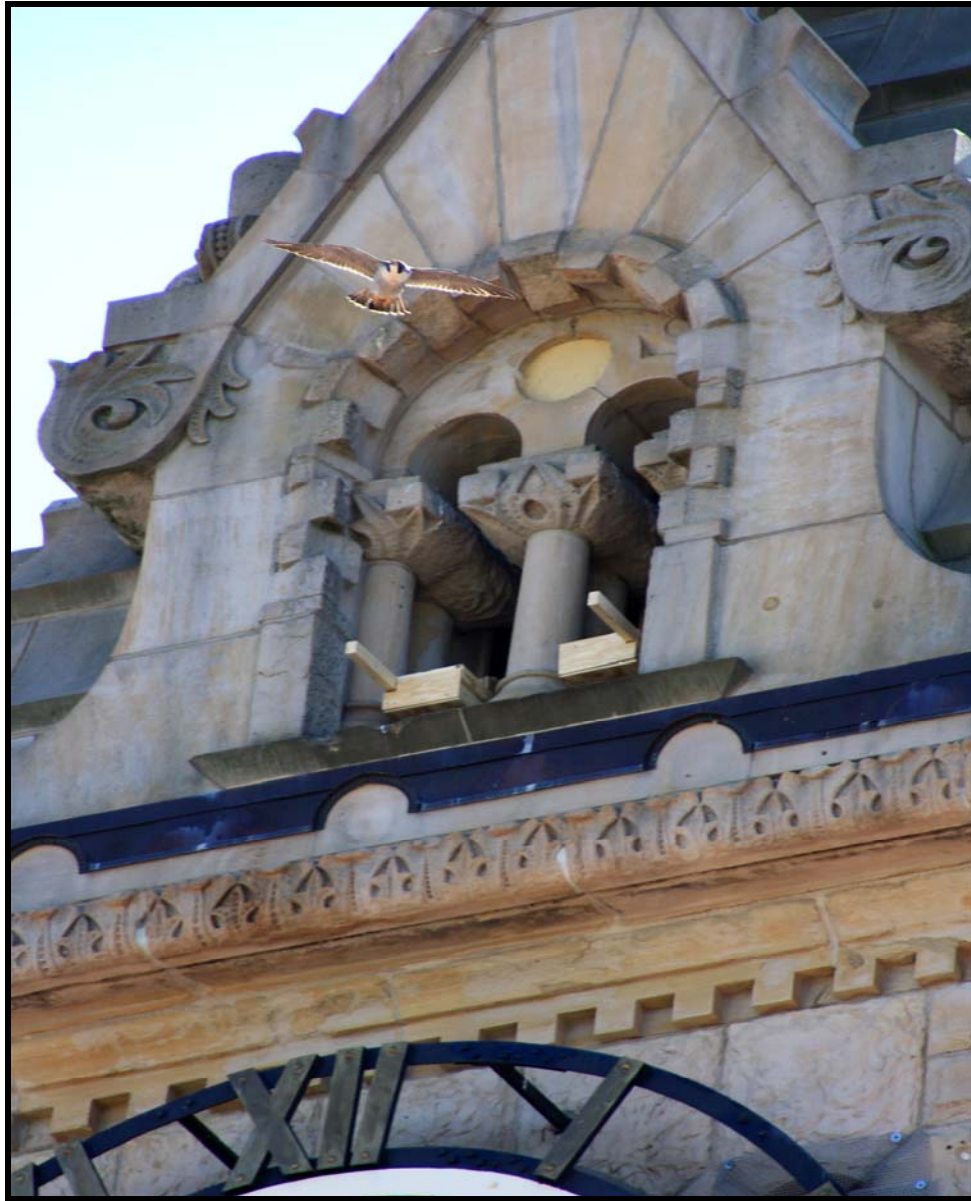
WOOD COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2010

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	Ohio Revised Code §5705.41(D) prior certification of disbursements.	No	Repeated in this report as finding number 2010-001

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WOOD COUNTY, OHIO



Comprehensive Annual Financial Report

FOR THE YEAR ENDED
DECEMBER 31, 2010

Michael Sibbersen, Auditor

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**INTRODUCTORY
SECTION**

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WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2010

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, 2010

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MICHAEL SIBBERSEN
WOOD COUNTY AUDITOR

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June 29, 2011

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, 2010. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Wood County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to insure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

The Auditor of the State of Ohio, Dave Yost, has issued an unqualified opinion on Wood County's financial statements for the year ended December 31, 2010. 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 the 2010 Census, the population of Wood County is 125,488. Bowling Green is the largest subdivision with a population of 30,028. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

Wood County's centerpiece of CSX Intermodal's \$845 million "National Gateway" project, The Northwest Ohio Transshipment Terminal, located in southwestern Wood County continued to take shape in 2010. Scheduled to become fully operational in 2011, the \$175 million project is already making an economic impact in Wood County and beyond. Five ultra-efficient, state-of-the-art, green technology, Austrian made cranes were installed at the five hundred acre site in June 2010. Simulators to train the crane operators were also installed and CSX began hiring of the 200-300 employees expected to be employed at the site. Wood County is in conversation with large scale logistic/industrial park developers and others who may have an interest in locating adjacent to this intermodal hub.

Owens Community College, a member of the Wood County Economic Development Commission, will be engaged in train the trainer activities at the CSX facility. They are also involved in Wood County's other signature industry sector, alternative energy. The College's Workforce Development section has assisted First Solar of Perrysburg Township and Willard & Kelsey of Perrysburg in securing close to \$2 million (\$1.2 and \$700K, respectively) in "Energizing Green Careers" grants from the Ohio Department of Development. Together, these two Wood County companies employ over 1,000 manufacturing employees.

These gains have been partially counterbalanced by some attrition in jobs. Continental Structural Plastics has announced the closing of their plant in North Baltimore, while Cooper Standard Automotive, located in Bowling Green, will close one of its two plants costing the County some 400 jobs. Both of these losses are tier one automotive suppliers and will be phased out gradually.

Wood County staffers have been optimizing their time and efforts during the current slow period by solidifying retention activities and by continuing to position Wood County's "brand" in the global marketplace. This is important because when credit opens up and investment starts flowing more freely, we will have maintained momentum and visibility in the eyes and minds of companies in our targeted sectors when they resume growing, investing, and diversifying.

Wood County's "brand" was further globalized through renewed participation as a "Megawatt" sponsor of the "Renewables and Energy Efficiency Roadshow" presented by the German American Chamber of Commerce in Columbus, Ohio, Detroit, Michigan, and Chicago, Illinois in June 2010. 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 Wood County. Participation in the "Wind Energy Supply Chain" initiative of the Great Lakes Wind Network allowed local manufacturers to be vetted by capability for inclusion on a supply chain index being offered by the Ohio Department of Development to international manufacturers they are attracting to Ohio.

So overall, while there have been some job losses and plant closings, just like everywhere else in the Midwest, Wood County is taking proactive steps to attract new business and renew private sector investment leading to new jobs to offset losses inevitable to an evolving national economy.

Major Initiatives

The County has reacted responsibly to the economic recession. Appropriations for the General Fund were decreased by approximately 5 percent for 2010. No salary increases were granted along with temporary suspension of step increases per the wage and classification plan; the focus was providing core or mandated services and preservation of jobs. This conservative approach places the County in a more positive position to meet the needs for 2011.

To continue efforts toward energy efficiency in County facilities, the County applied for and was awarded three grants from the Ohio Department of Development totaling \$906,290. The first two grants will assist with replacement of less efficient boilers at the Justice Center and the Courthouse, while the third and largest grant will assist with replacement of the windows in the County Office Building. All three projects will result in cost savings to the County for heating and cooling expense.

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 almost fully operational, 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's budget has continued to grow from \$111 million in 2000 to the current projection of \$137 million in 2011. Budget estimates for 2011 are lower due to conservative figures provided by elected officials and department heads. Uncertainty continues for many funds due to unstable funding sources. Home foreclosures remain high, and the need for governments to "do more with less" has grown.

With the Governor and state legislature looking to address a budget shortfall approximated at \$8 billion for the next biennium, the County continues to emphasize a cautious approach to the budget. Over the past several years the state legislature cut the state budget by shifting costs to local governments to propose local tax increases. The County remains steadfast in their opposition to raising local taxes, especially to replace funding that had come from the state. Wood County remains in good fiscal condition because of good work by all county offices to cut expenses while continuing to provide good services to the citizens of Wood County.

Relevant Financial Policies

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

An investment policy is necessary for effective cash management and is essential to good fiscal management. This is particularly true as mounting costs and expanding programs have placed ever increasing pressures on local governmental revenues. Investment returns on funds not immediately required can help to reduce this pressure. Effective cash management of these funds requires an investment policy be well founded and uncompromisingly applied. The investment goals of the County are: the preservation of capital and the protection of investment principal, 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.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009. This was the fourteenth 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 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

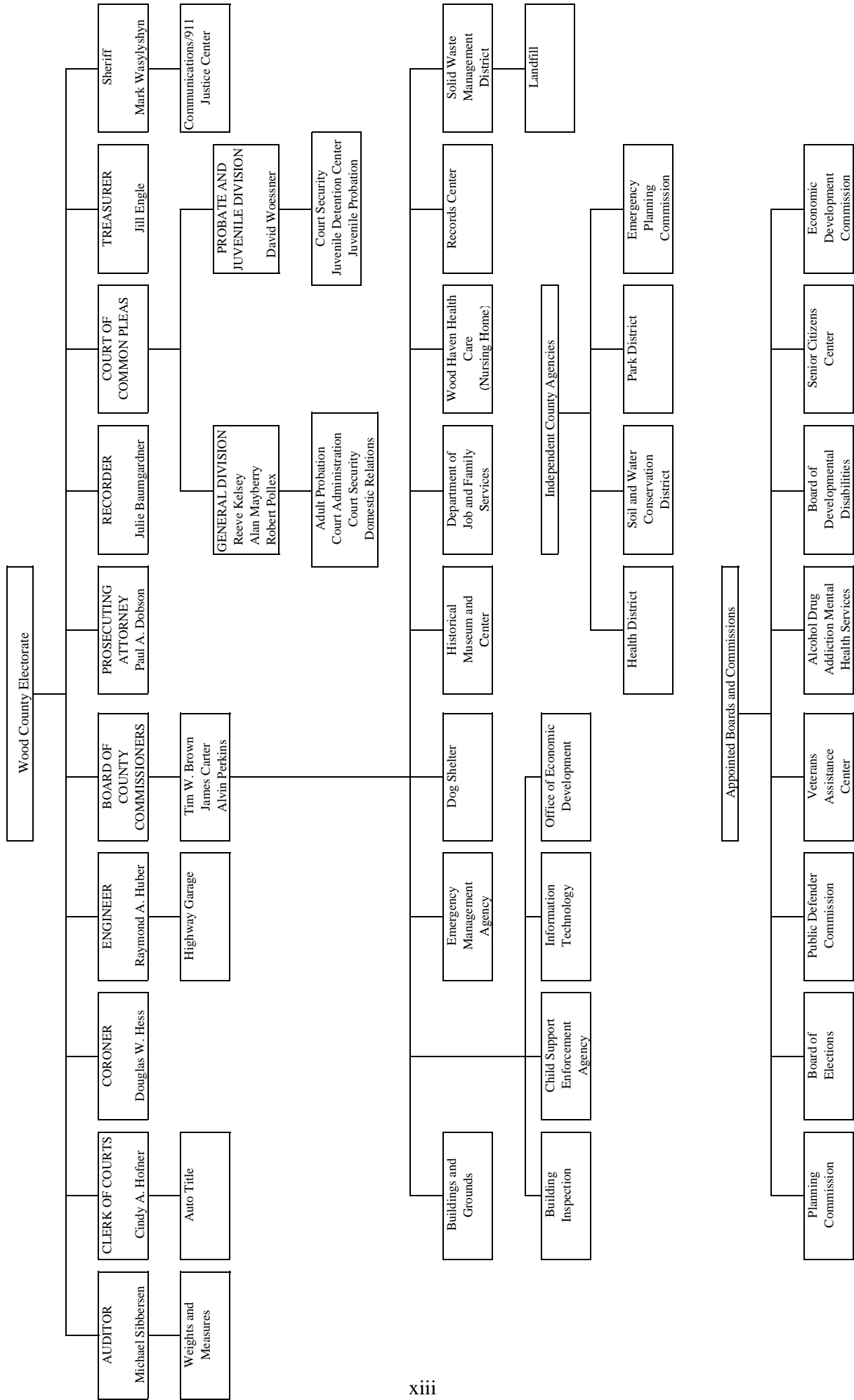
PRINCIPAL OFFICIALS

December 31, 2010

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 Wasylyshyn
Common Pleas Judge.....	Reeve Kelsey
Common Pleas Judge.....	Alan Mayberry
Common Pleas Judge.....	Robert Pollex
Probate/Juvenile Judge.....	David Woessner

WOOD COUNTY ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wood County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2009

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**

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Wood County
One Courthouse Square
Bowling Green, Ohio 43402

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2010, 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, 2010, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2011, 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.

One Government Center, Suite 1420, Toledo, Ohio 43604-2246
Phone: 419-245-2811 or 800-443-9276 Fax: 419-245-2484

www.auditor.state.oh.us

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

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

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

Dave Yost
Auditor of State

June 29, 2011

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
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, 2010. 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 2010 are as follows:

In total, the County's net assets increased \$942,000, or less than 1 percent from 2009. This is an insignificant change. Governmental activities increased by \$1.3 million (less than 1 percent) while business-type activities had operating losses again in 2010, with two of the three funds reporting losses, for an overall decrease in net assets of 33 percent.

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 2010. 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 25 and 26 to the basic financial statements.

Reporting the County's Most Significant Funds

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

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

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

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

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2010 and 2009.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<u>Assets</u>						
Current and Other Assets	\$132,708,776	\$133,490,040	\$5,221,801	\$5,214,014	\$137,930,577	\$138,704,054
Capital Assets, Net	77,980,505	79,653,116	3,684,269	4,112,852	81,664,774	83,765,968
Total Assets	<u>210,689,281</u>	<u>\$213,143,156</u>	<u>8,906,070</u>	<u>9,326,866</u>	<u>219,595,351</u>	<u>222,470,022</u>
<u>Liabilities</u>						
Current and Other Liabilities	30,671,021	33,639,570	374,550	370,836	31,045,571	34,010,406
Long-Term Liabilities	10,738,309	11,558,588	7,722,739	7,754,283	18,461,048	19,312,871
Total Liabilities	<u>41,409,330</u>	<u>45,198,158</u>	<u>8,097,289</u>	<u>8,125,119</u>	<u>49,506,619</u>	<u>53,323,277</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	76,501,053	77,715,468	2,188,288	2,454,686	78,689,341	80,170,154
Restricted	60,983,979	59,173,621	0	0	60,983,979	59,173,621
Unrestricted (Deficit)	31,794,919	31,055,909	(1,379,507)	(1,252,939)	30,415,412	29,802,970
Total Net Assets	<u>\$169,279,951</u>	<u>\$167,944,998</u>	<u>\$808,781</u>	<u>\$1,201,747</u>	<u>170,088,732</u>	<u>169,146,745</u>

Although the change in net assets for governmental activities was a modest increase of less than 1 percent, there were a couple items of note. There was a \$2.8 million increase in cash and cash equivalents resulting from a combination of sources. Sales tax revenues increased somewhat with a slight improvement in the economic conditions this past year and a replacement tax levy for the Alcohol, Drug Addiction, and Mental Health Services Board (ADAMHSB) resulted in property higher tax collection. The ADAMHSB also had a reduction in costs due to decreases in their contracted services. There was also a reduction in costs due to fewer contracted services by the County Engineer. These gains, however, were offset by a decrease in the receivable for property taxes as a levy for the Job and Family Services Department was not assessed for 2011.

The decrease in current and other liabilities reflects the effect of the decrease in the receivable for property taxes related to the Job and Family Services Department (for the deferred portion of the receivable).

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

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, 7 percent and almost 27 percent, respectively. As annual operating expenses continue to exceed annual operating revenues, net assets will continue to decline.

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.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Table 2 reflects the change in net assets for 2010 and 2009.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$19,439,829	\$19,991,537	\$9,170,612	\$8,548,287	\$28,610,441	\$28,539,824
Operating Grants, Contributions, and Interest	38,579,522	42,470,992	0	0	38,579,522	42,470,992
Capital Grants and Contributions	838,328	379,780	30,052	72,105	868,380	451,885
Total Program Revenues	<u>58,857,679</u>	<u>62,842,309</u>	<u>9,200,664</u>	<u>8,620,392</u>	<u>68,058,343</u>	<u>71,462,701</u>
General Revenues						
Property Taxes Levied for:						
General Operating	5,965,979	6,067,441	0	0	5,965,979	6,067,441
Health-Alcohol, Drug Addiction, and Mental Health Services	6,150,852	5,486,324	0	0	6,150,852	5,486,324
Human Services-Job and Family Services	2,961,720	3,311,411	0	0	2,961,720	3,311,411
Human Services- Developmental Disabilities	10,134,153	10,349,223	0	0	10,134,153	10,349,223
Human Services-Senior Citizens	1,757,919	1,783,074	0	0	1,757,919	1,783,074
Conservation and Recreation- Historical Center	126,956	130,939	0	0	126,956	130,939
Permissive Sales Taxes	15,671,971	15,052,960	0	0	15,671,971	15,052,960
Other Local Taxes	120,907	119,868	0	0	120,907	119,868
Grants and Entitlements	3,590,082	3,388,424	0	0	3,590,082	3,388,424
Interest	1,677,641	2,673,090	1	0	1,677,642	2,673,090
Other	1,679,896	1,342,297	0	0	1,679,896	1,342,297
Total General Revenues	<u>49,838,076</u>	<u>49,705,051</u>	<u>1</u>	<u>0</u>	<u>49,838,077</u>	<u>49,705,051</u>
Total Revenues	<u>108,695,755</u>	<u>112,547,360</u>	<u>9,200,665</u>	<u>8,620,392</u>	<u>117,896,420</u>	<u>121,167,752</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	19,669,072	18,627,790	0	0	19,669,072	18,627,790
Judicial	8,849,847	8,418,442	0	0	8,849,847	8,418,442
Intergovernmental	399,154	427,415	0	0	399,154	427,415
Internal Service Fund-External Portion	1,760,266	1,335,689	0	0	1,760,266	1,335,689
Public Safety	8,549,690	8,636,547	0	0	8,549,690	8,636,547
Public Works	9,285,390	9,893,629	0	0	9,285,390	9,893,629
Health						
Alcohol, Drug Addiction, and Mental Health Services	12,848,899	13,959,263	0	0	12,848,899	13,959,263
Other Health	636,379	641,056	0	0	636,379	641,056

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Table 2
Change in Net Assets
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<u>Program Expenses</u> (continued)						
Human Services						
Job and Family Services	\$9,549,928	\$11,838,164	\$0	\$0	\$9,549,928	\$11,838,164
Child Support Enforcement Agency	2,112,490	2,028,862	0	0	2,112,490	2,028,862
Developmental Disabilities	28,699,379	28,275,645	0	0	28,699,379	28,275,645
Other Human Services	2,849,210	2,721,638	0	0	2,849,210	2,721,638
Conservation and Recreation	471,532	359,553	0	0	471,532	359,553
Economic Development	1,076,951	1,072,277	0	0	1,076,951	1,072,277
Interest and Fiscal Charges	425,681	478,325	0	0	425,681	478,325
Building Inspection	0	0	956,702	1,232,919	956,702	1,232,919
Nursing Home	0	0	5,821,926	5,860,729	5,821,926	5,860,729
Landfill	0	0	2,991,937	2,841,440	2,991,937	2,841,440
Total Expenses	<u>107,183,868</u>	<u>108,714,295</u>	<u>9,770,565</u>	<u>9,935,088</u>	<u>116,954,433</u>	<u>118,649,383</u>
Increase (Decrease) in						
Net Assets before Transfers	1,511,887	3,833,065	(569,900)	(1,314,696)	941,987	2,518,369
Transfers	<u>(176,934)</u>	<u>(291,614)</u>	<u>176,934</u>	<u>291,614</u>	<u>0</u>	<u>0</u>
Increase (Decrease) in Net Assets	1,334,953	3,541,451	(392,966)	(1,023,082)	941,987	2,518,369
Net Assets Beginning of Year	<u>167,944,998</u>	<u>164,403,547</u>	<u>1,201,747</u>	<u>2,224,829</u>	<u>169,146,745</u>	<u>166,628,376</u>
Net Assets End of Year	<u>\$169,279,951</u>	<u>\$167,944,998</u>	<u>\$808,781</u>	<u>\$1,201,747</u>	<u>\$170,088,732</u>	<u>\$169,146,745</u>

For governmental activities, there was a 6 percent decrease in program revenues. Due to less funding available from the State, there was a sizable decrease in operating grants and contributions in the human services programs, including Job and Family Services, Child Support Enforcement, and Developmental Disabilities. The increase in capital grants and contributions was due to a grant received for building improvements at the Wood Lane facility. In total, general revenues remained basically unchanged from the prior year. The most notable changes are the increase in property tax revenues for Alcohol, Drug Addiction, and Mental Health Services due to the approval of a replacement levy and the decrease in interest revenues due to a struggling economy nationally.

In total, governmental activities expenses remained quite similar to the prior year with an overall decrease of less than 2 percent. The human services program remains the County's largest governmental expense, making up 40 percent of the County's total expenses. These expenses are for the operation of the County's school for developmental disabilities as well as for operating the Job and Family Services department and the Child Support Enforcement Agency. Expenses for the Job and Family Services Department decreased due to a reduction in purchased services for public assistance.

For business-type activities, nearly 100 percent of revenues generated by the enterprise funds are program revenues, meaning the business-type activities are almost entirely supported by charges for services and contributions. However, note for both 2010 and 2009, the business-type activities received an operating subsidy, in the form of a transfer, from the General Fund. Overall, program revenues increased 7 percent. There was no change in revenues for the Building Inspection fund and modest increases in revenues for both the Nursing Home and Landfill funds.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Overall expenses for business-type activities decreased slightly. The Building Inspection Department had a sizable reduction in personal services costs as department staffing was reduced.

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	
	2010	2009	2010	2009
General Government:				
Legislative and Executive	\$19,669,072	\$18,627,790	\$14,489,696	\$13,650,609
Judicial	8,849,847	8,418,442	4,838,919	4,566,118
Intergovernmental	399,154	427,415	399,154	427,415
Internal Service Fund-External Portion	1,760,266	1,335,689	320,639	(452,899)
Public Safety	8,549,690	8,636,547	6,703,203	6,768,611
Public Works	9,285,390	9,893,629	(248,113)	91,640
Health				
Alcohol, Drug Addiction and Mental Health Services	12,848,899	13,959,263	3,967,040	5,983,875
Other Health	636,379	641,056	301,663	352,138
Human Services				
Job and Family Services	9,549,928	11,838,164	2,572,904	1,081,854
Child Support Enforcement Agency	2,112,490	2,028,862	421,690	(247,968)
Developmental Disabilities	28,699,379	28,275,645	11,177,977	10,146,414
Other Human Services	2,849,210	2,721,638	2,435,326	2,313,084
Conservation and Recreation	471,532	359,553	441,744	330,104
Economic Development	1,076,951	1,072,277	78,666	382,666
Interest and Fiscal Charges	425,681	478,325	425,681	478,325
Total Expenses	<u>\$107,183,868</u>	<u>\$108,714,295</u>	<u>\$48,326,189</u>	<u>\$45,871,986</u>

For 2010, 45 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 36 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). During 2010, the public works program was fully funded through program revenues. Public works expenses are provided for through permissive motor vehicle license monies as well as operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
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 an increase of less than one percent in fund balance.

A combination of factors led to the 56 percent increase in the Motor Vehicle and Gasoline Tax Fund. There was an increase in revenues as the Engineer received additional grant monies while expenditures decreased significantly as contracted services, especially for roads, were less than the prior year.

Fund balance in the Alcohol, Drug Addiction, and Mental Health Services Fund was eight times greater than that of the prior year. While revenues increased due to the collection of a replacement levy and an increase in grants, expenditures were considerably less due to a reduction in contracted services.

The Job and Family Services fund had a 14 percent increase in fund balance. Although both revenues and expenditures decreased substantially (revenues due to less State funding and expenditures due to fewer contracted services and assistance to individuals), revenues continued to exceed expenditures.

Fund balance decreased 4 percent in the Developmental Disabilities Fund. Revenues decreased, again due to less State funding, however, expenditures remained about the same as the prior year.

Business-Type Activities Financial Analysis

Despite a 29 percent decrease in expenses for the Building Inspection Fund, there was still a decrease in net assets as operating expenses exceeded revenues. Revenues were approximately the same as in the prior year.

With an increase in charges for nursing home services and a 6.5 percent decrease in expenses, the Nursing Home Fund had a 44 percent increase in net assets. A reduction in staffing contributed to the decrease in expenses.

Although charges for services at the landfill increased 18 percent, this increase was not enough to cover current operating expenses (which also increased 9 percent). In addition, the subsidy from the General Fund was less than half of that of the prior year. Expenses have been exceeding revenues since 2003 leading to an ever increasing deficit in net assets (an additional \$1 million decrease in 2010).

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 (approximately 1 percent). For revenues, there was a 6 percent increase from the final budget to actual revenues due to conservative estimates for sales tax revenues (sluggish economy), charges for services (property transfer fees, document recording fees, various court fees, etc.), and State provided resources (due to State budget issues). There was a 12 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, 2010
Unaudited

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2010, was \$76,501,053 and \$2,188,288, 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, 2010, the County had several long-term obligations outstanding including \$5,835,797 in general obligation bonds and \$375,000 in special assessment bonds. Of this amount, \$352,316 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 8.5 percent (as of April 2011), which is a decrease from a rate of 10.9 percent one year ago (April 2010). This rate is above the State's current rate of 8.4 percent but less than the national rate of 8.7 percent.

Sales tax revenues for 2010 were more than 2009 by 4 percent. With some improvement in the economy, sales tax revenues so far in 2011 compared to last year (January through April) are up by more than 5 percent.

The General Fund cash balance as of April 2011 is 7 percent more than one year ago (April 2010).

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, 2010
June 30, 2010 - Wood Lane Industries

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$79,583,247	\$2,845,267	\$82,428,514	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	127,140	331,341	458,481	378,608	1,689,015
Cash and Cash Equivalents with Fiscal Agent	1,282,625	0	1,282,625	0	0
Investments with Fiscal Agent	8,271,890	0	8,271,890	0	0
Accounts Receivable	422,686	526,709	949,395	217,384	420,028
Accrued Interest Receivable	341,172	0	341,172	0	0
Permissive Sales Taxes Receivable	4,223,474	0	4,223,474	0	0
Due from Other Governments	10,364,617	578,720	10,943,337	0	0
Due from External Parties	4,534	0	4,534	0	0
Prepaid Items	440,574	36,488	477,062	12,969	7,892
Materials and Supplies Inventory	806,985	104,844	911,829	46,462	0
Internal Balances	(794,371)	794,371	0	0	0
Property Taxes Receivable	25,902,844	0	25,902,844	0	0
Notes Receivable	693,572	0	693,572	0	0
Special Assessments Receivable	960,854	0	960,854	0	0
Unamortized Bond Issuance Costs	76,933	4,061	80,994	0	0
Nondepreciable Capital Assets	3,613,602	904,000	4,517,602	0	2,330,468
Depreciable Capital Assets, Net	74,366,903	2,780,269	77,147,172	8,893	3,074,190
Total Assets	210,689,281	8,906,070	219,595,351	664,316	7,521,593
<u>Liabilities</u>					
Accrued Wages Payable	1,352,603	144,661	1,497,264	59,611	0
Accounts Payable	1,731,661	149,982	1,881,643	23,709	455,930
Contracts Payable	268,205	0	268,205	0	0
Matured Compensated Absences Payable	47,845	0	47,845	0	0
Due to Other Governments	1,168,146	76,520	1,244,666	19,429	0
Due to External Parties	24,010	2,132	26,142	0	0
Accrued Interest Payable	23,744	1,255	24,999	0	2,417
Matured Bonds Payable	24,000	0	24,000	0	0
Matured Interest Payable	23,742	0	23,742	0	0
Claims Payable	1,536,489	0	1,536,489	0	0
Deferred Revenue	24,433,236	0	24,433,236	0	4,500
Retainage Payable	37,340	0	37,340	0	0
Deposits Held and Due to Others	0	0	0	0	5,454
Long-Term Liabilities:					
Due Within One Year	2,819,646	545,110	3,364,756	0	29,732
Due in More Than One Year	7,918,663	7,177,629	15,096,292	0	384,617
Total Liabilities	41,409,330	8,097,289	49,506,619	102,749	882,650
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	76,501,053	2,188,288	78,689,341	8,893	4,990,309
Restricted for:					
Debt Service	540,467	0	540,467	0	0
Capital Projects	2,216,800	0	2,216,800	0	0
Public Works	7,253,773	0	7,253,773	0	0
Health	4,083,679	0	4,083,679	0	0
Human Services	34,436,796	0	34,436,796	0	0
Other Purposes	12,452,464	0	12,452,464	0	0
Unrestricted (Deficit)	31,794,919	(1,379,507)	30,415,412	552,674	1,648,634
Total Net Assets	\$169,279,951	\$808,781	\$170,088,732	\$561,567	\$6,638,943

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, 2010
For the Fiscal Year Ended June 30, 2010 - 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	\$19,669,072	\$5,061,643	\$117,733	\$0
Judicial	8,849,847	3,203,519	807,409	0
Intergovernmental	399,154	0	0	0
Internal Service Fund-External Portion	1,760,266	1,439,627	0	0
Public Safety	8,549,690	987,599	858,888	0
Public Works	9,285,390	6,385,404	2,965,512	182,587
Health				
Alcohol, Drug Addiction, and Mental Health Services	12,848,899	563	8,881,296	0
Other Health	636,379	334,716	0	0
Human Services				
Job and Family Services	9,549,928	0	6,977,024	0
Child Support Enforcement Agency	2,112,490	375,861	1,314,939	0
Developmental Disabilities	28,699,379	1,363,237	15,502,424	655,741
Other Human Services	2,849,210	0	413,884	0
Conservation and Recreation	471,532	0	29,788	0
Economic Development	1,076,951	287,660	710,625	0
Interest and Fiscal Charges	425,681	0	0	0
Total Governmental Activities	107,183,868	19,439,829	38,579,522	838,328
<u>Business-Type Activities</u>				
Building Inspection	956,702	831,800	0	0
Nursing Home	5,821,926	6,622,150	0	0
Landfill	2,991,937	1,716,662	0	30,052
Total Business-Type Activities	9,770,565	9,170,612	0	30,052
Total Primary Government	\$116,954,433	\$28,610,441	\$38,579,522	\$868,380
<u>Component Units</u>				
Wood Lane Industries	\$3,923,190	\$4,051,395	\$0	\$0
Wood Lane Residential Services/Properties	11,956,312	11,760,090	1,540,493	0
Total Component Units	\$15,879,502	\$15,811,485	\$1,540,493	\$0

General Revenues:

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets at Beginning of Year - Restated (Note 3)

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
(\$14,489,696)	\$0	(\$14,489,696)	\$0	\$0
(4,838,919)	0	(4,838,919)	0	0
(399,154)	0	(399,154)	0	0
(320,639)	0	(320,639)	0	0
(6,703,203)	0	(6,703,203)	0	0
248,113	0	248,113	0	0
(3,967,040)	0	(3,967,040)	0	0
(301,663)	0	(301,663)	0	0
(2,572,904)	0	(2,572,904)	0	0
(421,690)	0	(421,690)	0	0
(11,177,977)	0	(11,177,977)	0	0
(2,435,326)	0	(2,435,326)	0	0
(441,744)	0	(441,744)	0	0
(78,666)	0	(78,666)	0	0
(425,681)	0	(425,681)	0	0
(48,326,189)	0	(48,326,189)	0	0
0	(124,902)	(124,902)	0	0
0	800,224	800,224	0	0
0	(1,245,223)	(1,245,223)	0	0
0	(569,901)	(569,901)	0	0
(48,326,189)	(569,901)	(48,896,090)	0	0
0	0	0	128,205	0
0	0	0	0	1,344,271
0	0	0	128,205	1,344,271
5,965,979	0	5,965,979	0	0
6,150,852	0	6,150,852	0	0
2,961,720	0	2,961,720	0	0
10,134,153	0	10,134,153	0	0
1,757,919	0	1,757,919	0	0
126,956	0	126,956	0	0
15,671,971	0	15,671,971	0	0
120,907	0	120,907	0	0
3,590,082	0	3,590,082	0	0
1,677,641	1	1,677,642	980	23,066
0	0	0	2,431	226,858
1,679,896	0	1,679,896	63,982	57,679
49,838,076	1	49,838,077	67,393	307,603
(176,934)	176,934	0	0	0
49,661,142	176,935	49,838,077	67,393	307,603
1,334,953	(392,966)	941,987	195,598	1,651,874
167,944,998	1,201,747	169,146,745	365,969	4,987,069
\$169,279,951	\$808,781	\$170,088,732	\$561,567	\$6,638,943

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2010

	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	\$15,145,739	\$3,969,348	\$2,391,617	\$8,882,536
Cash and Cash Equivalents in Segregated Accounts	20,637	0	0	0
Accounts Receivable	68,709	1,264	0	0
Accrued Interest Receivable	341,172	0	0	0
Permissive Sales Taxes Receivable	4,223,474	0	0	0
Due from Other Governments	1,540,817	3,394,115	1,942,636	0
Due from External Parties	4,534	0	0	0
Prepaid Items	336,664	0	16,944	29,282
Materials and Supplies Inventory	204,571	552,091	0	20,386
Interfund Receivable	1,745,344	945	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	165,244	0	0	0
Property Taxes Receivable	6,340,162	0	6,618,917	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$30,137,067	\$7,917,763	\$10,970,114	\$8,932,204
<u>Liabilities</u>				
Accrued Wages Payable	\$690,932	\$71,085	\$17,690	\$108,125
Accounts Payable	437,727	126,451	510,773	167,148
Contracts Payable	0	229,949	0	0
Matured Compensated Absences Payable	23,853	0	0	0
Due to Other Governments	476,828	43,193	20,810	103,785
Due to External Parties	0	4,943	0	17,287
Interfund Payable	3,485	0	0	26,758
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Deferred Revenue	10,937,676	2,891,619	7,917,480	0
Retainage Payable	0	13,090	0	0
Total Liabilities	12,570,501	3,380,330	8,466,753	423,103
<u>Fund Balance</u>				
Nonspendable	2,043,465	552,091	16,944	49,668
Restricted	238,605	3,985,342	2,486,417	8,459,433
Assigned	2,009,846	0	0	0
Unassigned (Deficit)	13,274,650	0	0	0
Total Fund Balance	17,566,566	4,537,433	2,503,361	8,509,101
Total Liabilities and Fund Balance	\$30,137,067	\$7,917,763	\$10,970,114	\$8,932,204

See Accompanying Notes to the Basic Financial Statements

<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$25,551,607	\$18,483,463	\$74,424,310
0	106,503	127,140
0	352,713	422,686
0	0	341,172
0	0	4,223,474
1,778,483	1,708,566	10,364,617
0	0	4,534
40,071	15,743	438,704
25,243	4,694	806,985
0	8,404	1,754,693
0	0	165,244
10,926,211	2,017,554	25,902,844
0	693,572	693,572
0	960,854	960,854
<u>\$38,321,615</u>	<u>\$24,352,066</u>	<u>\$120,630,829</u>
\$342,812	\$121,959	\$1,352,603
134,410	355,152	1,731,661
0	38,256	268,205
20,472	3,520	47,845
163,678	52,649	860,943
0	1,780	24,010
0	916,678	946,921
0	24,000	24,000
0	23,742	23,742
11,872,276	4,788,342	38,407,393
0	24,250	37,340
<u>12,533,648</u>	<u>6,350,328</u>	<u>43,724,663</u>
65,314	20,437	2,747,919
25,722,653	8,165,730	49,058,180
0	10,626,559	12,636,405
0	(810,988)	12,463,662
<u>25,787,967</u>	<u>18,001,738</u>	<u>76,906,166</u>
<u>\$38,321,615</u>	<u>\$24,352,066</u>	<u>\$120,630,829</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Assets of Governmental Activities
 December 31, 2010

Total Governmental Fund Balance \$76,906,166

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. 77,980,505

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

Accounts Receivable	346,225	
Accrued Interest Receivable	296,047	
Permissive Sales Taxes Receivable	4,708,922	
Due from Other Governments	6,192,501	
Property Taxes Receivable	1,469,608	
Special Assessments Receivable	960,854	13,974,157

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 76,933

An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (1,602,143)

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

General Obligation Bonds Payable	(5,483,481)	
Special Assessment Bonds Payable	(375,000)	
Compensated Absences Payable	(4,786,238)	
Capital Leases Payable	(93,590)	(10,738,309)

Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due. (23,744)

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. 12,706,386

Net Assets of Governmental Activities \$169,279,951

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, 2010

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$5,979,013	\$0	\$6,160,754	\$3,166,219
Permissive Sales Taxes	15,486,671	0	0	0
Permissive Motor Vehicle License Taxes	0	3,949,165	0	0
Other Taxes	25,481	0	26,455	13,918
Charges for Services	7,048,648	314,608	563	0
Licenses and Permits	6,407	0	0	0
Fines, Costs, and Forfeitures	264,760	143,091	0	0
Intergovernmental	4,235,806	3,125,767	8,870,047	7,325,346
Special Assessments	0	0	0	0
Interest	1,474,487	5,431	0	0
Other	739,005	0	0	17,824
Total Revenues	35,260,278	7,538,062	15,057,819	10,523,307
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	15,827,796	0	0	0
Judicial	7,234,556	0	0	0
Intergovernmental	399,154	0	0	0
Public Safety	7,096,484	0	0	0
Public Works	592,609	5,856,967	0	0
Health	291,566	0	12,829,751	0
Human Services	623,755	0	0	9,390,682
Conservation and Recreation	145,428	0	0	0
Economic Development	487,327	0	0	0
Other	396,678	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	44,455	0	0
Interest and Fiscal Charges	0	4,790	0	0
Total Expenditures	33,095,353	5,906,212	12,829,751	9,390,682
Excess of Revenues Over (Under) Expenditures	2,164,925	1,631,850	2,228,068	1,132,625
<u>Other Financing Sources (Uses)</u>				
Transfers In	175,417	0	0	0
Transfers Out	(2,300,696)	0	0	(78,434)
Total Other Financing Sources (Uses)	(2,125,279)	0	0	(78,434)
Changes in Fund Balance	39,646	1,631,850	2,228,068	1,054,191
Fund Balances at Beginning of Year - Restated (Note 3)	17,526,920	2,905,583	275,293	7,454,910
Fund Balance End of Year	\$17,566,566	\$4,537,433	\$2,503,361	\$8,509,101

See Accompanying Notes to the Basic Financial Statements

<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$10,143,385	\$1,888,821	\$27,338,192
0	0	15,486,671
0	0	3,949,165
47,016	8,037	120,907
1,363,237	2,840,620	11,567,676
0	378,056	384,463
0	404,297	812,148
15,786,524	5,271,694	44,615,184
0	722,345	722,345
11,510	33,382	1,524,810
554	932,513	1,689,896
<u>27,352,226</u>	<u>12,479,765</u>	<u>108,211,457</u>
0	1,926,379	17,754,175
0	1,354,725	8,589,281
0	0	399,154
0	1,057,673	8,154,157
0	1,456,470	7,906,046
0	289,896	13,411,213
27,616,740	4,277,217	41,908,394
0	159,805	305,233
0	564,959	1,052,286
0	2,979	399,657
0	2,334,574	2,334,574
0	927,000	971,455
0	365,868	370,658
<u>27,616,740</u>	<u>14,717,545</u>	<u>103,556,283</u>
<u>(264,514)</u>	<u>(2,237,780)</u>	<u>4,655,174</u>
0	2,424,931	2,600,348
<u>(750,000)</u>	<u>(101,411)</u>	<u>(3,230,541)</u>
<u>(750,000)</u>	<u>2,323,520</u>	<u>(630,193)</u>
(1,014,514)	85,740	4,024,981
<u>26,802,481</u>	<u>17,915,998</u>	<u>72,881,185</u>
<u>\$25,787,967</u>	<u>\$18,001,738</u>	<u>\$76,906,166</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, 2010

Changes in Fund Balance - Total Governmental Funds \$4,024,981

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	615,709	
Capital Outlay - Depreciable Capital Assets	2,475,569	
Depreciation	<u>(4,643,930)</u>	(1,552,652)

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. (119,959)

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

Property Taxes	(240,613)	
Permissive Sales Taxes	185,300	
Permissive Motor Vehicle License Taxes	39,887	
Charges for Services	(388,617)	
Intergovernmental	(698,646)	
Special Assessments	(11,053)	
Interest	<u>(46,397)</u>	(1,160,139)

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	565,000	
Special Assessment Bonds Payable	362,000	
Capital Leases Payable	<u>44,455</u>	971,455

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

Accrued Interest Payable	4,010	
Amortization of Premium	18,955	
Amortization of Accounting Loss	<u>(72,203)</u>	(49,238)

(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, 2010
 (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.		(97,928)
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	204,810	
Transfers In	453,259	
Allocated to Activities	<u>(1,013,212)</u>	(355,143)
The internal service fund used by management to charge the cost of insurance to an external agency is reported on the statement of activities. The change for the external portion is reported for the year.		<u>(320,639)</u>
Change in Net Assets of Governmental Activities		<u><u>\$1,334,953</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,832,042	\$6,106,002	\$6,017,047	(\$88,955)
Permissive Sales Tax:	15,000,000	15,000,000	15,505,828	505,828
Other Taxes	35,441	29,918	25,481	(4,437)
Charges for Services	6,151,763	6,010,963	7,027,785	1,016,822
Licenses and Permits	6,625	6,625	6,407	(218)
Fines, Costs, and Forfeiture:	251,000	251,000	271,717	20,717
Intergovernmental	3,144,067	3,861,802	4,228,940	367,138
Interest	2,500,000	2,200,000	2,089,635	(110,365)
Other	438,040	354,040	723,673	369,633
Total Revenues	34,358,978	33,820,350	35,896,513	2,076,163
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	17,179,179	17,437,848	16,031,205	1,406,643
Judicial	7,700,775	7,735,467	7,353,207	382,260
Public Safety	7,765,402	7,767,602	7,078,904	688,698
Public Works	588,826	588,826	587,584	1,242
Health	293,266	293,266	291,566	1,700
Human Services	649,252	664,540	632,615	31,925
Conservation and Recreation	143,376	144,876	144,876	0
Economic Development	552,099	568,060	444,755	123,305
Other	2,904,984	2,452,382	387,550	2,064,832
Intergovernmental	399,220	399,479	399,154	325
Total Expenditures	38,176,379	38,052,346	33,351,416	4,700,930
Excess of Revenues Over (Under) Expenditures	(3,817,401)	(4,231,996)	2,545,097	6,777,093
<u>Other Financing Sources (Uses)</u>				
Advances In	100,296	228,296	228,296	0
Advances Out	(840,978)	(840,978)	(840,978)	0
Transfers In	0	97,000	175,417	78,417
Transfers Out	(2,147,518)	(2,300,696)	(2,300,696)	0
Total Other Financing Sources (Uses)	(2,888,200)	(2,816,378)	(2,737,961)	78,417
Changes in Fund Balance	(6,705,601)	(7,048,374)	(192,864)	6,855,510
Fund Balance Beginning of Year	13,972,607	13,972,607	13,972,607	0
Prior Year Encumbrances Appropriated	481,658	481,658	481,658	0
Fund Balance End of Year	\$7,748,664	\$7,405,891	\$14,261,401	\$6,855,510

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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
<u>Revenues</u>				
Permissive Motor Vehicle License Tax	\$4,000,000	\$4,000,000	\$3,945,469	(\$54,531)
Charges for Services	508,000	508,000	307,153	(200,847)
Fines, Costs, and Forfeiture:	100,000	100,000	141,268	41,268
Intergovernmental	2,375,750	2,375,750	3,120,401	744,651
Interest	5,000	5,000	5,323	323
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	6,988,750	6,988,750	7,519,614	530,864
 <u>Expenditures</u>				
Current:				
Public Works	7,924,363	8,282,961	7,299,640	983,321
	<hr/>	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(935,613)	(1,294,211)	219,974	1,514,185
Fund Balance Beginning of Year	1,784,826	1,784,826	1,784,826	0
Prior Year Encumbrances Appropriated	794,314	794,314	794,314	0
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$1,643,527</u>	<u>\$1,284,929</u>	<u>\$2,799,114</u>	<u>\$1,514,185</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$7,840,676	\$6,289,374	\$6,197,486	(\$91,888)
Other Taxes	0	30,439	26,455	(3,984)
Charges for Services	0	0	563	563
Intergovernmental	6,980,000	8,529,348	8,474,705	(54,643)
Total Revenues	14,820,676	14,849,161	14,699,209	(149,952)
<u>Expenditures</u>				
Current:				
Health	14,589,183	14,403,015	13,004,643	1,398,372
Excess of Revenues Over Expenditures	231,493	446,146	1,694,566	1,248,420
<u>Other Financing Uses</u>				
Transfers Out	(731,533)	(730,033)	0	730,033
Changes in Fund Balance	(500,040)	(283,887)	1,694,566	1,978,453
Fund Balance Beginning of Year	494,115	494,115	494,115	0
Prior Year Encumbrances Appropriated	2,963	2,963	2,963	0
Fund Balance (Deficit) End of Year	(\$2,962)	\$213,191	\$2,191,644	\$1,978,453

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$3,620,337	\$3,340,868	\$3,291,886	(\$48,982)
Other Taxes	14,607	16,278	13,918	(2,360)
Intergovernmental	14,847,430	9,401,002	7,473,063	(1,927,939)
Other	20,002	20,002	17,824	(2,178)
Total Revenues	18,502,376	12,778,150	10,796,691	(1,981,459)
<u>Expenditures</u>				
Current:				
Human Services	18,213,486	13,008,623	9,618,266	3,390,357
Excess of Revenues Over (Under) Expenditures	288,890	(230,473)	1,178,425	1,408,898
<u>Other Financing Sources (Uses)</u>				
Transfers In	65,000	65,000	0	(65,000)
Transfers Out	(180,000)	(110,000)	(78,434)	31,566
Total Other Financing Sources (Uses)	(115,000)	(45,000)	(78,434)	(33,434)
Changes in Fund Balance	173,890	(275,473)	1,099,991	1,375,464
Fund Balance Beginning of Year	7,651,891	7,651,891	7,651,891	0
Prior Year Encumbrances Appropriated	79,032	79,032	79,032	0
Fund Balance End of Year	\$7,904,813	\$7,455,450	\$8,830,914	\$1,375,464

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$13,397,491	\$10,348,983	\$10,199,103	(\$149,880)
Other Taxes	46,030	46,030	47,016	986
Charges for Services	834,754	547,198	1,332,439	785,241
Intergovernmental	11,448,288	15,838,250	15,980,537	142,287
Interest	12,444	12,444	11,516	(928)
Other	50,500	0	554	554
Total Revenues	25,789,507	26,792,905	27,571,165	778,260
<u>Expenditures</u>				
Current:				
Human Services	29,356,945	29,607,945	27,436,532	2,171,413
Excess of Revenues Over (Under) Expenditures	(3,567,438)	(2,815,040)	134,633	2,949,673
<u>Other Financing Uses</u>				
Transfers Out	(12,432,079)	(11,709,079)	(750,000)	10,959,079
Changes in Fund Balance	(15,999,517)	(14,524,119)	(615,367)	13,908,752
Fund Balance Beginning of Year	25,819,257	25,819,257	25,819,257	0
Prior Year Encumbrances Appropriated	9,798	9,798	9,798	0
Fund Balance End of Year	\$9,829,538	\$11,304,936	\$25,213,688	\$13,908,752

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2010

	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	\$1,084,098	\$889,861	\$871,308	\$2,845,267	\$4,993,693
Cash and Cash Equivalents in Segregated Accounts	76,950	254,391	0	331,341	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	1,282,625
Investments with Fiscal Agent	0	0	0	0	8,271,890
Accounts Receivable	0	419,458	107,251	526,709	0
Due from Other Governments	75,379	422,235	81,106	578,720	0
Prepaid Items	6,588	0	29,900	36,488	1,870
Materials and Supplies Inventory	0	69,240	35,604	104,844	0
Total Current Assets	1,243,015	2,055,185	1,125,169	4,423,369	14,550,078
<u>Non-Current Assets</u>					
Unamortized Bond Issuance Costs	0	0	4,061	4,061	0
Nondepreciable Capital Assets	0	0	904,000	904,000	0
Depreciable Capital Assets, Net	68,323	1,667,366	1,044,580	2,780,269	0
Total Non-Current Assets	68,323	1,667,366	1,952,641	3,688,330	0
Total Assets	1,311,338	3,722,551	3,077,810	8,111,699	14,550,078
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	19,748	110,120	14,793	144,661	0
Accounts Payable	0	113,257	36,725	149,982	0
Due to Other Governments	8,236	47,507	20,777	76,520	307,203
Due to External Parties	0	0	2,132	2,132	0
Interfund Payable	853	0	806,919	807,772	0
Claims Payable	0	0	0	0	1,536,489
Accrued Interest Payable	0	563	692	1,255	0
General Obligation Bonds Payable	0	40,000	135,000	175,000	0
Compensated Absences Payable	33,270	96,769	23,651	153,690	0
Capital Leases Payable	0	0	216,420	216,420	0
Total Current Liabilities	62,107	408,216	1,257,109	1,727,432	1,843,692
<u>Non-Current Liabilities</u>					
General Obligation Bonds Payable	0	85,000	92,316	177,316	0
Compensated Absences Payable	49,988	48,622	30,118	128,728	0
Capital Leases Payable	0	0	931,306	931,306	0
Closure/Postclosure Costs Payable	0	0	5,940,279	5,940,279	0
Total Non-Current Liabilities	49,988	133,622	6,994,019	7,177,629	0
Total Liabilities	112,095	541,838	8,251,128	8,905,061	1,843,692
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	68,323	1,542,366	577,599	2,188,288	0
Unrestricted (Deficit)	1,130,920	1,638,347	(5,750,917)	(2,981,650)	12,706,386
Total Net Assets (Deficit)	\$1,199,243	\$3,180,713	(\$5,173,318)	(793,362)	\$12,706,386

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.

1,602,143

Net Assets of Business-Type Activities

\$808,781

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, 2010

	Business-Type Activities			Governmental	
	Building Inspection	Nursing Home	Landfill	Internal Service	
<u>Operating Revenues</u>					
Charges for Services	\$8,159	\$6,622,150	\$1,716,662	\$8,346,971	\$6,836,326
Licenses, Permits, and Inspections	823,641	0	0	823,641	0
Other	0	0	0	0	19,045
Total Operating Revenues	831,800	6,622,150	1,716,662	9,170,612	6,855,371
<u>Operating Expenses</u>					
Personal Services	748,071	3,676,744	495,459	4,920,274	489
Materials and Supplies	2,483	590,588	374,721	967,792	0
Contractual Services	18,201	1,208,718	1,151,949	2,378,868	931,923
Claims	0	0	0	0	7,311,518
Other	107,765	91,612	250,567	449,944	138,285
Closure and Postclosure Costs	0	0	142,057	142,057	0
Depreciation	29,578	99,565	493,590	622,733	0
Total Operating Expenses	906,098	5,667,227	2,908,343	9,481,668	8,382,215
Operating Income (Loss)	(74,298)	954,923	(1,191,681)	(311,056)	(1,526,844)
<u>Non-Operating Revenues (Expenses)</u>					
Loss on Disposal of Capital Assets	(22,750)	0	(15,925)	(38,675)	0
Interest Revenue	0	1	0	1	204,810
Interest Expense	0	(8,483)	(48,746)	(57,229)	0
Total Non-Operating Revenues (Expenses)	(22,750)	(8,482)	(64,671)	(95,903)	204,810
Income (Loss) Before Contributions and Transfers	(97,048)	946,441	(1,256,352)	(406,959)	(1,322,034)
Capital Contributions	0	0	30,052	30,052	0
Transfers In	0	39,320	137,614	176,934	453,259
Changes in Net Assets	(97,048)	985,761	(1,088,686)	(199,973)	(868,775)
Net Assets (Deficit) Beginning of Year - Restated (Note 3)	1,296,291	2,194,952	(4,084,632)		13,575,161
Net Assets (Deficit) End of Year	\$1,199,243	\$3,180,713	(\$5,173,318)		\$12,706,386

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

(192,993)

Change in Net Assets of Business-Type Activities

(\$392,966)

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

	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	\$805,713	\$6,111,216	\$1,620,146	\$8,537,075	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	6,836,326
Cash Payments for Personal Services	(757,205)	(3,676,110)	(479,610)	(4,912,925)	(489)
Cash Payments to Suppliers	(2,852)	(664,802)	(1,176,002)	(1,843,656)	0
Cash Payments for Contractual Services	(16,979)	(1,510,904)	(348,341)	(1,876,224)	(945,631)
Cash Payments for Claims	0	0	0	0	(6,951,264)
Cash Received from Other Revenues	8,159	177,977	20,374	206,510	19,045
Cash Payments for Other Expenses	(107,765)	(85,475)	(277,608)	(470,848)	(138,285)
Net Cash Provided by (Used for) Operating Activities	(70,929)	351,902	(641,041)	(360,068)	(1,180,298)
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Received from Advances In	0	0	802,000	802,000	0
Cash Received from Transfers In	0	39,320	137,614	176,934	453,259
Net Cash Provided by Noncapital Financing Activities	0	39,320	939,614	978,934	453,259
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	0	0	(83,836)	(83,836)	0
Principal Paid on General Obligation Bonds	0	(35,000)	(125,000)	(160,000)	0
Interest Paid on General Obligation Bonds	0	(8,640)	(12,616)	(21,256)	0
Lease Principal	0	0	(152,197)	(152,197)	0
Lease Interest	0	0	(35,467)	(35,467)	0
Capital Contributions	0	0	30,052	30,052	0
Net Cash Used for Capital and Related Financing Activities	0	(43,640)	(379,064)	(422,704)	0
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(6,081,964)
Sale of Investments	0	0	0	0	4,611,737
Interest on Investments	0	1	0	1	204,810
Net Cash Provided by (Used for) Investing Activities	0	1	0	1	(1,265,417)
Net Increase (Decrease) in Cash and Cash Equivalents	(70,929)	347,583	(80,491)	196,163	(1,992,456)
Cash and Cash Equivalents Beginning of Year	1,231,977	796,669	951,799	2,980,445	8,268,774
Cash and Cash Equivalents End of Year	\$1,161,048	\$1,144,252	\$871,308	\$3,176,608	\$6,276,318

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010
(continued)

	Business-Type Activities			Governmental	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Activity Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Operating Income (Loss)	(\$74,298)	\$954,923	(\$1,191,681)	(\$311,056)	(\$1,526,844)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Closure and Postclosure Liability	0	0	142,057	142,057	0
Depreciation	29,578	99,565	493,590	622,733	0
Changes in Assets and Liabilities:					
Increase in Accounts Receivable	0	(328,979)	(41,319)	(370,298)	0
Increase in Due from Other Governments	(17,928)	(3,978)	(35,161)	(57,067)	0
(Increase) Decrease in Prepaid Items	0	2,493	(29,900)	(27,407)	473
Increase in Materials and Supplies Inventory	0	(27,204)	(9,539)	(36,743)	0
Decrease in Interfund Receivable	0	0	338	338	0
Increase in Accrued Wages Payable	1,460	9,469	4,173	15,102	0
Increase (Decrease) in Accounts Payable	0	(16,381)	12,982	(3,399)	0
Increase (Decrease) in Due to Other Governments	(2,886)	(7,119)	910	(9,095)	35,805
Increase (Decrease) in Interfund Payable	853	(319,056)	327	(317,876)	0
Increase in Due to External Parties	0	0	1,623	1,623	0
Increase in Claims Payable	0	0	0	0	310,268
Increase (Decrease) in Compensated Absences Payable	(7,708)	(11,831)	10,559	(8,980)	0
Total Adjustments	3,369	(603,021)	550,640	(49,012)	346,546
Net Cash Provided by (Used for) Operating Activities	(\$70,929)	\$351,902	(\$641,041)	(\$360,068)	(\$1,180,298)

Non-Cash Capital and Investing Transactions

During 2010, the Landfill enterprise fund entered into a new lease for machinery and equipment, in the amount of \$148,989

For 2010, the Health internal service fund's investments increased by \$99,912 to reflect investments at fair value as of December 31, 2010.

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2010

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$3,540,578	\$9,882,772
Cash and Cash Equivalents in Segregated Accounts	0	1,602,728
Accounts Receivable	0	872,068
Due from Other Governments	0	5,347,705
Due from External Parties	0	26,142
Property Taxes Receivable	0	123,299,952
Special Assessments Receivable	0	6,767,181
	3,540,578	\$147,798,548
Total Assets	3,540,578	\$147,798,548
<u>Liabilities</u>		
Due to Other Governments	0	\$141,950,360
Due to External Parties	0	4,534
Undistributed Assets	0	5,378,580
Deposits Held and Due to Others	0	465,074
	0	\$147,798,548
Total Liabilities	0	\$147,798,548
<u>Net Assets</u>		
Held in Trust for External Pool Participants	3,540,578	
Total Net Assets	\$3,540,578	

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, 2010

<u>Additions</u>	
Interest	\$7,886
Capital Transactions	1,136,940
	1,144,826
Total Additions	1,144,826
 <u>Deductions</u>	
Operating Expenses	0
	0
Net Increase in Assets Resulting from Operations	1,144,826
Distributions to Participants	(7,636)
	(7,636)
Change in Net Assets	1,137,190
Net Assets Beginning of Year	2,403,388
	2,403,388
Net Assets End of Year	\$3,540,578
	\$3,540,578

See Accompanying Notes to the Basic Financial Statement:

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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 25 and 26 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(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, 2010
(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 23 and 24 to the basic financial statements. These organizations are:

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

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

Proprietary Funds

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

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(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, 2010
(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, 2010, but were levied to finance 2011 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, 2010
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(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 2010, 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, 2010.

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 2010 was \$1,474,487, which includes \$1,200,554 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, 2010, 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, 2010
(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, 2010
(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, 2010
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Q. Fund Balance

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

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

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

R. Operating Revenues and Expenses

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

S. Capital Contributions

Capital contributions arise from outside contributions of capital assets.

T. Interfund Transactions

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

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

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

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, 2010
(continued)

Note 3 - Changes in Accounting Principles and Restatement of Fund Balance/Net Assets

A. Changes in Accounting Principles

For 2010, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". GASB Statement No. 54 provides fund balance classifications that can be more consistently applied and clarifies the existing governmental fund type definitions. The requirements of this statement classify fund balance as nonspendable, restricted, committed, assigned, and/or unassigned.

B. Restatement of Fund Balance/Net Assets

The restatement due to the implementation of GASB Statement No. 54 and an error in recording workers' compensation in the prior year had the following effect on fund balance of the major and nonmajor funds of the County as they were previously reported.

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Fund Balance at December 31, 2009	\$16,773,934	\$2,893,930	\$272,542	\$7,436,051
Change in Fund Structure	644,407	0	0	0
Workers' Compensation	108,579	11,653	2,751	18,859
Adjusted Fund Balance at December 31, 2009	<u>\$17,526,920</u>	<u>\$2,905,583</u>	<u>\$275,293</u>	<u>\$7,454,910</u>

	Developmental Disabilities	Other Governmental	Total Governmental Activities
Fund Balance at December 31, 2009	\$26,753,660	\$18,545,278	\$72,675,395
Change in Fund Structure	0	(644,407)	0
Workers' Compensation	48,821	15,127	205,790
Adjusted Fund Balance at December 31, 2009	<u>\$26,802,481</u>	<u>\$17,915,998</u>	<u>\$72,881,185</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 3 - Changes in Accounting Principles and Restatement of Fund Balance/Net Assets (continued)

The restatement had the following effect on net assets.

	Total Governmental Activities
Net Assets at December 31, 2009	\$167,939,844
Workers Compensation	5,154
Adjusted Net Assets at December 31, 2009	\$167,944,998

	Building Inspection	Nursing Home	Landfill	Total Business-Type Activities
Net Assets at December 31, 2009	\$1,291,936	\$2,177,517	(\$4,086,718)	(\$617,265)
Workers Compensation	4,355	17,435	2,086	23,876
Adjusted Net Assets at December 31, 2009	\$1,296,291	\$2,194,952	(\$4,084,632)	(593,389)
Internal Balance				1,795,136
Adjusted Net Assets at December 31, 2009				\$1,201,747

	Internal Service
Net Assets at December 31, 2009	\$13,804,827
Workers Compensation	(229,666)
Adjusted Net Assets at December 31, 2009	\$13,575,161

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2010, the Bond Retirement debt service fund had a deficit fund balance, in the amount of \$723,743, 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 \$5,173,318, 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 4 - Accountability and Compliance (continued)

B. Compliance

At December 31, 2010, the Alcohol, Drug Addiction, and Mental Health Services special revenue fund had original appropriations in excess of estimated resources plus available balances in the amount of \$2,962. The Auditor will review appropriations to ensure they are within available resources.

At December 31, 2010, the General Fund had expenditures in excess of appropriations in the following accounts: Judicial, Juvenile Court, Other, in the amount of \$3,627, and Other, Unclaimed Monies, Other, in the amount of \$35,688. The Auditor will monitor expenditures to ensure they are within amounts appropriated.

For the year ended December 31, 2010, 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 restricted, committed, or assigned fund balance (GAAP basis).
4. The County has certain activities within the General Fund that are not budgeted by the County Commissioners. However, this activity is included as part of the reporting entity when preparing financial statements that conform with GAAP.
5. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(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	\$39,646	\$1,631,850	\$2,228,068	\$1,054,191	(\$1,014,514)
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2009, Received in Cash 2010	1,613,645	486,365	248,731	147,717	995,633
Accrued 2010, Not Yet Received in Cash	(1,676,438)	(504,705)	(644,073)	0	(832,418)
Expenditure Accruals:					
Accrued 2009, Paid in Cash 2010	(1,428,237)	(475,614)	(728,772)	(590,939)	(628,212)
Accrued 2010, Not Yet Paid in Cash	1,632,825	488,711	549,273	423,103	661,372
Cash Adjustments:					
Unrecorded Activity 2009	1,241,948	409	236,643	125,667	393,643
Unrecorded Activity 2010	(539,209)	(517)	(199,911)	0	(337,919)
Prepaid Items	36,568	3,485	4,669	(7,649)	(5,864)
Materials and Supplies Inventory	12,792	(240,293)	0	(477)	9,198
Advances In	228,296	0	0	0	0
Advances Out	(840,978)	0	0	0	0
Excess of Revenues Over Expenditures for Nonbudgeted Activity	(3,349)	0	0	0	143,714
Encumbrances Outstanding at Year End (Budget Basis)	(510,373)	(1,169,717)	(62)	(51,622)	0
Budget Basis	<u>(\$192,864)</u>	<u>\$219,974</u>	<u>\$1,694,566</u>	<u>\$1,099,991</u>	<u>(\$615,367)</u>

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, 2010
(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, 2010
(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.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$8,497,969 of the County's bank balance of \$33,006,567 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2010, the County had the following investments:

	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
Federal Home Loan Mortgage Corporation Notes	\$15,215,632	\$0	\$15,215,632
Federal Farm Credit Bank Notes	1,667,152	0	1,667,152
Federal Home Loan Bank Notes	14,987,516	0	14,987,516
Federal Home Loan Bank Bonds	4,227,808	0	4,227,808
Federal National Mortgage Association Notes	35,858,944	150,669	35,708,275
General Electric Corporate Bonds	1,620,410	1,620,410	0
U.S. Treasury Notes	783,923	0	783,923
Mutual Funds	1,282,625	1,282,625	0
STAR Ohio	702,312	702,312	0
Total Investments	\$76,346,322	\$3,756,016	\$72,590,306

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 General Electric corporate bonds. The General Electric corporate bonds were rated Aa2. 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 corporate bonds be rated in the second highest or higher category at the time of purchase by at least two nationally recognized standard rating services, that mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service, and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 6 - Deposits and Investments (continued)

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

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Home Loan Mortgage Corporation	\$15,215,632	19.93%
Federal Farm Credit Bank	1,667,152	2.18
Federal Home Loan Bank	19,215,324	25.17
Federal National Mortgage Association	35,858,944	46.97
General Electric Corporate Bonds	1,620,410	2.12

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.

Condensed financial information for the investment pool is as follows:

Statement of Net Assets
December 31, 2010

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$95,851,864
Accrued Interest Receivable	341,172
Total Assets	<u>\$96,193,036</u>
 <u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$92,652,458
External Portion	3,540,578
Total Net Assets Held in Trust for Pool Participants	<u>\$96,193,036</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 7 - Investment Pool (continued)

Statement of Changes in Net Assets
December 31, 2010

<u>Revenues</u>	
Interest	\$1,737,507
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	1,737,507
Distributions to Participants	(2,114,284)
Capital Transactions	4,176,428
Total Increase in Net Assets	3,799,651
Net Assets Beginning of Year	92,393,385
Net Assets End of Year	<u>\$96,193,036</u>

Investments

As of December 31, 2010, 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	\$14,963,860	\$0	\$14,963,860
Federal Home Loan Bank Notes	13,455,485	0	13,455,485
Federal Home Loan Bank Bonds	4,009,760	0	4,009,760
Federal National Mortgage Association Notes	32,039,980	0	32,039,980
General Electric Corporate Bonds	1,620,410	1,620,410	0
STAR Ohio	702,312	702,312	0
Total Investments	<u>\$66,791,807</u>	<u>\$2,322,722</u>	<u>\$64,469,085</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 7 - Investment Pool (continued)

All securities carry a rating of AAA by Moody's, except the General Electric corporate bonds. The General Electric corporate bonds were rated Aa2. 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 corporate bonds be rated in the second highest or higher category at the time of purchase by at least two nationally recognized standard rating services, that mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service, and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	\$14,963,860	22.40%
Federal Home Loan Bank	17,465,245	26.15
Federal National Mortgage Association	32,039,980	47.97
General Electric Corporate Bonds	1,620,410	2.43

Note 8 - Receivables

Receivables at December 31, 2010, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from external parties; interfund; property taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$618,882, will not be received within one year. Special assessments receivable, in the amount of \$262,882, will not be received within one year. At December 31, 2010, the amount of delinquent special assessments was \$28,824. All other receivables are considered fully collectible within one year, except for the following: interfund; drug testing and supervision costs for adult probation reported in the General Fund; and fines, costs, and restitution for criminal, civil, and domestic cases reported in the agency funds.

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

	General	Agency
Gross Accounts Receivable	\$223,506	\$9,004,828
Less Allowance for Uncollectible Accounts	(154,797)	(8,132,760)
Net Accounts Receivable	\$68,709	\$872,068

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(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, Housing Assistance program, and the Revolving Loan program. The notes have an annual interest rate of 3 to 4 percent and are repaid over seven to fifteen years. A summary of the changes in notes receivable during 2010 follows:

	Balance January 1, 2010	New Loans	Repayments	Balance December 31, 2010
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$37,076	\$0	\$7,317	\$29,759
Homebuyer Assistance	224,908	0	6,755	218,153
Revolving Loan				
American Cold Forge, LLC	0	445,660	0	445,660
	<u>\$261,984</u>	<u>\$445,660</u>	<u>\$14,072</u>	<u>\$693,572</u>

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$918,368
Sheriff's Contracts	29,973
Detention Contract	12,830
Election Costs	18,763
Homestead and Rollback	356,985
Personal Property Phase-Out	99,894
Bowling Green Municipal Court	15,276
Other	88,728
Total General Fund	<u>1,540,817</u>

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Motor Vehicle and Gasoline Tax	
Gasoline Tax	\$1,183,373
Motor Vehicle License Fees	1,972,735
Fines and Costs	11,292
Ohio Department of Transportation	211,129
Charges for Services	15,586
Total Motor Vehicle and Gasoline Tax	3,394,115
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	1,466,993
Homestead and Rollback	365,121
Personal Property Phase-Out	110,522
Total Alcohol, Drug Addiction, and Mental Health Services	1,942,636
Developmental Disabilities	
Title VI	18,286
Preschool	3,653
Inform and Refer	7,292
Target Case Management	84,911
Day Hab	223,867
Bridges	15,749
Rehabilitation Service Commission	18,487
Food Service	480
Title XX	22,794
Homestead and Rollback	572,706
Personal Property Phase-Out	284,806
Charges for Services	525,452
Total Developmental Disabilities	1,778,483
Total Major Funds	8,656,051
Nonmajor Funds	
Law Library	
Fines and Costs	32,334
Child Support Enforcement Agency	
CSEA	444,876
Juvenile Court	
VOCA	227,670
Victims of Crime Assistance - Prosecutor	
VOCA	43,630
Historical Center	
Homestead and Rollback	7,595
Personal Property Phase-Out	2,125
Total Historical Center	9,720

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Senior Citizens	
Homestead and Rollback	\$104,864
Personal Property Phase-Out	29,756
Total Senior Citizens	134,620
Solid Waste Management District	
Recycle Ohio	127,000
Community Development Block Grant	
CDBG	27,337
Sheriff	
Drug Awareness Resistance Education (D.A.R.E)	31,789
Electronic Monitoring	
Electronic Monitoring	48,016
Adult Probation	
Intensive Supervision - Probate	105,295
Emergency Management Agency	
State Homeland Security	293,692
Issue I	
Issue I	182,587
Total Nonmajor Funds	1,708,566
Total Governmental Activities	\$10,364,617
Business-Type Activities	
Major Funds	
Building Inspection	
Licenses, Permits, and Inspections	\$75,379
Nursing Home	
Medicaid/Medicare	422,235
Landfill	
Charges for Services	81,106
Total Business-Type Activities	\$578,720
Agency Funds	
Local Government	\$1,932,650
Library Local Government	1,884,094
Gasoline Tax	877,211
Motor Vehicle License Fees	653,750
Total Agency Funds	\$5,347,705

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

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 2010 represent the collection of 2009 taxes. Real property taxes received in 2010 were levied after October 1, 2009, on the assessed values as of January 1, 2009, 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 2010 represent the collection of 2009 taxes. Public utility real and tangible personal property taxes received in 2010 became a lien on December 31, 2008, were levied after October 1, 2009, 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.

Tangible personal property tax revenues received in 2010 (other than public utility property) represent the collection of 2010 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 2010 were levied after October 1, 2009, on the value as of December 31, 2009. 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, 2010, 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 2010 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 10 - Property Taxes (continued)

The full tax rate for all County operations for the year ended December 31, 2010, was \$15.20 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real Property	
Residential	\$1,948,404,840
Agriculture	136,269,810
Commercial/Industrial/Mineral	706,188,450
Public Utility Property	
Real	4,218,660
Personal	69,271,320
Tangible Personal Property	3,356,260
Total Assessed Value	\$2,867,709,340

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2010, was as follows:

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,884,470	\$0	\$0	\$2,884,470
Construction in Progress	113,423	615,709	0	729,132
Total Nondepreciable Capital Assets	2,997,893	615,709	0	3,613,602
Depreciable Capital Assets				
Buildings and Building Improvements	37,980,955	0	0	37,980,955
Improvements Other Than Buildings	8,943,359	0	0	8,943,359
Roads	46,490,154	400,000	0	46,890,154
Bridges	39,810,985	602,000	(239,010)	40,173,975
Machinery and Equipment	6,800,154	290,101	(179,255)	6,911,000
Computer Equipment	2,804,999	68,566	(21,952)	2,851,613
Furniture and Fixtures	742,675	0	0	742,675
Vehicles	7,837,072	1,114,902	(1,369,581)	7,582,393
Total Depreciable Capital Assets	151,410,353	2,475,569	(1,809,798)	152,076,124

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010
Governmental Activities: (continued)				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$14,191,259)	(\$762,988)	\$0	(\$14,954,247)
Improvements Other Than Buildings	(3,512,674)	(276,874)	0	(3,789,548)
Roads	(31,381,032)	(1,443,299)	0	(32,824,331)
Bridges	(11,418,515)	(592,684)	119,051	(11,892,148)
Machinery and Equipment	(5,121,337)	(576,566)	179,255	(5,518,648)
Computer Equipment	(2,557,252)	(100,078)	21,952	(2,635,378)
Furniture and Fixtures	(560,827)	(63,500)	0	(624,327)
Vehicles	(6,012,234)	(827,941)	1,369,581	(5,470,594)
Total Accumulated Depreciation	<u>(74,755,130)</u>	<u>(4,643,930)</u>	<u>1,689,839</u>	<u>(77,709,221)</u>
Total Depreciable Capital Assets, Net	<u>76,655,223</u>	<u>(2,168,361)</u>	<u>(119,959)</u>	<u>74,366,903</u>
Governmental Activities Capital Assets, Net	<u>\$79,653,116</u>	<u>(\$1,552,652)</u>	<u>(\$119,959)</u>	<u>\$77,980,505</u>
	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
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	3,987,615	232,825	(210,012)	4,010,428
Vehicles	421,881	0	(63,177)	358,704
Total Depreciable Capital Assets	<u>8,550,126</u>	<u>232,825</u>	<u>(273,189)</u>	<u>8,509,762</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(1,056,706)	(81,107)	0	(1,137,813)
Improvements Other Than Buildings	(1,015,845)	(49,700)	0	(1,065,545)
Machinery and Equipment	(2,950,295)	(460,906)	194,087	(3,217,114)
Vehicles	(318,428)	(31,020)	40,427	(309,021)
Total Accumulated Depreciation	<u>(5,341,274)</u>	<u>(622,733)</u>	<u>234,514</u>	<u>(5,729,493)</u>
Total Depreciable Capital Assets, Net	<u>3,208,852</u>	<u>(389,908)</u>	<u>(38,675)</u>	<u>2,780,269</u>
Business-Type Activities Capital Assets, Net	<u>\$4,112,852</u>	<u>(\$389,908)</u>	<u>(\$38,675)</u>	<u>\$3,684,269</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 11 - Capital Assets (continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$637,050
Judicial	241,338
Public Safety	623,288
Public Works	2,398,396
Health	88,885
Human Services	610,773
Conservation and Recreation	35,669
Economic Development	8,531
Total Depreciation Expense - Governmental Activities	\$4,643,930

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2010, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services	\$25,813
Other Governmental	916,678
Building Inspection	853
Landfill	802,000
Total General Fund	\$1,745,344
Due to Motor Vehicle and Gasoline Tax Fund from:	
Job and Family Services	\$945
Due to Other Governmental Funds from:	
General Fund	\$3,485
Landfill	4,919
Total Other Governmental	\$8,404

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 12 - Interfund Receivables/Payables (continued)

The balance due to the General Fund includes loans made to provide working capital for operations or projects (includes the current portion of manuscript debt, in the amount of \$108,000). 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 \$1,611,120, 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 \$23,161 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2010, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator.

The changes in the claims liability for 2010 and 2009 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2010	\$28,981	\$85,898	\$0	(\$91,718)	\$23,161
2009	34,711	36,002	0	(41,732)	28,981

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 13 - Risk Management (continued)

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 2010 was \$5,828,053. 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, 2010, was estimated by a third party administrator at \$1,513,328. The changes in the claims liability for 2010 and 2009 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2010	\$1,197,240	\$7,225,620	(\$6,909,532)	\$1,513,328
2009	1,363,826	5,501,307	(5,667,893)	1,197,240

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 2010, 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

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 13 - Risk Management (continued)

	<u>Amount</u>	<u>Deductible</u>
Old County Home Property		
Hog Barn	\$81,087	\$1,000
Ice House	137,132	1,000
Annex	252,802	1,000
Building	2,507,632	1,000
Fairgrounds	6,089,300	2,500
Property	88,130,826	1,000
Data Processing Equipment	2,699,720	1,000
Contractors' Equipment	9,302,069	500
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 2009, and no insurance settlement has exceeded insurance coverage during the last three years.

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2010. The following amounts remain on these contracts.

<u>Project</u>	<u>Outstanding Balance</u>
Bridge Inspection	\$334,137
Bridge Replacement	520,878
Community Development Block Grant	429,034
Equipment	221,947
Real Estate Revaluation Services	590,990
Road Improvements	152,719
Service Contract	84,364
Road Salt	66,829

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

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

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.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll. For the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, public safety and law enforcement divisions exist only within the traditional plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 17.87 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in the traditional plan was 5.5 percent from January 1, through February 28, 2010, and 5 percent from March 1, through December 31, 2010. The portion of the employer contribution allocated to health care for members in the combined plan was 4.73 percent from January 1, through February 28, 2010, and 4.23 percent from March 1, through December 31, 2010. Employer contribution rates are actuarially determined.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2010, 2009, and 2008 was \$3,575,252, \$3,305,401, and \$2,793,108, respectively. For 2010, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the member-directed plan for 2010 were \$126,131 made by the County and \$90,094 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 on an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DCP allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The CP offers features of both the DBP and the DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. The DBP portion of the CP payment is payable to a member on or after age sixty; the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy - For the fiscal year ended June 30, 2010, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the STRS Ohio Board upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2010, 2009, and 2008 were \$84,124, \$81,051, and \$81,985, respectively. For 2010, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the DCP and CP for 2010 were \$3,739 made by the plan members.

Note 16 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 17.87 percent. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 16 - Postemployment Benefits (continued)

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in the traditional plan was 5.5 percent from January 1, through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of the employer contribution allocated to health care for members in the combined plan was 4.73 percent from January 1, through February 28, 2010, and 4.23 percent from March 1, through December 31, 2010.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2010, 2009, and 2008 was \$2,021,360, \$2,351,756, and \$2,749,983, respectively. For 2010, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

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

B. State Teachers Retirement System

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

Funding Policy - Ohio law authorizes STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For fiscal year 2010, 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, 2010, 2009, and 2008 was \$6,471, \$6,235, and \$6,307 respectively. For 2010, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

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.

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:

<u>Payment</u>	<u>Years of Service</u>
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:

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

Note 18 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2010, was as follows:

	Interest Rate	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
1993 Children Resource Center (Original Amount \$375,000)	2.85-11.5%	\$105,000	\$0	\$25,000	\$80,000	\$25,000
1998 Sheriff Office (Original Amount \$2,410,000)	4.0-4.75	810,000	0	190,000	620,000	200,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010	Due Within One Year
Governmental Activities						
General Obligation Bonds (continued)						
1998 Educational Service Center (Original Amount \$1,435,000)	4.0-4.75%	\$475,000	\$0	\$110,000	\$365,000	\$115,000
2002 Wood County District Public Library (Original Amount \$4,990,000)	4.0-5.88	445,000	0	140,000	305,000	150,000
2002 Historical Museum (Original Amount \$385,000)	3.0-3.75	125,000	0	40,000	85,000	40,000
Bond Premium		978	0	335	643	0
2002 Human Services Building Refunding (Original Amount \$645,000)	3.0-4.1	290,000	0	50,000	240,000	50,000
Bond Premium		1,859	0	314	1,545	0
2007 Wood County District Public Library Refunding (Original Amount \$3,635,000)	4.0-5.5	3,625,000	0	10,000	3,615,000	10,000
Bond Premium		327,988	0	18,306	309,682	0
Accounting Loss		(210,592)	0	(72,203)	(138,389)	0
Total General Obligation Bonds		5,995,233	0	511,752	5,483,481	590,000
Special Assessment Bonds with Governmental Commitment						
1993 Sanitary Sewer 428 (Original Amount \$420,000)	2.85-11.5%	120,000	0	30,000	90,000	30,000
1993 Water Line 316 (Original Amount \$335,000)	2.85-11.5	95,000	0	20,000	75,000	25,000
1994 Water Line 316A (Original Amount \$1,040,000)	4.35-13	250,000	0	50,000	200,000	50,000
1995 Sanitary Sewer 238 Ayers Road (Original Amount \$38,000)	6.99	12,000	0	2,000	10,000	2,000
1998 Sanitary Sewer 140, Water Line 183 Refunding (Original Amount \$2,285,000)	6.45-6.5	260,000	0	260,000	0	0
Total Special Assessment Bonds		737,000	0	362,000	375,000	107,000
Other Long-Term Obligations						
Compensated Absences Payable		4,688,310	361,438	263,510	4,786,238	2,076,649
Capital Leases Payable		138,045	0	44,455	93,590	45,997
Total Other Long-Term Obligations		4,826,355	361,438	307,965	4,879,828	2,122,646
Total Governmental Activities		\$11,558,588	\$361,438	\$1,181,717	\$10,738,309	\$2,819,646

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010	Due Within One Year
<u>Business-Type Activities</u>						
General Obligation Bonds						
1993 Nursing Home (Original Amount \$565,000)	2.85-11.5%	\$160,000	\$0	\$35,000	\$125,000	\$40,000
2002 Landfill Improvement Refunding (Original Amount \$305,000)	3-3.65	65,000	0	30,000	35,000	35,000
Bond Premium		751	0	392	359	0
2002 Landfill Bond Issue-1994 Refunding (Original Amount \$1,010,000)	3-3.75	285,000	0	95,000	190,000	100,000
Bond Premium		2,978	0	1,021	1,957	0
Total General Obligation Bonds		<u>513,729</u>	<u>0</u>	<u>161,413</u>	<u>352,316</u>	<u>175,000</u>
Other Long-Term Obligations						
Compensated Absences Payable		291,398	18,337	27,317	282,418	153,690
Capital Leases Payable		1,150,934	148,989	152,197	1,147,726	216,420
Closure/Postclosure Costs Payable		5,798,222	142,057	0	5,940,279	0
Total Other Long-Term Obligations		<u>7,240,554</u>	<u>309,383</u>	<u>179,514</u>	<u>7,370,423</u>	<u>370,110</u>
Total Business-Type Activities		<u>\$7,754,283</u>	<u>\$309,383</u>	<u>340,927</u>	<u>\$7,722,739</u>	<u>\$545,110</u>

General Obligation Bonds

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

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

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 2002 for the Wood County District Public Library. At December 31, 2010, \$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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 18 - Long-Term Obligations (continued)

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. As of December 31, 2010, the refunded bonds were fully retired.

Compensated Absences Payable

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

Capital Leases Payable

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

Business-Type Activities Obligations

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

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, 2010, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 18 - Long-Term Obligations (continued)

Annual Long-Term Debt Obligation Summary

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

Year	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
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	235,000	171,825	2,000	140
2016-2020	1,050,000	722,025	0	0
2021-2025	1,355,000	411,400	0	0
2026-2027	655,000	54,450	0	0
	<u>\$5,310,000</u>	<u>\$2,246,184</u>	<u>\$375,000</u>	<u>\$52,667</u>

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

Year	General Obligation Bonds	
	Principal	Interest
2011	\$175,000	\$15,052
2012	130,000	7,965
2013	45,000	2,430
	<u>\$350,000</u>	<u>\$25,447</u>

The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations at December 31, 2010, was an overall debt margin of \$64,882,734 and an unvoted debt margin of \$23,367,093.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 18 - Long-Term Obligations (continued)

Industrial Revenue Bonds

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

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/10
Piping Industry Training Center	7/1/09	\$2,900,000	\$2,718,750
Principle Business Enterprises	6/1/09	5,500,000	3,992,090
Phoenix Technologies	3/1/09	2,800,000	2,173,790
Reclamation Technologies, Inc.	6/15/06	3,253,000	2,523,000
Edge Seal Technologies, Inc.	4/27/06	2,800,000	1,540,000
Kellermeyer Partnership Project	12/31/05	1,650,000	1,370,000
Kellermeyer Partnership Project	12/31/05	2,850,000	2,355,000
TWT Warehousing	9/15/04	2,250,000	1,475,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	2,335,000
NW Ohio Carpenter's Joint Apprentice and Training Trust	3/1/02	3,765,000	2,890,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	2,030,000
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	1,255,000
Hammil Manufacturing Co.	6/1/01	750,000	455,000
TL Industries, Inc.	4/1/01	3,000,000	3,000,000
Hammil Manufacturing Co.	5/1/00	2,000,000	1,230,000
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	530,000
Aluminite of Ohio	9/1/98	1,750,000	420,000
The IMCO Division	5/4/98	3,425,000	785,000
Cast Masters	2/1/97	2,650,000	440,000
Precision Aggregate	11/1/96	2,500,000	1,055,000
B & B Box Co.	3/1/96	1,235,000	30,000
		<u>\$72,563,000</u>	<u>\$52,702,630</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

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 2010 were \$44,455 for the governmental funds and \$152,197 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Machinery and Equipment	\$261,009	\$1,981,894
Less Accumulated Depreciation	(140,774)	(1,336,835)
Carrying Value, December 31, 2010	\$120,235	\$645,059

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, 2010.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2011	\$45,997	\$3,248	\$216,420	\$34,671
2012	47,593	1,652	252,559	31,769
2013	0	0	262,576	21,753
2014	0	0	197,486	12,695
2015	0	0	173,477	5,505
2016-2017	0	0	45,208	1,526
Total	\$93,590	\$4,900	\$1,147,726	\$107,919

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 \$5,940,279 reported as the landfill closure and postclosure liability at December 31, 2010, represents the cumulative amount reported to date based on the use of 77 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,807,646 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2010. The County expects to close the landfill in 2028. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 20 - Closure and Postclosure Costs (continued)

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

Note 21 - Interfund Transfers

During 2010, the following transfers were made:

		Transfers Out				Total
		General	Job and Family Services	Developmental Disabilities	Other Governmental	
Transfers In	Governmental Activities					
	General	\$0	\$78,434	\$0	\$96,983	\$175,417
	Other Governmental	1,670,503	0	750,000	4,428	2,424,931
	Total Governmental Activities	1,670,503	78,434	750,000	101,411	2,600,348
	Business-Type Activities					
	Nursing Home	39,320	0	0	0	39,320
	Landfill	137,614	0	0	0	137,614
	Total Business-Type Activities	176,934	0	0	0	176,934
	Internal Service Fund	453,259	0	0	0	453,259
	Total	\$2,300,696	\$78,434	\$750,000	\$101,411	\$3,230,541

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 - Fund Balance

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 22 - Fund Balance (continued)

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

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Nonspendable for:				
Prepaid Items	\$336,664	\$0	\$16,944	\$29,282
Materials and Supplies Inventory	204,571	552,091	0	20,386
Economic Development	1,502,230	0	0	0
Total Nonspendable	2,043,465	552,091	16,944	49,668
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services Operations	0	0	2,486,417	0
Child Support Enforcement	0	0	0	0
Court Operations	0	0	0	0
Debt Retirement	0	0	0	0
Delinquent Tax Collections	0	0	0	0
Developmental Disabilities Operations	0	0	0	0
Dog and Kennel Operations	0	0	0	0
Law Library Operations	0	0	0	0
Economic Development	0	0	0	0
Emergency Management Agency	0	0	0	0
Historical Center	0	0	0	0
Job and Family Services Operations	0	0	0	8,459,433
Real Estate Assessments	0	0	0	0
Road and Bridge Repair/Improvement	0	3,985,342	0	0
Ditch Maintenance	0	0	0	0
Youth Olympics	0	0	0	0
Landfill	0	0	0	0

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Restricted for: (continued)				
Senior Citizens	\$0	\$0	\$0	\$0
Sheriff Operations	0	0	0	0
Unclaimed Monies/Lands/Estates	238,605	0	0	0
Total Restricted	238,605	3,985,342	2,486,417	8,459,433
Assigned for:				
Court Operations	672,783	0	0	0
Debt Retirement	0	0	0	0
Document Recording	214,683	0	0	0
Economic Development	747,090	0	0	0
Permanent Improvements	0	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	364,150	0	0	0
Total Assigned	2,009,846	0	0	0
Unassigned:	13,274,650	0	0	0
Total Fund Balance	\$17,566,566	\$4,537,433	\$2,503,361	\$8,509,101

Fund Balance	Developmental Disabilities	Other Governmental
Nonspendable for:		
Prepaid Items	\$40,071	\$15,743
Materials and Supplies Inventory	25,243	4,694
Economic Development	0	0
Total Nonspendable	65,314	20,437
Restricted for:		
Alcohol, Drug Addiction, and Mental Health Services Operations	0	0
Child Support Enforcement	0	125,725
Court Operations	0	1,708,103

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	Other Governmental
Restricted for: (continued)		
Debt Retirement	\$0	\$641,202
Delinquent Tax Collections	0	1,346,542
Developmental Disabilities Operations	25,722,653	0
Dog and Kennel Operations	0	75,617
Law Library Operations	0	329,701
Economic Development	0	717,387
Emergency Management Agency	0	102,983
Historical Center	0	12,190
Job and Family Services Operations	0	0
Real Estate Assessments	0	1,042,912
Road and Bridge Repair/Improvement	0	12,750
Ditch Maintenance	0	248,169
Youth Olympics	0	14,628
Landfill	0	654,057
Senior Citizens	0	56,704
Sheriff Operations	0	1,077,060
Unclaimed Monies/Lands/Estates	0	0
Total Restricted	25,722,653	8,165,730
Assigned for:	0	
Court Operations	0	0
Debt Retirement	0	53,783
Document Recording	0	0
Economic Development	0	0

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 22 - Fund Balance (continued)

<u>Fund Balance</u>	<u>Developmental Disabilities</u>	<u>Other Governmental</u>
Assigned for: (continued)		
Permanent Improvements	\$0	\$10,572,776
Sheriff Operations	0	0
Unpaid Obligations	0	0
Total Assigned	<u>0</u>	<u>10,626,559</u>
Unassigned:	<u>0</u>	<u>(810,988)</u>
Total Fund Balance	<u>\$25,787,967</u>	<u>\$18,001,738</u>

Note 23 - 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, 2010
(continued)

Note 23 - Jointly Governed Organizations (continued)

C. Wood County Port Authority

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

Note 24 - 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 24 - Related Organizations (continued)

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 2010, this allocation was \$26,345.

Note 25 - Wood Lane Industries

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Materials and Supplies Inventory

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

B. Deposits and Investments

At fiscal year end, the carrying amount of the Industries' deposits was \$378,608 and the bank balance was \$366,388. 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 25 - Wood Lane Industries (continued)

C. Capital Assets

The Industries had capital assets of machinery and equipment, in the amount of \$174,692, as of June 30, 2010. Accumulated depreciation was \$165,799, with a net capital asset amount of \$8,893. Depreciation is computed using the straight-line method over a five year useful life.

Note 26 - Wood Lane Residential Services and Wood Lane Residential Properties

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Capital Assets

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:

<u>Asset Category</u>	<u>Estimated Lives</u>
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 \$1,689,015 and the bank balance was \$1,571,196; \$410,695 of the bank balance was exposed to custodial credit risk because it was uninsured and uncollateralized. The Residential Services/Properties had no investments at year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010
(continued)

Note 26 - Wood Lane Residential Services and Wood Lane Residential Properties (continued)

C. Capital Assets

A summary of the Residential Services/Properties capital assets as of December 31, 2010, follows:

Land	\$662,389
Construction in Progress	1,668,079
Buildings	4,146,556
Furniture and Equipment	206,605
	6,683,629
Less Accumulated Depreciation	(1,278,971)
Net Capital Assets	\$5,404,658

D. Long-Term Obligations

	Interest Rate	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010	Due Within One Year
Mortgage Loans Payable	6.75-7.5%	\$517,387	\$29,950	\$132,988	\$414,349	\$29,732

Note 27 - 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.

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**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Nonmajor Special Revenue Funds

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

Dog and Kennel

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

Law Library

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

Court Mediation

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

Child Support Enforcement Agency (CSEA)

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

Real Estate Assessment

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

Delinquent Tax and Assessments - Prosecutor

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

Youth Olympics

To account for donations restricted for the youth olympics.

Railroad Crossing Improvement

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

Juvenile Court

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Victims of Crime Assistance (VOCA) - Prosecutor

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

Historical Center

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

Senior Citizens

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

Solid Waste Management District

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

Probation Services

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

Community Development Block Grant (CDBG)

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

Sheriff

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

Electronic Monitoring

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

Electric Monitoring Offenders

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

Court Security Grant

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Adult Probation

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

Emergency Management Agency (EMA)

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

Indigent Guardianship

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

Computer Legal Research

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

Clerk of Courts Computerization

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

Probate Court Computerization

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

Ditch Maintenance

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

Probate Conduct of Business

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

Law Enforcement - Prosecutor

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

Legal Research

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Drug Enforcement

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

Commissary

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

Nonmajor Debt Service Funds

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

Bond Retirement

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

Special Assessment

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

Special Assessment Bond

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

Nonmajor Capital Projects Funds

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

Issue I

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

Permanent Improvement

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

(continued)

**Nonmajor Capital Projects Funds
(continued)**

Wood Lane Building Construction

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

Methane Gas

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

Historical Museum

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

Construction - Ditches

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

Parks and Open Spaces

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

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	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	\$6,972,252	\$726,739	\$10,784,472	\$18,483,463
Cash and Cash Equivalents in Segregated Accounts	106,503	0	0	106,503
Accounts Receivable	352,713	0	0	352,713
Due from Other Governments	1,525,979	0	182,587	1,708,566
Prepaid Items	15,743	0	0	15,743
Materials and Supplies Inventory	4,694	0	0	4,694
Interfund Receivable	8,404	0	0	8,404
Property Taxes Receivable	2,017,554	0	0	2,017,554
Notes Receivable	693,572	0	0	693,572
Special Assessments Receivable	621,107	332,114	7,633	960,854
Total Assets	\$12,318,521	\$1,058,853	\$10,974,692	\$24,352,066
<u>Liabilities</u>				
Accrued Wages Payable	\$120,611	\$0	\$1,348	\$121,959
Accounts Payable	355,152	0	0	355,152
Contracts Payable	23,001	0	15,255	38,256
Matured Compensated Absences Payable	3,520	0	0	3,520
Due to Other Governments	52,229	0	420	52,649
Due to External Parties	1,780	0	0	1,780
Interfund Payable	107,558	795,000	14,120	916,678
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Deferred Revenue	4,266,008	332,114	190,220	4,788,342
Retainage Payable	1,331	0	22,919	24,250
Total Liabilities	4,931,190	1,174,856	244,282	6,350,328
<u>Fund Balance</u>				
Nonspendable	20,437	0	0	20,437
Restricted	7,366,894	641,202	157,634	8,165,730
Assigned	0	53,783	10,572,776	10,626,559
Unassigned (Deficit)	0	(810,988)	0	(810,988)
Total Fund Balance (Deficit)	7,387,331	(116,003)	10,730,410	18,001,738
Total Liabilities and Fund Balance	\$12,318,521	\$1,058,853	\$10,974,692	\$24,352,066

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$88,289	\$324,951	\$5,384	\$240,093
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	32,334	0	444,876
Prepaid Items	0	0	0	3,565
Materials and Supplies Inventory	934	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>\$89,223</u>	<u>\$357,285</u>	<u>\$5,384</u>	<u>\$688,534</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$9,400	\$2,194	\$0	\$47,393
Accounts Payable	0	24,469	0	11,218
Contracts Payable	0	0	0	0
Matured Compensated Absences	0	0	0	3,520
Due to Other Governments	3,272	921	0	18,211
Due to External Parties	0	0	0	1,780
Interfund Payable	0	0	0	60,199
Deferred Revenue	0	0	0	416,923
Retainage Payable	0	0	0	0
Total Liabilities	<u>12,672</u>	<u>27,584</u>	<u>0</u>	<u>559,244</u>
<u>Fund Balance</u>				
Nonspendable	934	0	0	3,565
Restricted	75,617	329,701	5,384	125,725
Total Fund Balance	<u>76,551</u>	<u>329,701</u>	<u>5,384</u>	<u>129,290</u>
Total Liabilities and Fund Balance	<u>\$89,223</u>	<u>\$357,285</u>	<u>\$5,384</u>	<u>\$688,534</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>
\$1,149,169	\$548,231	\$834,824	\$14,628	\$12,750	\$778,068
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	227,670
5,753	0	6,425	0	0	0
3,760	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>\$1,158,682</u>	<u>\$548,231</u>	<u>\$841,249</u>	<u>\$14,628</u>	<u>\$12,750</u>	<u>\$1,005,738</u>
\$10,272	\$3,017	\$1,473	\$0	\$0	\$11,620
91,671	0	25,371	0	0	12,584
0	0	0	0	0	0
0	0	0	0	0	0
4,314	1,267	2,234	0	0	6,415
0	0	0	0	0	0
0	3,151	0	0	0	0
0	0	0	0	0	194,115
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>106,257</u>	<u>7,435</u>	<u>29,078</u>	<u>0</u>	<u>0</u>	<u>224,734</u>
9,513	0	6,425	0	0	0
<u>1,042,912</u>	<u>540,796</u>	<u>805,746</u>	<u>14,628</u>	<u>12,750</u>	<u>781,004</u>
<u>1,052,425</u>	<u>540,796</u>	<u>812,171</u>	<u>14,628</u>	<u>12,750</u>	<u>781,004</u>
<u>\$1,158,682</u>	<u>\$548,231</u>	<u>\$841,249</u>	<u>\$14,628</u>	<u>\$12,750</u>	<u>\$1,005,738</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010
(continued)

	VOCA- Prosecutor	Historical Center	Senior Citizens	Solid Waste Management District
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$19,506	\$4,081	\$56,704	\$625,141
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	41,376
Due from Other Governments	43,630	9,720	134,620	127,000
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	4,919
Property Taxes Receivable	0	134,756	1,882,798	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$63,136	\$148,557	\$2,074,122	\$798,436
<u>Liabilities</u>				
Accrued Wages Payable	\$2,526	\$0	\$0	\$7,374
Accounts Payable	0	0	0	7,380
Contracts Payable	0	0	0	0
Matured Compensated Absences	0	0	0	0
Due to Other Governments	354	0	0	3,075
Due to External Parties	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	39,421	144,476	2,017,418	127,000
Retainage Payable	0	0	0	0
Total Liabilities	42,301	144,476	2,017,418	144,829
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	20,835	4,081	56,704	653,607
Total Fund Balance	20,835	4,081	56,704	653,607
Total Liabilities and Fund Balance	\$63,136	\$148,557	\$2,074,122	\$798,436

Probation Services	CDBG	Sheriff	Electronic Monitoring	Electronic Monitoring Offenders	Court Security Grant
\$34,475	\$145,048	\$981,389	\$22,342	\$258,240	\$4,223
0	0	2,699	0	0	0
0	0	0	0	311,337	0
0	27,337	31,789	48,016	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	3,485	0	0	0
0	0	0	0	0	0
0	693,572	0	0	0	0
0	0	0	0	0	0
<u>\$34,475</u>	<u>\$865,957</u>	<u>\$1,019,362</u>	<u>\$70,358</u>	<u>\$569,577</u>	<u>\$4,223</u>
\$0	\$375	\$11,749	\$1,678	\$0	\$514
0	167,000	1,089	0	9,339	0
0	23,001	0	0	0	0
0	0	0	0	0	0
0	153	6,637	705	0	72
0	0	0	0	0	0
0	0	0	0	0	0
0	2,500	25,122	24,008	307,579	0
0	1,331	0	0	0	0
<u>0</u>	<u>194,360</u>	<u>44,597</u>	<u>26,391</u>	<u>316,918</u>	<u>586</u>
0	0	0	0	0	0
<u>34,475</u>	<u>671,597</u>	<u>974,765</u>	<u>43,967</u>	<u>252,659</u>	<u>3,637</u>
<u>34,475</u>	<u>671,597</u>	<u>974,765</u>	<u>43,967</u>	<u>252,659</u>	<u>3,637</u>
<u>\$34,475</u>	<u>\$865,957</u>	<u>\$1,019,362</u>	<u>\$70,358</u>	<u>\$569,577</u>	<u>\$4,223</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010
(continued)

	Adult Probation	EMA	Indigent Guardianship	Computer Legal Research
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$35,211	\$148,429	\$13,847	\$20,513
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	105,295	293,692	0	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	\$140,506	\$442,121	\$13,847	\$20,513
<u>Liabilities</u>				
Accrued Wages Payable	\$4,302	\$4,555	\$0	\$0
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Matured Compensated Absences	0	0	0	0
Due to Other Governments	1,759	1,913	0	0
Due to External Parties	0	0	0	0
Interfund Payable	5,230	38,978	0	0
Deferred Revenue	52,647	293,692	0	0
Retainage Payable	0	0	0	0
Total Liabilities	63,938	339,138	0	0
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	76,568	102,983	13,847	20,513
Total Fund Balance	76,568	102,983	13,847	20,513
Total Liabilities and Fund Balance	\$140,506	\$442,121	\$13,847	\$20,513

<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>	<u>Legal Research</u>
\$293,075	\$91,601	\$151,098	\$1,863	\$0	\$69,079
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	621,107	0	0	0
<u>\$293,075</u>	<u>\$91,601</u>	<u>\$772,205</u>	<u>\$1,863</u>	<u>\$1,509</u>	<u>\$69,079</u>
\$0	\$0	\$2,169	\$0	\$0	\$0
1,913	0	3,118	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	927	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	621,107	0	0	0
0	0	0	0	0	0
<u>1,913</u>	<u>0</u>	<u>627,321</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
291,162	91,601	144,884	1,863	1,509	69,079
<u>291,162</u>	<u>91,601</u>	<u>144,884</u>	<u>1,863</u>	<u>1,509</u>	<u>69,079</u>
<u>\$293,075</u>	<u>\$91,601</u>	<u>\$772,205</u>	<u>\$1,863</u>	<u>\$1,509</u>	<u>\$69,079</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010
(continued)

	<u>Drug Enforcement</u>	<u>Commissary</u>	<u>Total</u>
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$6,972,252
Cash and Cash Equivalents in Segregated Accounts	9,634	92,661	106,503
Accounts Receivable	0	0	352,713
Due from Other Governments	0	0	1,525,979
Prepaid Items	0	0	15,743
Materials and Supplies Inventory	0	0	4,694
Interfund Receivable	0	0	8,404
Property Taxes Receivable	0	0	2,017,554
Notes Receivable	0	0	693,572
Special Assessments Receivable	0	0	621,107
Total Assets	\$9,634	\$92,661	\$12,318,521
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	120,611
Accounts Payable	0	0	355,152
Contracts Payable	0	0	23,001
Matured Compensated Absences	0	0	3,520
Due to Other Governments	0	0	52,229
Due to External Parties	0	0	1,780
Interfund Payable	0	0	107,558
Deferred Revenue	0	0	4,266,008
Retainage Payable	0	0	1,331
Total Liabilities	0	0	4,931,190
<u>Fund Balance</u>			
Nonspendable	0	0	20,437
Restricted	9,634	92,661	7,366,894
Total Fund Balance	9,634	92,661	7,387,331
Total Liabilities and Fund Balance	\$9,634	\$92,661	\$12,318,521

Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2010

	<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	\$87,245	\$4,209	\$635,285	\$726,739
Special Assessments Receivable	0	0	332,114	332,114
Total Assets	<u>\$87,245</u>	<u>\$4,209</u>	<u>\$967,399</u>	<u>\$1,058,853</u>
<u>Liabilities</u>				
Interfund Payable	\$795,000	\$0	\$0	\$795,000
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Deferred Revenue	0	0	332,114	332,114
Total Liabilities	<u>810,988</u>	<u>0</u>	<u>363,868</u>	<u>1,174,856</u>
<u>Fund Balance</u>				
Restricted	33,462	4,209	603,531	641,202
Assigned	53,783	0	0	53,783
Unassigned (Deficit)	(810,988)	0	0	(810,988)
Total Fund Balance (Deficit)	<u>(723,743)</u>	<u>4,209</u>	<u>603,531</u>	<u>(116,003)</u>
Total Liabilities and Fund Balance	<u>\$87,245</u>	<u>\$4,209</u>	<u>\$967,399</u>	<u>\$1,058,853</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2010

	Issue I	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,703,830	\$1,891,865	\$450
Due from Other Governments	182,587	0	0	0
Prepaid Items	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$182,587</u>	<u>\$8,703,830</u>	<u>\$1,891,865</u>	<u>\$450</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	182,587	0	0	0
Retainage Payable	0	0	22,919	0
Total Liabilities	<u>182,587</u>	<u>0</u>	<u>22,919</u>	<u>0</u>
<u>Fund Balance</u>				
Restricted	0	0	0	450
Assigned	0	8,703,830	1,868,946	0
Total Fund Balance	<u>0</u>	<u>8,703,830</u>	<u>1,868,946</u>	<u>450</u>
Total Liabilities and Fund Balance	<u>\$182,587</u>	<u>\$8,703,830</u>	<u>\$1,891,865</u>	<u>\$450</u>

Historical Museum	Construction- Ditches	Parks and Open Spaces	Total
\$23,364	\$119,173	\$45,790	\$10,784,472
0	0	0	182,587
0	0	0	0
0	7,633	0	7,633
<u>\$23,364</u>	<u>\$126,806</u>	<u>\$45,790</u>	<u>\$10,974,692</u>
\$0	\$1,348	\$0	\$1,348
15,255	0	0	15,255
0	420	0	420
0	14,120	0	14,120
0	7,633	0	190,220
0	0	0	22,919
<u>15,255</u>	<u>23,521</u>	<u>0</u>	<u>244,282</u>
8,109	103,285	45,790	157,634
0	0	0	10,572,776
<u>8,109</u>	<u>103,285</u>	<u>45,790</u>	<u>10,730,410</u>
<u>\$23,364</u>	<u>\$126,806</u>	<u>\$45,790</u>	<u>\$10,974,692</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, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,888,821	\$0	\$0	\$1,888,821
Other Taxes	8,037	0	0	8,037
Charges for Services	2,840,620	0	0	2,840,620
Licenses and Permits	378,056	0	0	378,056
Fines, Costs, and Forfeitures	404,297	0	0	404,297
Intergovernmental	4,550,385	0	721,309	5,271,694
Special Assessments	593,067	121,623	7,655	722,345
Interest	151	33,231	0	33,382
Other	198,002	632,458	102,053	932,513
Total Revenues	10,861,436	787,312	831,017	12,479,765
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,926,379	0	0	1,926,379
Judicial	1,354,725	0	0	1,354,725
Public Safety	1,057,673	0	0	1,057,673
Public Works	1,456,470	0	0	1,456,470
Health	289,896	0	0	289,896
Human Services	4,277,217	0	0	4,277,217
Conservation and Recreation	159,805	0	0	159,805
Economic Development	564,959	0	0	564,959
Other	0	2,979	0	2,979
Capital Outlay	0	0	2,334,574	2,334,574
Debt Service:				
Principal Retirement	0	927,000	0	927,000
Interest and Fiscal Charges	0	364,699	1,169	365,868
Total Expenditures	11,087,124	1,294,678	2,335,743	14,717,545
Excess of Revenues Under Expenditures	(225,688)	(507,366)	(1,504,726)	(2,237,780)
<u>Other Financing Sources (Uses)</u>				
Transfers In	248,175	360,668	1,816,088	2,424,931
Transfers Out	(96,983)	(3,837)	(591)	(101,411)
Total Other Financing Sources (Uses)	151,192	356,831	1,815,497	2,323,520
Changes in Fund Balance	(74,496)	(150,535)	310,771	85,740
Fund Balance Beginning of Year	7,461,827	34,532	10,419,639	17,915,998
Fund Balance (Deficit) End of Year	\$7,387,331	(\$116,003)	\$10,730,410	\$18,001,738

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	19,389	0	77,381	375,861
Licenses and Permits	303,239	0	0	0
Fines, Costs, and Forfeitures	12,088	341,493	0	0
Intergovernmental	0	0	0	1,529,966
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	3,008	740	0	133,110
Total Revenues	337,724	342,233	77,381	2,038,937
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	408,344	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	289,896	0	0	0
Human Services	0	0	0	2,071,287
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	289,896	408,344	0	2,071,287
Excess of Revenues Over (Under) Expenditures	47,828	(66,111)	77,381	(32,350)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	(77,346)	0
Total Other Financing Sources (Uses)	0	0	(77,346)	0
Changes in Fund Balance	47,828	(66,111)	35	(32,350)
Fund Balance Beginning of Year	28,723	395,812	5,349	161,640
Fund Balance End of Year	\$76,551	\$329,701	\$5,384	\$129,290

<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
971,428	193,779	202,568	0	0	11,717
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	492,304
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	7,700	0	1,655
<u>971,428</u>	<u>193,779</u>	<u>202,568</u>	<u>7,700</u>	<u>0</u>	<u>505,676</u>
1,456,871	143,738	247,757	6,958	0	0
0	0	0	0	0	504,689
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,456,871</u>	<u>143,738</u>	<u>247,757</u>	<u>6,958</u>	<u>0</u>	<u>504,689</u>
<u>(485,443)</u>	<u>50,041</u>	<u>(45,189)</u>	<u>742</u>	<u>0</u>	<u>987</u>
0	0	0	0	0	6,827
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	6,827
<u>(485,443)</u>	<u>50,041</u>	<u>(45,189)</u>	<u>742</u>	<u>0</u>	<u>7,814</u>
<u>1,537,868</u>	<u>490,755</u>	<u>857,360</u>	<u>13,886</u>	<u>12,750</u>	<u>773,190</u>
<u>\$1,052,425</u>	<u>\$540,796</u>	<u>\$812,171</u>	<u>\$14,628</u>	<u>\$12,750</u>	<u>\$781,004</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010
(continued)

	VOCA- Prosecutor	Historical Center	Senior Citizens	Solid Waste Management District
<u>Revenues</u>				
Property Taxes	\$0	\$127,234	\$1,761,587	\$0
Other Taxes	0	543	7,494	0
Charges for Services	0	0	0	734,192
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	44,455	31,230	425,884	84,010
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	20,325
Total Revenues	<u>44,455</u>	<u>159,007</u>	<u>2,194,965</u>	<u>838,527</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	71,055	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	910,871
Health	0	0	0	0
Human Services	0	0	2,205,930	0
Conservation and Recreation	0	159,805	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>71,055</u>	<u>159,805</u>	<u>2,205,930</u>	<u>910,871</u>
Excess of Revenues Over (Under) Expenditures	<u>(26,600)</u>	<u>(798)</u>	<u>(10,965)</u>	<u>(72,344)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	25,000	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(1,600)	(798)	(10,965)	(72,344)
Fund Balance Beginning of Year	<u>22,435</u>	<u>4,879</u>	<u>67,669</u>	<u>725,951</u>
Fund Balance End of Year	<u><u>\$20,835</u></u>	<u><u>\$4,081</u></u>	<u><u>\$56,704</u></u>	<u><u>\$653,607</u></u>

Probation Services	CDBG	Sheriff	Electronic Monitoring	Electronic Monitoring Offenders	Court Security Grant
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
10,905	446	0	0	59,675	0
0	0	74,817	0	0	0
0	0	0	0	0	0
0	707,974	576,058	96,032	0	6,440
0	0	0	0	0	0
0	151	0	0	0	0
0	235	27,764	0	0	0
<u>10,905</u>	<u>708,806</u>	<u>678,639</u>	<u>96,032</u>	<u>59,675</u>	<u>6,440</u>
0	0	0	0	0	0
366	0	0	95,387	68,228	2,803
0	0	509,833	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	564,959	0	0	0	0
<u>366</u>	<u>564,959</u>	<u>509,833</u>	<u>95,387</u>	<u>68,228</u>	<u>2,803</u>
<u>10,539</u>	<u>143,847</u>	<u>168,806</u>	<u>645</u>	<u>(8,553)</u>	<u>3,637</u>
0	0	116,526	0	0	0
0	0	(19,637)	0	0	0
0	0	96,889	0	0	0
10,539	143,847	265,695	645	(8,553)	3,637
23,936	527,750	709,070	43,322	261,212	0
<u>\$34,475</u>	<u>\$671,597</u>	<u>\$974,765</u>	<u>\$43,967</u>	<u>\$252,659</u>	<u>\$3,637</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, 2010
(continued)

	Adult Probation	EMA	Indigent Guardianship	Computer Legal Research
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	270	13,480	1,770
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	215,590	340,442	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>215,590</u>	<u>340,712</u>	<u>13,480</u>	<u>1,770</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	224,729	0	8,155	0
Public Safety	0	403,324	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>224,729</u>	<u>403,324</u>	<u>8,155</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(9,139)</u>	<u>(62,612)</u>	<u>5,325</u>	<u>1,770</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	99,231	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>99,231</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(9,139)	36,619	5,325	1,770
Fund Balance Beginning of Year	<u>85,707</u>	<u>66,364</u>	<u>8,522</u>	<u>18,743</u>
Fund Balance End of Year	<u><u>\$76,568</u></u>	<u><u>\$102,983</u></u>	<u><u>\$13,847</u></u>	<u><u>\$20,513</u></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>	<u>Legal Research</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
44,869	14,180	0	756	0	9,776
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	593,067	0	0	0
0	0	0	0	0	0
0	0	3,465	0	0	0
<u>44,869</u>	<u>14,180</u>	<u>596,532</u>	<u>756</u>	<u>0</u>	<u>9,776</u>
0	0	0	0	0	0
28,048	1,539	0	2,617	0	9,820
0	0	0	0	0	0
0	0	545,599	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>28,048</u>	<u>1,539</u>	<u>545,599</u>	<u>2,617</u>	<u>0</u>	<u>9,820</u>
<u>16,821</u>	<u>12,641</u>	<u>50,933</u>	<u>(1,861)</u>	<u>0</u>	<u>(44)</u>
0	0	591	0	0	0
0	0	0	0	0	0
0	0	591	0	0	0
16,821	12,641	51,524	(1,861)	0	(44)
274,341	78,960	93,360	3,724	1,509	69,123
<u>\$291,162</u>	<u>\$91,601</u>	<u>\$144,884</u>	<u>\$1,863</u>	<u>\$1,509</u>	<u>\$69,079</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, 2010
(continued)

	Drug Enforcement	Commissary	Total
<u>Revenues</u>			
Property Taxes	\$0	\$0	\$1,888,821
Other Taxes	0	0	8,037
Charges for Services	0	98,178	2,840,620
Licenses and Permits	0	0	378,056
Fines, Costs, and Forfeitures	50,716	0	404,297
Intergovernmental	0	0	4,550,385
Special Assessments	0	0	593,067
Interest	0	0	151
Other	0	0	198,002
Total Revenues	50,716	98,178	10,861,436
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive	0	0	1,926,379
Judicial	0	0	1,354,725
Public Safety	65,064	79,452	1,057,673
Public Works	0	0	1,456,470
Health	0	0	289,896
Human Services	0	0	4,277,217
Conservation and Recreation	0	0	159,805
Economic Development	0	0	564,959
Total Expenditures	65,064	79,452	11,087,124
Excess of Revenues Over (Under) Expenditures	(14,348)	18,726	(225,688)
<u>Other Financing Sources (Uses)</u>			
Transfers In	0	0	248,175
Transfers Out	0	0	(96,983)
Total Other Financing Sources (Uses)	0	0	151,192
Changes in Fund Balance	(14,348)	18,726	(74,496)
Fund Balance Beginning of Year	23,982	73,935	7,461,827
Fund Balance End of Year	\$9,634	\$92,661	\$7,387,331

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2010

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$121,623	\$121,623
Interest	0	0	33,231	33,231
Other	632,458	0	0	632,458
Total Revenues	<u>632,458</u>	<u>0</u>	<u>154,854</u>	<u>787,312</u>
<u>Expenditures</u>				
Other	0	0	2,979	2,979
Debt Service:				
Principal Retirement	565,000	0	362,000	927,000
Interest and Fiscal Charges	320,516	0	44,183	364,699
Total Expenditures	<u>885,516</u>	<u>0</u>	<u>409,162</u>	<u>1,294,678</u>
Excess of Revenues Under Expenditures	<u>(253,058)</u>	<u>0</u>	<u>(254,308)</u>	<u>(507,366)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	359,803	0	865	360,668
Transfers Out	0	(3,837)	0	(3,837)
Total Other Financing Sources (Uses)	<u>359,803</u>	<u>(3,837)</u>	<u>865</u>	<u>356,831</u>
Changes in Fund Balance	106,745	(3,837)	(253,443)	(150,535)
Fund Balance (Deficit) Beginning of Year	<u>(830,488)</u>	<u>8,046</u>	<u>856,974</u>	<u>34,532</u>
Fund Balance (Deficit) End of Year	<u><u>(\$723,743)</u></u>	<u><u>\$4,209</u></u>	<u><u>\$603,531</u></u>	<u><u>(\$116,003)</u></u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010

	<u>Permanent Improvement</u>	<u>Wood Lane Building Construction</u>	<u>Methane Gas</u>	<u>Historical Museum</u>
<u>Revenues</u>				
Intergovernmental	\$0	\$655,741	\$0	\$65,568
Special Assessments	0	0	0	0
Other	46,828	0	0	0
Total Revenues	<u>46,828</u>	<u>655,741</u>	<u>0</u>	<u>65,568</u>
<u>Expenditures</u>				
Capital Outlay	337,252	1,825,140	0	129,129
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>337,252</u>	<u>1,825,140</u>	<u>0</u>	<u>129,129</u>
Excess of Revenues Over (Under) Expenditures	<u>(290,424)</u>	<u>(1,169,399)</u>	<u>0</u>	<u>(63,561)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,000,000	750,000	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>1,000,000</u>	<u>750,000</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	709,576	(419,399)	0	(63,561)
Fund Balance Beginning of Year	<u>7,994,254</u>	<u>2,288,345</u>	<u>450</u>	<u>71,670</u>
Fund Balance End of the Year	<u><u>\$8,703,830</u></u>	<u><u>\$1,868,946</u></u>	<u><u>\$450</u></u>	<u><u>\$8,109</u></u>

<u>Construction- Ditches</u>	<u>Parks and Open Spaces</u>	<u>Total</u>
\$0	\$0	\$721,309
7,655	0	7,655
<u>55,225</u>	<u>0</u>	<u>102,053</u>
<u>62,880</u>	<u>0</u>	<u>831,017</u>
43,053	0	2,334,574
<u>1,169</u>	<u>0</u>	<u>1,169</u>
<u>44,222</u>	<u>0</u>	<u>2,335,743</u>
<u>18,658</u>	<u>0</u>	<u>(1,504,726)</u>
66,088	0	1,816,088
<u>(591)</u>	<u>0</u>	<u>(591)</u>
<u>65,497</u>	<u>0</u>	<u>1,815,497</u>
84,155	0	310,771
<u>19,130</u>	<u>45,790</u>	<u>10,419,639</u>
<u>\$103,285</u>	<u>\$45,790</u>	<u>\$10,730,410</u>

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Wood County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Internal Service Funds

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

Workers' Compensation Retro Reserve

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

Health

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

Wood County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2010

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$4,993,693	\$0	\$4,993,693
Cash and Cash Equivalents with Fiscal Agent	0	1,282,625	1,282,625
Investments with Fiscal Agent	0	8,271,890	8,271,890
Prepaid Items	1,870	0	1,870
Total Assets	<u>4,995,563</u>	<u>9,554,515</u>	<u>14,550,078</u>
<u>Current Liabilities</u>			
Due to Other Governments	307,203	0	307,203
Claims Payable	23,161	1,513,328	1,536,489
Total Liabilities	<u>330,364</u>	<u>1,513,328</u>	<u>1,843,692</u>
Total Net Assets			
Unrestricted	<u>\$4,665,199</u>	<u>\$8,041,187</u>	<u>\$12,706,386</u>

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2010

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$10,487	\$6,825,839	\$6,836,326
Other	19,045		19,045
Total Operating Revenues	<u>29,532</u>	<u>6,825,839</u>	<u>6,855,371</u>
<u>Operating Expenses</u>			
Personal Services	489	0	489
Contractual Services	254,486	677,437	931,923
Claims	85,898	7,225,620	7,311,518
Other	118,933	19,352	138,285
Total Operating Expenses	<u>459,806</u>	<u>7,922,409</u>	<u>8,382,215</u>
Operating Loss	(430,274)	(1,096,570)	(1,526,844)
<u>Non-Operating Revenues</u>			
Interest Revenue	0	204,810	204,810
Loss Before Transfers	(430,274)	(891,760)	(1,322,034)
Transfers In	453,259	0	453,259
Changes in Net Assets	22,985	(891,760)	(868,775)
Net Assets Beginning of Year	<u>4,642,214</u>	<u>8,932,947</u>	<u>13,575,161</u>
Net Assets End of Year	<u>\$4,665,199</u>	<u>\$8,041,187</u>	<u>\$12,706,386</u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2010

	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	\$10,487	\$6,825,839	\$6,836,326
Cash Payments for Personal Services	(489)	0	(489)
Cash Payments to Suppliers	0	0	0
Cash Payments for Contractual Services	(268,194)	(677,437)	(945,631)
Cash Payments for Claims	(41,732)	(6,909,532)	(6,951,264)
Cash Received from Other Revenues	19,045	0	19,045
Cash Payments for Other Expenses	(118,933)	(19,352)	(138,285)
Net Cash Used for Operating Activities	<u>(399,816)</u>	<u>(780,482)</u>	<u>(1,180,298)</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Received from Transfers In	453,259	0	453,259
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(6,081,964)	(6,081,964)
Sale of Investments	0	4,611,737	4,611,737
Interest on Investments	0	204,810	204,810
Net Cash Used for Investing Activities	<u>0</u>	<u>(1,265,417)</u>	<u>(1,265,417)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	53,443	(2,045,899)	(1,992,456)
Cash and Cash Equivalents Beginning of Year	4,940,250	3,328,524	8,268,774
Cash and Cash Equivalents End of Year	<u>\$4,993,693</u>	<u>\$1,282,625</u>	<u>\$6,276,318</u>
Reconciliation of Operating Loss to			
<u>Net Cash Used for Operating Activities</u>			
Operating Loss	<u>(\$430,274)</u>	<u>(\$1,096,570)</u>	<u>(\$1,526,844)</u>
Adjustments to Reconcile Operating Loss to			
<u>Net Cash Used for Operating Activities</u>			
Decrease in Prepaid Items	473	0	473
Increase in Due to Other Governments	35,805	0	35,805
Increase (Decrease) in Claims Payable	(5,820)	316,088	310,268
Total Adjustments	<u>30,458</u>	<u>316,088</u>	<u>346,546</u>
Net Cash Used for Operating Activities	<u>(\$399,816)</u>	<u>(\$780,482)</u>	<u>(\$1,180,298)</u>

Non-Cash Investing Transaction

For 2010, the Health internal service fund's investments increased by \$99,912 to reflect investments at fair value as of December 31, 2010.

Wood County, Ohio
Combining Statements - Fiduciary Funds

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

Investment Trust Fund

Park and Recreation

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

Agency Funds

Health

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

Family and Children First

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

Soil and Water Conservation

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

Northwest Community Correctional Center

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

Juvenile Residential Center

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

Emergency Planning Commission

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

Housing Trust

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

Law Library

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

Domestic Violence Shelter

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

Payroll

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

Undivided Tax

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

Alimony and Child Support

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

County Court

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

Sheriff

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

Inmate

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

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2010

	Health	Family and Children First	Soil and Water Conservation	Northwest Community Correctional Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,015,210	\$168,185	\$132,804	\$374,106
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	16,867	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$2,032,077</u>	<u>\$168,185</u>	<u>\$132,804</u>	<u>\$374,106</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Due to External Parties	4,534	0	0	0
Undistributed Assets	2,027,543	168,185	132,804	374,106
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	<u>\$2,032,077</u>	<u>\$168,185</u>	<u>\$132,804</u>	<u>\$374,106</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2010
(continued)

	Juvenile Residential Center	Emergency Planning Commission	Housing Trust	Auditor
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$311,955	\$84,798	\$149,575	\$111,609
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>\$311,955</u>	<u>\$84,798</u>	<u>\$149,575</u>	<u>\$111,609</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Due to External Parties	0	0	0	0
Undistributed Assets	311,955	84,798	149,575	111,609
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	<u>\$311,955</u>	<u>\$84,798</u>	<u>\$149,575</u>	<u>\$111,609</u>

<u>Nursing Home Residents</u>	<u>Domestic Violence Shelter</u>	<u>Payroll</u>	<u>Undivided Tax</u>	<u>Alimony and Child Support</u>	<u>County Court</u>
\$0	\$15,217	\$23,081	\$6,496,232	\$0	\$0
12,375	0	39,290	0	19,902	1,018,110
0	0	0	0	0	872,068
0	0	0	5,347,705	0	0
0	0	0	7,075	1,780	420
0	0	0	123,299,952	0	0
0	0	0	6,767,181	0	0
<u>\$12,375</u>	<u>\$15,217</u>	<u>\$62,371</u>	<u>\$141,918,145</u>	<u>\$21,682</u>	<u>\$1,890,598</u>
\$0	\$0	\$39,290	\$141,911,070	\$0	\$0
0	0	0	0	0	0
0	15,217	23,081	7,075	21,682	1,890,598
12,375	0	0	0	0	0
<u>\$12,375</u>	<u>\$15,217</u>	<u>\$62,371</u>	<u>\$141,918,145</u>	<u>\$21,682</u>	<u>\$1,890,598</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2010
(continued)

	<u>Sheriff</u>	<u>Inmate</u>	<u>Total</u>
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$9,882,772
Cash and Cash Equivalents in Segregated Accounts	494,816	18,235	1,602,728
Accounts Receivable	0	0	872,068
Due from Other Governments	0	0	5,347,705
Due from External Parties	0	0	26,142
Property Taxes Receivable	0	0	123,299,952
Special Assessments Receivable	0	0	6,767,181
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$494,816</u>	<u>\$18,235</u>	<u>\$147,798,548</u>
<u>Liabilities</u>			
Due to Other Governments	\$0	\$0	\$141,950,360
Due to External Parties	0	0	4,534
Undistributed Assets	60,352	0	5,378,580
Deposits Held and Due to Others	434,464	18,235	465,074
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$494,816</u>	<u>\$18,235</u>	<u>\$147,798,548</u>

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2010

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,102,840	\$0	\$87,630	\$2,015,210
Due from External Parties	0	16,867	0	16,867
Total Assets	\$2,102,840	\$16,867	\$87,630	\$2,032,077
<u>Liabilities</u>				
Due to External Parties	0	4,534	0	4,534
Undistributed Assets	\$2,102,840	\$16,867	\$92,164	\$2,027,543
Total Liabilities	\$2,102,840	\$21,401	\$92,164	\$2,032,077
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$180,706	\$0	\$12,521	\$168,185
<u>Liabilities</u>				
Undistributed Assets	\$180,706	\$0	\$12,521	\$168,185
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$137,580	\$0	\$4,776	\$132,804
<u>Liabilities</u>				
Undistributed Assets	\$137,580	\$0	\$4,776	\$132,804
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$301,122	\$102,977	\$29,993	\$374,106
<u>Liabilities</u>				
Undistributed Assets	\$301,122	\$102,977	\$29,993	\$374,106
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$307,485	\$4,470	\$0	\$311,955
<u>Liabilities</u>				
Undistributed Assets	\$307,485	\$4,470	\$0	\$311,955
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$95,101	\$0	\$10,303	\$84,798
<u>Liabilities</u>				
Undistributed Assets	\$95,101	\$0	\$10,303	\$84,798

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2010
(continued)

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$120,492	\$29,083	\$0	\$149,575
<u>Liabilities</u>				
Undistributed Assets	\$120,492	\$29,083	\$0	\$149,575
<u>Law Library</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$11,346	\$0	\$11,346	\$0
<u>Liabilities</u>				
Undistributed Assets	\$11,346	\$0	\$11,346	\$0
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$101,725	\$9,884	\$0	\$111,609
<u>Liabilities</u>				
Undistributed Assets	\$101,725	\$9,884	\$0	\$111,609
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$16,106	\$0	\$3,731	\$12,375
<u>Liabilities</u>				
Deposits Held and Due to Others	\$16,106	\$0	\$3,731	\$12,375
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$13,910	\$1,307	\$0	\$15,217
<u>Liabilities</u>				
Undistributed Assets	\$13,910	\$1,307	\$0	\$15,217
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$57,166	\$0	\$34,085	\$23,081
Cash and Cash Equivalents in Segregated Accounts	39,329	0	39	39,290
Total Assets	\$96,495	\$0	\$34,124	\$62,371
<u>Liabilities</u>				
Due to Other Governments	\$39,329	\$0	\$39	\$39,290
Undistributed Assets	57,166	0	34,085	23,081
Total Liabilities	\$96,495	\$0	\$34,124	\$62,371

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2010
(continued)

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,599,417	\$1,056,914	\$1,160,099	\$6,496,232
Due from Other Governments	5,406,806	5,347,705	5,406,806	5,347,705
Due from External Parties	24,486	7,075	24,486	7,075
Property Taxes Receivable	118,316,126	123,299,952	118,316,126	123,299,952
Special Assessments Receivable	6,309,226	6,767,181	6,309,226	6,767,181
Total Assets	<u>\$136,656,061</u>	<u>\$136,478,827</u>	<u>\$131,216,743</u>	<u>\$141,918,145</u>
<u>Liabilities</u>				
Due to Other Governments	\$136,631,575	\$136,471,752	\$131,192,257	\$141,911,070
Undistributed Assets	24,486	7,075	24,486	7,075
Total Liabilities	<u>\$136,656,061</u>	<u>\$136,478,827</u>	<u>\$131,216,743</u>	<u>\$141,918,145</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$19,007	\$895	\$0	\$19,902
Due from External Parties	0	1,780	0	1,780
Total Assets	<u>\$19,007</u>	<u>\$2,675</u>	<u>\$0</u>	<u>\$21,682</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$19,007</u>	<u>\$2,675</u>	<u>\$0</u>	<u>\$21,682</u>
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$907,062	\$144,772	\$33,724	\$1,018,110
Accounts Receivable	881,020	872,068	881,020	872,068
Due from External Parties	0	420	0	420
Total Assets	<u>\$1,788,082</u>	<u>\$1,017,260</u>	<u>\$914,744</u>	<u>\$1,890,598</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,788,082</u>	<u>\$1,017,260</u>	<u>\$914,744</u>	<u>\$1,890,598</u>
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$446,655</u>	<u>\$48,161</u>	<u>\$0</u>	<u>\$494,816</u>
<u>Liabilities</u>				
Undistributed Assets	\$56,813	\$3,539	\$0	\$60,352
Deposits Held and Due to Others	389,842	44,622	0	434,464
Total Liabilities	<u>\$446,655</u>	<u>\$48,161</u>	<u>\$0</u>	<u>\$494,816</u>
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$14,375</u>	<u>\$3,970</u>	<u>\$110</u>	<u>\$18,235</u>
<u>Liabilities</u>				
Deposits Held and Due to Others	<u>\$14,375</u>	<u>\$3,970</u>	<u>\$110</u>	<u>\$18,235</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2010
(continued)

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$10,028,890	\$1,204,635	\$1,350,753	\$9,882,772
Cash and Cash Equivalents in Segregated Accounts	1,442,534	197,798	37,604	1,602,728
Accounts Receivable	881,020	872,068	881,020	872,068
Due from Other Governments	5,406,806	5,347,705	5,406,806	5,347,705
Due from External Parties	24,486	26,142	24,486	26,142
Property Taxes Receivable	118,316,126	123,299,952	118,316,126	123,299,952
Special Assessments Receivable	6,309,226	6,767,181	6,309,226	6,767,181
Total Assets	<u>\$142,409,088</u>	<u>\$137,715,481</u>	<u>\$132,326,021</u>	<u>\$147,798,548</u>
<u>Liabilities</u>				
Due to Other Governments	\$136,670,904	\$136,471,752	\$131,192,296	\$141,950,360
Due to External Parties	0	4,534	0	4,534
Undistributed Assets	5,317,861	1,195,137	1,134,418	5,378,580
Deposits Held and Due to Others	420,323	48,592	3,841	465,074
Total Liabilities	<u>\$142,409,088</u>	<u>\$137,720,015</u>	<u>\$132,330,555</u>	<u>\$147,798,548</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, 2010

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,832,042	\$6,106,002	\$6,017,047	(\$88,955)
Permissive Sales Taxes	15,000,000	15,000,000	15,505,828	505,828
Other Taxes	35,441	29,918	25,481	(4,437)
Charges for Services	6,151,763	6,010,963	7,027,785	1,016,822
Licenses and Permits	6,625	6,625	6,407	(218)
Fines, Costs, and Forfeitures	251,000	251,000	271,717	20,717
Intergovernmental	3,144,067	3,861,802	4,228,940	367,138
Interest	2,500,000	2,200,000	2,089,635	(110,365)
Other	438,040	354,040	723,673	369,633
Total Revenues	34,358,978	33,820,350	35,896,513	2,076,163
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	330,675	335,943	198,080	137,863
Materials and Supplies	408,034	417,034	361,424	55,610
Contractual Services	927,826	997,725	811,189	186,536
Capital Outlay	655,394	679,421	656,304	23,117
Total County	2,321,929	2,430,123	2,026,997	403,126
Commissioners				
Personal Services	606,444	611,058	603,007	8,051
Materials and Supplies	2,567	2,617	2,561	56
Contractual Services	7,818	7,818	2,300	5,518
Other	2,870	2,870	1,104	1,766
Total Commissioners	619,699	624,363	608,972	15,391
Central Services				
Personal Services	14,329	14,329	10,592	3,737
Materials and Supplies	64,082	65,082	64,135	947
Contractual Services	239,362	238,362	234,949	3,413
Other	24,814	24,814	19,325	5,489
Total Central Services	342,587	342,587	329,001	13,586
Auditor				
Personal Services	608,942	608,942	539,686	69,256
Materials and Supplies	12,922	12,922	11,795	1,127
Contractual Services	38,122	38,122	32,120	6,002
Other	13,575	13,575	12,183	1,392
Total Auditor	673,561	673,561	595,784	77,777
Appraising Personal Property				
Personal Services	212,745	212,745	203,152	9,593
Materials and Supplies	5,750	5,750	5,063	687
Other	1,000	1,000	963	37
Total Appraising Personal Property	219,495	219,495	209,178	10,317

(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, 2010
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Treasurer				
Personal Services	\$167,442	\$166,208	\$166,040	\$168
Materials and Supplies	50,000	50,000	45,596	4,404
Contractual Services	6,500	6,500	3,494	3,006
Other	3,000	4,234	3,129	1,105
Total Treasurer	226,942	226,942	218,259	8,683
Prosecuting Attorney				
Personal Services	1,155,159	1,168,247	1,157,737	10,510
Materials and Supplies	11,175	11,175	7,913	3,262
Contractual Services	17,290	17,290	14,843	2,447
Other	76,391	76,390	73,232	3,158
Total Prosecuting Attorney	1,260,015	1,273,102	1,253,725	19,377
Budget Commission				
Personal Services	19,948	19,948	19,734	214
Materials and Supplies	150	150	150	0
Contractual Services	1,651	1,651	1,643	8
Other	100	100	100	0
Total Budget Commission	21,849	21,849	21,627	222
Board of Revision				
Personal Services	42,236	42,236	41,522	714
Materials and Supplies	100	100	100	0
Other	600	600	252	348
Total Board of Revision	42,936	42,936	41,874	1,062
Bureau of Inspection				
Contractual Services	112,000	115,000	113,109	1,891
Planning Commission				
Personal Services	131,873	132,273	126,024	6,249
Materials and Supplies	2,000	2,000	1,873	127
Other	2,500	1,215	1,046	169
Total Planning Commission	136,373	135,488	128,943	6,545
Data Processing				
Contractual Services	21,000	21,000	21,000	0
Board of Elections				
Personal Services	545,207	483,282	480,427	2,855
Materials and Supplies	25,630	25,630	25,542	88
Contractual Services	92,500	157,347	157,038	309
Other	1,500	1,609	1,609	0
Capital Outlay	21,857	18,826	18,826	0
Total Board of Elections	686,694	686,694	683,442	3,252

(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, 2010
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Maintenance and Operating-Courthouse				
Personal Services	\$448,999	\$450,007	\$448,801	\$1,206
Materials and Supplies	52,154	52,154	41,876	10,278
Contractual Services	632,773	645,773	593,998	51,775
Other	2,000	2,000	613	1,387
Total Maintenance and Operating-Courthouse	<u>1,135,926</u>	<u>1,149,934</u>	<u>1,085,288</u>	<u>64,646</u>
Maintenance and Operating-EGL Complex				
Personal Services	555,699	556,457	553,845	2,612
Materials and Supplies	55,315	55,315	42,762	12,553
Contractual Services	658,479	753,479	663,648	89,831
Other	3,500	3,500	1,722	1,778
Total Maintenance and Operating-EGL Complex	<u>1,272,993</u>	<u>1,368,751</u>	<u>1,261,977</u>	<u>106,774</u>
Recorder				
Personal Services	454,721	454,721	433,719	21,002
Materials and Supplies	15,605	15,605	7,374	8,231
Contractual Services	51,326	51,326	26,784	24,542
Other	3,000	3,000	2,844	156
Capital Outlay	4,585	4,585	3,052	1,533
Total Recorder	<u>529,237</u>	<u>529,237</u>	<u>473,773</u>	<u>55,464</u>
Records Center				
Personal Services	130,051	131,788	131,112	676
Materials and Supplies	10,000	13,000	10,353	2,647
Contractual Services	141,038	138,038	114,422	23,616
Other	300	300	0	300
Total Records Center	<u>281,389</u>	<u>283,126</u>	<u>255,887</u>	<u>27,239</u>
Insurance on Property				
Contractual Services	<u>607,000</u>	<u>607,000</u>	<u>416,884</u>	<u>190,116</u>
Insurance on Person				
Personal Services	<u>3,091,500</u>	<u>3,101,428</u>	<u>3,028,234</u>	<u>73,194</u>
Pensions				
Personal Services	<u>2,720,000</u>	<u>2,720,000</u>	<u>2,495,937</u>	<u>224,063</u>
Taxes				
Other	<u>4,000</u>	<u>4,000</u>	<u>3,812</u>	<u>188</u>
Miscellaneous				
Other	<u>10,056</u>	<u>10,056</u>	<u>7,745</u>	<u>2,311</u>
Annexations				
Other	<u>600</u>	<u>600</u>	<u>186</u>	<u>414</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, 2010
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Information Technology				
Personal Services	\$108,778	\$107,850	\$107,101	\$749
Materials and Supplies	1,667	3,667	713	2,954
Contractual Services	2,500	2,500	1,270	1,230
Other	450	450	193	257
Total Information Technology	<u>113,395</u>	<u>114,467</u>	<u>109,277</u>	<u>5,190</u>
Operation Fuel Facility				
Materials and Supplies	250	470	389	81
Contractual Services	9,231	24,181	22,023	2,158
Other	559,022	543,852	518,328	25,524
Total Operation Fuel Facility	<u>568,503</u>	<u>568,503</u>	<u>540,740</u>	<u>27,763</u>
Workers Compensation Self Insurance				
Personal Services	105,500	105,500	42,874	62,626
Recorder's Equipment				
Materials and Supplies	39,000	39,000	35,000	4,000
Contractual Services	15,000	1,400	0	1,400
Capital Outlay	0	21,706	21,680	26
Total Recorder's Equipment	<u>54,000</u>	<u>62,106</u>	<u>56,680</u>	<u>5,426</u>
Total Legislative and Executive	<u>17,179,179</u>	<u>17,437,848</u>	<u>16,031,205</u>	<u>1,406,643</u>
Judicial				
Domestic Relations				
Personal Services	225,917	224,417	223,823	594
Materials and Supplies	6,842	8,842	8,470	372
Contractual Services	34,659	34,159	33,042	1,117
Other	1,750	1,750	1,338	412
Total Domestic Relations	<u>269,168</u>	<u>269,168</u>	<u>266,673</u>	<u>2,495</u>
Court of Appeals				
Other	130,984	131,319	131,319	0
Court of Common Pleas Mediation				
Personal Services	76,691	76,690	75,555	1,135
Materials and Supplies	600	1,100	1,045	55
Contractual Services	4,025	3,525	2,752	773
Other	700	700	685	15
Total Court of Common Pleas Mediation	<u>82,016</u>	<u>82,015</u>	<u>80,037</u>	<u>1,978</u>
Jury Commission				
Personal Services	60,397	60,396	60,002	394
Materials and Supplies	40,517	39,017	37,588	1,429
Contractual Services	5,943	7,443	6,966	477
Other	500	500	185	315
Total Jury Commission	<u>107,357</u>	<u>107,356</u>	<u>104,741</u>	<u>2,615</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, 2010
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Adult Probation				
Personal Services	\$573,870	\$579,669	\$577,963	\$1,706
Materials and Supplies	3,400	3,400	3,380	20
Contractual Services	14,012	14,012	10,949	3,063
Other	1,145	1,145	1,097	48
Total Adult Probation	<u>592,427</u>	<u>598,226</u>	<u>593,389</u>	<u>4,837</u>
Court Security				
Personal Services	345,688	344,713	309,080	35,633
Materials and Supplies	1,981	3,181	3,140	41
Contractual Services	9,755	10,205	9,909	296
Other	2,797	2,122	1,949	173
Total Court Security	<u>360,221</u>	<u>360,221</u>	<u>324,078</u>	<u>36,143</u>
Common Pleas Courts 1, 2, and 4				
Personal Services	876,566	876,565	855,759	20,806
Materials and Supplies	36,227	40,227	35,845	4,382
Contractual Services	221,315	202,315	170,824	31,491
Other	8,967	8,967	7,441	1,526
Total Common Pleas Courts 1, 2, and 4	<u>1,143,075</u>	<u>1,128,074</u>	<u>1,069,869</u>	<u>58,205</u>
Juvenile Court				
Personal Services	396,540	396,540	390,305	6,235
Materials and Supplies	17,544	17,544	15,571	1,973
Contractual Services	48,217	52,217	38,304	13,913
Other	4,500	500	4,127	(3,627)
Total Juvenile Court	<u>466,801</u>	<u>466,801</u>	<u>448,307</u>	<u>18,494</u>
Juvenile Probation				
Personal Services	256,380	255,380	251,913	3,467
Materials and Supplies	2,100	2,100	1,964	136
Contractual Services	19,150	15,800	14,739	1,061
Other	9,150	13,499	13,326	173
Total Juvenile Probation	<u>286,780</u>	<u>286,779</u>	<u>281,942</u>	<u>4,837</u>
Detention Home				
Personal Services	873,655	873,655	850,448	23,207
Materials and Supplies	85,000	85,000	62,984	22,016
Contractual Services	106,201	106,201	88,537	17,664
Other	5,550	5,550	2,212	3,338
Total Detention Home	<u>1,070,406</u>	<u>1,070,406</u>	<u>1,004,181</u>	<u>66,225</u>
Probate Court				
Personal Services	346,571	351,021	349,923	1,098
Materials and Supplies	12,064	11,064	5,709	5,355
Contractual Services	16,200	16,200	11,474	4,726
Other	4,000	4,000	3,710	290
Total Probate Court	<u>378,835</u>	<u>382,285</u>	<u>370,816</u>	<u>11,469</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, 2010
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Clerk of Courts				
Personal Services	\$634,820	\$634,820	\$612,709	\$22,111
Materials and Supplies	19,000	19,000	17,600	1,400
Contractual Services	47,651	51,651	49,455	2,196
Other	3,114	3,114	1,982	1,132
Total Clerk of Courts	704,585	708,585	681,746	26,839
Fostoria Municipal Court				
Personal Services	9,265	9,265	0	9,265
Contractual Services	10,951	10,951	9,419	1,532
Other	1,000	1,000	655	345
Total Fostoria Municipal Court	21,216	21,216	10,074	11,142
Perrysburg Municipal Court				
Personal Services	115,600	115,600	94,629	20,971
Contractual Services	14,250	14,250	12,845	1,405
Other	2,000	2,000	62	1,938
Total Perrysburg Municipal Court	131,850	131,850	107,536	24,314
Bowling Green Municipal Court				
Personal Services	131,200	131,200	130,035	1,165
Contractual Services	122,300	122,300	117,825	4,475
Other	2,800	3,910	3,910	0
Total Bowling Green Municipal Court	256,300	257,410	251,770	5,640
Public Defender				
Personal Services	716,862	720,289	718,253	2,036
Materials and Supplies	4,783	4,783	4,588	195
Contractual Services	29,805	32,310	29,742	2,568
Other	26,335	25,335	18,983	6,352
Capital Outlay	10,002	10,002	7,149	2,853
Total Public Defender	787,787	792,719	778,715	14,004
Miscellaneous				
Contractual Services	398,852	428,922	409,957	18,965
Title Administration				
Personal Services	428,369	384,440	360,036	24,404
Materials and Supplies	12,288	12,288	12,288	0
Contractual Services	24,310	22,310	19,577	2,733
Other	34,800	76,654	34,700	41,954
Capital Outlay	12,348	16,423	11,456	4,967
Total Title Administration	512,115	512,115	438,057	74,058
Total Judicial	7,700,775	7,735,467	7,353,207	382,260

(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, 2010
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Safety				
Coroner				
Personal Services	\$68,357	\$68,357	\$57,005	\$11,352
Materials and Supplies	90	90	0	90
Contractual Services	20,500	20,500	445	20,055
Other	70,500	70,500	67,806	2,694
Total Coroner	159,447	159,447	125,256	34,191
Sheriff				
Personal Services	2,552,539	2,552,539	2,330,479	222,060
Materials and Supplies	35,000	35,000	16,702	18,298
Contractual Services	178,073	178,073	169,166	8,907
Other	82,631	82,631	79,839	2,792
Total Sheriff	2,848,243	2,848,243	2,596,186	252,057
Communications Center				
Personal Services	704,000	714,000	696,974	17,026
Materials and Supplies	6,000	6,000	2,393	3,607
Contractual Services	110,372	111,372	36,240	75,132
Other	40,175	40,175	32,172	8,003
Total Communications Center	860,547	871,547	767,779	103,768
Other Expenditure				
Contractual Services	25,400	27,600	25,300	2,300
Jail-Sheriff				
Personal Services	2,670,000	2,670,000	2,535,750	134,250
Materials and Supplies	397,500	397,500	350,448	47,052
Contractual Services	642,000	649,970	603,202	46,768
Other	151,500	132,530	74,983	57,547
Total Jail-Sheriff	3,861,000	3,850,000	3,564,383	285,617
Wood County Work Center				
Other	10,765	10,765	0	10,765
Total Public Safety	7,765,402	7,767,602	7,078,904	688,698
Public Works				
Engineer				
Personal Services	573,700	578,883	577,884	999
Materials and Supplies	5,076	3,178	3,178	0
Contractual Services	2,500	1,865	1,753	112
Other	7,550	4,900	4,769	131
Total Public Works	588,826	588,826	587,584	1,242
Health				
Registration of Vital Statistics				
Other	1,700	1,700	0	1,700
Other Health				
Contractual Services	291,566	291,566	291,566	0
Total Health	293,266	293,266	291,566	1,700

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, 2010
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Human Services				
Veteran Services				
Personal Services	\$178,100	\$181,100	\$175,312	\$5,788
Materials and Supplies	7,000	7,000	6,497	503
Contractual Services	95,000	95,000	86,493	8,507
Other	142,400	139,400	122,273	17,127
Total Veteran Services	422,500	422,500	390,575	31,925
Public Assistance				
Other	226,752	242,040	242,040	0
Total Human Services	649,252	664,540	632,615	31,925
Conservation and Recreation				
Historical Society				
Personal Services	143,376	144,876	144,876	0
Economic Development				
Economic Development				
Personal Services	247,627	249,746	243,103	6,643
Materials and Supplies	4,500	4,500	2,043	2,457
Contractual Services	68,561	82,403	62,831	19,572
Other	231,411	231,411	136,778	94,633
Total Economic Development	552,099	568,060	444,755	123,305
Other				
Airport				
Other	26,345	26,345	26,345	0
Miscellaneous				
Other	398,851	398,851	287,483	111,368
Contingencies				
Other	779,788	359,484	38,034	321,450
Budget Stabilization				
Other	1,700,000	1,667,702	0	1,667,702
Unclaimed Monies				
Other	0	0	35,688	(35,688)
Total Other	2,904,984	2,452,382	387,550	2,064,832
Intergovernmental				
Agriculture				
Contractual Services	14,774	15,033	15,033	0
Other	384,446	384,446	384,121	325
Total Intergovernmental	399,220	399,479	399,154	325
Total Expenditures	38,176,379	38,052,346	33,351,416	4,700,930
Excess of Revenues Over (Under) Expenditures	(3,817,401)	(4,231,996)	2,545,097	6,777,093

(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, 2010
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Advances In	\$100,296	\$228,296	\$228,296	\$0
Advances Out	(840,978)	(840,978)	(840,978)	0
Transfers In	0	97,000	175,417	78,417
Transfers Out	(2,147,518)	(2,300,696)	(2,300,696)	0
Total Other Financing Sources (Uses)	<u>(2,888,200)</u>	<u>(2,816,378)</u>	<u>(2,737,961)</u>	<u>78,417</u>
Changes in Fund Balance	(6,705,601)	(7,048,374)	(192,864)	6,855,510
Fund Balance Beginning of Year	13,972,607	13,972,607	13,972,607	0
Prior Year Encumbrances Appropriated	<u>481,658</u>	<u>481,658</u>	<u>481,658</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$7,748,664</u></u>	<u><u>\$7,405,891</u></u>	<u><u>\$14,261,401</u></u>	<u><u>\$6,855,510</u></u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2010

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,000,000	\$4,000,000	\$3,945,469	(\$54,531)
Charges for Services	508,000	508,000	307,153	(200,847)
Fines, Costs, and Forfeitures	100,000	100,000	141,268	41,268
Intergovernmental	2,375,750	2,375,750	3,120,401	744,651
Interest	5,000	5,000	5,323	323
Total Revenues	6,988,750	6,988,750	7,519,614	530,864
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,544,098	2,544,098	2,261,807	282,291
Materials and Supplies	1,129,244	1,229,244	1,094,515	134,729
Contractual Services	2,638,919	2,889,317	2,524,043	365,274
Other	1,131,912	1,140,112	1,049,013	91,099
Capital Outlay	480,190	480,190	370,262	109,928
Total Expenditures	7,924,363	8,282,961	7,299,640	983,321
Changes in Fund Balance	(935,613)	(1,294,211)	219,974	1,514,185
Fund Balance Beginning of Year	1,784,826	1,784,826	1,784,826	0
Prior Year Encumbrances Appropriated	794,314	794,314	794,314	0
Fund Balance End of Year	\$1,643,527	\$1,284,929	\$2,799,114	\$1,514,185

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, 2010

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,840,676	\$6,289,374	\$6,197,486	(\$91,888)
Other Taxes	0	30,439	26,455	(3,984)
Charges for Services	0	0	563	563
Intergovernmental	6,980,000	8,529,348	8,474,705	(54,643)
Total Revenues	14,820,676	14,849,161	14,699,209	(149,952)
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	539,651	539,651	511,599	28,052
Materials and Supplies	12,000	13,500	12,567	933
Contractual Services	9,476,277	9,476,277	8,544,793	931,484
Other	627,963	627,963	358,658	269,305
Capital Outlay	15,000	15,000	7,942	7,058
Total Community Mental Health	10,670,891	10,672,391	9,435,559	1,236,832
Women's Health				
Contractual Services	463,160	350,478	340,982	9,496
Indigent Driver Alcohol Treatment				
Contractual Services	80,000	30,607	29,733	874
Community Mental Health-Title XX				
Contractual Services	106,865	81,610	81,610	0
Community Mental Health-Title XIX				
Contractual Services	3,268,267	3,267,929	3,116,759	151,170
Total Expenditures	14,589,183	14,403,015	13,004,643	1,398,372
Excess of Revenues Over Expenditures	231,493	446,146	1,694,566	1,248,420
<u>Other Financing Uses</u>				
Transfers Out	(731,533)	(730,033)	0	730,033
Changes in Fund Balance	(500,040)	(283,887)	1,694,566	1,978,453
Fund Balance Beginning of Year	494,115	494,115	494,115	0
Prior Year Encumbrances Appropriated	2,963	2,963	2,963	0
Fund Balance (Deficit) End of Year	(\$2,962)	\$213,191	\$2,191,644	\$1,978,453

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, 2010

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$3,620,337	\$3,340,868	\$3,291,886	(\$48,982)
Other Taxes	14,607	16,278	13,918	(2,360)
Intergovernmental	14,847,430	9,401,002	7,473,063	(1,927,939)
Other	20,002	20,002	17,824	(2,178)
Total Revenues	18,502,376	12,778,150	10,796,691	(1,981,459)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	5,019,724	4,331,724	3,973,452	358,272
Materials and Supplies	200,555	178,700	114,788	63,912
Contractual Services	4,645,433	1,507,003	1,267,377	239,626
Other	1,747,980	1,252,980	1,156,169	96,811
Capital Outlay	136,695	31,695	17,841	13,854
Total Public Assistance	11,750,387	7,302,102	6,529,627	772,475
Work Force Investment Act				
Contractual Services	1,138,098	774,973	752,508	22,465
Other	450,000	36,420	24,307	12,113
Capital Outlay	0	19,160	16,287	2,873
Total Work Force Investment Act	1,588,098	830,553	793,102	37,451
Children's Services				
Contractual Services	3,508,977	3,508,977	1,923,080	1,585,897
Other	284,669	284,669	0	284,669
Total Children's Services	3,793,646	3,793,646	1,923,080	1,870,566
Child and Adult Protect-Levy				
Contractual Services	394,677	394,677	277,765	116,912
Other	636,678	636,678	72,546	564,132
Capital Outlay	30,000	30,000	1,179	28,821
Total Child and Adult Protect-Levy	1,061,355	1,061,355	351,490	709,865
Trust-Homeless Donation				
Other	20,000	20,967	20,967	0
Total Expenditures	18,213,486	13,008,623	9,618,266	3,390,357
Excess of Revenues Over (Under) Expenditures	288,890	(230,473)	1,178,425	1,408,898

(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, 2010
(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	(180,000)	(110,000)	(78,434)	31,566
Total Other Financing Sources (Uses)	(115,000)	(45,000)	(78,434)	(33,434)
Changes in Fund Balance	173,890	(275,473)	1,099,991	1,375,464
Fund Balance Beginning of Year	7,651,891	7,651,891	7,651,891	0
Prior Year Encumbrances Appropriated	79,032	79,032	79,032	0
Fund Balance End of Year	<u>\$7,904,813</u>	<u>\$7,455,450</u>	<u>\$8,830,914</u>	<u>\$1,375,464</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, 2010

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$13,397,491	\$10,348,983	\$10,199,103	(\$149,880)
Other Taxes	46,030	46,030	47,016	986
Charges for Services	834,754	547,198	1,332,439	785,241
Intergovernmental	11,448,288	15,838,250	15,980,537	142,287
Interest	12,444	12,444	11,516	(928)
Other	50,500	0	554	554
Total Revenues	25,789,507	26,792,905	27,571,165	778,260
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	1,020,111	1,020,111	897,304	122,807
Other	228,355	228,355	155,169	73,186
Total Residential Development Services	1,248,466	1,248,466	1,052,473	195,993
Community Assistance				
Contractual Services	50,324	50,324	24,913	25,411
Other	2,067	2,067	1,272	795
Total Community Assistance	52,391	52,391	26,185	26,206
Board of DD				
Personal Services	11,573,240	11,623,240	11,315,478	307,762
Materials and Supplies	707,700	722,700	663,339	59,361
Contractual Services	9,468,769	9,626,769	9,382,041	244,728
Other	756,000	756,000	689,507	66,493
Capital Outlay	94,150	94,150	57,068	37,082
Total Board of DD	22,599,859	22,822,859	22,107,433	715,426
Title I				
Personal Services	35,520	35,520	35,125	395
Family Resource Services				
Personal Services	109	109	106	3
Contractual Services	29,519	29,519	27,296	2,223
Other	74,975	87,475	72,924	14,551
Capital Outlay	80,833	91,333	83,742	7,591
Total Family Resource Services	185,436	208,436	184,068	24,368

(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, 2010
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Supported Living				
Personal Services	\$26,600	\$32,400	\$26,468	\$5,932
Contractual Services	186,800	183,000	140,092	42,908
Other	5,300	3,300	2,180	1,120
Total Supported Living	<u>218,700</u>	<u>218,700</u>	<u>168,740</u>	<u>49,960</u>
Toy Lending				
Personal Services	68,164	73,164	71,194	1,970
Benefit Separation				
Personal Services	200,000	200,000	109,073	90,927
ARRA Stimulus Grant				
Contractual Services	188,009	188,009	164,317	23,692
Trust Health Insurance				
Personal Services	4,509,900	4,509,900	3,517,431	992,469
Trust Donations				
Other	50,500	50,500	493	50,007
Total Expenditures	<u>29,356,945</u>	<u>29,607,945</u>	<u>27,436,532</u>	<u>2,171,413</u>
Excess of Revenues Over (Under) Expenditures	(3,567,438)	(2,815,040)	134,633	2,949,673
<u>Other Financing Uses</u>				
Transfers Out	<u>(12,432,079)</u>	<u>(11,709,079)</u>	<u>(750,000)</u>	<u>10,959,079</u>
Changes in Fund Balance	(15,999,517)	(14,524,119)	(615,367)	13,908,752
Fund Balance Beginning of Year	25,819,257	25,819,257	25,819,257	0
Prior Year Encumbrances Appropriated	9,798	9,798	9,798	0
Fund Balance End of Year	<u>\$9,829,538</u>	<u>\$11,304,936</u>	<u>\$25,213,688</u>	<u>\$13,908,752</u>

Wood County, Ohio
Building Inspection Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,040,000	\$787,254	(\$252,746)
Other	10,000	8,159	(1,841)
Total Revenues	<u>1,050,000</u>	<u>795,413</u>	<u>(254,587)</u>
<u>Expenses</u>			
Personal Services	825,770	757,205	68,565
Materials and Supplies	2,500	2,483	17
Contractual Services	23,000	16,979	6,021
Other	135,865	107,765	28,100
Capital Outlay	7,000	369	6,631
Total Expenses	<u>994,135</u>	<u>884,801</u>	<u>109,334</u>
Changes in Fund Balance	55,865	(89,388)	(145,253)
Fund Balance Beginning of Year	1,173,121	1,173,121	0
Prior Year Encumbrances Appropriated	<u>365</u>	<u>365</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,229,351</u></u>	<u><u>\$1,084,098</u></u>	<u><u>(\$145,253)</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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$6,110,000	\$6,111,216	\$1,216
Other	3,000	1,833	(1,167)
Total Revenues	<u>6,113,000</u>	<u>6,113,049</u>	<u>49</u>
<u>Expenses</u>			
Personal Services	4,057,175	3,676,198	380,977
Materials and Supplies	748,000	633,957	114,043
Contractual Services	1,577,219	1,515,302	61,917
Other	111,000	94,202	16,798
Capital Outlay	90,000	40,692	49,308
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest Expense	8,640	8,640	0
Total Expenses	<u>6,627,034</u>	<u>6,003,991</u>	<u>623,043</u>
Excess of Revenues Over (Under) Expenses	<u>(514,034)</u>	<u>109,058</u>	<u>623,092</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	39,320	39,320	0
Transfers Out	(39,320)	0	39,320
Total Other Financing Sources (Uses)	<u>0</u>	<u>39,320</u>	<u>39,320</u>
Changes in Fund Balance	(514,034)	148,378	662,412
Fund Balance Beginning of Year	714,737	714,737	0
Prior Year Encumbrances Appropriated	3,685	3,685	0
Fund Balance End of Year	<u><u>\$204,388</u></u>	<u><u>\$866,800</u></u>	<u><u>\$662,412</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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$1,520,000	\$1,620,146	\$100,146
Other	20,000	20,374	374
Total Revenues	1,540,000	1,640,520	100,520
<u>Expenses</u>			
Personal Services	516,000	479,610	36,390
Materials and Supplies	393,884	385,485	8,399
Contractual Services	381,968	353,217	28,751
Other	324,192	277,608	46,584
Capital Outlay	1,102,405	1,081,842	20,563
Debt Service:			
Principal Retirement	125,000	125,000	0
Interest Expense	12,616	12,616	0
Total Expenses	2,856,065	2,715,378	140,687
Excess of Revenues Under Expenses	(1,316,065)	(1,074,858)	241,207
<u>Other Financing Sources (Uses)</u>			
Advances In	802,000	802,000	0
Transfers In	137,614	137,614	0
Transfers Out	(100,000)	0	100,000
Total Other Financing Sources (Uses)	839,614	939,614	100,000
Changes in Fund Balance	(476,451)	(135,244)	341,207
Fund Balance Beginning of Year	892,141	892,141	0
Prior Year Encumbrances Appropriated	59,658	59,658	0
Fund Balance End of Year	\$475,348	\$816,555	\$341,207

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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$21,500	\$19,389	(\$2,111)
Licenses and Permits	293,900	303,239	9,339
Fines, Costs, and Forfeitures	10,620	12,368	1,748
Other	1,200	3,008	1,808
	<u>327,220</u>	<u>338,004</u>	<u>10,784</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	257,307	212,029	45,278
Materials and Supplies	10,248	6,176	4,072
Contractual Services	39,608	37,697	1,911
Other	9,991	9,258	733
Capital Outlay	31,180	28,914	2,266
	<u>348,334</u>	<u>294,074</u>	<u>54,260</u>
Total Expenditures	<u>348,334</u>	<u>294,074</u>	<u>54,260</u>
Changes in Fund Balance	(21,114)	43,930	65,044
Fund Balance Beginning of Year	34,838	34,838	0
Prior Year Encumbrances Appropriated	<u>5,658</u>	<u>5,658</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$19,382</u></u>	<u><u>\$84,426</u></u>	<u><u>\$65,044</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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$260,961	\$333,833	\$72,872
Other	0	740	740
Total Revenues	<u>\$260,961</u>	<u>\$334,573</u>	<u>\$73,612</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	68,841	66,428	2,413
Materials and Supplies	1,000	435	565
Contractual Services	397,894	316,696	81,198
Other	490	0	490
Capital Outlay	1,200	0	1,200
Total Expenditures	<u>469,425</u>	<u>383,559</u>	<u>85,866</u>
Changes in Fund Balance	(208,464)	(48,986)	159,478
Fund Balance Beginning of Year	<u>373,937</u>	<u>373,937</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$165,473</u></u>	<u><u>\$324,951</u></u>	<u><u>\$159,478</u></u>

Wood County, Ohio
Court Mediation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$77,346	\$77,346	\$0
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	77,346	77,346	0
<u>Other Financing Uses</u>			
Transfers Out	<u>(77,346)</u>	<u>(77,346)</u>	<u>0</u>
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
CSEA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$354,000	\$347,908	(\$6,092)
Intergovernmental	1,672,278	1,529,966	(142,312)
Other	136,000	133,110	(2,890)
Total Revenues	2,162,278	2,010,984	(151,294)
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,449,801	1,287,414	162,387
Materials and Supplies	10,000	5,910	4,090
Contractual Services	207,701	200,277	7,424
Other	4,104	4,104	0
Capital Outlay	18,000	17,753	247
Total CSEA	1,689,606	1,515,458	174,148
CS Enforcement Grant			
Personal Services	212,610	212,610	0
Materials and Supplies	11,639	10,091	1,548
Contractual Services	374,674	332,100	42,574
Total CS Enforcement Grant	598,923	554,801	44,122
Total Expenditures	2,288,529	2,070,259	218,270
Changes in Fund Balance	(126,251)	(59,275)	66,976
Fund Balance Beginning of Year	273,463	273,463	0
Prior Year Encumbrances Appropriated	2,040	2,040	0
Fund Balance End of Year	\$149,252	\$216,228	\$66,976

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, 2010

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$802,425	\$971,428	\$169,003
Other	250	0	(250)
Total Revenues	<u>802,675</u>	<u>971,428</u>	<u>168,753</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	343,000	310,872	32,128
Materials and Supplies	16,674	10,770	5,904
Contractual Services	1,972,543	1,705,095	267,448
Other	4,000	3,132	868
Capital Outlay	52,000	17,763	34,237
Total Expenditures	<u>2,388,217</u>	<u>2,047,632</u>	<u>340,585</u>
Changes in Fund Balance	(1,585,542)	(1,076,204)	509,338
Fund Balance Beginning of Year	360,505	360,505	0
Prior Year Encumbrances Appropriated	<u>1,225,217</u>	<u>1,225,217</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$180</u></u>	<u><u>\$509,518</u></u>	<u><u>\$509,338</u></u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$100,000	\$193,779	\$93,779
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	94,993	90,181	4,812
Materials and Supplies	5,863	3,959	1,904
Contractual Services	42,017	33,786	8,231
Other	24,973	6,101	18,872
Capital Outlay	17,000	7,889	9,111
Total Expenditures	184,846	141,916	42,930
Changes in Fund Balance	(84,846)	51,863	136,709
Fund Balance Beginning of Year	495,302	495,302	0
Prior Year Encumbrances Appropriated	880	880	0
Fund Balance End of Year	<u>\$411,336</u>	<u>\$548,045</u>	<u>\$136,709</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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$130,200	\$202,568	\$72,368
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	150,400	103,499	46,901
Materials and Supplies	20,000	18,216	1,784
Contractual Services	30,000	26,533	3,467
Other	88,158	83,472	4,686
Capital Outlay	15,000	3,259	11,741
Total Expenditures	303,558	234,979	68,579
Changes in Fund Balance	(173,358)	(32,411)	140,947
Fund Balance Beginning of Year	860,327	860,327	0
Prior Year Encumbrances Appropriated	158	158	0
Fund Balance End of Year	\$687,127	\$828,074	\$140,947

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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$5,000	\$7,700	\$2,700
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	8,000	6,958	1,042
Changes in Fund Balance	(3,000)	742	3,742
Fund Balance Beginning of Year	13,886	13,886	0
Fund Balance End of Year	\$10,886	\$14,628	\$3,742

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, 2010

	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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$15,000	\$12,753	(\$2,247)
Intergovernmental	331,935	460,475	128,540
Other	0	1,655	1,655
Total Revenues	346,935	474,883	127,948
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	26,014	22,516	3,498
Materials and Supplies	269	269	0
Contractual Services	250	250	0
Other	5,569	2,041	3,528
Total VOCA- Juvenile	32,102	25,076	7,026
Litter Collection			
Personal Services	10,430	0	10,430
Materials and Supplies	1,000	155	845
Other	1,320	0	1,320
Capital Outlay	1,270	313	957
Total Litter Collection	14,020	468	13,552
Juvenile Indigent Driver			
Contractual Services	200	0	200
Felony Delinquent Care			
Personal Services	385,496	287,979	97,517
Materials and Supplies	13,900	8,725	5,175
Contractual Services	144,671	53,716	90,955
Other	57,204	53,170	4,034
Capital Outlay	8,200		8,200
Total Felony Delinquent Care	609,471	403,590	205,881
ARRA Juvenile Court IV-E			
Personal Services	3,000	0	3,000
Other	110,000	65,844	44,156
Total ARRA Juvenile Court IV-E	113,000	65,844	47,156
Computer-Juvenile Court			
Capital Outlay	25,000	7,141	17,859
Total Expenditures	793,793	502,119	291,674
Excess of Revenues Under Expenditures	(446,858)	(27,236)	419,622

(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, 2010
 (continued)

	Budget	Actual	Variance Over (Under)
<u>Other Financing Sources</u>			
Transfers In	\$6,827	\$6,827	\$0
Changes in Fund Balance	(440,031)	(20,409)	419,622
Fund Balance Beginning of Year	798,477	798,477	0
Fund Balance End of Year	\$358,446	\$778,068	\$419,622

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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$47,598	\$44,213	(\$3,385)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	72,584	70,941	1,643
Contractual Services	500	0	500
Total Expenditures	<u>73,084</u>	<u>70,941</u>	<u>2,143</u>
Excess of Revenues Under Expenditures	(25,486)	(26,728)	(1,242)
<u>Other Financing Sources</u>			
Transfers In	<u>23,940</u>	<u>25,000</u>	<u>1,060</u>
Changes in Fund Balance	(1,546)	(1,728)	(182)
Fund Balance Beginning of Year	<u>21,234</u>	<u>21,234</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$19,688</u></u>	<u><u>\$19,506</u></u>	<u><u>(\$182)</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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$129,914	\$128,032	(\$1,882)
Other Taxes	637	543	(94)
Intergovernmental	31,218	31,230	12
Total Revenues	161,769	159,805	(1,964)
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	159,805	159,805	0
Changes in Fund Balance	1,964	0	(1,964)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$1,964	\$0	(\$1,964)

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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$1,798,928	\$1,772,552	(\$26,376)
Other Taxes	8,765	7,494	(1,271)
Intergovernmental	425,740	425,884	144
Total Revenues	2,233,433	2,205,930	(27,503)
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	2,205,930	2,205,930	0
Changes in Fund Balance	27,503	0	(27,503)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$27,503	\$0	(\$27,503)

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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$850,000	\$762,349	(\$87,651)
Intergovernmental	0	84,010	84,010
Other	0	20,325	20,325
Total Revenues	<u>850,000</u>	<u>866,684</u>	<u>16,684</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	268,000	258,553	9,447
Materials and Supplies	11,057	7,866	3,191
Contractual Services	339,923	316,513	23,410
Other	540,384	456,980	83,404
Capital Outlay	8,625	6,213	2,412
Total Expenditures	<u>1,167,989</u>	<u>1,046,125</u>	<u>121,864</u>
Excess of Revenues Under Expenditures	(317,989)	(179,441)	138,548
<u>Other Financing Uses</u>			
Transfers Out	(100,000)	0	100,000
Changes in Fund Balance	(417,989)	(179,441)	238,548
Fund Balance Beginning of Year	415,271	415,271	0
Prior Year Encumbrances Appropriated	<u>253,639</u>	<u>253,639</u>	<u>0</u>
Fund Balance End of Year	<u>\$250,921</u>	<u>\$489,469</u>	<u>\$238,548</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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,000	\$10,389	\$5,389
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	4,000	30	3,970
Contractual Services	3,000	0	3,000
Other	3,000	336	2,664
Capital Outlay	2,000	0	2,000
Total Expenditures	12,000	366	11,634
Changes in Fund Balance	(7,000)	10,023	17,023
Fund Balance Beginning of Year	23,936	23,936	0
Fund Balance End of Year	\$16,936	\$33,959	\$17,023

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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$446	\$446
Intergovernmental	1,180,631	701,937	(478,694)
Interest	2,000	174	(1,826)
Other	0	7,552	7,552
	<hr/>	<hr/>	<hr/>
Total Revenues	1,182,631	710,109	(472,522)
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Other	51,409	0	51,409
<hr/>			
RLF Cameo			
Contractual Services	10,000	10,000	0
Other	103,500	103,500	0
<hr/>			
Total RLF Cameo	113,500	113,500	0
<hr/>			
Economic Development			
Contractual Services	413,800	413,800	0
Other	10,000	10,000	0
<hr/>			
Total Economic Development	423,800	423,800	0
<hr/>			
Block Grant 1999			
Contractual Services	300,000	300,000	0
<hr/>			
Block Grant 2007			
Other	20,789	20,789	0
<hr/>			
CHIP 2007			
Other	4,553	4,553	0
<hr/>			
Block Grant 2008			
Contractual Services	47,894	46,739	1,155
Other	8,889	8,889	0
Capital Outlay	289	289	0
<hr/>			
Total Block Grant 2008	57,072	55,917	1,155

(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, 2010
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Block Grant 2009			
Personal Services	\$11,726	\$11,188	\$538
Materials and Supplies	1,500	481	1,019
Contractual Services	284,778	241,224	43,554
Other	850	373	477
Capital Outlay	146	0	146
	<u>299,000</u>	<u>253,266</u>	<u>45,734</u>
Total Block Grant 2009			
Neighborhood Stabilization Grant			
Contractual Services	110,805	110,805	0
	<u>110,805</u>	<u>110,805</u>	<u>0</u>
Total Expenditures	<u>1,380,928</u>	<u>1,282,630</u>	<u>98,298</u>
Changes in Fund Balance	(198,297)	(572,521)	(374,224)
Fund Balance Beginning of Year	220,016	220,016	0
Prior Year Encumbrances Appropriated	<u>45,027</u>	<u>45,027</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>\$66,746</u></u>	<u><u>(\$307,478)</u></u>	<u><u>(\$374,224)</u></u>

Wood County, Ohio
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$75,000	\$97,435	\$22,435
Intergovernmental	\$531,991	\$576,930	44,939
Other	500	18,938	18,438
Total Revenues	607,491	693,303	85,812
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	55,000	44,143	10,857
Materials and Supplies	37,000	2,364	34,636
Contractual Services	74,000	58,189	15,811
Other	1,000	0	1,000
Capital Outlay	10,000	0	10,000
Total Handgun License	177,000	104,696	72,304
Wireless 9-1-1			
Personal Services	59,965	43,064	16,901
Materials and Supplies	1,500	421	1,079
Contractual Services	97,476	50,605	46,871
Other	59,472	5,439	54,033
Capital Outlay	261,900	58,380	203,520
Total Wireless 9-1-1	480,313	157,909	322,404
Continued Professional Training			
Personal Services	12,262	1,300	10,962
Community Policing			
Personal Services	27,265	27,265	0
VAWA Grant			
Personal Services	57,127	55,298	1,829
Other	5,833	5,833	0
Total VAWA Grant	62,960	61,131	1,829
D.A.R.E.			
Personal Services	174,470	118,516	55,954
Other	16,606	0	16,606
Total D.A.R.E.	191,076	118,516	72,560
Litter Control			
Personal Services	7,341	7,341	0

(continued)

Wood County, Ohio
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2010
(continued)

	Budget	Actual	Variance Over (Under)
DUI Education Capital Outlay	\$5,200	\$0	\$5,200
NBI Grant Other	14,837	14,837	0
ARRA Drug Crimes Personal Services	53,171	52,576	595
Trust-Crime Prevention Other	186	0	186
Total Expenditures	1,031,611	545,571	486,040
Excess of Revenues Over (Under) Expenditures	(424,120)	147,732	571,852
<u>Other Financing Sources (Uses)</u>			
Advances Out	(27,000)	(27,000)	0
Transfers In	116,526	116,526	0
Transfers Out	(19,637)	(19,637)	0
Total Other Financing Sources (Uses)	69,889	69,889	0
Changes in Fund Balance	(354,231)	217,621	571,852
Fund Balance Beginning of Year	716,092	716,092	0
Prior Year Encumbrances Appropriated	476	476	0
Fund Balance End of Year	<u>\$362,337</u>	<u>\$934,189</u>	<u>\$571,852</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, 2010

	<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	68,053	64,817	3,236
Materials and Supplies	2,573	1,780	793
Contractual Services	29,470	28,603	867
Other	336	306	30
Total Expenditures	<u>100,432</u>	<u>95,506</u>	<u>4,926</u>
Changes in Fund Balance	(4,400)	526	4,926
Fund Balance Beginning of Year	<u>21,816</u>	<u>21,816</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$17,416</u></u>	<u><u>\$22,342</u></u>	<u><u>\$4,926</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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$77,000	\$58,728	(\$18,272)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	11,500	17	11,483
Materials and Supplies	1,500	1,309	191
Contractual Services	125,000	65,524	59,476
Other	3,000	0	3,000
Capital Outlay	15,000	0	15,000
Total Expenditures	156,000	66,850	89,150
Changes in Fund Balance	(79,000)	(8,122)	70,878
Fund Balance Beginning of Year	266,362	266,362	0
Fund Balance End of Year	<u>\$187,362</u>	<u>\$258,240</u>	<u>\$70,878</u>

Wood County, Ohio
Court Security Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$6,440	\$6,440	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Security Grant			
Personal Services	3,790	2,217	1,573
Materials and Supplies	500	0	500
Other	200	0	200
Capital Outlay	1,950	0	1,950
Total Expenditures	<u>6,440</u>	<u>2,217</u>	<u>4,223</u>
Changes in Fund Balance	0	4,223	4,223
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$4,223</u></u>	<u><u>\$4,223</u></u>

Wood County, Ohio
Adult Probation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$210,590	\$220,590	\$10,000
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	167,366	160,066	7,300
Materials and Supplies	44,627	39,699	4,928
Contractual Services	10,002	9,481	521
Other	1,892	1,653	239
Capital Outlay	13,354	13,327	27
Total Expenditures	237,241	224,226	13,015
Changes in Fund Balance	(26,651)	(3,636)	23,015
Fund Balance Beginning of Year	38,847	38,847	0
Fund Balance End of Year	<u>\$12,196</u>	<u>\$35,211</u>	<u>\$23,015</u>

Wood County, Ohio
EMA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$270	\$270
Intergovernmental	405,476	340,442	(65,034)
Total Revenues	405,476	340,712	(64,764)
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	177,635	170,203	7,432
Materials and Supplies	2,000	1,013	987
Contractual Services	15,801	13,861	1,940
Other	61,231	60,932	299
Capital Outlay	13,000	4,071	8,929
Total EMA	269,667	250,080	19,587
EMA Communications			
Contractual Services	2,000	240	1,760
Other	500	0	500
Capital Outlay	1,000	0	1,000
Total EMA Communications	3,500	240	3,260
State Homeland Security Program			
Contractual Services	98,000	98,000	0
Capital Outlay	60,139	58,571	1,568
Total State Homeland Security Program	158,139	156,571	1,568
Total Expenditures	431,306	406,891	24,415
Excess of Revenues			
Under Expenditures	(25,830)	(66,179)	(40,349)
<u>Other Financing Sources</u>			
Advances In	38,978	38,978	0
Transfers In	99,231	99,231	0
Total Other Financing Sources	138,209	138,209	0
Changes in Fund Balance	112,379	72,030	(40,349)
Fund Balance Beginning of Year	72,262	72,262	0
Prior Year Encumbrances Appropriated	51	51	0
Fund Balance End of Year	\$184,692	\$144,343	(\$40,349)

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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,000	\$13,780	(\$220)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	10,859	9,122	1,737
Changes in Fund Balance	3,141	4,658	1,517
Fund Balance Beginning of Year	7,340	7,340	0
Prior Year Encumbrances Appropriated	859	859	0
Fund Balance End of Year	\$11,340	\$12,857	\$1,517

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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,800	\$1,830	\$30
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	800	1,830	1,030
Fund Balance Beginning of Year	18,566	18,566	0
Fund Balance End of Year	\$19,366	\$20,396	\$1,030

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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,000	\$44,483	\$4,483
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	51,566	47,017	4,549
Changes in Fund Balance	(11,566)	(2,534)	9,032
Fund Balance Beginning of Year	271,235	271,235	0
Prior Year Encumbrances Appropriated	1,566	1,566	0
Fund Balance End of Year	\$261,235	\$270,267	\$9,032

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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,200	\$14,380	\$1,180
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	40,000	1,539	38,461
Changes in Fund Balance	(26,800)	12,841	39,641
Fund Balance Beginning of Year	77,870	77,870	0
Fund Balance End of Year	\$51,070	\$90,711	\$39,641

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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$575,500	\$593,067	\$17,567
Other	1,284	3,465	2,181
Total Revenues	<u>576,784</u>	<u>596,532</u>	<u>19,748</u>
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	114,300	78,385	35,915
Materials and Supplies	80,000	36,357	43,643
Contractual Services	430,980	421,846	9,134
Other	26,660	17,010	9,650
Capital Outlay	5,000	50	4,950
Total Expenditures	<u>656,940</u>	<u>553,648</u>	<u>103,292</u>
Excess of Revenues Over (Under) Expenditures	(80,156)	42,884	123,040
<u>Other Financing Sources</u>			
Transfers In	0	591	591
Changes in Fund Balance	(80,156)	43,475	123,631
Fund Balance Beginning of Year	107,317	107,317	0
Prior Year Encumbrances Appropriated	160	160	0
Fund Balance End of Year	<u>\$27,321</u>	<u>\$150,952</u>	<u>\$123,631</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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$600	\$762	\$162
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	3,067	2,617	450
Changes in Fund Balance	(2,467)	(1,855)	612
Fund Balance Beginning of Year	3,615	3,615	0
Prior Year Encumbrances Appropriated	67	67	0
Fund Balance End of Year	\$1,215	\$1,827	\$612

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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$9,000	\$9,754	\$754
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	15,000	9,820	5,180
Changes in Fund Balance	(6,000)	(66)	5,934
Fund Balance Beginning of Year	68,467	68,467	0
Fund Balance End of Year	\$62,467	\$68,401	\$5,934

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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$639,988	\$632,458	(\$7,530)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	565,000	565,000	0
Interest and Fiscal Charges	320,516	320,516	0
Total Expenditures	885,516	885,516	0
Excess of Revenues Under Expenditures	(245,528)	(253,058)	(7,530)
<u>Other Financing Sources (Uses)</u>			
Advances Out	(191,000)	(191,000)	0
Transfers In	359,803	359,803	0
Total Other Financing Sources (Uses)	168,803	168,803	0
Changes in Fund Balance	(76,725)	(84,255)	(7,530)
Fund Balance Beginning of Year	171,500	171,500	0
Fund Balance End of Year	\$94,775	\$87,245	(\$7,530)

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, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$11,465	\$7,655	(\$3,810)
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	1,169	1,169	0
Excess of Revenues Over Expenditures	10,296	6,486	(3,810)
<u>Other Financing Uses</u>			
Advances Out	(10,296)	(10,296)	0
Transfers Out	(27)	(27)	0
Total Other Financing Sources (Uses)	(10,323)	(10,323)	0
Changes in Fund Balance	(27)	(3,837)	(3,810)
Fund Balance Beginning of Year	8,046	8,046	0
Fund Balance End of Year	\$8,019	\$4,209	(\$3,810)

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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$169,377	\$154,854	(\$14,523)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	362,000	362,000	0
Interest and Fiscal Charges	48,703	48,703	0
Total Expenditures	410,703	410,703	0
Excess of Revenues Under Expenditures	(241,326)	(255,849)	(14,523)
<u>Other Financing Sources (Uses)</u>			
Transfers In	839	865	26
Transfers Out	(305,438)	0	305,438
Total Other Financing Sources (Uses)	(304,599)	865	305,464
Changes in Fund Balance	(545,925)	(254,984)	290,941
Fund Balance Beginning of Year	890,269	890,269	0
Fund Balance End of Year	<u>\$344,344</u>	<u>\$635,285</u>	<u>\$290,941</u>

Wood County, Ohio
 Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$0	\$81,600	\$81,600
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>379,121</u>	<u>352,855</u>	<u>26,266</u>
Excess of Revenues Under Expenditures	(379,121)	(271,255)	107,866
<u>Other Financing Sources</u>			
Transfers In	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Changes in Fund Balance	620,879	728,745	107,866
Fund Balance Beginning of Year	7,931,361	7,931,361	0
Prior Year Encumbrances Appropriated	<u>28,121</u>	<u>28,121</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$8,580,361</u></u>	<u><u>\$8,688,227</u></u>	<u><u>\$107,866</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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$0	\$655,741	\$655,741
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>1,884,780</u>	<u>1,835,970</u>	<u>48,810</u>
Excess of Revenues Under Expenditures	(1,884,780)	(1,180,229)	704,551
<u>Other Financing Sources</u>			
Transfers In	<u>750,000</u>	<u>750,000</u>	<u>0</u>
Changes in Fund Balance	(1,134,780)	(430,229)	704,551
Fund Balance Beginning of Year	<u>2,322,094</u>	<u>2,322,094</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,187,314</u></u>	<u><u>\$1,891,865</u></u>	<u><u>\$704,551</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, 2010

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

Wood County, Ohio
 Historical Museum Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2010

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	23,364	23,364	0
Changes in Fund Balance	(23,364)	(23,364)	0
Fund Balance Beginning of Year	48,523	48,523	0
Prior Year Encumbrances Appropriated	23,364	23,364	0
Fund Balance End of Year	\$48,523	\$48,523	\$0

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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$12	\$0	(\$12)
Other	54,726	55,225	499
Total Revenues	<u>54,738</u>	<u>55,225</u>	<u>487</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	31,411	18,055	13,356
Contractual Services	2,275	208	2,067
Other	46,121	25,480	20,641
Total Expenditures	<u>79,807</u>	<u>43,743</u>	<u>36,064</u>
Excess of Revenues Over (Under) Expenditures	<u>(25,069)</u>	<u>11,482</u>	<u>36,551</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	62,278	62,278	0
Transfers Out	(591)	(591)	0
Total Other Financing Sources (Uses)	<u>61,687</u>	<u>61,687</u>	<u>0</u>
Changes in Fund Balance	36,618	73,169	36,551
Fund Balance Beginning of Year	<u>46,004</u>	<u>46,004</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$82,622</u></u>	<u><u>\$119,173</u></u>	<u><u>\$36,551</u></u>

Wood County, Ohio
Parks and Open Spaces Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2010

	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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$10,470	\$10,487	\$17
Other	15,194	19,045	3,851
Total Revenues	<u>25,664</u>	<u>29,532</u>	<u>3,868</u>
<u>Expenses</u>			
Personal Services	785	489	296
Contractual Services	269,444	268,194	1,250
Other	119,209	118,933	276
Claims	253,000	41,732	211,268
Total Expenses	<u>642,438</u>	<u>429,348</u>	<u>213,090</u>
Excess of Revenues Under Expenditures	(616,774)	(399,816)	216,958
<u>Other Financing Sources</u>			
Transfers In	453,259	453,259	0
Changes in Fund Balance	(163,515)	53,443	216,958
Fund Balance Beginning of Year	<u>4,940,250</u>	<u>4,940,250</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$4,776,735</u></u>	<u><u>\$4,993,693</u></u>	<u><u>\$216,958</u></u>

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**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 Eight Years
 (Accrual Basis of Accounting)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$76,501,053	\$77,715,468	\$79,137,530	\$75,692,446
Restricted	60,983,979	59,173,621	55,271,294	58,707,196
Unrestricted	<u>31,794,919</u>	<u>31,055,909</u>	<u>29,994,723</u>	<u>27,380,884</u>
Total Governmental Activities Net Assets	<u>169,279,951</u>	<u>167,944,998</u>	<u>164,403,547</u>	<u>161,780,526</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	2,188,288	2,454,686	2,871,425	2,533,946
Unrestricted (Deficit)	<u>(1,379,507)</u>	<u>(1,252,939)</u>	<u>(646,596)</u>	<u>1,102,846</u>
Total Business-Type Activities Net Assets	<u>808,781</u>	<u>1,201,747</u>	<u>2,224,829</u>	<u>3,636,792</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	78,689,341	80,170,154	82,008,955	78,226,392
Restricted	60,983,979	59,173,621	55,271,294	58,707,196
Unrestricted	<u>30,415,412</u>	<u>29,802,970</u>	<u>29,348,127</u>	<u>28,483,730</u>
Total Primary Government Net Assets	<u><u>\$170,088,732</u></u>	<u><u>\$169,146,745</u></u>	<u><u>\$166,628,376</u></u>	<u><u>\$165,417,318</u></u>

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$73,881,680	\$74,262,614	\$72,777,058	\$71,927,787
56,024,223	53,382,096	52,174,724	47,562,191
<u>19,133,003</u>	<u>15,157,155</u>	<u>14,716,050</u>	<u>15,134,653</u>
<u>149,038,906</u>	<u>142,801,865</u>	<u>139,667,832</u>	<u>134,624,631</u>
2,417,366	2,120,189	1,493,356	697,695
<u>1,696,431</u>	<u>2,001,754</u>	<u>1,836,961</u>	<u>1,825,927</u>
<u>4,113,797</u>	<u>4,121,943</u>	<u>3,330,317</u>	<u>2,523,622</u>
76,299,046	76,382,803	74,270,414	72,625,482
56,024,223	53,382,096	52,174,724	47,562,191
<u>20,829,434</u>	<u>17,158,909</u>	<u>16,553,011</u>	<u>16,960,580</u>
<u>\$153,152,703</u>	<u>\$146,923,808</u>	<u>\$142,998,149</u>	<u>\$137,148,253</u>

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

	2010	2009	2008	2007	2006
<u>Expenses</u>					
Governmental Activities					
General Government:					
Legislative and Executive	\$19,669,072	\$18,627,790	\$19,240,213	\$17,789,568	\$17,170,831
Judicial	8,849,847	8,418,442	8,560,864	7,872,922	7,859,875
Intergovernmental	399,154	427,415	426,745	502,346	309,530
Internal Service Fund-External Portion	1,760,266	1,335,689	1,455,081	1,418,064	1,176,556
Public Safety	8,549,690	8,636,547	9,079,266	8,193,165	7,986,357
Public Works	9,285,390	9,893,629	10,471,311	9,396,403	12,182,962
Health					
Alcohol, Drug Addiction, and Mental Health Services	12,848,899	13,959,263	14,119,112	13,454,378	13,397,107
Other Health	636,379	641,056	666,827	628,595	517,840
Human Services					
Job and Family Services	9,549,928	11,838,164	11,914,199	10,229,599	10,602,912
Child Support Enforcement Agency	2,112,490	2,028,862	2,061,973	2,052,623	2,165,525
Developmental Disabilities	28,699,379	28,275,645	26,311,665	25,431,379	24,783,050
Other Human Services	2,849,210	2,721,638	2,701,471	2,641,010	2,348,469
Conservation and Recreation	471,532	359,553	321,207	301,984	291,413
Economic Development	1,076,951	1,072,277	1,630,361	1,269,256	1,270,983
Interest and Fiscal Charges	425,681	478,325	513,248	429,053	596,103
Total Governmental Activities Expenses	<u>107,183,868</u>	<u>108,714,295</u>	<u>109,473,543</u>	<u>101,610,345</u>	<u>102,659,513</u>
Business-Type Activities					
Building Inspection	956,702	1,232,919	1,348,482	1,225,768	1,259,527
Nursing Home	5,821,926	5,860,729	6,444,440	6,545,321	6,413,035
Landfill	2,991,937	2,841,440	2,749,867	2,338,918	2,248,499
Total Business-Type Activities Expenses	<u>9,770,565</u>	<u>9,935,088</u>	<u>10,542,789</u>	<u>10,110,007</u>	<u>9,921,061</u>
Total Primary Government Expenses	<u>116,954,433</u>	<u>118,649,383</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	5,061,643	4,886,825	4,826,384	5,233,883	5,248,103
Judicial	3,203,519	2,938,898	2,525,625	2,403,761	2,540,375
Internal Service Fund-External Portion	1,439,627	1,788,588	1,717,965	1,544,757	1,431,043
Public Safety	987,599	1,175,491	1,361,847	1,204,815	1,301,727
Public Works	6,385,404	7,000,586	7,231,751	7,252,058	9,612,767
Health					
Alcohol, Drug Addiction, and Mental Health Services	563	961	9,645	2,981	2,300
Other Health	334,716	288,918	292,076	296,975	278,056
Human Services					
Child Support Enforcement Agency	375,861	303,991	380,207	361,346	363,954
Developmental Disabilities	1,363,237	1,316,168	1,639,680	1,675,731	1,376,018
Economic Development	287,660	291,111	337,661	454,128	516,712
Total Charges for Services	<u>19,439,829</u>	<u>19,991,537</u>	<u>20,322,841</u>	<u>20,430,435</u>	<u>22,671,055</u>
Operating Grants, Contributions, and Interest	38,579,522	42,470,992	39,313,129	37,555,978	35,247,914
Capital Grants and Contributions	838,328	379,780	836,516	1,408,173	185,552
Total Governmental Activities Program Revenues	<u>58,857,679</u>	<u>62,842,309</u>	<u>60,472,486</u>	<u>59,394,586</u>	<u>58,104,521</u>

2005	2004	2003
\$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
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 Eight Years
(Accrual Basis of Accounting)
(continued)

	2010	2009	2008	2007	2006
Business-Type Activities					
Charges for Services					
Building Inspection	\$831,800	\$826,133	\$1,066,728	\$1,152,427	\$1,299,059
Nursing Home	6,622,150	6,268,999	6,016,219	6,016,168	6,308,663
Landfill	1,716,662	1,453,155	1,590,067	1,797,672	1,750,724
Total Charges for Services	<u>9,170,612</u>	<u>8,548,287</u>	<u>8,673,014</u>	<u>8,966,267</u>	<u>9,358,446</u>
Capital Grants and Contributions	30,052	72,105	45,098	85,000	0
Total Business-Type Activities Program Revenues	<u>9,200,664</u>	<u>8,620,392</u>	<u>8,718,112</u>	<u>9,051,267</u>	<u>9,358,446</u>
Total Primary Government Program Revenues	<u>68,058,343</u>	<u>71,462,701</u>	<u>69,190,598</u>	<u>68,445,853</u>	<u>67,462,967</u>
Net (Expense) Revenue					
Governmental Activities	(48,326,189)	(45,871,986)	(49,001,057)	(42,215,759)	(44,554,992)
Business-Type Activities	<u>(569,901)</u>	<u>(1,314,696)</u>	<u>(1,824,677)</u>	<u>(1,058,740)</u>	<u>(562,615)</u>
Total Primary Government Net Expense	<u>(48,896,090)</u>	<u>(47,186,682)</u>	<u>(50,825,734)</u>	<u>(43,274,499)</u>	<u>(45,117,607)</u>
General Revenues and Other Changes in Net Assets					
Governmental Activities					
Property Taxes Levied for:					
General Operating	5,965,979	6,067,441	5,973,222	6,079,003	6,228,901
Health-Alcohol, Drug Addiction, and Mental Health Services	6,150,852	5,486,324	5,402,940	5,544,107	5,729,160
Human Services-Job and Family Services	2,961,720	3,311,411	2,366,748	2,354,705	2,449,768
Human Services-Developmental Disabilities	10,134,153	10,349,223	10,422,886	10,836,611	11,340,509
Human Services-Senior Citizens	1,757,919	1,783,074	1,777,339	1,804,504	1,638,990
Conservation and Recreation-Historical Center	126,956	130,939	127,089	129,308	133,073
Permissive Sales Taxes	15,671,971	15,052,960	15,820,157	17,157,429	14,809,637
Other Taxes	120,907	119,868	122,094	143,863	146,269
Grants and Entitlements not Restricted to Specific Programs	3,590,082	3,388,424	3,677,155	3,468,090	3,316,695
Interest	1,677,641	2,673,090	4,879,252	6,214,465	4,524,150
Other	1,679,896	1,342,297	1,467,910	1,807,029	1,029,350
Transfers	<u>(176,934)</u>	<u>(291,614)</u>	<u>(412,714)</u>	<u>(581,735)</u>	<u>(554,469)</u>
Total Governmental Activities	<u>49,661,142</u>	<u>49,413,437</u>	<u>51,624,078</u>	<u>54,957,379</u>	<u>50,792,033</u>
Business-Type Activities					
Interest	1	0	0	0	0
Transfers	176,934	291,614	412,714	581,735	554,469
Total Business-Type Activities	<u>176,935</u>	<u>291,614</u>	<u>412,714</u>	<u>581,735</u>	<u>554,469</u>
Total Primary Government	<u>49,838,077</u>	<u>49,705,051</u>	<u>52,036,792</u>	<u>55,539,114</u>	<u>51,346,502</u>
Change in Net Assets					
Governmental Activities	1,334,953	3,541,451	2,623,021	12,741,620	6,237,041
Business-Type Activities	<u>(392,966)</u>	<u>(1,023,082)</u>	<u>(1,411,963)</u>	<u>(477,005)</u>	<u>(8,146)</u>
Total Primary Government	<u>\$941,987</u>	<u>\$2,518,369</u>	<u>\$1,211,058</u>	<u>\$12,264,615</u>	<u>\$6,228,895</u>

2005	2004	2003
\$1,692,592	\$1,663,670	\$1,122,909
6,266,004	5,789,453	5,206,280
1,620,791	1,615,318	1,608,139
9,579,387	9,068,441	7,937,328
0	0	85,838
9,579,387	9,068,441	8,023,166
64,904,466	61,532,379	59,093,277
(42,203,029)	(38,549,089)	(36,812,098)
230,262	536,958	630,081
(41,972,767)	(38,012,131)	(36,182,017)
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
(561,364)	(269,729)	(271,895)
45,337,062	43,592,290	42,726,766
0	8	343
561,364	269,729	271,895
561,364	269,737	272,238
45,898,426	43,862,027	42,999,004
3,134,033	5,043,201	5,914,668
791,626	806,695	902,319
\$3,925,659	\$5,849,896	\$6,816,987

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Fund					
Reserved	\$0	\$1,293,102	\$1,674,595	\$1,696,645	\$1,695,550
Unreserved	0	16,233,818	17,420,864	16,680,070	11,903,884
Nonspendable	2,043,465	n/a	n/a	n/a	n/a
Restricted	238,605	n/a	n/a	n/a	n/a
Assigned	2,009,846	n/a	n/a	n/a	n/a
Unassigned	13,274,650	n/a	n/a	n/a	n/a
Total General Fund	<u>17,566,566</u>	<u>17,526,920</u>	<u>19,095,459</u>	<u>18,376,715</u>	<u>13,599,434</u>
All Other Governmental Funds					
Reserved	0	2,341,441	2,118,560	1,833,484	2,045,579
Unreserved, Reported in					
Special Revenue Funds	0	42,610,138	40,809,649	44,398,016	43,211,009
Debt Service Funds (Deficit)	0	34,532	(138,145)	(76,375)	(144,881)
Capital Projects Funds	0	10,368,154	8,836,524	8,049,334	6,910,766
Nonspendable	704,454	n/a	n/a	n/a	n/a
Restricted	48,819,575	n/a	n/a	n/a	n/a
Assigned	10,626,559	n/a	n/a	n/a	n/a
Unassigned (Deficit)	(810,988)	n/a	n/a	n/a	n/a
Total All Other Governmental Funds	<u>59,339,600</u>	<u>55,354,265</u>	<u>51,626,588</u>	<u>54,204,459</u>	<u>52,022,473</u>
Total Governmental Funds	<u>\$76,906,166</u>	<u>\$72,881,185</u>	<u>\$70,722,047</u>	<u>\$72,581,174</u>	<u>\$65,621,907</u>

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

Information prior to 2003 is not available.

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$1,765,636	\$554,034	\$747,819
7,090,616	7,967,840	8,036,131
n/a	n/a	n/a
n/a	n/a	n/a
n/a	n/a	n/a
n/a	n/a	n/a
<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
8,307,607	7,700,560	6,858,803
n/a	n/a	n/a
n/a	n/a	n/a
n/a	n/a	n/a
n/a	n/a	n/a
<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 Eight Years
(Modified Accrual Basis of Accounting)

	2010	2009	2008	2007	2006
<u>Revenues</u>					
Property Taxes	\$27,338,192	\$26,804,547	\$25,949,558	\$26,699,540	\$27,410,533
Permissive Sales Taxes	15,486,671	15,084,917	16,129,904	15,048,296	14,926,452
Permissive Motor Vehicle License Taxes	3,949,165	3,854,097	3,983,158	4,042,836	4,003,730
Other Taxes	120,907	119,868	122,094	143,863	146,269
Charges for Services	11,567,676	11,452,059	11,523,765	12,144,073	14,418,668
Licenses and Permits	384,463	410,730	607,209	589,924	618,030
Fines, Costs, and Forfeitures	812,148	459,066	468,456	490,248	756,588
Intergovernmental	44,615,184	46,181,659	44,276,058	42,254,634	39,822,034
Special Assessments	722,345	1,008,983	1,033,717	1,094,185	836,989
Interest	1,524,810	2,766,247	4,465,611	5,929,398	4,160,631
Other	1,689,896	1,737,184	2,121,511	1,815,992	1,042,863
Total Revenues	108,211,457	109,879,357	110,681,041	110,252,989	108,142,787
<u>Expenditures</u>					
Current:					
General Government:					
Legislative and Executive	17,754,175	18,020,261	18,985,464	17,158,087	16,527,375
Judicial	8,589,281	8,231,182	8,294,740	7,747,981	7,556,736
Intergovernmental	399,154	427,415	426,745	502,346	309,530
Public Safety	8,154,157	8,321,424	8,666,591	7,829,141	7,451,992
Public Works	7,906,046	9,121,901	12,777,994	10,426,922	9,045,799
Health	13,411,213	14,512,281	14,715,766	14,041,751	13,854,531
Human Services	41,908,394	44,170,694	42,008,293	39,707,613	38,686,475
Conservation and Recreation	305,233	304,312	292,561	279,988	265,961
Economic Development	1,052,286	1,070,029	1,617,825	1,254,359	1,296,278
Other	399,657	383,069	426,933	435,076	400,652
Capital Outlay	2,334,574	1,515,141	2,792,539	1,572,916	4,170,963
Debt Service:					
Payment to Refunded Bond Escrow Agent	0	0	0	89,125	0
Principal Retirement	971,455	927,815	895,259	1,220,092	1,806,694
Interest and Fiscal Charges	370,658	423,081	457,753	446,590	606,564
Issuance Costs	0	0	0	84,236	0
Total Expenditures	103,556,283	107,428,605	112,358,463	102,796,223	101,979,550
Excess of Revenues Over (Under) Expenditures	4,655,174	2,450,752	(1,677,422)	7,456,766	6,163,237
<u>Other Financing Sources (Uses)</u>					
Special Assessment Notes Issued	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	3,635,000	0
Premium on Bonds Issued	0	0	0	366,126	0
Payment to Refunded Bond Escrow Agent	0	0	0	(3,916,890)	0
Inception of Capital Lease	0	0	231,009	0	0
Transfers In	2,600,348	4,029,035	3,473,113	2,406,400	5,979,298
Transfers Out	(3,230,541)	(4,320,649)	(3,885,827)	(2,988,135)	(4,239,676)
Total Other Financing Sources (Uses)	(630,193)	(291,614)	(181,705)	(497,499)	1,739,622
Changes in Fund Balance	\$4,024,981	\$2,159,138	(\$1,859,127)	\$6,959,267	\$7,902,859
Debt Service as a Percentage of Noncapital Expenditures	1.34%	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
0	0	0
<u>98,379,759</u>	<u>92,799,748</u>	<u>94,952,405</u>
2,052,028	4,059,420	(1,016,678)
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			
2010	\$2,084,674,650	\$710,407,110	\$7,985,947,885	\$69,271,320	\$78,717,409
2009	2,074,054,730	680,548,860	7,870,295,971	69,227,410	78,667,511
2008	2,013,382,050	658,682,600	7,634,470,428	70,298,130	79,884,239
2007	1,980,042,050	654,674,520	7,527,761,628	88,017,410	100,019,784
2006	1,943,363,630	632,569,660	7,359,809,400	84,698,130	96,247,875
2005	1,692,790,570	532,326,650	6,357,477,771	95,634,220	108,675,250
2004	1,650,169,950	516,646,860	6,190,905,171	98,741,850	112,206,648
2003	1,604,854,320	497,610,780	6,007,043,143	98,599,340	112,044,705
2002	1,504,209,400	464,959,400	5,626,196,571	102,373,450	116,333,466
2001	1,473,872,790	453,920,110	5,507,979,714	131,238,770	149,134,966

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 or 2010 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax was 2010.

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

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$3,356,260	\$3,356,260	\$2,867,709,340	\$8,068,021,554	35.54%	\$12.17
6,708,210	6,708,210	2,830,539,210	7,955,671,692	35.58	12.17
6,809,423	108,950,768	2,749,172,203	7,823,305,435	35.14	11.80
13,523,158	108,185,264	2,736,257,138	7,735,966,676	35.37	11.03
240,768,558	1,284,098,976	2,901,399,978	8,740,156,251	33.20	11.33
304,440,354	1,217,761,416	2,625,191,794	7,683,914,437	34.16	11.38
303,012,862	1,212,051,448	2,568,571,522	7,515,163,267	34.18	11.50
301,762,586	1,207,050,344	2,502,827,026	7,326,138,192	34.16	11.52
328,762,224	1,315,048,896	2,400,304,474	7,057,578,933	34.01	11.59
333,565,563	1,334,262,252	2,392,597,233	6,991,376,932	34.22	11.92

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

	2010	2009	2008	2007	2006
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

2005	2004	2003	2002	2001
\$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	4.8484
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)

	2010	2009	2008	2007	2006
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	7.7000	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

2005	2004	2003	2002	2001
\$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)

	2010	2009	2008	2007	2006
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.

2005	2004	2003	2002	2001
\$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
2010	\$35,398,375	\$32,403,391	91.54%	\$1,316,304	\$33,719,695	95.26%	\$1,718,322	4.85%
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

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
2010	\$173,683	\$110,392	63.56%	\$63,291	36.44%
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

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	2010			2001		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Toledo Edison Company First Energy	Utility	\$32,938,130	1	1.15%	\$28,209,840	2	1.18%
Ramco Auburn Crossroads LLC	Commercial	11,145,850	2	0.39			
Levis Commons LLC	Retail	10,245,060	3	0.36			
Wal-Mart	Retail	9,815,490	4	0.33			
DaimlerChrysler Corp.	Manufacturer	9,289,160	5	0.32	40,333,280	1	1.68
Bass Pro Rossford Development Company LLC	Retail	7,784,220	6	0.27			
Miejer Stores Limited Partnership	Retail	7,657,890	7	0.27	8,134,310	9	0.34
American Transmission Systems, Inc.	Utility	7,600,570	8	0.27	9,326,980	7	0.39
Levis Town Square Land LLC	Retail	6,639,900	9	0.23			
Bowling Green Associates LLC	Commercial	6,491,540	10	0.23			
Beatrice Hunt Wesson/Conagra Foods	Manufacturer				14,305,220	4	0.60
LOF Inc./Pilkington North America	Manufacturer				15,288,910	3	0.64
Corporate Property Associates Walbridge Coatings	Industrial				11,203,060	5	0.47
Consolidated Rail	Railroad				10,842,810	6	0.45
Ohio Bell Telephone Co.	Utility				8,382,760	8	0.35
General Telephone Co./GTE North	Utility				6,139,600	10	0.26
Total Principal Taxpayers		109,607,810		3.82	152,166,770		6.36
All Other Taxpayers		<u>2,758,101,530</u>		<u>96.18</u>	<u>2,240,430,463</u>		<u>93.64</u>
Total County Assessed Value		<u>\$2,867,709,340</u>		<u>100.00%</u>	<u>\$2,392,597,233</u>		<u>100.00%</u>

Source: Wood County Auditor

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	2010	2009	2008	2007
Sales Tax Payments	\$4,762,269	\$4,366,899	\$4,597,764	\$4,998,840
Direct Pay Tax Return Payments	520,918	416,821	356,325	448,887
Seller's Use Tax Return Payments	1,509,535	1,539,045	1,661,557	1,571,662
Consumer's Use Tax Return Payments	539,314	536,635	618,751	660,424
Motor Vehicle Tax Payments	1,872,446	1,813,968	1,826,927	2,097,826
Non-Resident Motor Vehicle Tax Payments	64,819	49,137	41,660	13,812
Watercraft and Outboard Motors	20,804	23,665	33,047	29,036
Department of Liquor Control	49,754	47,911	45,066	46,572
Sales Tax on Motor Vehicle Fuel Refunds	1,436	1,363	1,501	1,577
Sales/Use Tax Voluntary Payments	27,982	16,870	9,790	25,453
Statewide Master Numbers	6,487,873	6,358,994	6,711,561	7,425,747
Sales/Use Tax Assessment Payments	68,943	79,924	111,249	51,879
Streamlined Sales Tax Payments	8,465	8,255	5,220	15,471
Administrative Rotary Fund Fee	(158,303)	(152,050)	(159,808)	(173,322)
Sales/Use Tax Refunds Approved	(104,284)	(54,477)	(39,549)	(55,002)
Destination Sourcing Adjustment	0	0	(904)	(1,433)
Total	\$15,671,971	\$15,052,960	\$15,820,157	\$17,157,429
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>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$4,403,350	\$4,171,982	\$4,154,940	\$4,388,757	\$4,024,466	\$4,262,144
253,837	303,583	272,994	198,944	424,797	497,402
1,429,954	1,265,014	1,308,216	1,214,437	1,268,025	1,294,358
513,487	583,082	506,266	452,592	422,532	414,618
1,732,472	1,983,711	2,024,420	2,191,988	2,139,541	1,942,834
0	0	0	0	0	0
34,698	45,278	35,246	42,462	38,770	38,161
39,749	37,254	34,599	32,016	30,336	28,568
1,985	1,866	387	545	235	410
9,046	20,699	31,516	9,876	9,533	6,040
6,546,160	6,594,909	5,985,394	5,231,049	4,844,481	4,560,503
37,433	22,893	14,079	13,261	24,320	15,223
638	0	0	0	0	0
(149,947)	(150,303)	(143,681)	(137,759)	(132,270)	(130,602)
(43,225)	(77,090)	(28,580)	(18,185)	(31,594)	(464,509)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$14,809,637</u>	<u>\$14,802,878</u>	<u>\$14,195,796</u>	<u>\$13,619,983</u>	<u>\$13,063,172</u>	<u>\$12,465,150</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
2010	\$0	\$0	\$5,483,481	\$375,000	\$93,590	\$0	\$352,316	\$1,147,726
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

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>
\$7,452,113	\$59.39	0.17%
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

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)
2010	\$5,835,797	0.07%	\$46.50
2009	6,508,962	0.08	51.91
2008	7,157,128	0.09	57.10
2007	7,780,294	0.10	62.04
2006	8,932,395	0.10	71.93
2005	10,705,652	0.14	86.41
2004	13,458,930	0.18	109.09
2003	15,132,208	0.21	123.69
2002	16,760,485	0.24	137.45
2001	12,525,000	0.18	102.72

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	\$5,952,071	100.00%	\$5,952,071
All Villages, Townships, and Cities wholly within the County	53,219,325	100.00	53,219,325
All School Districts wholly within the County	31,604,691	100.00	31,604,691
Anthony Wayne LSD	19,817,929	2.49	493,466
Bowling Green CSD	25,845,000	99.97	25,837,247
Elmwood LSD	2,580,000	98.21	2,533,818
Fostoria CSD	3,155,619	20.98	662,049
Four County JVSD	163,092	0.05	82
Gibsonburg EVSD	3,994,325	1.15	45,935
Lake LSD	10,971,108	99.65	10,932,709
Lakota LSD	18,964,984	26.64	5,052,272
McComb LSD	1,885,000	19.48	367,198
North Baltimore LSD	11,484,776	99.82	11,464,103
Otsego LSD	20,158,995	83.72	16,877,111
Patrick Henry LSD	4,599,000	1.31	60,247
Penta JVSD	58,390,000	48.59	28,371,701
Vanguard JVSD	5,450,000	2.73	148,785
Total Overlapping Debt	<u>\$272,283,844</u>		<u>187,670,739</u>
Total Direct and Overlapping Debt			<u>\$193,622,810</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 2010 tax year.

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

	2010	2009	2008	2007
Total Assessed Valuation	<u>\$2,867,709,340</u>	<u>\$2,830,539,210</u>	<u>\$2,749,172,203</u>	<u>\$2,736,257,138</u>
Overall Debt Limitation (1)	70,192,734	69,263,480	67,229,305	66,906,428
Gross Indebtedness	6,035,000	7,122,000	8,164,000	9,161,000
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Notes	0	0	0	0
General Obligation Bonds	350,000	510,000	670,000	825,000
Special Assessment Bonds	<u>375,000</u>	<u>737,000</u>	<u>1,079,000</u>	<u>1,401,000</u>
Net Indebtedness	5,310,000	5,875,000	6,415,000	6,935,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>5,310,000</u>	<u>5,875,000</u>	<u>6,415,000</u>	<u>6,935,000</u>
Legal Debt Margin Within Limitation	<u>\$64,882,734</u>	<u>\$63,388,480</u>	<u>\$60,814,305</u>	<u>\$59,971,428</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	92.44%	91.52%	90.46%	89.63%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$28,677,093	\$28,305,392	\$27,491,722	\$27,362,571
Gross Indebtedness	6,035,000	7,122,000	8,164,000	9,161,000
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Notes	0	0	0	0
General Obligation Bonds	350,000	510,000	670,000	825,000
Special Assessment Bonds	<u>375,000</u>	<u>737,000</u>	<u>1,079,000</u>	<u>1,401,000</u>
Net Indebtedness	5,310,000	5,875,000	6,415,000	6,935,000
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>5,310,000</u>	<u>5,875,000</u>	<u>6,415,000</u>	<u>6,935,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$23,367,093</u>	<u>\$22,430,392</u>	<u>\$21,076,722</u>	<u>\$20,427,571</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	81.48%	79.24%	76.67%	74.66%

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.

2006	2005	2004	2003	2002	2001
<u>\$2,901,399,978</u>	<u>\$2,625,191,794</u>	<u>\$2,568,571,522</u>	<u>\$2,502,827,026</u>	<u>\$2,400,304,474</u>	<u>\$2,392,597,233</u>
71,034,999	64,129,795	62,714,288	61,070,676	58,507,612	58,314,931
10,648,000	12,722,000	15,817,838	17,800,144	19,701,650	20,838,500
0	0	0	0	0	40,000
0	0	27,600	40,200	37,000	47,500
1,085,000	1,355,000	1,625,000	1,885,000	2,140,000	2,250,000
1,743,000	2,062,000	2,395,238	2,709,944	3,004,650	3,276,000
7,820,000	9,305,000	11,770,000	13,165,000	14,520,000	15,225,000
0	0	79,458	131,832	220,761	197,416
7,820,000	9,305,000	11,690,542	13,033,168	14,299,239	15,027,584
<u>\$63,214,999</u>	<u>\$54,824,795</u>	<u>\$51,023,746</u>	<u>\$48,037,508</u>	<u>\$44,208,373</u>	<u>\$43,287,347</u>
88.99%	85.49%	81.36%	78.66%	75.56%	74.23%
\$29,014,000	\$26,251,918	\$25,685,715	\$25,028,270	\$24,003,045	\$23,925,972
10,648,000	12,722,000	15,817,838	17,800,144	19,701,650	20,838,500
0	0	0	0	0	40,000
0	0	27,600	40,200	37,000	47,500
1,085,000	1,355,000	1,625,000	1,885,000	2,140,000	2,250,000
1,743,000	2,062,000	2,395,238	2,709,944	3,004,650	3,276,000
7,820,000	9,305,000	11,770,000	13,165,000	14,520,000	15,225,000
0	0	79,458	131,832	220,761	197,416
7,820,000	9,305,000	11,690,542	13,033,168	14,299,239	15,027,584
<u>\$21,194,000</u>	<u>\$16,946,918</u>	<u>\$13,995,173</u>	<u>\$11,995,102</u>	<u>\$9,703,806</u>	<u>\$8,898,388</u>
73.05%	64.55%	54.49%	47.93%	40.43%	37.19%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2010	125,488	\$4,431,106,768	\$35,311	10.10%
2009	125,380	4,359,713,360	34,772	10.90
2008	125,340	4,204,404,960	33,544	6.80
2007	125,399	4,204,377,672	33,528	5.40
2006	124,183	3,971,123,974	31,978	5.20
2005	123,889	3,762,261,152	30,368	5.60
2004	123,377	3,636,413,698	29,474	5.70
2003	122,340	3,547,737,660	28,999	5.40
2002	121,940	3,376,152,780	27,687	4.80
2001	121,935	3,314,315,235	27,181	3.50

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	2010			2001		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	5,361	1	9.18%	4,650	1	7.27%
Owens Community College	College	1,525	2	2.61	1,700	3	2.66
Wood County	Government	1,222	3	2.09	1,166	4	1.82
First Solar, Inc.	Manufacturer	1,100	4	1.89			
Wood County Hospital	Hospital	900	5	1.54	605	8	0.95
DaimlerChrysler Corp.	Manufacturer	850	6	1.46	2,000	2	3.12
Walgreens	Retail	760	7	1.30			
Norplas Industries	Manufacturer	650	8	1.11			
TNS Market Research (NFO)	Information Research	625	9	1.07	795	6	1.24
Cooper Standard Automotive	Manufacturer	565	10	0.97	1,155	5	1.80
Great Lakes Window, Inc.	Manufacturer				740	7	1.16
CSX Transportation	Railroad				550	9	0.86
LOF Inc./Pilkington North America	Manufacturer				500	10	0.78
Total		<u>13,558</u>		<u>23.22%</u>	<u>13,861</u>		<u>21.66%</u>
Total Employment Within Wood County		<u>58,400</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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Government:					
Legislative and Executive					
Commissioners	47.50	50.50	48.50	50.00	46.50
Auditor	25.00	24.50	25.50	25.00	24.00
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecuting Attorney	26.00	26.00	26.00	22.50	23.00
Planning Commission	3.00	3.00	3.00	3.00	3.00
Board of Elections	11.50	11.50	14.00	13.00	12.50
Recorder	11.50	14.00	14.00	14.00	15.00
Records Center	5.00	4.00	4.00	4.00	3.00
Judicial					
Domestic Relations	3.50	3.50	3.50	4.00	4.00
Jury Commission	1.00	1.00	1.00	1.00	1.00
Adult Probation	17.50	16.50	16.50	15.50	15.50
Court Security	9.00	8.00	7.00	8.00	7.50
Common Pleas Court Administration	4.00	4.00	4.00	4.50	4.50
Common Pleas Court Number 1	6.00	6.00	6.00	6.00	7.00
Common Pleas Court Number 2	5.50	5.50	4.50	5.50	5.50
Common Pleas Court Number 4	6.00	6.00	6.00	6.00	6.00
Juvenile Court and Juvenile Detention	46.00	47.00	48.50	47.00	45.50
Law Library	2.00	2.00	n/a	n/a	n/a
Probate Court	10.00	10.00	9.50	9.50	9.50
Clerk of Courts	20.00	20.00	20.00	20.00	18.00
Title Administration	8.00	8.00	8.00	8.50	9.50
Public Defender	13.00	13.00	13.00	13.00	13.00
Public Safety					
Coroner	2.00	2.00	2.50	2.50	2.50
Sheriff and Justice Center	119.00	123.00	124.50	123.50	120.00
Emergency Management Agency	4.00	4.00	3.50	3.50	3.50
Building Inspection	10.50	11.50	17.50	19.00	18.00
Public Works					
Engineer	19.50	20.00	21.00	20.50	19.50
Highway Garage	33.00	36.00	38.50	41.00	33.50
Solid Waste Management District	12.00	12.00	12.00	12.00	12.00
Health					
Alcohol, Drug Addiction, and Mental Health Services	6.00	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	78.50	82.50	84.00	81.00	78.50
Child Support Enforcement Agency	31.00	30.00	29.00	31.00	29.00
Developmental Disabilities	227.00	222.50	205.50	211.50	207.00
Veterans Services	5.00	5.50	5.50	5.50	6.00
Nursing Home	76.00	79.00	85.00	90.00	90.50
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>921.00</u>	<u>935.50</u>	<u>934.50</u>	<u>944.50</u>	<u>917.00</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

2005	2004	2003	2002	2001
43.00	47.50	45.50	46.00	47.50
28.50	28.00	28.00	27.50	28.50
5.00	5.00	5.00	5.00	5.00
22.00	23.00	21.50	20.50	21.00
3.00	3.00	3.00	3.00	3.00
14.00	14.00	9.00	10.00	10.00
14.00	15.00	16.00	15.00	15.00
3.00	3.00	3.00	2.00	0.50
4.00	4.00	4.00	4.00	4.00
1.00	1.00	1.00	1.00	1.00
15.50	15.50	15.50	15.50	14.50
4.50	4.00	3.50	4.00	3.00
3.50	3.50	3.50	2.00	2.00
6.00	6.00	6.00	6.00	5.00
5.50	5.50	5.50	5.50	5.50
6.00	6.00	6.00	6.00	6.50
48.50	47.00	49.50	49.50	51.00
n/a	n/a	n/a	n/a	n/a
10.00	10.00	10.00	10.00	10.00
19.50	17.50	19.00	19.00	18.50
8.50	8.50	8.50	9.50	8.00
12.00	12.50	12.50	10.50	11.50
2.50	2.50	2.50	2.50	2.50
120.00	121.00	122.00	121.00	120.00
3.50	3.00	3.50	3.50	4.00
18.50	19.50	20.00	19.00	19.00
21.50	17.00	19.00	14.50	15.50
43.00	42.50	41.50	43.50	40.00
12.00	12.00	11.50	11.50	12.00
7.00	7.00	7.00	7.00	7.00
4.50	4.50	4.00	4.50	4.50
75.00	74.00	77.50	73.00	71.00
30.00	31.00	31.00	32.00	33.00
209.00	196.00	191.00	191.00	186.00
6.00	6.00	5.00	6.00	5.50
100.00	95.50	95.50	102.00	96.50
3.00	3.00	3.00	3.00	4.00
4.00	4.00	4.00	3.00	4.00
<u>936.50</u>	<u>918.00</u>	<u>913.50</u>	<u>908.50</u>	<u>895.50</u>

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

	2010	2009	2008	2007	2006
General Government:					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	2,022	1,865	2,011	2,417	2,639
Number of Exempt Conveyances	1,647	1,769	1,824	1,969	1,970
Number of Parcels Transferred	5,647	5,413	5,905	6,567	7,189
Number of Dog Tags Sold	20,896	20,851	20,686	20,319	19,445
Number of Kennel Licenses Sold	157	152	131	139	152
Number of Weights/Measures Inspections	324	368	432	417	408
Number of Establishments	256	257	274	277	292
Number of Commercial Scales	727	722	730	720	723
Number of Retail Motor Fuel Dispensers	1,410	1,476	1,495	1,464	1,503
Commissioners					
Number of Resolutions	2,005	2,052	2,307	2,256	2,284
Number of Annexations	15	8	14	13	13
Board of Elections					
Number of Registered Voters	103,312	101,928	101,891	93,281	94,067
Number of Voters Last General Election	44,760	35,813	65,164	28,918	52,211
Percentage of Register Voters that Voted	43	35	64	31	56
Recorder					
Number of Documents Filed	18,538	19,717	18,948	22,150	25,456
Number of Mortgages Filed	4,785	5,557	5,025	6,552	8,396
Number of Deeds Filed	4,486	3,537	3,486	4,027	4,295
Judicial					
Common Pleas Court					
Number of General Civil Cases Completed	1,375	1,405	1,273	1,111	909
Number of Domestic Relations Cases Completed	1,086	1,148	1,181	1,150	1,168
Number of Criminal Cases Completed	546	589	575	538	618
Number of Cases Pending	1,174	1,185	1,177	1,178	1,083
Probate Court					
Number of Adoption/Placement Cases Filed	48	41	39	35	52
Number of Civil Action Cases Filed	12	13	9	13	17
Number of Estate Cases Filed	575	560	577	520	576
Number of Guardianship Cases Filed	63	66	57	84	64
Number of Mental Illness Cases Filed	6	1	1	4	8
Number of Trust Cases Filed	3	2	1	4	5
Number of Marriage Applications	715	735	780	761	815
Number of Miscellaneous Filings	85	108	91	117	86
Juvenile Court					
Number of Delinquent Cases Filed	1,007	1,165	1,170	1,360	1,494
Number of Traffic Cases Filed	697	739	858	975	1,054
Number of Dependent/Neglect/Abuse Cases Filed	285	314	407	371	372
Number of Unruly Cases Filed	104	124	134	143	181
Number of Adult Cases Filed	15	14	15	25	20
Number of Change of Custody Cases Filed	304	282	264	249	253
Number of Support Cases Filed	817	802	738	806	835
Number of Parentage Cases Filed	51	42	57	62	50

2005	2004	2003	2002
2,996	3,037	2,985	2,705
2,044	2,129	2,031	2,113
8,067	8,684	7,904	7,659
19,071	17,587	16,062	15,953
146	126	126	122
446	432	359	346
297	288	266	262
693	747	651	673
1,467	1,447	1,415	1,799
2,321	2,453	2,421	2,720
13	6	6	10
93,617	90,688	78,334	75,660
38,061	64,103	28,266	39,061
41	71	36	52
27,492	30,321	40,495	36,404
9,327	10,086	14,336	13,063
4,823	4,909	4,805	4,560
965	950	972	801
1,171	1,223	1,162	1,225
674	515	521	416
1,042	1,082	1,102	1,160
51	31	70	56
12	19	23	12
537	559	571	574
51	54	61	55
6	4	6	6
3	2	4	2
796	779	815	820
89	88	51	71
1,461	1,641	1,569	1,511
1,042	1,108	1,331	1,419
357	231	284	221
166	147	222	221
34	17	23	20
245	229	244	218
835	776	654	575
50	53	61	30

(continued)

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

	2010	2009	2008	2007	2006
Public Safety					
Sheriff					
911 Division/Communications					
Number of 911 Calls Answered Sheriff's Office	37,207	33,078	32,178	33,750	33,215
Number of 911 Calls Answered All Locations	37,207	33,078	32,178	33,750	33,215
Civil Division					
Number of Sheriff Foreclosure Property Sales	397	343	326	261	247
Number of Warrants, Summons, and Subpoenas Served	3,275	2,867	1,956	1,912	1,922
Enforcement					
Number of Murder/Non-Negligent Manslaughter	0	0	0	0	0
Number of Rapes and Other Sexual Assaults	32	26	28	25	21
Number of Assaults	94	80	88	83	101
Number of Breaking and Entering	146	93	143	74	84
Number of Thefts	194	400	399	440	451
Number of Motor Vehicle Thefts	18	21	21	17	33
Number of Vandalism/Criminal Damaging	110	220	189	274	347
Number of Domestic Violence Incidents	78	209	331	258	314
Number of Domestic Disputes Incidents	114	125	219	178	205
Justice Center Operations					
Number of Inmates Booked	4,186	4,296	4,402	4,582	5,081
Number of Inmates Released	4,203	4,323	4,351	4,449	5,043
Average Daily Population	148	149	159	157	150
Road Patrol Division					
Number of Complaints Received and Investigated	22,052	21,631	21,450	22,107	22,251
Number of Criminal Charges	562	763	1,244	809	667
Number of Accidents Investigated	755	744	880	915	766
Number of Injury Accidents	174	153	261	211	139
Number of Fatal Accidents	2	3	5	7	6
Public Works					
Engineer					
Miles of Roads Resurfaced	22	11	11	5	2
Number of Bridges Replaced/Improved	7	5	12	10	2
Number of Culverts Replaced	3	4	8	7	9
Ditch Maintenance					
Number of Total Projects	23	27	17	30	24
Number of Miles of Dip Out	30	44	25	29	29
Number of Miles of Mow and Debrush	68	44	14	8	5
Number of Miles of Rip Rap	0	1	1	0	2
Number of Total Septic System Requests	31	36	43	16	239
Number of Total Private Culvert Requests	50	80	75	73	104
Number of Total Private Culvert Set with Grade	28	34	41	28	37
Health					
Dog Shelter					
Number of Dogs Impounded	665	628	768	727	726
Number of Adoptions	235	167	247	215	217
Number of Redemptions	167	201	238	256	224

2005	2004	2003	2002
7,104	6,382	6,544	6,833
18,990	17,951	21,547	22,876
190	149	134	89
1,852	1,707	1,406	1,557
1	1	0	1
32	19	31	30
76	100	117	141
70	113	95	208
411	345	398	578
62	35	32	59
346	410	583	496
155	285	295	349
301	n/a	n/a	n/a
4,830	4,585	4,050	3,873
4,894	4,572	4,049	3,937
160	145	135	119
20,907	18,315	17,460	16,787
690	544	407	655
577	805	859	879
112	141	123	163
2	6	2	2
1	8	0	8
9	0	5	2
11	11	17	32
32	14	33	26
37	16	21	24
10	5	14	16
1	0	1	0
147	136	140	171
120	119	136	87
24	11	18	12
802	853	820	822
206	234	231	228
274	314	239	247

(continued)

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

	2010	2009	2008	2007	2006
Human Services					
Jobs and Family Services					
Number of Individuals - Food Stamps	13,313	12,347	9,710	8,537	8,443
Number of Individuals - Cash Assistance	1,722	1,420	905	891	1,160
Number of Children and Families - Medicaid	21,952	23,695	18,872	16,784	17,520
Number of Aged/Blind/Disabled - Medicaid	4,243	4,035	3,986	3,674	3,424
Number of Families - PRC	2,648	2,983	2,473	1,355	2,344
Monthly Average Children - Child Care	560	506	554	545	388
Children's Services					
Total Average Kids in Care	72	59	80	65	95
Child Support Enforcement Agency					
Number of Contempt of Court Actions	350	365	350	429	423
Number of Misdemeanor Criminal Nonsupport Actions	60	97	83	102	70
Number of Paternities - Administrative	n/a	122	146	141	128
Number of Acknowledged Father Child Relationships	n/a	295	305	305	333
Number of Open Cases	7,313	7,035	6,965	6,851	6,193
Board of Developmental Disabilities					
Number of Clients Enrolled - Children	428	374	324	274	269
Number of Clients Enrolled - Adults	363	344	328	297	293
Number of Clients Enrolled - Early Interventior	91	98	79	74	68
Number of Clients Enrolled - School	142	29	32	29	29
Number of Clients Enrolled - Sheltered Workshop	125	75	74	59	52
Number of Clients Community Employment/Training	200	153	141	144	153
Veteran Services					
Number of Client Contacts	15,040	14,460	14,431	15,700	11,165
Number of Veterans Transported to Medical Facilities	429	387	474	317	240
Number of Newsletters Distributed	7,500	7,500	8,000	7,900	8,100
Number of Flags and Grave Markers Distributed	9,416	9,216	8,497	8,234	9,139
Number of Persons Assisted Emergency Financial	256	187	195	255	313
Number of VA Claims/Documents Processed	18,569	17,920	17,429	11,568	11,072
Economic Development and Assistance					
Economic Development Commission					
Job Creations	517	189	234	460	493
Job Retention	1,810	0	1,559	1,527	641
Business-Type Activity					
Building Inspection					
Number of Residential Permits Issued (Wood County)	2,557	2,114	2,439	2,824	3,238
Number of Residential Inspections (Wood County)	4,917	4,083	6,030	7,672	10,219
Number of Commercial Permits Issued (Wood County)	875	889	1,189	1,462	1,432
Number of Commercial Inspections (Wood County)	2,506	3,389	5,284	5,379	5,501
Number of Commercial Permits Issued (Other County)	509	399	597	706	645
Number of Commercial Inspections (Other County)	1,785	1,459	2,341	2,741	2,882
Landfill					
In-District Tonnage	38,983	27,339	36,221	42,126	36,417
Out-of-District Tonnage	2,783	1,824	792	897	408
Nursing Home					
Admissions	188	174	145	167	170
Discharges	181	46	154	137	161
Residents Returning Home	120	121	108	121	104
Resident In-House Days	28,506	26,848	26,912	29,998	32,277

Source: Wood County Departments and Offices

Note: Information prior to 2002 is not available.

2005	2004	2003	2002
7,999	7,516	6,592	5,689
1,400	1,430	1,405	1,401
17,770	16,789	15,357	13,995
3,359	3,181	3,164	3,088
1,444	641	496	438
331	341	400	400
102	94	93	98
513	473	343	371
117	82	83	84
133	77	89	80
362	334	254	252
6,489	6,469	6,330	6,253
224	214	216	197
299	288	274	263
54	57	65	47
27	24	26	25
69	64	66	72
149	148	142	140
8,741	7,716	7,067	7,012
198	220	213	266
4,500	2,000	2,713	1,200
9,006	7,111	7,977	7,435
163	241	309	454
10,827	10,648	11,071	10,760
1,234	158	50	238
1,315	365	50	608
4,167	4,366	4,347	4,339
12,746	14,074	13,188	13,253
1,304	1,474	1,331	1,372
5,062	4,335	4,506	5,253
693	898	687	734
3,541	3,727	3,162	3,215
34,182	35,293	33,627	30,479
194	95	1,285	1,109
162	156	161	128
143	146	168	117
97	100	121	72
32,139	31,695	31,086	35,996

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Public Works					
Engineer					
Centerline Miles of Roads	241	242	244	244	241
Number of Bridges	435	442	444	442	449
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>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
242	242	243	244
450	455	451	447
2,100	2,100	2,100	2,100

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Wood County Courthouse Falcons

Wood County's only known pair of nesting peregrine falcons made their home in the courthouse clock tower in 2010. The Ohio Department of Natural Resources has banded all four female chicks, and installed a webcam, www.co.wood.oh.us/ and click on the Peregrine Falcon link. The front and back covers contain photographs taken by county employees Kim Barnes and Denny Dauer, respectively. The Wood County Courthouse is located on the north side of Court Street between Prospect and Summit Streets in Bowling Green, Ohio.

WOOD COUNTY OFFICES

1 COURTHOUSE SQUARE
BOWLING GREEN, OHIO 43402

(419) 354-9150

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Dave Yost • Auditor of State

WOOD COUNTY FINANCIAL CONDITION

WOOD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 8, 2011