



**Auditor of State
Betty Montgomery**

WOOD COUNTY
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WOOD COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
FEDERAL EMERGENCY MANAGEMENT AGENCY			
Emergency Food and Shelter National Board Program	83.523		\$8,500
<i>Pass-through Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grants	83.552	FY02	<u>42,014</u>
Total Federal Emergency Management Agency			<u>50,514</u>
U.S. DEPARTMENT OF AGRICULTURE			
<i>Pass-through Ohio Department of Education:</i>			
<u>Child Nutrition Cluster</u>			
Food Donation	10.550	2001-2002	7,691
Food Donation	10.550	2002-2003	6,854
Total CFDA # 10.550			<u>14,545</u>
School Breakfast Program	10.553		
Juvenile Court			16,268
Board of MRDD			<u>5,061</u>
Total CFDA # 10.553			21,329
National School Lunch Program	10.555		
Juvenile Court			30,349
Board of MRDD			<u>1,698</u>
Total CFDA # 10.555			<u>32,047</u>
<i>Total Child Nutrition Cluster</i>			<u>67,921</u>
Total U.S. Department of Agriculture			<u>67,921</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Pass-through Ohio Department of Education:</i>			
Innovative Education Program Strategies	84.298	066308-C2-S1-02C	4,262
<u>Special Education Cluster</u>			
Special Education - Grants to States	84.027	066308-6B-SF-03P	28,178
Special Education - Preschool Grants	84.173	166308-PG-S1-02P	<u>4,042</u>
<i>Total Special Education Cluster</i>			32,220
<i>Pass-through Ohio Department of Education and Then Through Wood County Health Department:</i>			
Special Education - Grants for Infants and Families with Disabilities	84.181	OGM-920.1	<u>10,516</u>
Total U.S. Department of Education			<u>46,998</u>

(Continued)

WOOD COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i>	Federal CFDA Number	Pass Through Entity Number	Expenditures
Program Title			
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Pass-through Ohio Department of Mental Health:</i>			
Social Services Block Grant			
WCADAMHSB	93.667	FY02	60,919
WCADAMHSB	93.667	FY03	20,310
<i>Pass-through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant			
MRDD	93.667	FY01	65,517
Total CFDA # 93.667			<u>146,746</u>
<i>Pass-through Ohio Department of Mental Health:</i>			
Medical Assistance Program	93.778	FY02/03	1,653,776
<i>Pass-through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	93.778	FY02/03	316,425
Total CFDA # 93.778			<u>1,970,201</u>
<i>Pass-through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services			
Community Plan	93.958	FY02	23,855
Community Plan	93.958	FY03	23,854
Child/Adolescent Core	93.958	FY02	46,914
Child/Adolescent Core	93.958	FY03	46,914
Total CFDA # 93.958			<u>141,537</u>
<i>Pass-through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse			
Binge Drinking and Violence Prevention	93.959	FY02	25,000
Rural Opportunities, Inc. Rescue our Youth	93.959	FY02	50,000
Rural Opportunities, Inc. The Road Towards the Future	93.959	FY02	36,272
Federal Per Capita	93.959	FY02	171,118
Federal Per Capita	93.959	FY03	172,913
Teen Institute	93.959	FY02	2,387
Teen Institute	93.959	FY03	2,411
Women's Specific Recovery Program	93.959	FY02	32,124
Women's Specific Recovery Program	93.959	FY03	38,550
Rural Women's Residential Project	93.959	FY02	153,894
Rural Women's Residential Project	93.959	FY03	184,662
Total CFDA # 93.959			<u>869,331</u>

(Continued)

WOOD COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i>	Federal CFDA Number	Pass Through Entity Number	Expenditures
Program Title			
<i>Pass-through Ohio Department of Alcohol and Drug Addiction Services and then Through Wood County Job and Family Services:</i>			
Temporary Assistance for Needy Families	93.558	FY02	29,697
Temporary Assistance for Needy Families	93.558	FY03	10,687
Total CFDA # 93.558			<u>40,384</u>
Total U.S. Department of Health and Human Services			<u>3,168,199</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT COMMUNITY DEVELOPMENT BLOCK GRANT			
<i>Pass-through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program			
Small Cities Program	14.228	B-F-00-080-1	348,616
Small Cities Program	14.228	B-F-01-080-1	79,782
Economic Development	14.228	B-W-01-080-1	2,141
Small Cities Program	14.228	B-C-01-080-1	81,783
Total CFDA # 14.228			<u>512,322</u>
HOME Investment Partnerships Program	14.239	B-C-01-080-1	<u>208,227</u>
Total U.S. Department of Housing and Urban Development Community Development Block Grant			<u>720,549</u>
U.S. DEPARTMENT OF JUSTICE			
Bulletproof Vest Partnership Program	16.607	2002-SHWX-0089	253
<i>Pass-through the Ohio Office of Criminal Justice Services:</i>			
Crime Victim Assistance	16.575	FY02	30,508
Crime Victim Assistance	16.575	FY03	15,253
<i>Pass-through the Ohio Attorney General:</i>			
Crime Victim Assistance	16.575	02VACHAE517	14,887
Crime Victim Assistance	16.575	03VACHAE517	5,001
Total CFDA # 16.575			<u>65,649</u>
<i>Pass-through the Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	01-DG-B-02-7034	46,077
Public Safety Partnership and Community Policing Grants	16.710	01-SHWX-0089	83,208

(Continued)

WOOD COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<i>Pass-through the Ohio Emergency Management Agency:</i>			
State Domestic Preparedness Equipment Support Program	16.007	FY99	50,000
State Domestic Preparedness Equipment Support Program	16.007	FY01	<u>28,877</u>
Total CFDA # 16.007			<u>78,877</u>
<i>Pass-through the Ohio Governor's Office:</i>			
Juvenile Accountability Incentive Block Grants	16.523	00-JB-013-A005	16,501
Juvenile Accountability Incentive Block Grants	16.523	01-JB-013-A005	16,458
Juvenile Accountability Incentive Block Grants	16.523	01-JB-001-A214	7,356
Juvenile Accountability Incentive Block Grants	16.523	01-JB-001-A175	<u>50,814</u>
Total CFDA # 16.523			91,129
Total U.S. Department of Justice			<u>365,193</u>
U.S. DEPARTMENT OF LABOR			
<i>Pass-through Ohio Department of Job and Family Services:</i>			
<u><i>WIA Cluster</i></u>			
WIA Adult Program	17.258		290,279
WIA Youth Activities	17.259		224,738
WIA Dislocated Workers	17.260		<u>1,213,797</u>
<i>Total WIA Cluster</i>			<u>1,728,814</u>
Total U.S. Department of Labor			<u>1,728,814</u>
U.S. DEPARTMENT OF VETERAN'S HOUSING			
<i>Pass-through Ohio Department of Youth Services:</i>			
AmeriCorps	94.006	YCP-006-02	<u>9,630</u>
Total U.S. Department of Veteran's Housing			<u>9,630</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u><u>\$6,157,818</u></u>

The accompanying notes are an integral part of this schedule.

WOOD COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2002**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash. 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 Subreipients</u>
Temporary Assistance for Needy Families	93.558	\$40,384
Social Services Block Grant	93.667	\$146,746
Medical Assistance Program	93.778	\$1,970,201
Block Grants for Community Mental Health Services	93.958	\$141,537
Block Grants for Prevention and Treatment of Substance Abuse	93.959	\$868,422

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

NOTE C - FOOD DISTRIBUTION

Non-monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2002, the County had no significant food commodities in inventory.

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

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

These loans are collateralized by mortgages on the property. At December 31, 2002, the gross amount of loans outstanding under this program was \$353,172.

WOOD COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2002
(Continued)**

NOTE E - MATCHING REQUIREMENTS

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



**Auditor of State
Betty Montgomery**

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

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

To the County Commissioners:

We have audited the basic financial statements of Wood County (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated September 25, 2003, in which we indicated the County adopted Governmental Accounting Standards Board Statement 34. Our report indicated we did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Property Services, and our opinion, insofar as it relates to the amounts included for Wood Lane Wood Lane Industries or Wood Lane Residential Services/Property Services, is based on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Wood Lane Industries and Wood Lane Residential Services/Property Services were audited by other auditors in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to those component units.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated September 25, 2003.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2002-001.

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated September 25, 2003.

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

September 25, 2003



Auditor of State Betty Montgomery

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

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

To the County Commissioners:

Compliance

We have audited the compliance of Wood County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002. We noted an instance of noncompliance that does not require inclusion in this report that we have reported to the management of the County in a separate letter dated September 25, 2003.

Internal Control over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of the County as of and for the year ended December 31, 2002, and have issued our report thereon dated September 25, 2003, in which we indicated the County adopted Governmental Accounting Standards Board Statement 34. Our report indicated we did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Property Services, and our opinion, insofar as it relates to the amounts included for Wood Lane Wood Lane Industries or Wood Lane Residential Services/Property Services, is based on the reports of other auditors. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying federal awards expenditures schedule is presented for additional analysis as required by 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. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, it is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

September 25, 2003

WOOD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2002

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under §.510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program CFDA #93.778 Substance Abuse Prevention and Treatment (SAPT) Block Grant CFDA #93.959
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 2002-001

Infrastructure Records

The County intended to fully implement GASB Statement 34 for fiscal year 2002, but subsequently has not implemented the retroactive infrastructure reporting requirements due to the inability to generate a reliable historical cost figure for the County's roads and bridges.

**FINDING NUMBER 2002-001
(Continued)**

The Statement allows for an estimate of historical cost for the initial implementation; however, the County did not maintain an adequate inventory system to determine the number, size, construction date, among other items, of County roads and bridges.

The lack of a comprehensive inventory of County roads and bridges does not provide adequate information to generate a reliable estimate.

We recommend the County Engineer perform a comprehensive inventory of all roads and bridges under County control. Additional guidance for infrastructure reporting can be found in Auditor of State Audit Bulletin 2001-008, issued July 25, 2001.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None.

WOOD COUNTY

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2002

**INTRODUCTORY
SECTION**

WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2002

Prepared by the Wood County
Auditor's Office

Michael Sibbersen
County Auditor

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WOOD COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002

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MICHAEL SIBBERSEN
WOOD COUNTY AUDITOR

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Local to Bowling Green
(419) 354-9150

Northern Wood County
(419) 243-4223
Extension 9150

September 25, 2003

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, 2002. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and includes the early implementation of GASB Statement No. 34. This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Wood County. The responsibility for both the accuracy of the presented data and the complete, fair presentation including all disclosures, rests with the County Auditor. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

The CAFR is presented in three sections: introductory, financial, and statistical. The Introductory Section contains a table of contents, this letter of transmittal, a list of principal officials, an organizational chart, and the Certificate of Achievement for Excellence in Financial Reporting. The Financial Section includes the independent accountants' report, Management's Discussion and Analysis, the basic financial statements and notes, and relevant supplemental financial statements and schedules. The Statistical Section presents historical social and economic data, and financial information useful for comparison and analysis of the trends of Wood County.

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

County Organization and Services

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 619 square miles. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to the 2000 census, the population of Wood County is 121,065. Bowling Green is the largest subdivision with a population of 29,636. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

The County provides for its citizens with the powers conferred upon it by Ohio statutes. The elected three-member Board of County Commissioners functions as both the legislative and executive branches. Each Commissioner serves a term of four years. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, who serves as the chief fiscal officer, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, three Common Pleas Court Judges, and a Probate/Juvenile Court Judge.

Reporting Entity

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes. For 2002, the County had two component units, Wood Lane Industries, and Wood Lane Residential Services/Properties.

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

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

Economic Condition and Outlook

Thirteen new projects were announced by companies assisted by the Wood County Economic Development Commission and associated agencies in 2002. Two of these were the attraction of new companies or facilities, while eleven represented expansions of existing facilities. Altogether eight hundred forty-six jobs were created or retained by these thirteen projects representing \$72,970,000 in new private sector investment.

Completion of the 650,000 square foot state-of-the-art distribution facility by the Walgreen Corporation, which was announced in 2001, will result in over four hundred new jobs in the upcoming year. This is about one hundred more jobs than originally anticipated for the opening of this facility and is a welcome occurrence in these uncertain economic times. This facility along with others from the distribution/logistics industry confirm the strategic location of Wood County at the juncture of the three longest interstate highways in the United States.

Expansion of existing facilities in Wood County continues to demonstrate the "vote of confidence" investment by companies with facilities in multiple jurisdictions. These include \$8.2 million by automotive multinational The Budd Company in North Baltimore in the south end of the county; \$24.9 million by Daimler-Chrysler in Perrysburg Township in the north end of the county; and \$11 million by Southeastern Container in Bowling Green in central Wood County.

Given the economic uncertainty which sums up the outlook nationally, Wood County is relatively healthy with low unemployment and a diversified tax base, due in part to the economic development work done during the more prosperous 1990's.

Wood County Major Initiatives

The following strategies and objectives, which evolved from the County Commissioners' on-going budget planning process, helped to condition the Board's considerations and decisions in the development of the County's General fund appropriations for 2002:

- To build upon the County's strong fiscal standing and maintain the County's Aa3 bond rating as assigned in June, 1998, by Moody's Financial Services. (The bond rating was re-affirmed twice in 2002. The first affirmation was through the issuance of bonds for the Wood County District Public Library Renovation Project. The second affirmation occurred when the County refinanced five issues in order to obtain interest savings and borrowed funds for improvement to the Historical Museum);
- To continue to support the county-wide e-mail system;
- To complete renovations and celebrate an "open house" for the new County Records Center and Law Library. (This renovation project allowed the former old jail to be placed back into service for the benefit of County residents);
- To develop a county-wide records program involving the staff of the Records Center, and purchase of optical scanning, bar coding, and microfilm equipment, etc.;
- To complete an addition and renovations to the Juvenile Court Center;
- To complete the exterior stone renovation and re-roofing of the Historical Courthouse and Old Jail;
- To continue to strengthen the County's Permanent Improvement capital projects fund for major capital projects;
- To earmark \$1,000,000 to accelerate the process of rebuilding and repairing County bridges;
- To continue to assess equipment and capital improvement needs for all county departments through the continuation of the five year strategic budget;
- To review and control costs associated with providing employees an excellent, comprehensive health and life benefits package. (Recommendations are provided by the Employee Health Benefits committee and consultants); and
- To continue to address worker safety needs with recommendations of the numerous departmental work safety committees, risk coordinator, and training sessions.

The foregoing initiatives for 2002 reflect the desire of the County Commissioners to complete much needed capital improvements and be prepared for future facility maintenance. This course of action positions the County to stay on the leading edge of technology in order to best serve the residents of Wood County.

The ability to attract, retain, and recognize the abilities of skilled employees was addressed in 2002 with an ongoing wage and classification plan. Equitable compensation, coupled with employee training programs in many areas provided supervisors and employees the tools to more effectively perform their duties. Employees who performed above and beyond the scope of their duties were rewarded through a merit pay system established for this purpose.

The level of expenditures in 2002 was influenced by several significant factors. Listed below are a few of the expenditures, which were in addition to normal operating expenditures.

- Parking lot construction on Pike and Summit Streets adjacent to the current parking lot for the County Courthouse Office Complex;
- General Fund contribution to enhance the countywide bridge repair program;
- Aggressive capital improvement and maintenance program (Juvenile Court Center addition, renovation of Old Jail and conversion to a Records Center, and County Law Library);
- Purchase of furniture, computers, scanning and microfilm equipment, etc;
- Merit pay program to reward employees; and
- Transfer of \$1,500,000 to the Permanent Improvements capital projects fund.

Accounting System

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

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

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

Risk Management

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

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

The County maintains various other insurance coverages for liability, property, and crime. There have been no significant reductions in insurance coverage from 2001, and no insurance settlement has exceeded insurance coverage during the last three years. The various coverages and deductibles are fully described in Note 13 to the basic financial statements.

Cash Management

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

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

The County pools cash balances to achieve maximum investment efficiency and to enhance accountability. Based on the expected cash requirements of the County, the Treasurer invests available balances in eligible instruments. For the year ended December 31, 2002, the County's cash resources were divided among the following types of deposits and investments: federal government agency securities, repurchase agreements, the State Treasurer's investment pool (STAR Ohio), and certificates of deposit. All investments comply with the requirements of the Ohio Revised Code.

Independent Audit

Included in this report is an unqualified opinion rendered on the County's financial statements for the year ended December 31, 2002, by the Auditor of the State of Ohio, Betty Montgomery. As part of the preparation of the comprehensive annual financial report, the County subjects its financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal, and budgetary controls.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2001. This was the sixth 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 report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

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

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

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

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

Lastly, I would like to acknowledge the fine efforts of the entire staff of the Wood County Auditor's office. Special thanks must go to Deputy Auditors Vicki Clouser and Vera Balasz for payroll information; Judy Dreier and Mary Ann Book for accounts payable detail; Marilyn Burnside, Amanda Carter, and Karen Young for special projects; and Chief Deputy Irma Wolf for oversight and details contained in this County's CAFR.

Respectfully submitted,



Michael Sibbersen
Wood County Auditor

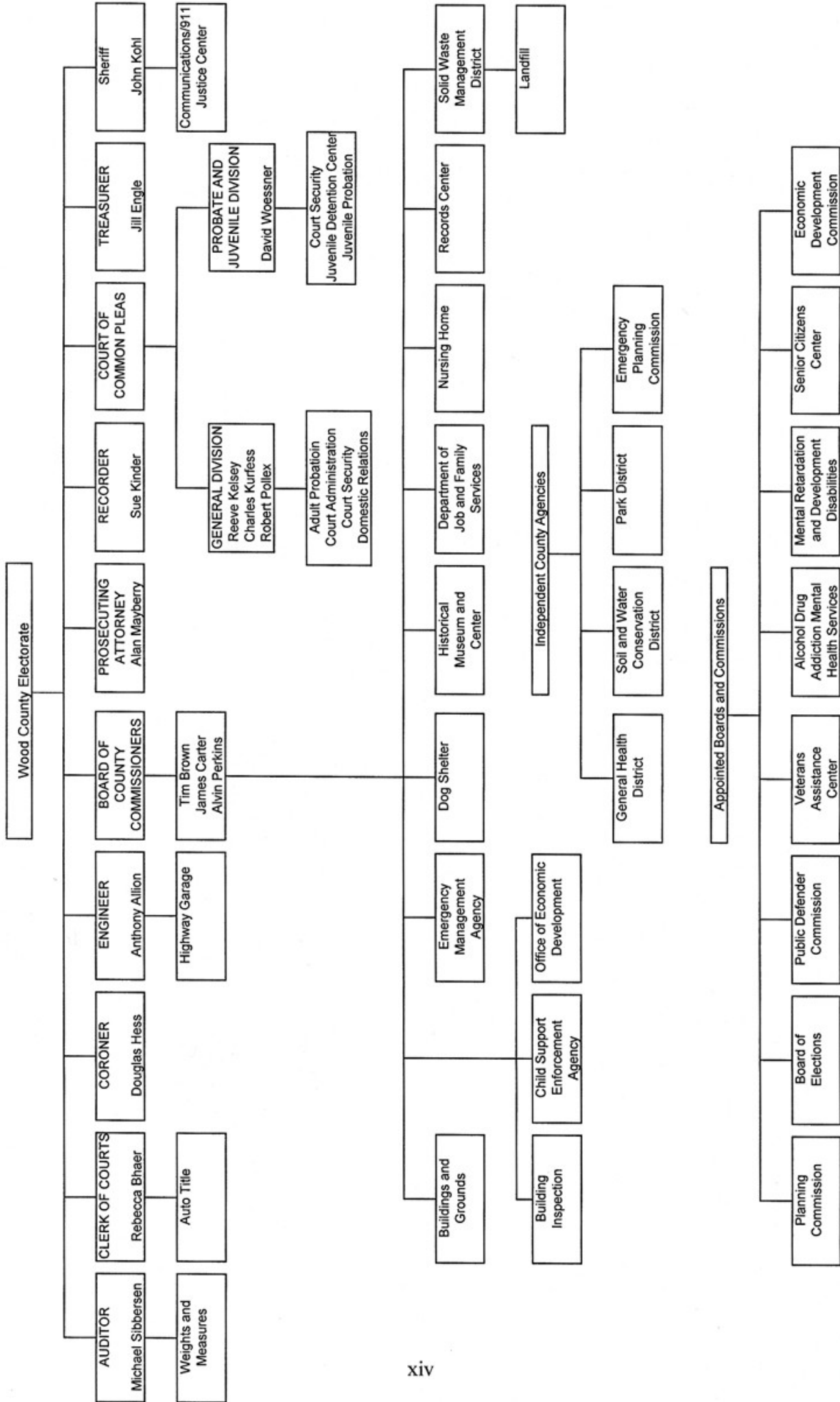
WOOD COUNTY, OHIO

PRINCIPAL OFFICIALS
DECEMBER 31, 2002

ELECTED OFFICIALS

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

WOOD COUNTY ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wood County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2001

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.



William Patrick Bost

President

Jeffrey R. Emer

Executive Director

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**FINANCIAL
SECTION**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANT'S REPORT

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

To the 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, 2002, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Property Services, the County's discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us, and we base our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Property Services on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2002, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General and Motor Vehicle Gasoline Tax; Job and Family Services; Alcohol, Drug Addiction, and Mental Health Services Board; and Mental Retardation and Developmental Disabilities funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2002, the County implemented a new financial reporting model, as prescribed by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2003 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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



Betty Montgomery
Auditor of State

September 25, 2003

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
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, 2002. 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.

Financial Highlights

Key financial highlights for 2002 are as follows:

In total the County's net assets increased by \$11.6 million, which represents an overall increase of 13.5 percent from 2001. The majority of this increase, 10.6 million, is attributed to governmental activities and primarily the result of an increase in net capital assets.

On November 21, 2002, the County issued \$5.9 million in refunding general obligation bonds, resulting in an economic gain of \$410 thousand and a cash flow savings of \$498 thousand.

Several major projects were completed in 2002, the Juvenile Court addition and renovation, Courthouse and Old Jail exterior renovations, and conversion of the Old Jail interior to a records center and law library. The County was able to complete these projects without issuing debt.

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 non-major funds in a single column. The County's major funds are the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Mental Retardation and Developmental Disabilities; and Bond Retirement funds.

Reporting the County as a Whole

The Statement of Net Assets and the Statement of Activities reflect how the County did financially during 2002. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

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

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

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

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

Reporting the County's Most Significant Funds

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

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

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and change 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 in 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 in the government-wide financial statement 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, 2002
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2002 compared to 2001.

Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
<u>Assets</u>						
Current and Other Assets	\$106,853	\$107,725	\$6,756	\$4,929	\$113,609	\$112,654
Capital Assets, Net	37,567	30,123	3,269	3,528	40,836	33,651
Total Assets	144,420	137,848	10,025	8,457	154,445	146,305
<u>Liabilities</u>						
Current and Other Liabilities	29,942	38,157	443	484	30,385	38,641
Long-Term Liabilities	20,439	16,214	7,961	7,204	28,400	23,418
Total Liabilities	50,381	54,371	8,404	7,688	58,785	62,059
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	27,929	19,771	515	507	28,444	20,278
Restricted	49,308	48,018	0	0	49,308	48,018
Unrestricted	16,802	15,688	1,106	262	17,908	15,950
Total Net Assets	\$94,039	\$83,477	\$1,621	\$769	\$95,660	\$84,246

The County was able to report increases in two categories of net assets for governmental activities and remained fairly consistent for unrestricted net assets. Both categories of net assets increased for business-type activities.

Total net assets for governmental activities increased by \$10.6 million, or 12.6 percent. The majority of this increase is reflected in the County's capital assets.

Business-type activities total net assets increased by \$852 thousand, or 110.8 percent. The increase in business-type activities is due to an increase of \$2.1 million in cash and cash equivalents at the Nursing Home. In prior years, the County had contracted with an outside firm for operations of the Nursing Home. For 2002, operation of the Nursing Home was handled entirely by County personnel. In addition to an increase in the charges for services to Nursing Home residents, the County has been able to significantly increase the reimbursements received from Medicare and Medicaid. The impact of these two factors resulted, in part, in the greater cash balance.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Table 2 reflects the changes in net assets for 2002. Since this is the first year the County has prepared financial statements according to GASB Statement No. 34, revenue and expense comparisons to 2001 are not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Table 2
Changes in Net Assets
(In Thousands)

	Governmental Activities	Business-Type Activities	
	2002	2002	Total
<u>Revenues</u>			
Program Revenues			
Charges for Services	\$17,256	\$9,543	\$26,799
Operating Grants, Contributions, and Interest	31,034	0	31,034
Capital Grants and Contributions	1,302	0	1,302
Total Program Revenues	<u>49,592</u>	<u>9,543</u>	<u>59,135</u>
General Revenues			
Property Taxes Levied for:			
General Operating	5,033	0	5,033
Health-Alcohol, Drug Addictions, and Mental Health Services	3,622	0	3,622
Human Services-Job and Family Services	2,355	0	2,355
Human Services-Mental Retardation and Developmental Disabilities	10,714	0	10,714
Human Services-Senior Citizens	676	0	676
Conservation and Recreation-Historical Center	107	0	107
Permissive Sales Taxes	13,937	0	13,937
Other Taxes	197	0	197
Grants and Entitlements not Restricted to Specific Programs	5,178	0	5,178
Interest	4,425	14	4,439
Other	732	0	732
Total General Revenues	<u>46,976</u>	<u>14</u>	<u>46,990</u>
Total Revenues	<u>96,568</u>	<u>9,557</u>	<u>106,125</u>
Transfers	(265)	265	0
Total Revenues and Transfers	<u>96,303</u>	<u>9,822</u>	<u>106,125</u>

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

	Governmental Activities	Business-Type Activities	Total
	2002	2002	
<u>Program Expenses</u>			
General Government			
Legislative and Executive	\$15,708	\$0	\$15,708
Judicial	6,171	0	6,171
Public Safety	6,768	0	6,768
Public Works	4,666	0	4,666
Health			
Alcohol, Drug Addiction, and Mental Health Services	13,584	0	13,584
Other Health	893	0	893
Human Services			
Job and Family Services	9,735	0	9,735
Child Support Enforcement Agency	2,161	0	2,161
Mental Retardation and Developmental Disabilities	19,255	0	19,255
Other Human Services	2,903	0	2,903
Conservation and Recreation	272	0	272
Economic Development	1,029	0	1,029
Intergovernmental	433	0	433
Internal Service Fund-External Portion	1,199	0	1,199
Interest and Fiscal Charges	964	0	964
Nursing Home	0	5,139	5,139
Landfill	0	2,750	2,750
Other Enterprise			
Building Inspection	0	1,081	1,081
Total Expenses	85,741	8,970	94,711
Increase in Net Assets	\$10,562	\$852	\$11,414

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

For governmental activities, general revenues, which consist primarily of property and sales taxes and unrestricted grants and entitlements represent 51.3 percent of total revenues, and of the total general revenues, property taxes and sales taxes represent 78 percent of the revenues. With the difficult year economically, the County's interest revenue, most of which is also primarily general revenue, was very comparable to interest earnings in the prior year. Over 57 percent of the County's governmental activities were supported by program revenues, those revenues specifically restricted for use by a particular program such as public safety or human services. The County was able to obtain program related grants accounting for 65 percent of program revenues and was able to charge for 20 percent of the services provided by the various programs.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Human services related expenses represent the County's largest governmental expense, or almost 40 percent of total expenses. These expenses are for operations of the County's school for mental retardation and developmental disabilities and as well as for operating the Job and Family Services department and Child Support Enforcement Agency. General government activities of operating the County's government and courts represents 25.5 percent of total expenses and health expenses, primarily for alcohol, drug addiction, and mental health, represent 16.9 percent of total expenses. Combined, these three areas account for over 82 percent of the County's expenses for 2002.

For business-type activities, program specific revenues are 99.9 percent of total revenues. As such, the County's business-type activities are entirely supported by charges for the services provided. The largest of the County's business-type activities is the nursing home, representing over 57 percent of total expenses.

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. Comparisons to 2001 have not been made since they are not available for this year.

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services	Net Cost of Services
	2002	2002
General Government		
Legislative and Executive	\$15,708	\$11,172
Judicial	6,171	2,822
Public Safety	6,768	5,642
Public Works	4,666	(4,139)
Health		
Alcohol, Drug Addiction, and Mental Health Services	13,584	6,954
Other Health	893	695
Human Services		
Job and Family Services	9,735	319
Child Support Enforcement Agency	2,161	75
Mental Retardation and Developmental Disabilities	19,255	8,324
Other Human Services	2,903	2,903

(continued)

Wood County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2002
 Unaudited

	Total Cost of Services	Net Cost of Services
	2002	2002
Conservation and Recreation	\$272	\$272
Economic Development	1,029	(148)
Intergovernmental	433	433
Internal Service Fund-External Portion	1,199	(139)
Interest and Fiscal Charges	964	964
Total Expenses	\$85,741	\$36,149

The County's general revenues (primarily property and sales taxes and unrestricted grants and entitlements) pay for 42 percent of the services provided by the County. However, a review of the table above demonstrates that program revenues contributed significantly to several of the programs. For instance, operating and capital grants as well as charges for services exceeded the cost of public works related expenses for the year. These expenses are primarily associated with maintenance of the County's roads and bridges. Two of the County's largest programs, Health and Human Services were able to obtain a significant amount of operating grants to offset the cost of these programs. Operating grants offset 46 percent of Health related expenses and 62 percent Human Services related expenses. The funding for general government related activities as well as the sheriff continues to be primarily from general revenue sources.

Governmental Funds Financial Analysis

The County's major funds are the General Fund; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Mental Retardation and Developmental and Disabilities; and Bond Retirement funds. The primary funding for the Motor Vehicle and Gasoline Tax fund is from gasoline and motor vehicle license taxes and the primary funding for the Alcohol, Drug Addiction, and Mental Health Services, Job and Family Services, and Mental Retardation and Developmental Disabilities funds is from taxes and grants. Each of these funds has a specific property tax levy to support the activities of the fund.

While the General, Motor Vehicle and Gasoline Tax, and Mental Retardation and Developmental Disabilities funds had relatively insignificant changes from the prior year, the same cannot be said for the other funds. The Alcohol, Drug Addiction, and Mental Health Services fund had a 68.7 percent decrease in fund balance due to increases in the charges to the County by the various contracted service providers. The Job and Family Services fund had a 201.5 percent increase in fund balance resulting from collections in 2002 of a levy passed in 2001 as well as a strong carry-over balance from the prior year.

Business-Type Activities Financial Analysis

As can be seen on the statement of revenues, expenses, and changes in fund net assets, the Nursing Home and Building Inspection department had operating incomes for 2002. The Nursing Home had an increase in net assets from the prior year of 139.6 percent. This increase is the result of the County assuming total control of the Nursing Home's operations in 2002 as well an increase in charges for services and an aggressive program for recovering reimbursements from Medicare and Medicaid.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

While the Building Inspection department recognized an increase in net assets, overall activity was fairly similar to that of the prior year.

The Landfill had an operating loss for the second consecutive year. The operating loss for 2002 was significantly greater than that of the prior year due to a 77 percent increase in operating expenses but only a 6 percent increase in operating revenues when compared to 2001. As has been the pattern for many years, the Landfill receives operating subsidies from the General Fund. For 2002, this amount was 15 percent of overall revenue amounts. Currently, the County has no plans for increasing fees at the Landfill.

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 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 from the original budget to the final budget were very insignificant.

Differences resulted from the final budget to the actual revenues collected by \$2.9 million because the County received 14 percent more in sales taxes than expected. Actual expenditures were less than budgeted amounts by \$2.4 million as the County was able to reduce expenditures for general government operations.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2002, was \$27,928,573 and \$515,413, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and building improvements, improvements other than buildings, roads, bridges, machinery and equipment, computer equipment, furniture and fixtures, and vehicles. Additions to governmental activities capital assets consisted primarily of the addition and renovation of the Juvenile Court. For 2002, capital assets being reported for roads and bridges are limited to current year addition amounts. The historical inventory of roads and bridges will be added in future years when those amounts can be accumulated. Changes in capital assets for business-type activities were very insignificant. Note 11 to the basic financial statements provides details on the capital assets activity during 2002.

At December 31, 2002, the County had \$37,000 in special assessment notes payable from governmental activities. The County also had various long-term obligations outstanding. These obligations included \$16,660,000 of general obligation bonds and \$3,004,650 of special assessment bonds. Of this amount, \$2,140,000 of general obligation bonds will be repaid from business-type activities.

In addition to the debt outlined above, the County's long-term debt also includes compensated absences, capital leases, and landfill closure and postclosure costs. Notes 18 and 19 to the basic financial statements provides details on the debt activity during 2002.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Current Issues

The unemployment rate for the County is currently 5.1 percent, which is an increase from a rate of 4.4 percent one year ago. This rate is below the State's current rate of 6.5 percent and the national rate of 6.8 percent.

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

The County continues to move forward with major capital projects without issuing debt. Recent projects completed include the Juvenile Court addition and renovation, Courthouse and Old Jail restoration, and conversion of the Old Jail interior to a records center and law library. The County has also acquired land for an additional parking lot at the Courthouse and has awarded bids for construction of the County Courthouse Atrium.

Due to concerns of a sluggish national economy, the County tightened its 2003 budget by approving appropriations of \$1.6 million less than the previous year's budget.

Request for Information

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

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Wood County, Ohio
Statement of Net Assets
Primary Government and Discretely Presented Component Units
December 31, 2002
June 30, 2002 - Wood Lane Industries

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$57,385,444	\$5,402,900	\$62,788,344	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	145,346	182,521	327,867	181,802	747,338
Cash and Cash Equivalents with Escrow Agent	203,087	0	203,087	0	0
Cash and Cash Equivalents with Fiscal Agent	344,110	0	344,110	0	0
Investments in Segregated Accounts	0	0	0	0	817,732
Investments with Fiscal Agent	2,370,743	0	2,370,743	0	0
Accounts Receivable	135,263	246,269	381,532	86,929	40,435
Accrued Interest Receivable	712,330	0	712,330	0	0
Permissive Sales Taxes Receivable	6,578,806	0	6,578,806	0	0
Due from Other Governments	9,820,212	346,503	10,166,715	0	5,877
Prepaid Items	203,511	3,419	206,930	9,608	19,357
Materials and Supplies Inventory	537,624	59,607	597,231	24,849	0
Internal Balances	(489,909)	489,909	0	0	0
Property Taxes Receivable	24,982,925	0	24,982,925	0	0
Notes Receivable	353,172	0	353,172	0	0
Special Assessments Receivable	3,483,794	0	3,483,794	0	0
Unamortized Bond Issuance Costs	86,090	24,379	110,469	0	0
Nondepreciable Capital Assets	8,947,854	904,000	9,851,854	0	398,304
Depreciable Capital Assets, Net	28,619,592	2,365,485	30,985,077	9,571	2,452,117
Total Assets	144,419,994	10,024,992	154,444,986	312,759	4,481,160
<u>Liabilities</u>					
Accrued Wages Payable	1,191,859	170,055	1,361,914	22,452	0
Accounts Payable	1,444,031	116,757	1,560,788	5,639	171,440
Contracts Payable	124,652	0	124,652	0	0
Matured Compensated Absences Payable	23,953	0	23,953	0	0
Due to Other Governments	1,291,686	148,390	1,440,076	1,089	0
Payable to External Parties	63,969	0	63,969	0	0
Notes Payable	37,000	0	37,000	0	0
Accrued Interest Payable	73,142	7,219	80,361	0	6,694
Matured Bonds Payable	24,000	0	24,000	0	0
Matured Interest Payable	24,109	0	24,109	0	0
Claims Payable	1,145,057	0	1,145,057	0	0
Deferred Revenue	24,286,549	0	24,286,549	0	0
Retainage Payable	211,501	0	211,501	0	0
Deposits Held and Due to Others	0	0	0	0	2,700
Long-Term Liabilities:					
Due Within One Year	3,302,640	528,780	3,831,420	0	81,724
Due in More Than One Year	17,136,363	7,432,488	24,568,851	0	1,039,706
Total Liabilities	50,380,511	8,403,689	58,784,200	29,180	1,302,264
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	27,928,573	515,413	28,443,986	0	1,728,991
Restricted for:					
Debt Service	947,467	0	947,467	0	0
Capital Projects	11,385,601	0	11,385,601	0	0
Other Purposes	36,975,468	0	36,975,468	0	0
Unrestricted	16,802,374	1,105,890	17,908,264	283,579	1,449,905
Total Net Assets	\$94,039,483	\$1,621,303	\$95,660,786	\$283,579	\$3,178,896

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, 2002
For the Fiscal Year Ended June 30, 2002 - 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	\$15,708,389	\$4,490,836	\$45,761	\$0
Judicial	6,171,278	2,674,725	674,524	0
Public Safety	6,767,782	579,620	467,331	78,877
Public Works	4,665,832	6,180,018	1,401,554	1,222,908
Health				
Alcohol, Drug Addiction, and Mental Health Services				
	13,584,458	6,650	6,624,040	0
Other Health	893,112	198,056	0	0
Human Services				
Job and Family Services	9,735,187	0	9,415,729	0
Child Support Enforcement Agency	2,160,792	319,268	1,765,933	0
Mental Retardation and Developmental Disabilities				
	19,254,795	1,036,423	9,894,680	0
Other Human Services	2,902,627	12	0	0
Conservation and Recreation	271,620	0	0	0
Economic Development	1,028,670	432,397	744,173	0
Intergovernmental	433,421	0	0	0
Internal Service Fund-External Portion	1,198,781	1,338,131	0	0
Interest and Fiscal Charges	964,179	0	0	0
Total Governmental Activities	85,740,923	17,256,136	31,033,725	1,301,785
<u>Business-Type Activities</u>				
Nursing Home	5,138,663	6,881,279	0	0
Landfill	2,750,444	1,528,714	0	0
Other Enterprise				
Building Inspection	1,080,941	1,133,104	0	0
Total Business-Type Activities	8,970,048	9,543,097	0	0
Total Primary Government	\$94,710,971	\$26,799,233	\$31,033,725	\$1,301,785
<u>Component Units</u>				
Wood Lane Industries	2,565,527	2,496,640	0	0
Wood Lane Residential Services/Properties	9,062,265	9,534,006	18,291	0
Total Component Units	\$11,627,792	\$12,030,646	\$18,291	\$0

General Revenues:

Property Taxes Levied for:

General Operating

Health-Alcohol, Drug Addiction, and Mental Health Services

Human Services-Job and Family Services

Human Services-Mental Retardation and

Developmental Disabilities

Human Services-Senior Citizens

Conservation and Recreation-Historical Center

Permissive Sales Taxes

Other Taxes

Grants and Entitlements not Restricted to Specific Programs

Interest

Contributions

Other

Total General Revenues

Transfers

Change in Net Assets

Net Assets Beginning of Year - Note 3

Net Assets End of Year

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
(\$11,171,792)	\$0	(\$11,171,792)	\$0	\$0
(2,822,029)	0	(2,822,029)	0	0
(5,641,954)	0	(5,641,954)	0	0
4,138,648	0	4,138,648	0	0
(6,953,768)	0	(6,953,768)	0	0
(695,056)	0	(695,056)	0	0
(319,458)	0	(319,458)	0	0
(75,591)	0	(75,591)	0	0
(8,323,692)	0	(8,323,692)	0	0
(2,902,615)	0	(2,902,615)	0	0
(271,620)	0	(271,620)	0	0
147,900	0	147,900	0	0
(433,421)	0	(433,421)	0	0
139,350	0	139,350	0	0
(964,179)	0	(964,179)	0	0
(36,149,277)	0	(36,149,277)	0	0
0	1,742,616	1,742,616	0	0
0	(1,221,730)	(1,221,730)	0	0
0	52,163	52,163	0	0
0	573,049	573,049	0	0
(36,149,277)	573,049	(35,576,228)	0	0
0	0	0	(68,887)	0
0	0	0	0	490,032
0	0	0	(68,887)	490,032
5,032,933	0	5,032,933	0	0
3,622,492	0	3,622,492	0	0
2,354,615	0	2,354,615	0	0
10,714,148	0	10,714,148	0	0
676,160	0	676,160	0	0
107,249	0	107,249	0	0
13,937,186	0	13,937,186	0	0
196,831	0	196,831	0	0
5,178,413	0	5,178,413	0	0
4,424,848	13,889	4,438,737	6,316	40,595
0	0	0	0	134,025
731,538	0	731,538	73,013	41,047
46,976,413	13,889	46,990,302	79,329	215,667
(264,718)	264,718	0	0	0
10,562,418	851,656	11,414,074	10,442	705,699
83,477,065	769,647	84,246,712	273,137	2,473,197
\$94,039,483	\$1,621,303	\$95,660,786	\$283,579	\$3,178,896

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2002

	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	\$8,977,034	\$2,774,691	\$1,526,759	\$2,624,680
Cash and Cash Equivalents in Segregated Accounts	106,942	0	0	0
Accounts Receivable	90,263	1,117	0	0
Accrued Interest Receivable	712,330	0	0	0
Permissive Sales Taxes Receivable	6,578,806	0	0	0
Due from Other Governments	1,659,841	3,165,512	1,105,148	1,036,973
Prepaid Items	149,820	0	3,459	3,854
Materials and Supplies Inventory	167,423	316,420	0	10,734
Interfund Receivable	382,144	1,279	2,864	0
Restricted Assets:				
Cash and Cash Equivalents with Escrow Agent	0	0	0	0
Property Taxes Receivable	5,567,016	0	3,854,759	2,450,525
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$24,391,619	\$6,259,019	\$6,492,989	\$6,126,766
<u>Liabilities</u>				
Accrued Wages Payable	\$614,008	\$91,823	\$14,981	\$96,961
Accounts Payable	278,010	104,511	452,671	340,463
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	23,953	0	0	0
Due to Other Governments	163,582	11,556	0	73,478
Interfund Payable	61,828	8,328	1,555	13,588
Due to External Parties	0	0	0	63,969
Accrued Interest Payable	0	0	0	0
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Deferred Revenue	13,221,492	2,828,685	4,703,782	3,483,747
Retainage Payable	0	0	0	0
Liabilities Payable from Restricted Assets:				
Retainage Payable	0	0	0	0
Total Liabilities	14,362,873	3,044,903	5,172,989	4,072,206
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Unclaimed Monies	86,000	0	0	0
Reserved for Encumbrances	574,602	355,002	501	25,542
Unreserved, Reported in:				
General Fund	9,368,144	0	0	0
Special Revenue Funds	0	2,859,114	1,319,499	2,029,018
Debt Service Funds	0	0	0	0
Capital Projects Funds	0	0	0	0
Total Fund Balance	10,028,746	3,214,116	1,320,000	2,054,560
Total Liabilities and Fund Balance	\$24,391,619	\$6,259,019	\$6,492,989	\$6,126,766

See Accompanying Notes to the Basic Financial Statements

Mental Retardation and Developmental Disabilities	Bond Retirement	Other Governmental	Total
\$17,282,008	\$267,736	\$18,567,544	\$52,020,452
0	0	38,404	145,346
6,837	0	37,046	135,263
0	0	0	712,330
0	0	0	6,578,806
1,683,795	0	1,168,943	9,820,212
35,472	0	10,906	203,511
26,593	0	16,454	537,624
0	24,871	5,940	417,098
0	0	203,087	203,087
11,392,282	0	1,718,343	24,982,925
0	0	353,172	353,172
0	0	3,483,794	3,483,794
<u>\$30,426,987</u>	<u>\$292,607</u>	<u>\$25,603,633</u>	<u>\$99,593,620</u>
\$255,141	\$0	\$118,945	\$1,191,859
79,186	49,468	139,722	1,444,031
0	0	124,652	124,652
0	0	0	23,953
79,057	0	3,213	330,886
25,814	6,391	87,930	205,434
0	0	0	63,969
0	0	1,650	1,650
0	5,000	19,000	24,000
0	10,988	13,121	24,109
12,001,894	0	5,907,052	42,146,652
0	0	8,414	8,414
0	0	203,087	203,087
<u>12,441,092</u>	<u>71,847</u>	<u>6,626,786</u>	<u>45,792,696</u>
0	0	316,300	316,300
0	0	0	86,000
0	51,280	1,669,016	2,675,943
0	0	0	9,368,144
17,985,895	0	5,877,402	30,070,928
0	169,480	732,051	901,531
0	0	10,382,078	10,382,078
<u>17,985,895</u>	<u>220,760</u>	<u>18,976,847</u>	<u>53,800,924</u>
<u>\$30,426,987</u>	<u>\$292,607</u>	<u>\$25,603,633</u>	<u>\$99,593,620</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Assets of Governmental Activities
 December 31, 2002

Total Governmental Fund Balance		\$53,800,924
<p>Amounts reported for governmental activities on the statement of net assets are different because of the following:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>		37,567,446
<p>Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:</p>		
Accounts Receivable	76,558	
Accrued Interest Receivable	365,074	
Permissive Sales Taxes Receivable	5,514,737	
Due from Other Governments	7,415,236	
Interfund Receivable	308,328	
Property Taxes Receivable	696,376	
Special Assessments Receivable	3,483,794	
		17,860,103
<p>Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.</p>		86,090
<p>An interfund payable is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.</p>		(832,676)
<p>Due to other governments includes contractually required pension contributions not expected to be paid with available expendable resources and, therefore, are not reported in the funds.</p>		(829,697)
<p>Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:</p>		
Notes Payable	(37,000)	
Accrued Interest Payable	(71,492)	
General Obligation Bonds Payable	(14,605,924)	
Special Assessment Bonds Payable	(3,004,650)	
Compensated Absences Payable	(2,784,390)	
Capital Leases Payable	(44,039)	
		(20,547,495)
<p>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.</p>		6,934,788
Net Assets of Governmental Activities		\$94,039,483

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, 2002

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	5,029,136	\$0	\$3,620,047	\$2,353,032
Permissive Sales Taxes	13,105,218	0	0	0
Permissive Motor Vehicle License Taxes	0	3,735,241	0	0
Other Taxes	39,964	0	31,942	20,102
Charges for Services	5,363,111	420,158	6,650	0
Licenses and Permits	10,240	0	0	0
Fines, Costs, and Forfeitures	214,683	95,367	0	0
Intergovernmental	3,770,150	1,378,013	7,031,985	8,779,962
Special Assessments	0	0	0	0
Interest	3,453,935	0	0	0
Other	74,819	3,307	1,336	9,808
Total Revenues	31,061,256	5,632,086	10,691,960	11,162,904
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	14,174,747	0	0	0
Judicial	5,109,003	0	0	0
Public Safety	5,959,423	0	0	0
Public Works	388,597	5,713,469	0	0
Health	104,750	0	13,586,288	0
Human Services	440,059	0	0	9,789,768
Conservation and Recreation	90,524	0	0	0
Economic Development	0	0	0	0
Other	493,033	0	0	0
Capital Outlay	24,271	0	0	0
Intergovernmental	433,421	0	0	0
Debt Service:				
Principal Retirement	3,675	0	0	0
Interest and Fiscal Charges	51	0	0	0
Issuance Costs	0	0	0	0
Total Expenditures	27,221,554	5,713,469	13,586,288	9,789,768
Excess of Revenues Over (Under) Expenditures	3,839,702	(81,383)	(2,894,328)	1,373,136
<u>Other Financing Sources (Uses)</u>				
Notes Issued	0	0	0	0
Bonds Issued	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Transfers In	27,354	311,323	0	0
Transfers Out	(4,783,222)	0	0	0
Total Other Financing Sources (Uses)	(4,755,868)	311,323	0	0
Net Change in Fund Balance	(916,166)	229,940	(2,894,328)	1,373,136
Fund Balance Beginning of Year - Note 3	10,944,912	2,984,176	4,214,328	681,424
Fund Balance End of Year	\$10,028,746	\$3,214,116	\$1,320,000	\$2,054,560

Mental Retardation and Developmental Disabilities	Bond Retirement	Other Governmental	Total
\$10,707,179	\$0	\$782,246	\$22,491,640
0	0	0	13,105,218
0	0	0	3,735,241
97,985	0	6,838	196,831
1,036,423	0	3,348,088	10,174,430
0	0	165,710	175,950
0	0	30,543	340,593
11,170,450	0	4,467,921	36,598,481
0	0	947,680	947,680
9,147	8,002	259,300	3,730,384
1,164	716,589	207,057	1,014,080
<u>23,022,348</u>	<u>724,591</u>	<u>10,215,383</u>	<u>92,510,528</u>
0	0	874,091	15,048,838
0	0	1,088,641	6,197,644
0	0	471,828	6,431,251
0	0	1,702,584	7,804,650
0	0	221,485	13,912,523
19,191,484	0	2,966,013	32,387,324
0	0	123,118	213,642
0	0	1,036,188	1,036,188
0	221,593	1,391	716,017
0	0	7,287,684	7,311,955
0	0	0	433,421
27,463	10,580,000	302,598	10,913,736
5,900	769,186	211,402	986,539
0	80,541	6,830	87,371
<u>19,224,847</u>	<u>11,651,320</u>	<u>16,293,853</u>	<u>103,481,099</u>
<u>3,797,501</u>	<u>(10,926,729)</u>	<u>(6,078,470)</u>	<u>(10,970,571)</u>
0	0	37,000	37,000
0	9,490,000	414,650	9,904,650
0	83,955	3,354	87,309
0	1,403,472	3,832,173	5,574,322
(1,000,000)	(27,354)	(28,464)	(5,839,040)
<u>(1,000,000)</u>	<u>10,950,073</u>	<u>4,258,713</u>	<u>9,764,241</u>
2,797,501	23,344	(1,819,757)	(1,206,330)
<u>15,188,394</u>	<u>197,416</u>	<u>20,796,604</u>	<u>55,007,254</u>
<u>\$17,985,895</u>	<u>\$220,760</u>	<u>\$18,976,847</u>	<u>\$53,800,924</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, 2002

Net Change in Fund Balance - Total Governmental Funds (\$1,206,330)

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

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

Capital Outlay - Construction in Progress	3,763,091	
Capital Outlay - Depreciable Capital Assets	6,021,310	
Depreciation	<u>(2,308,292)</u>	7,476,109

Capital assets removed from the capital asset account on the statement of net assets results in a loss on disposal of capital assets on the statement of activities. (31,317)

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

Property Taxes	15,957	
Permissive Sales Taxes	831,968	
Other Taxes	(468,929)	
Charges for Services	460,538	
Fines, Costs, and Forfeitures	(2,056)	
Intergovernmental	1,843,091	
Special Assessments	(406,417)	
Interest	365,074	
Other	<u>20,607</u>	2,659,833

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

Notes Payable	4,950,000	
General Obligation Bonds Payable	5,630,000	
Special Assessment Bonds Payable	301,000	
Capital Leases Payable	<u>32,736</u>	10,913,736

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

Amortization of Premium	1,385	
Accrued Interest Payable	<u>22,256</u>	23,641

(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, 2002
 (continued)

Issuance costs are reported as an expenditure when paid in governmental funds, but is accrued on outstanding debt on the statement of activities.		\$86,090
Note proceeds are other financing sources in governmental funds, but the issuance increases long-term liabilities on the statement of net assets.		
Notes Payable		(37,000)
Bond proceeds and premiums are other financing sources in governmental funds, but the issuance increases long-term liabilities on the statement of net assets.		
Proceeds of Bonds	(9,904,650)	
Premium on Bonds Issued	<u>(87,309)</u>	
		(9,991,959)
Some expenses reported on the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Due to Other Governments	(59,100)	
Compensated Absences Payable	<u>(198,139)</u>	
		(257,239)
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	347,160	
Allocated to Activities	<u>440,344</u>	
		787,504
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>139,350</u>
Change in Net Assets of Governmental Activities		<u><u>\$10,562,418</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, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,992,114	\$5,002,192	\$5,093,796	\$91,604
Permissive Sales Tax:	11,585,078	11,500,000	13,157,613	1,657,613
Other Taxes	30,000	30,000	39,964	9,964
Charges for Services:	4,189,818	4,321,458	5,173,658	852,200
Licenses and Permits	11,250	11,250	10,240	(1,010)
Fines, Costs, and Forfeiture:	211,500	214,634	224,326	9,692
Intergovernmental	3,827,421	3,904,615	3,793,819	(110,796)
Interest	2,750,000	2,750,000	2,742,961	(7,039)
Other	330,310	55,104	407,439	352,335
Total Revenues	27,927,491	27,789,253	30,643,816	2,854,563
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	14,835,602	16,439,518	14,986,224	1,453,294
Judicial	5,409,646	5,556,568	5,187,889	368,679
Public Safety	6,236,035	6,161,843	5,969,650	192,193
Public Works	398,428	398,428	386,706	11,722
Health	233,195	233,195	80,738	152,457
Human Services	456,300	456,300	436,393	19,907
Conservation and Recreation	95,714	95,714	90,951	4,763
Other	830,715	655,295	498,831	156,464
Capital Outlay	0	30,900	30,900	0
Intergovernmental	424,022	427,292	422,038	5,254
Total Expenditures	28,919,657	30,455,053	28,090,320	2,364,733
Excess of Revenues Over (Under) Expenditures	(992,166)	(2,665,800)	2,553,496	5,219,296
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Asset:	10,000	6,799	0	(6,799)
Advances In	0	43,512	43,512	0
Advances Out	0	(43,512)	(43,512)	0
Transfers In	100,000	56,488	27,354	(29,134)
Transfers Out	(6,689,081)	(6,032,037)	(4,783,222)	1,248,815
Total Other Financing Sources (Uses)	(6,579,081)	(5,968,750)	(4,755,868)	1,212,882
Net Change in Fund Balance	(7,571,247)	(8,634,550)	(2,202,372)	6,432,178
Fund Balance Beginning of Year	8,442,212	8,442,212	8,442,212	0
Prior Year Encumbrances Appropriated	1,008,914	1,008,914	1,008,914	0
Fund Balance End of Year	\$1,879,879	\$816,576	\$7,248,754	\$6,432,178

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Permissive Motor Vehicle License Tax	\$3,800,000	\$3,800,000	\$3,697,203	(\$102,797)
Charges for Services:	800,000	800,000	446,152	(353,848)
Fines, Costs, and Forfeiture:	90,000	90,000	95,834	5,834
Intergovernmental	1,350,000	1,350,000	1,377,268	27,268
Other	10,000	10,000	3,307	(6,693)
Total Revenues	6,050,000	6,050,000	5,619,764	(430,236)
<u>Expenditures</u>				
Current:				
Public Works	7,842,627	9,294,753	7,154,887	2,139,866
Excess of Revenues Under Expenditures	(1,792,627)	(3,244,753)	(1,535,123)	1,709,630
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,200,000	1,200,000	311,323	(888,677)
Transfers Out	(490,000)	(270,000)	0	270,000
Total Other Financing Sources (Uses)	710,000	930,000	311,323	(618,677)
Net Change in Fund Balance	(1,082,627)	(2,314,753)	(1,223,800)	1,090,953
Fund Balance Beginning of Year	2,721,560	2,721,560	2,721,560	0
Prior Year Encumbrances Appropriated	920,802	920,802	920,802	0
Fund Balance End of Year	<u>\$2,559,735</u>	<u>\$1,327,609</u>	<u>\$2,418,562</u>	<u>\$1,090,953</u>

See Accompanying Notes to the Basic Financial Statement

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Alcohol, Drug Addiction, and Mental Health Services Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$4,049,723	\$3,612,283	\$3,679,329	\$67,046
Other Taxes	0	25,800	31,942	6,142
Charges for Services:	0	0	6,650	6,650
Intergovernmental	6,417,237	6,731,488	6,991,629	260,141
Other	0	0	1,336	1,336
Total Revenues	10,466,960	10,369,571	10,710,886	341,315
<u>Expenditures</u>				
Current:				
Health	12,364,750	14,317,811	13,614,583	703,228
Excess of Revenues Under Expenditures	(1,897,790)	(3,948,240)	(2,903,697)	1,044,543
<u>Other Financing Sources (Uses)</u>				
Transfers Out	(2,430,492)	(318,488)	0	318,488
Net Change in Fund Balance	(4,328,282)	(4,266,728)	(2,903,697)	1,363,031
Fund Balance Beginning of Year	4,325,738	4,325,738	4,325,738	0
Prior Year Encumbrances Appropriated	2,544	2,544	2,544	0
Fund Balance End of Year	\$0	\$61,554	\$1,424,585	\$1,363,031

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, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,462,000	\$2,303,123	\$2,336,773	\$33,650
Other Taxes	0	18,500	20,102	1,602
Intergovernmental	12,592,769	11,508,669	7,763,088	(3,745,581)
Interest	400	400	0	(400)
Other	25,400	25,400	10,323	(15,077)
Total Revenues	15,080,569	13,856,092	10,130,286	(3,725,806)
<u>Expenditures</u>				
Current:				
Human Services	13,962,787	13,195,031	9,803,075	3,391,956
Excess of Revenues Over Expenditures	1,117,782	661,061	327,211	(333,850)
<u>Other Financing Uses</u>				
Transfers Out	(90,000)	(77,531)	0	77,531
Net Change in Fund Balance	1,027,782	583,530	327,211	(256,319)
Fund Balance Beginning of Year	2,083,976	2,083,976	2,083,976	0
Prior Year Encumbrances Appropriated	92,452	92,452	92,452	0
Fund Balance End of Year	<u>\$3,204,210</u>	<u>\$2,759,958</u>	<u>\$2,503,639</u>	<u>(\$256,319)</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$11,688,644	\$10,546,395	\$10,900,038	\$353,643
Other Taxes	0	94,000	97,985	3,985
Charges for Services:	815,899	1,096,243	1,158,243	62,000
Intergovernmental	8,804,643	11,283,967	11,406,959	122,992
Interest	0	10,000	9,655	(345)
Other	0	0	1,164	1,164
Total Revenues	21,309,186	23,030,605	23,574,044	543,439
<u>Expenditures</u>				
Current:				
Human Services	20,032,412	20,730,740	19,227,716	1,503,024
Excess of Revenues Over (Under) Expenditures	1,276,774	2,299,865	4,346,328	2,046,463
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,935,000	0	0	0
Transfers Out	(15,063,793)	(11,813,482)	(1,000,000)	10,813,482
Total Other Financing Sources (Uses)	(12,128,793)	(11,813,482)	(1,000,000)	10,813,482
Net Change in Fund Balance	(10,852,019)	(9,513,617)	3,346,328	12,859,945
Fund Balance Beginning of Year	13,633,868	13,633,868	13,633,868	0
Prior Year Encumbrances Appropriated	6,672	6,672	6,672	0
Fund Balance (Deficit) End of Year	\$2,788,521	\$4,126,923	\$16,986,868	\$12,859,945

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2002

	Business-Type Activities			Governmental Activity	
	Nursing Home	Landfill	Other Enterprise	Total Enterprise	Internal Service
<u>Assets</u>					
<u>Current Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$2,607,341	\$1,502,162	\$1,293,397	\$5,402,900	\$5,364,992
Cash and Cash Equivalents in Segregated Accounts	58,123	0	124,398	182,521	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	344,110
Investments with Fiscal Agent	0	0	0	0	2,370,743
Accounts Receivable	44,952	121,676	79,641	246,269	0
Due from Other Governments	269,394	64,236	12,873	346,503	0
Prepaid Items	3,419	0	0	3,419	0
Materials and Supplies Inventory	35,175	24,432	0	59,607	0
Interfund Receivable	0	896	0	896	131,103
Total Current Assets	3,018,404	1,713,402	1,510,309	6,242,115	8,210,948
<u>Non-Current Assets</u>					
Unamortized Bond Issuance Costs	833	23,546	0	24,379	0
Nondepreciable Capital Assets	0	904,000	0	904,000	0
Depreciable Capital Assets, Net	1,029,844	1,225,509	110,132	2,365,485	0
Total Non-Current Assets	1,030,677	2,153,055	110,132	3,293,864	0
Total Assets	4,049,081	3,866,457	1,620,441	9,535,979	8,210,948
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	126,272	12,199	31,584	170,055	0
Accounts Payable	74,823	41,934	0	116,757	0
Compensated Absences Payable	111,732	16,747	33,727	162,206	0
Due to Other Governments	107,169	16,356	24,865	148,390	131,103
Interfund Payable	317,264	23,557	2,842	343,663	0
Claims Payable	0	0	0	0	1,145,057
Accrued Interest Payable	1,735	5,484	0	7,219	0
General Obligation Bonds Payable	35,000	220,000	0	255,000	0
Capital Leases Payable	0	111,574	0	111,574	0
Total Current Liabilities	773,995	447,851	93,018	1,314,864	1,276,160
<u>Non-Current Liabilities</u>					
Compensated Absences Payable	5,908	1,438	59,189	66,535	0
General Obligation Bonds Payable	380,942	1,518,619	0	1,899,561	0
Capital Leases Payable	0	512,316	0	512,316	0
Closure/Postclosure Costs Payable	0	4,954,076	0	4,954,076	0
Total Non-Current Liabilities	386,850	6,986,449	59,189	7,432,488	0
Total Liabilities	1,160,845	7,434,300	152,207	8,747,352	1,276,160
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	614,735	(209,454)	110,132	515,413	0
Unrestricted (Deficit)	2,273,501	(3,358,389)	1,358,102	273,214	6,934,788
Total Net Assets (Deficit)	\$2,888,236	(\$3,567,843)	\$1,468,234	788,627	\$6,934,788
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.				832,676	
Net Assets of Business-Type Activities				<u>\$1,621,303</u>	

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2002

	Business-Type Activities			Governmental Activity	
	Nursing Home	Landfill	Other Enterprise	Total Enterprise	Internal Service
<u>Operating Revenues</u>					
Charges for Services	\$6,881,279	\$1,528,714	\$5,717	\$8,415,710	\$6,289,678
Licenses, Permits, and Inspections	0	0	1,127,387	1,127,387	0
Other	0	0	0	0	82,373
Total Operating Revenues	6,881,279	1,528,714	1,133,104	9,543,097	6,372,051
<u>Operating Expenses</u>					
Personal Services	3,517,592	381,565	915,180	4,814,337	0
Materials and Supplies	451,344	233,007	3,057	687,408	0
Contractual Services	877,715	508,476	26,634	1,412,825	1,092,318
Claims	0	0	0	0	4,614,734
Other	276,195	255,731	111,524	643,450	1,430
Closure and Postclosure Costs	0	969,548	0	969,548	0
Depreciation	53,074	260,666	39,905	353,645	0
Total Operating Expenses	5,175,920	2,608,993	1,096,300	8,881,213	5,708,482
Operating Income (Loss)	1,705,359	(1,080,279)	36,804	661,884	663,569
<u>Non-Operating Revenues (Expenses)</u>					
Interest Revenue	1,607	3,920	8,362	13,889	347,160
Interest Expense	(24,291)	(146,125)	0	(170,416)	0
Loss on Disposal of Fixed Assets	0	(1,802)	(492)	(2,294)	0
Total Non-Operating Revenues (Expenses)	(22,684)	(144,007)	7,870	(158,821)	347,160
Income (Loss) Before Transfers	1,682,675	(1,224,286)	44,674	503,063	1,010,729
Transfers In	0	264,718	0	264,718	0
Change in Net Assets	1,682,675	(959,568)	44,674	767,781	1,010,729
Net Assets (Deficit) Beginning of Year - Note 3	1,205,561	(2,608,275)	1,423,560		5,924,059
Net Assets (Deficit) End of Year	\$2,888,236	(\$3,567,843)	\$1,468,234		\$6,934,788

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

83,875

Change in Net Assets of Business-Type Activities

\$851,656

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2002

	Business-Type Activities			Total	Governmental
	Nursing Home	Landfill	Other Enterprise	Enterprise	Internal Service
Increase (Decrease) in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$7,288,265	\$1,519,602	\$1,114,113	\$9,921,980	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	6,231,116
Cash Received from Other Revenues	0	0	0	0	82,373
Cash Payments for Personal Services	(3,485,316)	(385,352)	(907,447)	(4,778,115)	0
Cash Payments to Suppliers	(448,275)	(246,663)	(3,057)	(697,995)	0
Cash Payments for Contractual Services	(897,194)	(508,578)	(26,725)	(1,432,497)	(1,030,542)
Cash Payments for Claims	0	0	0	0	(4,897,766)
Cash Payments for Other Expenses	(267,720)	(255,731)	(111,524)	(634,975)	(1,430)
Net Cash Provided by Operating Activities	2,189,760	123,278	65,360	2,378,398	383,751
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Received from Transfers In	0	264,718	0	264,718	0
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	(14,488)	(56,064)	(26,700)	(97,252)	0
Proceeds of Bonds Issued	46,727	1,333,165	0	1,379,892	0
Premium on Bonds Issued	962	13,737	0	14,699	0
Bond Issuance Costs	(328)	(9,163)	0	(9,491)	0
Principal Paid on General Obligation Bonds	(80,000)	(1,390,000)	0	(1,470,000)	0
Interest Paid on General Obligation Bonds	(24,118)	(112,419)	0	(136,537)	0
Principal Paid on Bond Anticipation Notes	(40,000)	0	0	(40,000)	0
Interest Paid on Bond Anticipation Notes	(1,943)	0	0	(1,943)	0
Lease Principal	(2,404)	(105,066)	0	(107,470)	0
Lease Interest	(341)	(40,409)	0	(40,750)	0
Net Cash Used for Capital and Related Financing Activities	(115,933)	(366,219)	(26,700)	(508,852)	0
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(1,173,332)
Sale of Investments	0	0	0	0	1,164,811
Interest on Investments	1,701	6,824	8,362	16,887	347,160
Net Cash Provided by Investing Activities	1,701	6,824	8,362	16,887	338,639
Net Increase in Cash and Cash Equivalents	2,075,528	28,601	47,022	2,151,151	722,390
Cash and Cash Equivalents Beginning of Year	589,936	1,473,561	1,370,773	3,434,270	4,986,712
Cash and Cash Equivalents End of Year	<u>\$2,665,464</u>	<u>\$1,502,162</u>	<u>\$1,417,795</u>	<u>\$5,585,421</u>	<u>\$5,709,102</u>

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2002
(continued)

	Business-Type Activities			Governmental Activities	
	Nursing Home	Landfill	Other Enterprise	Total Enterprise	Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>					
Operating Income (Loss)	\$1,705,359	(\$1,080,279)	\$36,804	\$661,884	\$663,569
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</u>					
Depreciation	53,074	260,666	39,905	353,645	0
Closure and Postclosure Liability	0	969,548	0	969,548	0
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	123,433	(23,253)	(79,641)	20,539	0
Decrease in Due from Other Governments	283,553	5,982	60,650	350,185	0
(Increase) Decrease in Prepaid Items	(1,049)	0	0	(1,049)	4,549
(Increase) Decrease in Materials and Supplies Inventory	5,346	(6,402)	0	(1,056)	0
Decrease in Interfund Receivable	0	8,159	0	8,159	0
Increase in Accrued Wages Payable	21,677	1,535	4,333	27,545	0
Decrease in Accounts Payable	(41,355)	(7,274)	(91)	(48,720)	(1,335)
Increase (Decrease) in Compensated Absences Payable	(3,875)	(6,596)	1,166	(9,305)	0
Increase in Due to Other Governments	8,538	893	973	10,404	0
Increase in Interfund Payable	35,059	299	1,261	36,619	0
Decrease in Claims Payable	0	0	0	0	(283,032)
Total Adjustments	484,401	1,203,557	28,556	1,716,514	(279,818)
Net Cash Provided by Operating Activities	<u>\$2,189,760</u>	<u>\$123,278</u>	<u>\$65,360</u>	<u>\$2,378,398</u>	<u>\$383,751</u>

Non-Cash Capital Transaction

For 2002, the Health internal service fund's investments were increased by \$65,805 to reflect investments at market value as of December 31, 2002.

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2002

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$1,658,132	\$5,904,179
Cash and Cash Equivalents in Segregated Accounts	0	1,531,580
Investments in Segregated Accounts	0	200,000
Accounts Receivable	0	353,737
Due from Other Governments	0	5,848,828
Receivable from External Parties	0	63,969
Property Taxes Receivable	0	101,819,182
Special Assessments Receivable	0	4,690,406
	<u>1,658,132</u>	<u>\$120,411,881</u>
 <u>Liabilities</u>		
Due to Other Governments	0	116,392,751
Undistributed Assets	0	3,916,551
Deposits Held and Due to Others	0	102,579
	<u>0</u>	<u>\$120,411,881</u>
 <u>Net Assets</u>		
Held in Trust for External Pool Participants	<u>1,658,132</u>	
Total Net Assets	<u>\$1,658,132</u>	

See Accompanying Notes to the Basic Financial Statement:

Wood County, Ohio
Statement of Changes in Fiduciary Net Assets
Investment Trust Fund
For the Year Ended December 31, 2002

	Investment Trust
<u>Revenues</u>	
Interest	\$29,238
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations:	29,238
Distributions to Participants	(29,839)
Capital Transactions	231,406
Total Increase in Net Assets	230,805
Net Assets Beginning of Year	1,427,327
Net Assets End of Year	\$1,658,132

See Accompanying Notes to the Basic Financial Statement:

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 1 - Reporting Entity

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

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

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

A. Primary Government

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

B. Component Units

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

Discretely Presented Component Units

The component unit columns on the financial statements identify the financial data of the County's component units, Wood Lane Industries and Wood Lane Residential Services/Properties. They are reported separately to emphasize that they are legally separate from the County. Information about these component units is presented in Notes 26 and 27 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 1 - Reporting Entity (continued)

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

Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. (Residential Services/Properties) is a legally separate, not-for-profit corporation, served by a self-appointing Board of Trustees. The purpose of the Residential Services/Properties is to promote, plan, develop, acquire, construct, foster, and monitor residential environments for mentally retarded and developmentally disabled persons in Wood County. Based on the significant relationship between the County and Wood Lane Residential Services/Properties due to the resources provided by the County and the Residential Services/Properties sole purpose of providing assistance to the retarded and handicapped adults of Wood County, the Residential Services/Properties is reflected as a discretely presented component unit of Wood County. Its exclusion from the County's financial statements would cause the financial statements to be misleading. Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. operate on a fiscal year ending December 31. Financial information can be obtained from its administration offices at 11160 East Gypsy Lane Road, Bowling Green, Ohio 43402.

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(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 24 and 25 to the basic financial statements. These organizations are:

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

Note 2 - Summary of Significant Accounting Policies

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

Mental Retardation and Developmental Disabilities - The fund accounts for the operation of a school for the mentally retarded and developmentally disabled, financed by a county-wide property tax levy and federal and state grants.

Bond Retirement - This fund accounts for resources that are used for the payment of principal, interest, and fiscal charges on general obligation debt.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

Proprietary Funds

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

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

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

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

The other enterprise fund of the County accounts for charges for inspections and for expenses related to the inspection process.

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.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2002, but were levied to finance 2003 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.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Drug Enforcement and Commissary special revenue funds, the Health internal service fund, and the component units is not reported because they are not included in the entity for which the “appropriated budget” is adopted. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners’ authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by County Commissioners. The legal level of control has been established by the County Commissioners at the fund, department, and object level.

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

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

F. Cash and Investments

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2002, the County invested in nonnegotiable certificates of deposit, repurchase agreements, federal agency securities, and the County's own notes and bonds. Investments are reported at fair value, except for nonnegotiable certificates of deposit and repurchase agreements which are reported at cost. Fair value is based on quoted market prices. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2002.

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 2002 was \$3,453,935, which includes \$2,819,213 assigned from other County funds.

Investment 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. Restricted Assets

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

Resources set aside in separate escrow accounts whose use is limited to the payment of retainage to contractors are reported as restricted.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2002, 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.

I. 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

J. Unamortized Issuance Costs/Bond Premiums

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

K. Capital Assets

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

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

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

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

For 2002, capital assets being reported for roads and bridges are limited to current year addition amounts. The historical inventory of roads and bridges will be added in future years when those amounts can be accumulated.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

O. Net Assets

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

P. Fund Balance Reserves

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

Q. Operating Revenues and Expenses

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

R. Interfund Transactions

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

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

S. Extraordinary and Special Items

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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.

Note 3 - Changes in Accounting Principles, Correction of an Error, and Restatement of Fund Equity

A. Changes in Accounting Principles

For 2002, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments"; GASB Statement No. 37, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus"; GASB Statement No. 38, "Certain Financial Statement Note Disclosures"; and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements include government-wide financial statements prepared on the accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

The government-wide financial statements split the County's programs between governmental activities and business-type activities. The beginning net asset amount for governmental activities reflects the change in fund balance for governmental funds at December 31, 2001, caused by the elimination of the internal service funds and the conversion to the accrual basis of accounting. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from the prior year.

GASB Statement No. 37 makes certain clarifications regarding escheat property and modifies several provisions of GASB Statement No. 34, including Management's Discussion and Analysis. GASB Statement No. 38 modifies, establishes, and rescinds certain financial statement disclosure requirements.

GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 3 - Changes in Accounting Principles, Correction of an Error, and Restatement of Fund Equity (continued)

B. Restatement of Fund Equity

The restatement due to the implementation of the above statements and interpretation had the following effects on fund equity of the major and nonmajor funds of the County as they were previously reported. The transition from governmental fund balance to net assets of governmental activities is also presented:

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Fund Balance December 31, 2001	\$10,731,826	\$2,984,176	\$4,053,373	\$632,259
GASB Statement No. 34 Adjustments:				
Change in Fund Structure	213,086	0	160,955	49,165
Adjusted Fund Balance	<u>\$10,944,912</u>	<u>\$2,984,176</u>	<u>\$4,214,328</u>	<u>\$681,424</u>
	Mental Retardation and Developmental Disabilities	Bond Retirement	Other Governmental	Total Governmental Activities
Fund Balance December 31, 2001	\$14,700,765	\$197,416	\$20,742,236	\$54,042,051
GASB Statement No. 34 Adjustments:				
Property Taxes Receivable	487,629	0	54,368	965,203
Adjusted Fund Balance	<u>\$15,188,394</u>	<u>\$197,416</u>	<u>\$20,796,604</u>	<u>55,007,254</u>
GASB Statement No. 34 Adjustments:				
Property Taxes				680,419
Permissive Sales Taxes				4,682,769
Other Taxes				2,101,361
Charges for Services				555,068
Fines, Costs, and Forfeitures				10,568
Intergovernmental				3,277,678
Special Assessments				3,890,211
Other				2,196
Capital Assets				30,122,654
Due to Other Governments				(770,597)
Notes Payable				(4,950,000)
Accrued Interest Payable				(93,748)
General Obligation Bonds Payable				(10,275,000)
Special Assessment Bonds Payable				(3,276,000)
Compensated Absences Payable				(2,586,251)
Capital Leases Payable				(76,775)
Internal Service Funds - Internal Balance				(748,801)
Internal Service Funds - Governmental Portion				4,680,007
Internal Service Funds - External Portion				1,244,052
Governmental Activities Net Assets December 31 ,2001				<u>\$83,477,065</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 3 - Changes in Accounting Principles, Correction of an Error, and Restatement of Fund Equity (continued)

Capital assets were recorded incorrectly in the Nursing Home, Landfill, and other enterprise funds in the prior year. The restatement of the business-type activities:

	Nursing Home	Landfill	Other Enterprise	Total Business-Type Activities
Fund Equity (Deficit)				
December 31, 2001	\$1,170,482	(\$2,931,563)	\$1,394,903	(\$366,178)
Correction of an Error				
Capital Assets	70,624	0	62,130	132,754
Accumulated Depreciation	(35,545)	323,288	(33,473)	254,270
	<u>\$1,205,561</u>	<u>(\$2,608,275)</u>	<u>\$1,423,560</u>	20,846
Internal Service Funds - Internal Balance				748,801
Adjusted Net Assets December 31, 2001				<u>\$769,647</u>

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2002, the Community Policing special revenue fund had a deficit fund balance of \$892, 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 in the Landfill enterprise fund, in the amount of \$3,567,843, was the result of accumulated operating losses from prior years. The Landfill last increased rates in 1996 has no plans for future increases.

B. Compliance

The Transportation Grant special revenue fund had appropriations in excess of estimated resources plus available balances for the year ended December 31, 2002, in the amount of \$6,229.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 4 - Accountability and Compliance (continued)

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2002:

Fund Type/Fund/Department/Object	Appropriations	Expenditures plus Encumbrances	Excess
General Fund			
Legislative and Executive - County			
Other	\$4,000	\$18,048	\$14,048
Other - Unclaimed Money			
Other	0	23,626	23,626
Special Revenue Fund			
Real Estate Assessment			
General Government - Legislative and Executive			
Trust - Auditor Agricultural Land Use			
Other	1,500	2,025	525
Capital Projects Fund			
Construction - Ditches			
Transfers Out	13,617	6,665	6,952

During the year, the County made several errors in posting budgetary transactions which caused these violations. The County will monitor budgetary transactions to ensure appropriations are accurate and recorded appropriately.

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 Mental Retardation and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

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.

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

	Net Change in Fund Balance				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Mental Retardation and Developmental Disabilities
GAAP Basis	(\$916,166)	\$229,940	(\$2,894,328)	\$1,373,136	\$2,797,501
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2001, Received in Cash 2002	1,830,355	326,901	218,633	(963,153)	1,440,227
Accrued 2002, Not Yet Received in Cash	(1,768,908)	(339,223)	(258,989)	(3,751)	(1,081,020)
Expenditure Accruals:					
Accrued 2001, Paid in Cash 2002	(1,322,175)	(1,289,175)	(503,272)	(546,535)	(431,440)
Accrued 2002, Not Yet Paid in Cash	1,141,381	216,218	469,207	588,459	439,198
Cash Adjustments:					
Unrecorded Activity 2001	535,097	0	160,955	0	487,629
Unrecorded Activity 2002	(1,009,434)	0	(101,673)	(65,714)	(295,140)
Prepaid Items	73,597	0	6,271	409	(13,918)
Materials and Supplies Inventory	(41,960)	(12,332)	0	(313)	3,291
Advances In	43,512	0	0	0	0
Advances Out	(43,512)	0	0	0	0
Excess of Revenues Under Expenditures for Nonbudgeted Activity	(5,313)	0	0	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(718,846)	(356,129)	(501)	(55,327)	0
Budget Basis	<u>(\$2,202,372)</u>	<u>(\$1,223,800)</u>	<u>(\$2,903,697)</u>	<u>\$327,211</u>	<u>\$3,346,328</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

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.

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 6 - Deposits and Investments (continued)

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

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

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

At year end, the County had \$162,717 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents".

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

At year end, the carrying amount of the County's deposits was \$13,846,662 and the bank balance was \$17,752,800. Of the bank balance \$1,671,655 was covered by federal depository insurance and \$16,081,145 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County's investments are categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 6 - Deposits and Investments (continued)

	Category 1	Category 3	Carrying Value	Fair Value
Wood County Manuscript Notes	\$36,458	\$0	\$36,458	\$36,458
Wood County Manuscript Bonds	29,650	0	29,650	29,650
Federal Home Loan Bank Notes	0	8,482,386	8,482,386	8,482,386
Federal Home Loan Bank Bonds	0	11,257,206	11,257,206	11,257,206
Federal Home Loan Mortgage Corporation Notes	0	4,199,805	4,199,805	4,199,805
Federal Home Loan Mortgage Corporation Bonds	0	251,401	251,401	251,401
Federal Farm Credit Bank Notes	0	4,038,750	4,038,750	4,038,750
Federal Farm Credit Bank Bonds	0	1,046,880	1,046,880	1,046,880
Federal National Mortgage Association Notes	0	22,714,117	22,714,117	22,714,117
Federal National Mortgage Association Bonds	0	657,807	657,807	657,807
Federal National Mortgage Association Debentures	0	1,367,880	1,367,880	1,367,880
Repurchase Agreement	0	120,363	120,363	123,083
	<u>\$66,108</u>	<u>\$54,136,595</u>	54,202,703	54,205,423
STAR Ohio			7,115,960	7,115,960
Total Investments			<u>\$61,318,663</u>	<u>\$61,321,383</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 6 - Deposits and Investments (continued)

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$72,957,299	\$2,370,743
Cash on Hand	(162,717)	0
Investments:		
Wood County Manuscript Notes	(36,458)	36,458
Wood County Manuscript Bonds	(29,650)	29,650
Federal Home Loan Bank Notes	(7,578,150)	7,578,150
Federal Home Loan Bank Bonds	(10,901,744)	10,901,744
Federal Home Loan Mortgage Corporation Notes	(4,048,773)	4,048,773
Federal Farm Credit Bank Notes	(4,038,750)	4,038,750
Federal Farm Credit Bank Bonds	(1,046,880)	1,046,880
Federal National Mortgage Association Notes	(22,663,312)	22,663,312
Federal National Mortgage Association Debentures	(1,367,880)	1,367,880
Repurchase Agreement	(120,363)	120,363
STAR Ohio	(7,115,960)	7,115,960
GASB Statement No. 3	\$13,846,662	\$61,318,663

Note 7 - Investment Pool

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 7 - Investment Pool (continued)

Condensed financial information for the investment pool is as follows:

Statement of Net Assets
December 31, 2002

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$70,350,655
Accrued Interest Receivable	712,330
Total Assets	<u>\$71,062,985</u>
<u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$69,404,853
External Portion	1,658,132
Total Net Assets Held in Trust for Pool Participants	<u>\$71,062,985</u>

Statement of Changes in Net Assets
December 31, 2002

<u>Revenues</u>	
Interest	\$4,131,076
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	4,131,076
Distributions to Participants	(3,205,768)
Capital Transactions	(3,224,496)
Total Increase in Net Assets	(2,299,188)
Net Assets Beginning of Year	73,362,173
Net Assets End of Year	<u>\$71,062,985</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 7 - Investment Pool (continued)

At year end, the carrying amount of the pool's deposits was \$11,243,054 and the bank balance was \$14,684,900. Of the bank balance, \$800,000 was covered by federal depository insurance and \$13,884,900 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC. At year end, the investments of the pool classified according to GASB Statement No. 3 were as follows:

	Category 1	Category 3	Carrying Value	Fair Value
Wood County Manuscript Notes	\$36,458	\$0	\$36,458	\$36,458
Wood County Manuscript Bonds	29,650	0	29,650	29,650
Federal Home Loan Bank Notes	0	7,578,150	7,578,150	7,578,150
Federal Home Loan Bank Bonds	0	10,901,744	10,901,744	10,901,744
Federal Home Loan Mortgage Corporation Notes	0	4,048,773	4,048,773	4,048,773
Federal Farm Credit Bank Notes	0	4,038,750	4,038,750	4,038,750
Federal Farm Credit Bank Bonds	0	1,046,880	1,046,880	1,046,880
Federal National Mortgage Association Notes	0	22,663,312	22,663,312	22,663,312
Federal National Mortgage Association Debentures	0	1,367,880	1,367,880	1,367,880
Repurchase Agreement	0	120,363	120,363	123,083
	<u>\$66,108</u>	<u>\$51,765,852</u>	51,831,960	51,834,680
STAR Ohio			<u>7,115,960</u>	<u>7,115,960</u>
Total Investments			<u>\$58,947,920</u>	<u>\$58,950,640</u>

Federal agency securities, with interest rates from 2.5 percent to 5.5 percent, have maturities ranging from August 13, 2003, to December 1, 2007. STAR Ohio has an interest rate of 1.44 percent.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 7 - Investment Pool (continued)

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$70,350,655	\$0
Cash on Hand	(159,681)	0
Investments:		
Wood County Manuscript Notes	(36,458)	36,458
Wood County Manuscript Bonds	(29,650)	29,650
Federal Home Loan Bank Notes	(7,578,150)	7,578,150
Federal Home Loan Bank Bonds	(10,901,744)	10,901,744
Federal Home Loan Mortgage Corporation Notes	(4,048,773)	4,048,773
Federal Farm Credit Bank Notes	(4,038,750)	4,038,750
Federal Farm Credit Bank Bonds	(1,046,880)	1,046,880
Federal National Mortgage Association Notes	(22,663,312)	22,663,312
Federal National Mortgage Association Debentures	(1,367,880)	1,367,880
Repurchase Agreement	(120,363)	120,363
STAR Ohio	(7,115,960)	7,115,960
GASB Statement No. 3	<u>\$11,243,054</u>	<u>\$58,947,920</u>

Note 8 - Receivables

Receivables at December 31, 2002, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; notes; and special assessments. Notes receivable, in the amount of \$316,300, will not be received within one year. Special assessments receivable, in the amount of \$2,675,948, will not be received within one year. At December 31, 2002, the amount of delinquent special assessments was \$67,866. All receivables are considered fully collectible, except for the following: drug testing costs for adult probation reported in the General Fund; and cost, fines, and restitution for criminal, civil, and domestic cases reported in the agency funds.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 8 - Receivables (continued)

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

	General	Agency
Gross Accounts Receivable	\$133,306	\$1,681,178
Less Allowance for Uncollectible Accounts	(43,043)	(1,327,441)
Net Accounts Receivable	\$90,263	\$353,737

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

Notes receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program and Housing Assistance program. The notes have an annual interest rate of 4 percent and are repaid over five to twelve years. A summary of the changes in notes receivable during 2002 follows:

	Balance December 31, 2001	New Loans	Repayments	Balance December 31, 2002
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$334,053	\$0	\$35,311	\$298,742
Homebuyer Assistance	0	54,430	0	54,430
	\$334,053	\$54,430	\$35,311	\$353,172

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 8 - Receivables (continued)

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$906,839
Local Government Revenue Assistance	164,729
Sheriff's Contracts	13,145
Detention Contract	40,230
C.O.P.S. in School	126,717
Public Defender	7,356
Election Costs	22,670
Homestead and Rollback	344,715
Fines and Costs	29,221
Americorps	2,873
Bowling Green Municipal Court	757
Village of Bloomdale	200
Village of Pemberville	200
Other	189
Total General Fund	1,659,841
Motor Vehicle and Gasoline Tax	
Gasoline Tax	688,634
Motor Vehicle License Tax	1,848,602
Issue II	621,713
Fines and Costs	6,385
Village of Wayne	178
Total Motor Vehicle and Gasoline Tax	3,165,512
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	917,956
Homestead and Rollback	187,192
Total Alcohol, Drug Addiction, and Mental Health Services	1,105,148
Job and Family Services	
Job and Family Services	917,020
Homestead and Rollback	119,953
Total Job and Family Services	1,036,973
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Mental Retardation and Developmental Disabilities	
National School Lunch Program	\$484
Title VI	16,701
Preschool	4,038
Inform and Refer Grant	12,000
Title XIX	349,528
Title XX	16,626
SSA	46,823
Medicare	500,539
MRDD	194,771
Homestead and Rollback	540,873
Other	1,412
Total Mental Retardation and Developmental Disabilities	1,683,795
Total Major Funds	8,651,269
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	695
Child Support Enforcement Agency	
CSEA	150,738
Victims of Crime Assistance - Juvenile	
VOCA	15,004
Victims of Crime Assistance - Prosecutor	
VOCA	30,508
Historical Center	
Homestead and Rollback	6,100
Senior Citizens	
Homestead and Rollback	81,811
Community Policing	
Community Policing Grant	54,832
Solid Waste District	
Charges for Services	65,318
Community Development Block Grant	
CDBG	217,825

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Electronic Monitoring	
Electronic Monitoring Grant	\$46,722
Juvenile Detention Center Project	
JDC Grant	13,064
Juvenile Accountability Incentive	
Juvenile Accountability Incentive Grant	8,524
Felony Delinquent Care	
Felony Delinquent Care Grant	3,696
Adult Probation	
Intensive Supervision - Probate	73,258
Emergency Management Agency	
EMA	11,160
Issue II	
Issue II	389,688
Total Nonmajor Funds	1,168,943
Total Governmental Activities	9,820,212
Business-Type Activities	
Major Funds	
Nursing Home	
Medicaid/Medicare	269,394
Landfill	
Charges for Services	64,236
Total Major Funds	333,630
Nonmajor Fund	
Building Inspection	
Charges for Services	12,873
Total Business-Type Activities	346,503
Agency Funds	
Local Government	1,908,390
Local Government Revenue Assistance	346,662
Library Local Government	2,478,575
Gasoline Tax	481,960
Motor Vehicle License Tax	633,241
Total Agency Funds	5,848,828
Total Intergovernmental Receivables	\$16,015,543

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(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, to the State Auditor, the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

Note 10 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property revenues received in 2002 represent the collection of 2001 taxes. Real property taxes for 2002 were levied in 2002 after October 1, 2002, on the assessed values as of January 1, 2002, the lien date. These taxes will be collected in and are intended to finance 2003 operations. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 1999. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility real and tangible personal property taxes for 2002 were levied in 2002 after October 1, 2002, on the assessed values as of December 31, 2001, the lien date. These taxes will be collected in and are intended to finance 2003 operations. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2002 (other than public utility property) represent the collection of 2002 taxes. Tangible personal property taxes received in 2002 were levied after October 1, 2001, on the true value as of December 31, 2001. Tangible personal property is currently assessed at 25 percent of true value for equipment and 24 percent for inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. The first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for 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 delinquent taxes outstanding and real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2002, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 are not intended to finance 2002 operations.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 10 - Property Taxes (continued)

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

The full tax rate for all County operations the year ended December 31, 2002, was \$14.40 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2002 property tax receipts were based are as follows:

Real Property	
Residential	\$1,391,693,990
Agriculture	112,515,410
Commercial/Industrial/Mineral	462,086,320
Public Utility Property	
Real	2,873,080
Personal	102,373,450
Tangible Personal Property	328,762,224
Total Assessed Value	\$2,400,304,474

During 2002, voters approved a .7 mill tax levy for the Senior Center.

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2002, was as follows:

	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,715,056	\$0	\$0	\$2,715,056
Construction in Progress	3,619,687	3,763,091	(1,149,980)	6,232,798
Total Nondepreciable Capital Assets	6,334,743	3,763,091	(1,149,980)	8,947,854

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 11 - Capital Assets (continued)

	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002
Depreciable Capital Assets				
Buildings and Building Improvements	\$27,858,470	\$2,078,500	\$0	\$29,936,970
Improvements Other Than Buildings	1,844,180	0	0	1,844,180
Roads	0	961,806	0	961,806
Bridges	0	2,463,235	0	2,463,235
Machinery and Equipment	3,681,544	441,666	(180,228)	3,942,982
Computer Equipment	2,739,935	234,484	(112,533)	2,861,886
Furniture and Fixtures	214,083	342,250	0	556,333
Vehicles	5,419,615	649,349	(155,195)	5,913,769
Total Depreciable Capital Assets	41,757,827	7,171,290	(447,956)	48,481,161
Less Accumulated Depreciation for				
Buildings and Building Improvements	(9,061,557)	(498,296)	0	(9,559,853)
Improvements Other Than Buildings	(681,692)	(325,419)	0	(1,007,111)
Roads	0	(32,060)	0	(32,060)
Bridges	0	(18,948)	0	(18,948)
Machinery and Equipment	(2,428,723)	(426,725)	180,228	(2,675,220)
Computer Equipment	(1,843,924)	(293,190)	112,533	(2,024,581)
Furniture and Fixtures	(69,083)	(36,336)	0	(105,419)
Vehicles	(3,884,937)	(677,318)	123,878	(4,438,377)
Total Accumulated Depreciation	(17,969,916)	(2,308,292)	416,639	(19,861,569)
Total Depreciable Capital Assets, Net	23,787,911	4,862,998	(31,317)	28,619,592
Governmental Activities Capital Assets, Net	\$30,122,654	\$8,626,089	(\$1,181,297)	\$37,567,446

For 2002, capital assets being reported for roads and bridges are limited to current year addition amounts. The historical inventory of roads and bridges will be added in future years when those amounts can be accumulated.

	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 11 - Capital Assets (continued)

	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002
Depreciable Capital Assets				
Buildings and Building Improvements	\$1,535,772	\$0	\$0	\$1,535,772
Improvements Other Than Buildings	1,301,260	0	0	1,301,260
Machinery and Equipment	1,788,689	70,552	(40,753)	1,818,488
Vehicles	683,714	26,700	(25,061)	685,353
Total Depreciable Capital Assets	<u>5,309,435</u>	<u>97,252</u>	<u>(65,814)</u>	<u>5,340,873</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(1,007,761)	(83,242)	0	(1,091,003)
Improvements Other Than Buildings	(101,295)	0	0	(101,295)
Machinery and Equipment	(1,192,382)	(155,715)	38,951	(1,309,146)
Vehicles	(383,825)	(114,688)	24,569	(473,944)
Total Accumulated Depreciation	<u>(2,685,263)</u>	<u>(353,645)</u>	<u>63,520</u>	<u>(2,975,388)</u>
Total Depreciable Capital Assets, Net	<u>2,624,172</u>	<u>(256,393)</u>	<u>(2,294)</u>	<u>2,365,485</u>
Business-Type Activities Capital Assets, Net	<u>\$3,528,172</u>	<u>(\$256,393)</u>	<u>(\$2,294)</u>	<u>\$3,269,485</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$274,522
Judicial	128,440
Public Safety	852,053
Public Works	187,921
Health	93,145
Human Services	707,119
Conservation and Recreation	53,604
Economic Development	11,488
Total Depreciation Expense - Governmental Activities	<u><u>\$2,308,292</u></u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2002, consisted of the following individual fund receivables and payables:

Due to General Fund from:

Job and Family Services	\$1,130
Nursing Home	304,019
Other Governmental	76,995
Total General Fund	<u>\$382,144</u>

Due to Motor Vehicle and Gasoline Tax Fund from:

General Fund	<u>\$1,279</u>
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Due to Alcohol, Drug Addiction, and Mental Health Services Fund from:

Job and Family Services	<u>\$2,864</u>
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Due to Bond Retirement Fund from:

Bond Retirement	\$4,979
Nursing Home	1,727
Landfill	18,165
Total Bond Retirement Fund	<u>\$24,871</u>

Due to Other Governmental Funds from:

Bond Retirement	\$1,412
Landfill	4,158
Other Governmental	370
Total Other Governmental Funds	<u>\$5,940</u>

Due to Landfill Fund from:

General Fund	\$248
Motor Vehicle and Gasoline Tax	648
Total Landfill Fund	<u>\$896</u>

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 12 - Interfund Receivables/Payables (continued)

Due to Internal Service Fund from:

General Fund	\$60,301
Motor Vehicle and Gasoline Tax	7,680
Alcohol, Drug Addiction, and Mental Health Services	1,555
Job and Family Services	9,594
Mental Retardation and Developmental Disabilities	25,814
Nursing Home	11,518
Landfill	1,234
Other Governmental	10,565
Other Enterprise	2,842
Total Internal Service Fund	\$131,103

Due to Agency Fund from:

Job and Family Services	\$63,969
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The balance due to the General Fund includes loans made to provide working capital for operations or projects; the entire balance is scheduled to be collected within one year.

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

Note 13 - Risk Management

A. Workers' Compensation

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$434,590 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2002, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator. Once the remaining claims have been paid, the internal service fund will be closed.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 13 - Risk Management (continued)

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

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2002	\$311,838	\$273,201	(\$150,449)	\$434,590
2001	341,719	48,887	(78,768)	311,838

Since 2001, Workers' Compensation coverage has been provided by the State of Ohio. The County pays the State Worker's compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

B. Self Insurance Program

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

Under the health insurance program, the Health internal service fund provides coverage for up to a maximum lifetime benefit of \$1,000,000 per individual. Under the vision insurance program, the maximum benefit is \$200 every two years for adults and children. The County purchased commercial insurance for claims in excess of coverage provided by the Health internal service fund. The group aggregate stop-loss coverage for 2002 was \$4,629,078. Settled claims have not exceeded this commercial coverage in any of the past three years, and there has not been any significant reduction in coverage from the prior year.

Claims payable is based on the requirements of Governmental Accounting Standards Board Statement No. 30 "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonable estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 2002, is estimated by a third party administrator at \$710,467.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 13 - Risk Management (continued)

The changes in the claims liability for 2002 and 2001 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2002	\$1,116,251	\$4,341,533	(\$4,747,317)	\$710,467
2001	1,568,782	3,793,072	(4,245,603)	1,116,251

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 2002, the County contracted for the following coverage:

	Amount	Deductible
General Liability	\$3,000,000	\$250,000
Commercial Umbrella	5,000,000	10,000
Law Enforcement Professional Liability	1,000,000	250,000
Public Official Liability	1,000,000	25,000
Automobile Liability	1,000,000	250
Nursing Home Liability	5,495,360	None
Old County Home Property		
Annex	81,988	500
Building	1,644,395	500
Fairgrounds	4,437,680	2,500
Property	60,900,202	1,000
Data Processing Equipment	2,699,720	500
Contractors' Equipment	5,520,577	500
Comprehensive Boiler and Machinery	16,000,000	1,000

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2002. The following amounts remain on these contracts.

Project	Outstanding Balance
Bridge Replacement	\$104,793
Community Development Block Grant	867,046
Courthouse and Old Jail Renovations	353,971
Courthouse Atrium	74,585
Equipment	148,830
Juvenile Court Renovations and Additions	60,335
Office Building Renovations	24,750
Real Estate Revaluation Services	85,471
Software	104,710

Note 15 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

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

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 13.55 percent; 8.55 percent was the portion used to fund pension obligations for 2002. For law enforcement employees, the employee contribution is 10.1 percent of their annual covered salary for sheriffs and deputy sheriffs and 9 percent for all other members of the law enforcement program. The employer contribution for all law enforcement employees is 16.7 percent; 11.7 percent was the portion used to fund pension obligations. The contribution rates are determined actuarially. The County's contributions to OPERS for the years ended December 31, 2002, 2001, and 2000, were \$2,742,980, \$2,798,474, and \$1,975,897, respectively; 77 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

B. State Teachers Retirement System

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

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent; 9.5 percent was the portion used to fund pension obligations for 2002. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2002, 2001, and 2000, were \$60,549, \$61,115, and \$38,416, respectively; 96 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability.

Note 16 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2002 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 5 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2002 was 16.7 percent; 5 percent was used to fund health care.

Benefits are advance funded using the entry age normal cost method. Significant actuarial assumptions include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually, and an additional increase in total payroll of .5 percent to 6.3 percent based on additional pay increases. Health care premiums were assumed to increase 4 percent annually.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 16 - Postemployment Benefit (continued)

At December 31, 2002, the total number of benefit recipients eligible for OPEB through the OPERS was 402,041. As of December 31, 2002, the actuarial value of net assets available for future OPEB payments was \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively. The County's actual contributions for 2002 which were used to fund OPEB were \$1,541,918.

B. State Teachers Retirement System

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. Under Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$28,681 for 2002.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2002, was \$3,011 million. For the year ended June 30, 2002, net health care costs paid by STRS were \$438,196,000 and there were 105,000 eligible benefit recipients.

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 17 - Compensated Absences (continued)

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

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

Note 18 - Notes Payable

The changes in the County's notes payable during 2002 were as follows:

	Interest Rate	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002
<u>Governmental Activities</u>					
<u>Bond Anticipation Notes</u>					
2002 Library Improvement	2.20%	\$4,950,000	\$0	\$4,950,000	\$0
<u>Special Assessment Notes</u>					
County Ditch 57a	3.50	14,500	11,000	14,500	11,000
County Ditch 2457	4.87	33,000	26,000	33,000	26,000
Total Governmental Activities		\$4,997,500	\$37,000	\$4,997,500	\$37,000
 <u>Business-Type Activities</u>					
<u>Bond Anticipation Notes</u>					
Enterprise Fund					
Nursing Home Improvement		\$40,000	\$0	\$40,000	\$0

The County's bond anticipation notes are backed by the full faith and credit of Wood County. The Library Improvement notes were paid from the Library Construction capital projects fund with proceeds from the issuance of \$4,990,000 in general obligation bonds. The Nursing Home Improvement notes were paid from the Nursing Home enterprise fund.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 19 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2002, was as follows:

	Interest Rate	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
1982 County Office Building (Original Amount \$2,250,000)	12.875%	\$115,000	\$0	\$115,000	\$0	\$0
1993 Children Resource Center (Original Amount \$375,000)	2.85-11.5	260,000	0	15,000	245,000	15,000
1995 Health Department Building (Original Amount \$1,375,000)	3.85-5.5	1,180,000	0	40,000	1,140,000	40,000
1997 Dog Shelter (Original Amount \$500,000)	4.75	325,000	0	45,000	280,000	55,000
1998 Sheriff Office (Original Amount \$2,410,000)	4.0-4.75	2,040,000	0	130,000	1,910,000	135,000
1998 Educational Service Center (Original Amount \$1,435,000)	4.0-4.75	1,215,000	0	80,000	1,135,000	85,000
2002 Wood County District Public Library (Original Amount \$4,990,000)	4.0-5.875	0	4,990,000	65,000	4,925,000	105,000
2002 Historical Museum HVAC (Original Amount \$385,000)	3.0-3.75	0	385,000	0	385,000	35,000
Bond Premium		0	3,354	28	3,326	0
1991 Human Services Building (Original Amount \$1,305,000)	4.9-7.15	710,000	0	710,000	0	0
2002 Human Service Building Refunding (Original Amount \$645,000)	3.0-4.1	0	645,000	0	645,000	55,000
Bond Premium		0	4,084	26	4,058	0
1992 Justice Center (Original Amount \$9,935,000)	2.6-5.95	4,430,000	0	4,430,000	0	0
2002 Justice Center Refunding (Original Amount \$3,855,000)	3.0	0	3,855,000	0	3,855,000	830,000
Bond Premium		0	79,871	1,331	78,540	0
Total General Obligation Bonds		10,275,000	9,962,309	5,631,385	14,605,924	1,355,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002	Due Within One Year
Special Assessment Bonds						
1982 Sanitary Sewer 302-2 (Original Amount \$390,000)	12.875%	\$15,000	\$0	\$15,000	\$0	\$0
1984 Sanitary Sewer 225A (Original Amount \$74,580)	10.125	12,000	0	3,000	9,000	3,000
1986 Sanitary Sewer 1200 (Original Amount \$263,550)	7.625	55,000	0	10,000	45,000	15,000
1986 Sanitary Sewer 136 (Original Amount \$21,073)	8.0	6,000	0	1,000	5,000	1,000
1987 Sanitary Sewer 134 (Original Amount \$110,600)	5.75	35,000	0	5,000	30,000	5,000
1987 Water Line 161 (Original Amount \$108,600)	5.75	35,000	0	5,000	30,000	5,000
1987 Sanitary Sewer 137 (Original Amount \$255,229)	7.375	80,000	0	15,000	65,000	10,000
1993 Sanitary Sewer 428 (Original Amount \$420,000)	2.85-11.5	295,000	0	20,000	275,000	20,000
1993 Water Line 316 (Original Amount \$335,000)	2.85-11.5	235,000	0	15,000	220,000	15,000
1994 Water Line 316A (Original Amount \$1,040,000)	4.35-13	655,000	0	55,000	600,000	50,000
1995 Sanitary Sewer 238 Ayers Road (Original Amount \$38,000)	6.99	28,000	0	2,000	26,000	2,000
2002 Ditch 2458 (Original Amount \$29,650)	5.0	0	29,650	0	29,650	3,706
1998 Sanitary Sewer 140, Water Line 183 (Original Amount \$2,285,000)	6.45-6.5	1,825,000	0	155,000	1,670,000	165,000
Total Special Assessment Bonds		<u>3,276,000</u>	<u>29,650</u>	<u>301,000</u>	<u>3,004,650</u>	<u>294,706</u>
Other Long-Term Obligations						
Compensated Absences Payable		2,586,251	321,536	123,397	2,784,390	1,622,455
Capital Leases Payable		76,775	0	32,736	44,039	30,479
Total Other Long-Term Obligations		<u>2,663,026</u>	<u>321,536</u>	<u>156,133</u>	<u>2,828,429</u>	<u>1,652,934</u>
Total Governmental Activities		<u>\$16,214,026</u>	<u>\$10,313,495</u>	<u>\$6,088,518</u>	<u>\$20,439,003</u>	<u>\$3,302,640</u>

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002	Due Within One Year
<u>Business-Type Activities</u>						
General Obligation Bonds						
1993 Nursing Home	2.85-11.5%					
(Original Amount \$565,000)		\$395,000	\$0	\$25,000	\$370,000	\$25,000
1993 Water Line 317-Landfill	2.85-11.5					
(Original Amount \$955,000)		480,000	0	70,000	410,000	75,000
1991 Nursing Home Roof Repair	5.1-6.9					
(Original Amount \$125,000)		55,000	0	55,000	0	0
2002 Nursing Home Roof Repair Refunding	3.0					
(Original Amount \$45,000)		0	45,000	0	45,000	10,000
Bond Premium		0	962	20	942	0
1991 Landfill Improvement	4.75-6.9					
(Original Amount \$510,000)		330,000	0	330,000	0	0
2002 Landfill Improvement Refunding	3-3.65					
(Original Amount \$305,000)		0	305,000	0	305,000	35,000
Bond Premium		0	3,526	33	3,493	0
1994 Landfill Bond Issue-1994	4.35-13					
(Original Amount \$1,350,000)		990,000	0	990,000	0	0
2002 Landfill Bond Issue-1994 Refunding	3-3.75					
(Original Amount \$1,010,000)		0	1,010,000	0	1,010,000	110,000
Bond Premium		0	10,211	85	10,126	0
Total General Obligation Bonds		2,250,000	1,374,699	1,470,138	2,154,561	255,000
Other Long-Term Obligations						
Compensated Absences Payable		238,046	11,195	20,500	228,741	162,206
Capital Leases Payable		731,360	0	107,470	623,890	111,574
Closure/Postclosure Costs Payable		3,984,528	969,548	0	4,954,076	0
Total Other Long-Term Obligations		4,953,934	980,743	127,970	5,806,707	273,780
Total Business-Type Activities		\$7,203,934	\$2,355,442	\$1,598,108	\$7,961,268	\$528,780

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 19 - Long-Term Obligations (continued)

General Obligation Bonds

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

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

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

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

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

On November 21, 2002, the County issued \$645,000, \$3,855,000, \$45,000, \$305,000, and \$1,010,000 in refunding bonds for the Human Service Building, Justice Center, Nursing Home Roof Repair, Landfill Improvement, and Landfill Bond Issue-1994 bonds, respectfully.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 19 - Long-Term Obligations (continued)

The refunding resulted in the following gains and losses related to the respective bond issue::

	Amount Refunded	Interest Rate	Accounting Gain (Loss)	Cash Flow Savings	Economic Gain (Loss)
Human Service Building	\$645,000	4.90-7.15%	\$0	\$176,327	\$146,381
Justice Center	3,855,000	2.60-5.95	0	144,423	131,543
Nursing Home Roof Repair	45,000	5.10-6.90	0	4,614	4,284
Landfill Improvement	305,000	4.75-6.90	0	67,870	53,393
Landfill Bond Issue-1994	925,000	4.35-13.0	0	105,258	74,046

On January 10, 2003, a portion of the bond proceeds was used to refund outstanding principal on the old bonds. The remaining portion of \$925,000 was placed into an escrow account with the Huntington National Bank and invested in noncallable obligations dated November 15, 2002, and which will be held in trust until they mature on December 1, 2004, when all remaining outstanding principal, in the amount of \$925,000, will be paid.

Special Assessment Bonds

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

The Sanitary Sewer 140, Water Line 183 refunding special assessment bonds issued on December 15, 1998, in the amount of \$2,285,000, advance refunded bonds previously issued for construction of sewer and water lines. The serial bonds were issued for a twelve year period, with final maturity during 2010. The refunding bonds defeased, in substance, \$2,405,000 in Sanitary Sewer 140, Water Line 183 special assessment bonds. Accordingly, the liability for the defeased bonds is not included on the County's financial statements. At December 31, 2002, \$1,725,000 of this debt was still outstanding.

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 19 - Long-Term Obligations (continued)

Compensated Absences Payable

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

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

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

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, 2002, 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, 2002
(continued)

Note 19 - 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
2003	\$1,355,000	\$641,579	\$294,706	\$193,511
2004	1,395,000	588,659	314,706	174,416
2005	1,450,000	540,840	314,707	151,074
2006	1,530,000	490,674	322,706	130,947
2007	925,000	437,297	345,706	110,343
2008-2012	3,060,000	1,743,734	1,251,119	241,214
2013-2017	1,790,000	1,092,091	161,000	13,634
2018-2022	1,455,000	664,337	0	0
2023-2027	1,560,000	259,209	0	0
	<u>\$14,520,000</u>	<u>\$6,458,420</u>	<u>\$3,004,650</u>	<u>\$1,015,139</u>

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

Year	General Obligation Bonds	
	Principal	Interest
2003	\$255,000	\$84,700
2004	260,000	73,680
2005	270,000	64,200
2006	270,000	54,174
2007	260,000	43,316
2008-2012	780,000	104,052
2103-2017	45,000	2,430
	<u>\$2,140,000</u>	<u>\$426,552</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 19 - Long-Term Obligations (continued)

The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations at December 31, 2002, were an overall debt margin of \$44,208,373 and a unvoted debt margin of \$9,703,806.

Industrial Revenue Bonds

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

	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Amount Outstanding at 12/31/02</u>
NW Ohio Carpenter's Joint Apprentice & Training Fund	3/1/02	\$3,765,000	\$3,765,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	3,000,000
Sun Seed Holding Co.	11/1/01	5,000,000	3,500,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
C M C Group, Inc.	7/1/01	3,000,000	3,000,000
Hammil Manufacturing Co.	6/1/01	750,000	750,000
TL Industries, Inc.	4/1/01	8,600,000	8,600,000
Toledo Electric Joint Apprentice & Training Trust	5/1/00	1,960,000	1,750,000
Hammil Manufacturing Co.	5/1/00	2,000,000	1,940,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	1,200,000
Principle Industries, Inc.	8/1/99	2,800,000	2,800,000
DOWA THT America, Inc.	7/1/99	10,000,000	7,300,000
Williams Industrial Service, Inc.	7/1/99	1,000,000	900,000
Aluminite of Ohio	9/1/98	1,750,000	1,550,000
The IMCO Division	5/4/98	3,425,000	3,015,000
Cast Masters	2/1/97	2,650,000	2,080,000
Precision Aggregate	11/1/96	2,500,000	2,150,000
B & B Box Co.	3/1/96	1,235,000	855,000
		<u>\$60,735,000</u>	<u>\$53,455,000</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 20 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the 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 2002 were \$32,736 for governmental funds and \$107,470 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Machinery and Equipment	\$130,854	\$861,068
Less Accumulated Depreciation	(91,777)	(373,268)
Carrying Value, December 31, 2002	\$39,077	\$487,800

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, 2002.

Year	Governmental Activities	Business-Type Activities
2003	\$33,504	\$145,475
2004	13,901	190,420
2005	0	88,263
2006	0	88,263
2007	0	145,116
2008-2012	0	67,225
Total	47,405	724,762
Less Amount Representing Interest	(3,366)	(100,872)
Present Value of Net Minimum Lease Payments	\$44,039	\$623,890

Note 21 - Closure and Postclosure Costs

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 21 - Closure and Postclosure Costs (continued)

The \$4,954,076 reported as the landfill closure and postclosure liability at December 31, 2002, 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 \$1,473,945 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2002. The County expects to close the landfill in 2015. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Note 22 - Interfund Transfers

During 2002 the following transfers were made:

		Transfers Out				
			Mental Retardation and Developmental Disabilities	Bond Retirement	Other Governmental	
		General				Total
Transfers In	Governmental Activities					
	General	\$0	\$0	\$27,354	\$0	\$27,354
	Motor Vehicle and Gasoline Tax	311,323	0	0	0	311,323
	Bond Retirement	1,403,472	0	0	0	1,403,472
	Other Governmental	2,803,709	1,000,000	0	28,464	3,832,173
	Total Governmental Activities	4,518,504	1,000,000	27,354	28,464	5,574,322
	Business-Type Activities					
Landfill	264,718	0	0	0	264,718	
Total	\$4,783,222	\$1,000,000	\$27,354	\$28,464	\$5,839,040	

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 23 - Federal Food Stamp Program

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 23 - Federal Food Stamp Program (continued)

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

Balance at Beginning of Year	\$8,575
Amount Received for Distribution	0
Amount Distributed to Entitled Recipients	(802)
Balance at End of Year	<u>\$7,773</u>

Note 24 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

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

Note 25 - Related Organizations

A. Wood County District Public Library

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 25 - Related Organizations (continued)

B. Wood County Park District

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

Note 26 - Wood Lane Industries

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Materials and Supplies Inventory

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

B. Deposits and Investments

The Industries had \$230 in cash on hand which is included as part of "Cash and Cash Equivalents in Segregated accounts". At fiscal year end, the carrying amount of the Industries' deposits was \$181,572 and the bank balance was \$195,670. Of the bank balance \$151,046 was covered by federal depository insurance and \$44,624 was uninsured and uncollateralized. The Industries had no investments at fiscal year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

The Industries had capital assets of machinery and equipment, in the amount of \$124,860, as of June 30, 2002. Accumulated depreciation was \$115,289, with a net capital asset amount of \$9,571. Depreciation is computed using the straight-line method over a five year useful life.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 27 - Wood Lane Residential Services and Wood Lane Residential Properties

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Capital Assets

Land, improvements, and furniture and fixtures are recorded at cost. Donated equipment is capitalized at fair market value on the date donated. Depreciation is calculated on a straight-line basis over the following estimated useful lives:

Asset Category	Estimated Lives
Buildings	27-39 years
Furniture and Equipment	5-7 years

B. Deposits and Investments

At year end, the carrying amount of the Residential Services/Properties deposits was \$747,338 which is included as part of "Cash and Cash Equivalents in Segregated Accounts", and the bank balance was \$1,558,609. Of the bank balance, \$528,925 was covered by federal depository insurance and \$1,029,684 was insured and uncollateralized. At December 31, 2002, the carrying amount and fair value of mutual funds, held as Category 3 investments, was \$817,732. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

A summary of the Residential Services/Properties capital assets as of December 31, 2002, follows:

Land	\$392,427
Construction in Progress	5,877
Buildings	2,535,234
Furniture and Equipment	120,196
	3,053,734
Less Accumulated Depreciation	(203,313)
Net Capital Assets	\$2,850,421

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002
(continued)

Note 27 - Wood Lane Residential Services and Wood Lane Residential Properties (continued)

D. Long-Term Obligations

	Interest Rate	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002	Due Within One Year
Mortgage Loans Payable	6.75-7.5%	\$1,138,001	\$55,000	\$71,571	\$1,121,430	\$81,724

Note 28 - Rossford, Ohio Transportation Improvement District

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

Note 29 - Contingent Liabilities

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

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

Note 30 - Subsequent Events

On February 7, 2003, the County issued \$32,000 in general obligation bond anticipation notes for County Ditch No. 2457. The notes have an interest rate of 2.5 percent and mature on February 6, 2004.

On August 22, 2003, the County issued \$8,200 in general obligation bond anticipation notes for County Ditch No. 57A. The notes have an interest rate of 2.25 percent and mature on August 20, 2004.

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Nonmajor Special Revenue Funds

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

Dog and Kennel

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

Child Support Enforcement Agency (CSEA)

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

Real Estate Assessment

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

Economic Development

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

Delinquent Tax and Assessments - Prosecutor

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

Delinquent Tax and Assessments - Treasurer

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

Youth Olympics

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

Railroad Crossing Improvement

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

Transportation Grant

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

Outreach Program Juvenile Court

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

Victims of Crime Assistance (VOCA) - Juvenile

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Victims of Crime Assistance (VOCA) - Prosecutor

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

Historical Center

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

Senior Citizens

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

Title Administration

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

Violence Prevention

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

Community Policing

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

Recorder's Equipment

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

Solid Waste District

To account for additional fees collected at the Wood County landfill and the Evergreen landfill for the operation and programs of the solid waste district. An additional tonnage fee of \$1.00 for in-county and out-of-state, and \$1.00 to \$3.00 for out-of-county dumping is collected.

Probation Services

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

Violence Against Women's Act

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Community Development Block Grant (CDBG)

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

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

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

Litter Control

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

Community Service Work Litter Collection

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

DUI Education

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

Electronic Monitoring

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

Electric Monitoring Offenders

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

Juvenile Indigent Driver

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

Juvenile Detention Center Project

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

Hazardous Materials

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

Juvenile Accountability Incentive

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Youth Services

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

Felony Delinquent Care

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

Court Security

To account for a state grant used for court security.

Adult Probation

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

Emergency Management Agency (EMA)

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

EMA Communications

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

Indigent Guardianship

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

Recycling - Sheriff

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

Computer Legal Research

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

Clerk of Courts Computerization

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

Probate Court Computerization

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

Juvenile Court Computerization

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Donations Retreat

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

Ditch Maintenance

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

Probate Conduct of Business

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

Law Enforcement - Prosecutor

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

Legal Research

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

Crime Prevention Sheriff

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

Drug Enforcement

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

Commissary

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

Nonmajor Debt Service Funds

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

Special Assessment

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

(continued)

**Nonmajor Debt Service Funds
(continued)**

Special Assessment Bond

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

Nonmajor Capital Projects Funds

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

Issue II

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

Permanent Improvements

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

Wood Lane Building Construction

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

Methane Gas

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

Route 6 Turn Lane Construction

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

Old Jail Renovation

To account for renovations to the old jail building.

Historical Museum Renovation

To account for renovations at the Historical Museum.

Historical Museum Ice House

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

Courthouse Atrium

To account for construction of a courthouse atrium.

Historical Museum HVAC

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

Early Childhood Facility

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

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Capital Projects Funds
(continued)**

Construction - Ditches

To account for special assessments used for construction of ditches.

Parks and Open Space

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

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2002

	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	\$6,699,618	\$763,802	\$11,104,124	\$18,567,544
Cash and Cash Equivalents in Segregated Accounts	38,404	0	0	38,404
Accounts Receivables	37,046	0	0	37,046
Due from Other Governments	779,255	0	389,688	1,168,943
Prepaid Items	10,906	0	0	10,906
Materials and Supplies Inventory	16,454	0	0	16,454
Interfund Receivable	4,158	370	1,412	5,940
Restricted Assets:				
Cash and Cash Equivalents with Escrow Agent	0	0	203,087	203,087
Property Taxes Receivable	1,718,343	0	0	1,718,343
Notes Receivable	353,172	0	0	353,172
Special Assessments Receivable	414,269	3,069,525	0	3,483,794
Total Assets	\$10,071,625	\$3,833,697	\$11,698,311	\$25,603,633
<u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>				
Accrued Wages Payable	\$118,945	\$0	\$0	\$118,945
Accounts Payable	55,248	0	84,474	139,722
Contracts Payable	104,191	0	20,461	124,652
Due to Other Governments	3,213	0	0	3,213
Interfund Payable	87,549	0	381	87,930
Accrued Interest Payable	0	0	1,650	1,650
Matured Bonds Payable	0	19,000	0	19,000
Matured Interest Payable	0	13,121	0	13,121
Deferred Revenue	2,447,839	3,069,525	389,688	5,907,052
Retainage Payable	7,030	0	1,384	8,414
Liabilities Payable from Restricted Assets:				
Retainage Payable	0	0	203,087	203,087
Total Liabilities	2,824,015	3,101,646	701,125	6,626,786
<u>Fund Balance</u>				
Reserved for Notes Receivable	316,300	0	0	316,300
Reserved for Encumbrances	1,053,908	0	615,108	1,669,016
Unreserved, Reported in				
Special Revenue Funds	5,877,402	0	0	5,877,402
Debt Service Funds	0	732,051	0	732,051
Capital Projects Funds	0	0	10,382,078	10,382,078
Total Fund Balance	7,247,610	732,051	10,997,186	18,976,847
Total Liabilities and Fund Balance	\$10,071,625	\$3,833,697	\$11,698,311	\$25,603,633

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002

	Dog and Kennel	CSEA	Real Estate Assessment
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$24,439	\$263,215	\$1,766,375
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	695	150,738	0
Prepaid Items	757	1,316	5,364
Materials and Supplies Inventory	12,798	0	3,136
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$38,689	\$415,269	\$1,774,875
<u>Liabilities</u>			
Accrued Wages Payable	\$9,303	\$44,042	\$6,929
Accounts Payable	2,384	9,028	0
Contracts Payable	0	0	12,643
Due to Other Governments	1,608	1,150	0
Interfund Payable	654	72,009	709
Deferred Revenue	0	13,050	0
Retainage Payable	0	0	5,235
Total Liabilities	13,949	139,279	25,516
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	13,618	1,617	130,738
Unreserved (Deficit)	11,122	274,373	1,618,621
Total Fund Balance (Deficit)	24,740	275,990	1,749,359
Total Liabilities and Fund Balance	\$38,689	\$415,269	\$1,774,875

Economic Development	Delinquent Tax and Assessments - Prosecutor	Delinquent Tax and Assessments - Treasurer	Youth Olympics	Railroad Crossing Improvement
\$735,984	\$201,689	\$704,433	\$3,585	\$11,500
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
3,227	0	0	0	0
163	0	0	0	0
0	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>\$739,374</u>	<u>\$201,689</u>	<u>\$704,433</u>	<u>\$3,585</u>	<u>\$11,500</u>
\$6,774	\$2,587	\$907	\$0	\$0
683	0	2,449	0	0
0	0	0	0	0
0	0	0	0	0
737	252	625	0	0
0	0	0	0	0
0	0	0	0	0
<u>8,194</u>	<u>2,839</u>	<u>3,981</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
659	0	12,868	0	0
<u>730,521</u>	<u>198,850</u>	<u>687,584</u>	<u>3,585</u>	<u>11,500</u>
<u>731,180</u>	<u>198,850</u>	<u>700,452</u>	<u>3,585</u>	<u>11,500</u>
<u>\$739,374</u>	<u>\$201,689</u>	<u>\$704,433</u>	<u>\$3,585</u>	<u>\$11,500</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002
(continued)

	Transportation Grant	VOCA - Juvenile	VOCA - Prosecutor
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$4,155	\$3,201	\$7,076
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	0	15,004	30,508
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$4,155</u>	<u>\$18,205</u>	<u>\$37,584</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$714	\$2,246
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Due to Other Governments	0	0	0
Interfund Payable	6	73	0
Deferred Revenue	0	13,337	30,508
Retainage Payable	0	0	0
Total Liabilities	<u>6</u>	<u>14,124</u>	<u>32,754</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	0	0
Unreserved (Deficit)	4,149	4,081	4,830
Total Fund Balance (Deficit)	<u>4,149</u>	<u>4,081</u>	<u>4,830</u>
Total Liabilities and Fund Balance	<u>\$4,155</u>	<u>\$18,205</u>	<u>\$37,584</u>

Historical Center	Senior Citizens	Title Administration	Violence Prevention	Community Policing
\$3,243	\$41,340	\$414,450	\$16,803	\$1,334
0	0	0	0	0
0	0	0	0	0
6,100	81,811	0	0	54,832
0	0	0	0	0
0	0	357	0	0
0	0	0	0	0
118,457	1,599,886	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$127,800</u>	<u>\$1,723,037</u>	<u>\$414,807</u>	<u>\$16,803</u>	<u>\$56,166</u>
\$0	\$0	\$10,786	\$418	\$1,633
0	0	0	0	0
0	0	0	0	0
0	0	0	0	455
0	0	1,036	54	138
124,557	1,681,697	0	0	54,832
0	0	0	0	0
<u>124,557</u>	<u>1,681,697</u>	<u>11,822</u>	<u>472</u>	<u>57,058</u>
0	0	0	0	0
0	0	1,506	0	0
3,243	41,340	401,479	16,331	(892)
<u>3,243</u>	<u>41,340</u>	<u>402,985</u>	<u>16,331</u>	<u>(892)</u>
<u>\$127,800</u>	<u>\$1,723,037</u>	<u>\$414,807</u>	<u>\$16,803</u>	<u>\$56,166</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002
(continued)

	Recorder's Equipment	Solid Waste District	Probation Services
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$113,438	\$473,180	\$2,496
Cash and Cash Equivalents in Segregated Accounts	13,688	0	0
Accounts Receivable	0	0	0
Due from Other Governments	0	65,318	0
Prepaid Items	0	242	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	4,158	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$127,126	\$542,898	\$2,496
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$7,050	\$0
Accounts Payable	994	16,405	0
Contracts Payable	0	0	0
Due to Other Governments	0	0	0
Interfund Payable	0	691	0
Deferred Revenue	0	0	0
Retainage Payable	0	0	0
Total Liabilities	994	24,146	0
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	8,976	1,050	0
Unreserved (Deficit)	117,156	517,702	2,496
Total Fund Balance (Deficit)	126,132	518,752	2,496
Total Liabilities and Fund Balance	\$127,126	\$542,898	\$2,496

Violence Against Women's Act	CDBG	D.A.R.E.	Litter Control	Community Service Work Litter Collection
\$27,845	\$325,685	\$20,971	\$19,578	\$14,329
0	0	4,416	0	0
0	0	0	0	0
0	217,825	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	353,172	0	0	0
0	0	0	0	0
<u>\$27,845</u>	<u>\$896,682</u>	<u>\$25,387</u>	<u>\$19,578</u>	<u>\$14,329</u>
\$0	\$369	\$3,312	\$3,586	\$0
0	2,956	0	0	0
0	91,548	0	0	0
0	0	0	0	0
0	4,345	0	0	21
0	0	0	0	0
0	1,795	0	0	0
<u>0</u>	<u>101,013</u>	<u>3,312</u>	<u>3,586</u>	<u>21</u>
0	316,300	0	0	0
0	870,761	0	0	1,499
<u>27,845</u>	<u>(391,392)</u>	<u>22,075</u>	<u>15,992</u>	<u>12,809</u>
<u>27,845</u>	<u>795,669</u>	<u>22,075</u>	<u>15,992</u>	<u>14,308</u>
<u>\$27,845</u>	<u>\$896,682</u>	<u>\$25,387</u>	<u>\$19,578</u>	<u>\$14,329</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002
(continued)

	DUI Education	Electronic Monitoring	Electronic Monitoring Offenders
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$3,509	\$33,091	\$195,915
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	32,512
Due from Other Governments	0	46,722	0
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$3,509	\$79,813	\$228,427
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$1,505	\$0
Accounts Payable	0	4,374	0
Contracts Payable	0	0	0
Due to Other Governments	0	0	0
Interfund Payable	0	142	0
Deferred Revenue	0	23,361	28,684
Retainage Payable	0	0	0
Total Liabilities	0	29,382	28,684
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	37	138
Unreserved (Deficit)	3,509	50,394	199,605
Total Fund Balance (Deficit)	3,509	50,431	199,743
Total Liabilities and Fund Balance	\$3,509	\$79,813	\$228,427

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002
(continued)

	Felony Delinquent Care	Court Security	Adult Probation
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$512,839	\$20,539	\$29,729
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	3,696	0	73,258
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$516,535</u>	<u>\$20,539</u>	<u>\$102,987</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$10,809	\$0	\$3,348
Accounts Payable	664	0	0
Contracts Payable	0	0	0
Due to Other Governments	0	0	0
Interfund Payable	951	0	4,454
Deferred Revenue	0	0	36,629
Retainage Payable	0	0	0
Total Liabilities	<u>12,424</u>	<u>0</u>	<u>44,431</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	189	0	0
Unreserved (Deficit)	503,922	20,539	58,556
Total Fund Balance (Deficit)	<u>504,111</u>	<u>20,539</u>	<u>58,556</u>
Total Liabilities and Fund Balance	<u>\$516,535</u>	<u>\$20,539</u>	<u>\$102,987</u>

EMA	EMA Communications	Indigent Guardianship	Recycling - Sheriff	Computer Legal Research
\$20,563	\$92,802	\$39,957	\$61	\$6,270
0	0	0	0	0
0	0	0	0	0
11,160	0	0	0	0
0	0	0	0	0
0	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>\$31,723</u>	<u>\$92,802</u>	<u>\$39,957</u>	<u>\$61</u>	<u>\$6,270</u>
\$0	\$0	\$0	\$0	\$0
0	5,013	0	0	0
0	0	0	0	0
0	0	0	0	0
368	0	0	0	0
11,160	0	0	0	0
0	0	0	0	0
<u>11,528</u>	<u>5,013</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
67	1,110	0	0	0
<u>20,128</u>	<u>86,679</u>	<u>39,957</u>	<u>61</u>	<u>6,270</u>
<u>20,195</u>	<u>87,789</u>	<u>39,957</u>	<u>61</u>	<u>6,270</u>
<u>\$31,723</u>	<u>\$92,802</u>	<u>\$39,957</u>	<u>\$61</u>	<u>\$6,270</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002
(continued)

	Clerk of Courts Computerization	Probate Court Computerization	Juvenile Court Computerization
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$87,314	\$40,394	\$22,716
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	2,381	0	1,500
Due from Other Governments	0	0	0
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$89,695</u>	<u>\$40,394</u>	<u>\$24,216</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	\$0
Accounts Payable	1,962	0	0
Contracts Payable	0	0	0
Due to Other Governments	0	0	0
Interfund Payable	0	0	0
Deferred Revenue	0	0	0
Retainage Payable	0	0	0
Total Liabilities	<u>1,962</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	999	0	396
Unreserved (Deficit)	<u>86,734</u>	<u>40,394</u>	<u>23,820</u>
Total Fund Balance (Deficit)	<u>87,733</u>	<u>40,394</u>	<u>24,216</u>
Total Liabilities and Fund Balance	<u>\$89,695</u>	<u>\$40,394</u>	<u>\$24,216</u>

Donations Retreat	Ditch Maintenance	Probate Conduct of Business	Law Enforcement - Prosecutor	Legal Research
\$483	\$314,283	\$6,069	\$1,282	\$11,154
0	0	0	1,101	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	414,269	0	0	0
<u>\$483</u>	<u>\$728,552</u>	<u>\$6,069</u>	<u>\$2,383</u>	<u>\$11,154</u>
\$0	\$1,409	\$0	\$0	\$0
0	5,121	0	0	0
0	0	0	0	0
0	0	0	0	0
0	284	0	0	0
0	414,269	0	0	0
0	0	0	0	0
<u>0</u>	<u>421,083</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
483	307,469	6,069	2,383	11,154
<u>483</u>	<u>307,469</u>	<u>6,069</u>	<u>2,383</u>	<u>11,154</u>
<u>\$483</u>	<u>\$728,552</u>	<u>\$6,069</u>	<u>\$2,383</u>	<u>\$11,154</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002
(continued)

	Crime Prevention Sheriff	Drug Enforcement	Commissary
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$916	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	0	9,804	9,395
Accounts Receivable	0	0	0
Due from Other Governments	0	0	0
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$916	\$9,804	\$9,395
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	\$0
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Due to Other Governments	0	0	0
Interfund Payable	0	0	0
Deferred Revenue	0	0	0
Retainage Payable	0	0	0
Total Liabilities	0	0	0
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	0	0
Unreserved (Deficit)	916	9,804	9,395
Total Fund Balance (Deficit)	916	9,804	9,395
Total Liabilities and Fund Balance	\$916	\$9,804	\$9,395

<u>Total</u>
\$6,699,618
38,404
37,046
779,255
10,906
16,454
4,158
1,718,343
353,172
<u>414,269</u>
<u><u>\$10,071,625</u></u>
\$118,945
55,248
104,191
3,213
87,549
2,447,839
<u>7,030</u>
<u>2,824,015</u>
316,300
1,053,908
<u>5,877,402</u>
<u>7,247,610</u>
<u><u>\$10,071,625</u></u>

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2002

	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$17,556	\$746,246	\$763,802
Interfund Receivable	0	370	370
Special Assessments Receivable	19,619	3,049,906	3,069,525
Total Assets	<u>\$37,175</u>	<u>\$3,796,522</u>	<u>\$3,833,697</u>
<u>Liabilities</u>			
Accounts Payable	\$0	\$0	\$0
Interfund Payable	0	0	0
Matured Bonds Payable	0	19,000	19,000
Matured Interest Payable	0	13,121	13,121
Deferred Revenue	19,619	3,049,906	3,069,525
Total Liabilities	<u>19,619</u>	<u>3,082,027</u>	<u>3,101,646</u>
<u>Fund Balance</u>			
Reserved for Encumbrances	0	0	0
Unreserved	17,556	714,495	732,051
Total Fund Balance	<u>17,556</u>	<u>714,495</u>	<u>732,051</u>
Total Liabilities and Fund Balance	<u>\$37,175</u>	<u>\$3,796,522</u>	<u>\$3,833,697</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2002

	Issue II	Permanent Improvements	Wood Lane Building Construction	Methane Gas
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$702,509	\$3,833,255	\$2,499,242	\$50,000
Due from Other Governments	389,688	0	0	0
Interfund Receivable	0	0	0	0
Restricted Assets:				
Cash and Cash Equivalents with Escrow Agent	0	183,749	0	0
Total Assets	\$1,092,197	\$4,017,004	\$2,499,242	\$50,000
<u>Liabilities and Fund Equity</u>				
<u>Liabilities</u>				
Accounts Payable	\$0	\$0	\$38,818	\$0
Contracts Payable	0	1,705	18,756	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	389,688	0	0	0
Retainage Payable	0	0	1,384	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	183,749	0	0
Total Liabilities	389,688	185,454	58,958	0
<u>Fund Balance</u>				
Reserved for Encumbrances	3,603	434,719	0	0
Unreserved (Deficit)	698,906	3,396,831	2,440,284	50,000
Total Fund Equity	702,509	3,831,550	2,440,284	50,000
Total Liabilities and Fund Equity	\$1,092,197	\$4,017,004	\$2,499,242	\$50,000

Route 6 Turn Lane Construction	Old Jail Renovation	Historical Museum Renovation	Historical Museum Ice House	Courthouse Atrium	Historical Museum HVAC	Early Childhood Facility
\$200,973	\$105,821	\$49	\$8,225	\$938,441	\$385,168	\$2,250,000
0	0	0	0	0	0	0
0	0	0	0	0	1,412	0
0	19,338	0	0	0	0	0
<u>\$200,973</u>	<u>\$125,159</u>	<u>\$49</u>	<u>\$8,225</u>	<u>\$938,441</u>	<u>\$386,580</u>	<u>\$2,250,000</u>
\$0	\$38,362	\$0	\$0	\$3,100	\$4,194	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	19,338	0	0	0	0	0
0	57,700	0	0	3,100	4,194	0
0	97,852	0	0	74,585	4,349	0
200,973	(30,393)	49	8,225	860,756	378,037	2,250,000
200,973	67,459	49	8,225	935,341	382,386	2,250,000
<u>\$200,973</u>	<u>\$125,159</u>	<u>\$49</u>	<u>\$8,225</u>	<u>\$938,441</u>	<u>\$386,580</u>	<u>\$2,250,000</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2002

	Construction - Ditches	Parks and Open Space	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$92,751	\$37,690	\$11,104,124
Due from Other Governments	0	0	389,688
Interfund Receivable	0	0	1,412
Restricted Assets:			
Cash and Cash Equivalents with Escrow Agent	0	0	203,087
Total Assets	\$92,751	\$37,690	\$11,698,311
<u>Liabilities and Fund Equity</u>			
<u>Liabilities</u>			
Accounts Payable	\$0	\$0	\$84,474
Contracts Payable	0	0	20,461
Interfund Payable	381	0	381
Accrued Interest Payable	1,650	0	1,650
Deferred Revenue	0	0	389,688
Retainage Payable	0	0	1,384
Liabilities Payable from Restricted Assets			
Retainage Payable	0	0	203,087
Total Liabilities	2,031	0	701,125
<u>Fund Balance</u>			
Reserved for Encumbrances	0	0	615,108
Unreserved (Deficit)	90,720	37,690	10,382,078
Total Fund Equity	90,720	37,690	10,997,186
Total Liabilities and Fund Equity	\$92,751	\$37,690	\$11,698,311

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$782,246	\$0	\$0	\$782,246
Other Taxes	6,838	0	0	6,838
Charges for Services	3,348,088	0	0	3,348,088
Licenses and Permits	165,710	0	0	165,710
Fines, Costs, and Forfeitures	30,543	0	0	30,543
Intergovernmental	3,572,913	0	895,008	4,467,921
Special Assessments	537,979	388,480	21,221	947,680
Interest	28,275	114,419	116,606	259,300
Other	87,250	64,192	55,615	207,057
Total Revenues	8,559,842	567,091	1,088,450	10,215,383
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	874,091	0	0	874,091
Judicial	1,088,641	0	0	1,088,641
Public Safety	471,828	0	0	471,828
Public Works	1,702,584	0	0	1,702,584
Health	221,485	0	0	221,485
Human Services	2,966,013	0	0	2,966,013
Conservation and Recreation	123,118	0	0	123,118
Economic Development	1,036,188	0	0	1,036,188
Other	0	0	1,391	1,391
Capital Outlay	0	0	7,287,684	7,287,684
Debt Service:				
Principal Retirement	1,598	301,000	0	302,598
Interest and Fiscal Charges	99	209,052	2,251	211,402
Issuance Costs	0	0	6,830	6,830
Total Expenditures	8,485,645	510,052	7,298,156	16,293,853
Excess of Revenues Over (Under) Expenditures	74,197	57,039	(6,209,706)	(6,078,470)
<u>Other Financing Sources (Uses)</u>				
Notes Issued	0	0	37,000	37,000
Bonds Issued	0	0	414,650	414,650
Premium on Bonds Issued	0	0	3,354	3,354
Transfers In	480,355	1,956	3,349,862	3,832,173
Transfers Out	0	(21,799)	(6,665)	(28,464)
Total Other Financing Sources (Uses)	480,355	(19,843)	3,798,201	4,258,713
Net Change in Fund Balance	554,552	37,196	(2,411,505)	(1,819,757)
Fund Balance Beginning of Year	6,693,058	694,855	13,408,691	20,796,604
Fund Balance End of Year	\$7,247,610	\$732,051	\$10,997,186	\$18,976,847

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2002

	Dog and Kennel	CSEA	Real Estate Assessment
<u>Revenues</u>			
Property Taxes	\$0	\$0	\$0
Other Taxes	0	0	0
Charges for Services	21,277	319,268	320,047
Licenses and Permits	164,536	0	0
Fines, Costs, and Forfeitures	12,338	0	0
Intergovernmental	0	1,752,883	0
Special Assessments	0	0	0
Interest	0	0	0
Other	1,066	10,248	0
Total Revenues	199,217	2,082,399	320,047
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive	0	0	417,978
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	221,485	0	0
Human Services	0	2,178,220	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	221,485	2,178,220	417,978
Excess of Revenues Over (Under) Expenditures	(22,268)	(95,821)	(97,931)
<u>Other Financing Sources</u>			
Transfers In	50,000	300,000	0
Net Change in Fund Balance	27,732	204,179	(97,931)
Fund Balance (Deficit) Beginning of Year	(2,992)	71,811	1,847,290
Fund Balance (Deficit) End of Year	\$24,740	\$275,990	\$1,749,359

Economic Development	Delinquent Tax and Assessments - Prosecutor	Delinquent Tax and Assessments - Treasurer	Youth Olympics	Railroad Crossing Improvement
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
432,397	159,632	165,410	0	0
0	0	0	0	0
0	0	0	0	10,555
0	0	0	0	0
0	0	0	0	0
9,680	0	0	0	0
0	0	0	12,194	0
442,077	159,632	165,410	12,194	10,555
0	104,562	63,485	8,609	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
411,023	0	0	0	0
1,598	0	0	0	0
99	0	0	0	0
412,720	104,562	63,485	8,609	0
29,357	55,070	101,925	3,585	10,555
0	0	0	0	0
29,357	55,070	101,925	3,585	10,555
701,823	143,780	598,527	0	945
\$731,180	\$198,850	\$700,452	\$3,585	\$11,500

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2002
(continued)

	Transportation Grant	VOCA - Juvenile	VOCA - Prosecutor
<u>Revenues</u>			
Property Taxes	\$0	\$0	\$0
Other Taxes	0	0	0
Charges for Services	12	0	0
Licenses and Permits	0	1,174	0
Fines, Costs, and Forfeitures	0	0	0
Intergovernmental	0	20,005	41,948
Special Assessments	0	0	0
Interest	0	0	0
Other	221	0	0
Total Revenues	<u>233</u>	<u>21,179</u>	<u>41,948</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive	0	0	48,859
Judicial	0	20,507	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	11,990	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>11,990</u>	<u>20,507</u>	<u>48,859</u>
Excess of Revenues Over (Under) Expenditures	(11,757)	672	(6,911)
<u>Other Financing Sources</u>			
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(11,757)	672	(6,911)
Fund Balance (Deficit) Beginning of Year	<u>15,906</u>	<u>3,409</u>	<u>11,741</u>
Fund Balance (Deficit) End of Year	<u><u>\$4,149</u></u>	<u><u>\$4,081</u></u>	<u><u>\$4,830</u></u>

Historical Center	Senior Citizens	Title Administration	Violence Prevention	Community Policing
\$107,168	\$675,078	\$0	\$0	\$0
850	5,988	0	0	0
0	0	425,491	0	0
0	0	0	0	0
0	0	0	0	0
13,795	86,257	0	0	43,863
0	0	0	0	0
0	0	0	0	0
0	0	0	6,800	0
121,813	767,323	425,491	6,800	43,863
0	0	0	28,778	0
0	0	368,582	0	0
0	0	0	0	62,756
0	0	0	0	0
0	0	0	0	0
0	775,803	0	0	0
123,118	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
123,118	775,803	368,582	28,778	62,756
(1,305)	(8,480)	56,909	(21,978)	(18,893)
0	0	0	21,038	18,001
(1,305)	(8,480)	56,909	(940)	(892)
4,548	49,820	346,076	17,271	0
\$3,243	\$41,340	\$402,985	\$16,331	(\$892)

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2002
(continued)

	Recorder's Equipment	Solid Waste District	Probation Services
<u>Revenues</u>			
Property Taxes	\$0	\$0	\$0
Other Taxes	0	0	0
Charges for Services	154,786	1,170,738	750
Licenses and Permits	0	0	0
Fines, Costs, and Forfeitures	0	0	0
Intergovernmental	0	2,329	0
Special Assessments	0	0	0
Interest	0	597	0
Other	0	25,126	0
Total Revenues	154,786	1,198,790	750
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive	201,820	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	1,210,180	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	201,820	1,210,180	0
Excess of Revenues Over (Under) Expenditures	(47,034)	(11,390)	750
<u>Other Financing Sources</u>			
Transfers In	0	0	0
Net Change in Fund Balance	(47,034)	(11,390)	750
Fund Balance (Deficit) Beginning of Year	173,166	530,142	1,746
Fund Balance (Deficit) End of Year	\$126,132	\$518,752	\$2,496

Violence Against Women's Act	CDBG	D.A.R.E.	Litter Control	Community Service Work Litter Collection
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	726,403	20,971	96,000	16,000
0	0	0	0	0
0	17,770	8	0	0
0	0	6,933	0	0
0	744,173	27,912	96,000	16,000
0	0	0	0	0
0	0	0	0	22,787
27,245	0	21,213	80,008	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	625,165	0	0	0
0	0	0	0	0
0	0	0	0	0
27,245	625,165	21,213	80,008	22,787
(27,245)	119,008	6,699	15,992	(6,787)
15,267	0	0	0	0
(11,978)	119,008	6,699	15,992	(6,787)
39,823	676,661	15,376	0	21,095
\$27,845	\$795,669	\$22,075	\$15,992	\$14,308

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2002
(continued)

	DUI Education	Electronic Monitoring	Electronic Monitoring Offenders
<u>Revenues</u>			
Property Taxes	\$0	\$0	\$0
Other Taxes	0	0	0
Charges for Services	0	0	50,052
Licenses and Permits	0	0	0
Fines, Costs, and Forfeitures	0	0	0
Intergovernmental	1,162	93,445	0
Special Assessments	0	0	0
Interest	0	0	0
Other	0	0	0
Total Revenues	1,162	93,445	50,052
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	86,448	8,243
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	0	86,448	8,243
Excess of Revenues Over (Under) Expenditures	1,162	6,997	41,809
<u>Other Financing Sources</u>			
Transfers In	0	0	0
Net Change in Fund Balance	1,162	6,997	41,809
Fund Balance (Deficit) Beginning of Year	2,347	43,434	157,934
Fund Balance (Deficit) End of Year	\$3,509	\$50,431	\$199,743

Juvenile Indigent Driver	Juvenile Detention Center Project	Hazardous Materials	Juvenile Accountability Incentive	Youth Services
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	5,616	0	0
0	0	0	0	0
0	0	0	0	0
213	59,197	78,877	36,994	0
0	0	0	0	0
0	0	168	0	0
0	0	0	0	0
213	59,197	84,661	36,994	0
0	0	0	0	0
0	53,874	0	34,832	0
0	0	75,155	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	53,874	75,155	34,832	0
213	5,323	9,506	2,162	0
0	0	0	0	0
213	5,323	9,506	2,162	0
1,750	0	0	(758)	43,245
\$1,963	\$5,323	\$9,506	\$1,404	\$43,245

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2002
(continued)

	Felony Delinquent Care	Court Security	Adult Probation
<u>Revenues</u>			
Property Taxes	\$0	\$0	\$0
Other Taxes	0	0	0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines, Costs, and Forfeitures	0	0	0
Intergovernmental	263,390	0	146,515
Special Assessments	0	0	0
Interest	0	0	0
Other	0	0	0
Total Revenues	263,390	0	146,515
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	281,941	1,031	154,382
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	281,941	1,031	154,382
Excess of Revenues Over (Under) Expenditures	(18,551)	(1,031)	(7,867)
<u>Other Financing Sources</u>			
Transfers In	214	0	0
Net Change in Fund Balance	(18,337)	(1,031)	(7,867)
Fund Balance (Deficit) Beginning of Year	522,448	21,570	66,423
Fund Balance (Deficit) End of Year	\$504,111	\$20,539	\$58,556

EMA	EMA Communications	Indigent Guardianship	Recycling - Sheriff	Computer Legal Research
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
2,143	0	12,970	0	2,022
0	0	0	0	0
0	0	0	0	0
72,666	0	0	0	0
0	0	0	0	0
0	0	0	0	0
10,500	14,162	0	0	0
85,309	14,162	12,970	0	2,022
0	0	0	0	0
0	0	8,361	0	1,376
161,479	13,728	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
161,479	13,728	8,361	0	1,376
(76,170)	434	4,609	0	646
60,579	0	0	0	0
(15,591)	434	4,609	0	646
35,786	87,355	35,348	61	5,624
\$20,195	\$87,789	\$39,957	\$61	\$6,270

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2002
(continued)

	Clerk of Courts Computerization	Probate Court Computerization	Juvenile Court Computerization
<u>Revenues</u>			
Property Taxes	\$0	\$0	\$0
Other Taxes	0	0	0
Charges for Services	30,170	14,540	17,924
Licenses and Permits	0	0	0
Fines, Costs, and Forfeitures	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Interest	0	0	0
Other	0	0	0
Total Revenues	<u>30,170</u>	<u>14,540</u>	<u>17,924</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	31,809	6,707	7,516
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>31,809</u>	<u>6,707</u>	<u>7,516</u>
Excess of Revenues Over (Under) Expenditures	(1,639)	7,833	10,408
<u>Other Financing Sources</u>			
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1,639)	7,833	10,408
Fund Balance (Deficit) Beginning of Year	<u>89,372</u>	<u>32,561</u>	<u>13,808</u>
Fund Balance (Deficit) End of Year	<u><u>\$87,733</u></u>	<u><u>\$40,394</u></u>	<u><u>\$24,216</u></u>

Donations Retreat	Ditch Maintenance	Probate Conduct of Business	Law Enforcement - Prosecutor	Legal Research
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	852	0	9,707
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	537,979	0	0	0
0	0	0	2	0
0	0	0	0	0
0	537,979	852	2	9,707
0	0	0	0	0
0	0	245	0	0
0	0	0	0	0
0	492,404	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	492,404	245	0	0
0	45,575	607	2	9,707
0	15,256	0	0	0
0	60,831	607	2	9,707
483	246,638	5,462	2,381	1,447
\$483	\$307,469	\$6,069	\$2,383	\$11,154

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2002
(continued)

	Crime Prevention Sheriff	Drug Enforcement	Commissary
<u>Revenues</u>			
Property Taxes	\$0	\$0	\$0
Other Taxes	0	0	0
Charges for Services	0	0	32,284
Licenses and Permits	0	0	0
Fines, Costs, and Forfeitures	0	7,650	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Interest	0	22	28
Other	0	0	0
Total Revenues	0	7,672	32,312
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	1,550	28,694
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	0	1,550	28,694
Excess of Revenues Over (Under) Expenditures	0	6,122	3,618
<u>Other Financing Sources</u>			
Transfers In	0	0	0
Net Change in Fund Balance	0	6,122	3,618
Fund Balance (Deficit) Beginning of Year	916	3,682	5,777
Fund Balance (Deficit) End of Year	\$916	\$9,804	\$9,395

<u>Total</u>
\$782,246
6,838
3,348,088
165,710
30,543
3,572,913
537,979
28,275
87,250
<u>8,559,842</u>

874,091
1,088,641
471,828
1,702,584
221,485
2,966,013
123,118
1,036,188
1,598
99
<u>8,485,645</u>

74,197
<u>480,355</u>
554,552
<u>6,693,058</u>
<u><u>\$7,247,610</u></u>

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Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2002

	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>			
Special Assessments	\$1,049	\$387,431	\$388,480
Interest	0	114,419	114,419
Other	6,829	57,363	64,192
Total Revenues	<u>7,878</u>	<u>559,213</u>	<u>567,091</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	0	301,000	301,000
Interest and Fiscal Charges	0	209,052	209,052
Total Expenditures	<u>0</u>	<u>510,052</u>	<u>510,052</u>
Excess of Revenues Over (Under) Expenditures	<u>7,878</u>	<u>49,161</u>	<u>57,039</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	0	1,956	1,956
Transfers Out	(21,799)	0	(21,799)
Total Other Financing Sources (Uses)	<u>(21,799)</u>	<u>1,956</u>	<u>(19,843)</u>
Net Change in Fund Balance	(13,921)	51,117	37,196
Fund Balance Beginning of Year	<u>31,477</u>	<u>663,378</u>	<u>694,855</u>
Fund Balance End of Year	<u>\$17,556</u>	<u>\$714,495</u>	<u>\$732,051</u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2002

	Issue II	Permanent Improvements	Wood Lane Building Construction	Methane Gas
<u>Revenues</u>				
Intergovernmental	\$697,108	\$0	\$97,900	\$50,000
Special Assessments	0	0	0	0
Interest	0	72,743	19,219	0
Other	0	0	0	0
Total Revenues	<u>697,108</u>	<u>72,743</u>	<u>117,119</u>	<u>50,000</u>
<u>Expenditures</u>				
Current:				
Other	0	0	0	0
Capital Outlay	825,589	2,687,815	1,006,338	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Issuance Costs	0	0	0	0
Total Expenditures	<u>825,589</u>	<u>2,687,815</u>	<u>1,006,338</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(128,481)</u>	<u>(2,615,072)</u>	<u>(889,219)</u>	<u>50,000</u>
<u>Other Financing Sources (Uses)</u>				
Notes Issued	0	0	0	0
Bonds Issued	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Transfers In	0	1,500,000	1,000,000	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,500,000</u>	<u>1,000,000</u>	<u>0</u>
Net Change in Fund Balance	(128,481)	(1,115,072)	110,781	50,000
Fund Balance Beginning of Year	<u>830,990</u>	<u>4,946,622</u>	<u>2,329,503</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$702,509</u></u>	<u><u>\$3,831,550</u></u>	<u><u>\$2,440,284</u></u>	<u><u>\$50,000</u></u>

Route 6 Turn Lane Construction	Old Jail Renovation	Historical Museum Renovation	Historical Museum Ice Roof	Courthouse Atrium	Historical Museum HVAC	Early Childhood Facility
\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
973	13,237	30	0	8,124	862	0
0	500	0	55,115	0	0	0
50,973	13,737	30	55,115	8,124	862	0
0	0	0	0	0	0	0
0	2,599,566	8,225	46,890	89,787	0	0
0	0	0	0	0	0	0
0	0	0	0	0	6,830	0
0	2,599,566	8,225	46,890	89,787	6,830	0
50,973	(2,585,829)	(8,195)	8,225	(81,663)	(5,968)	0
0	0	0	0	0	0	0
0	0	0	0	0	385,000	0
0	0	0	0	0	3,354	0
0	836,654	0	0	0	0	0
0	0	0	0	0	0	0
0	836,654	0	0	0	388,354	0
50,973	(1,749,175)	(8,195)	8,225	(81,663)	382,386	0
150,000	1,816,634	8,244	0	1,017,004	0	2,250,000
\$200,973	\$67,459	\$49	\$8,225	\$935,341	\$382,386	\$2,250,000

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2002
(continued)

	Construction - Ditches	Parks and Open Space	Total
<u>Revenues</u>			
Intergovernmental	\$0	\$0	\$895,008
Special Assessments	21,221	0	21,221
Interest	0	1,418	116,606
Other	0	0	55,615
	<hr/>	<hr/>	<hr/>
Total Revenues	21,221	1,418	1,088,450
<u>Expenditures</u>			
Current:			
Other	1,391	0	1,391
Capital Outlay	23,474	0	7,287,684
Debt Service:			
Interest and Fiscal Charges	2,251	0	2,251
Issuance Cost	0	0	6,830
	<hr/>	<hr/>	<hr/>
Total Expenditures	27,116	0	7,298,156
Excess of Revenues Over (Under) Expenditures			
	<hr/>	<hr/>	<hr/>
	(5,895)	1,418	(6,209,706)
<u>Other Financing Sources (Uses)</u>			
Notes Issued	37,000	0	37,000
Bonds Issued	29,650	0	414,650
Premium on Bonds Issued	0	0	3,354
Transfers In	13,208	0	3,349,862
Transfers Out	(6,665)	0	(6,665)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	73,193	0	3,798,201
Net Change in Fund Balance	67,298	1,418	(2,411,505)
Fund Balance Beginning of Year	<hr/>	<hr/>	<hr/>
	23,422	36,272	13,408,691
Fund Balance End of Year	<hr/>	<hr/>	<hr/>
	\$90,720	\$37,690	\$10,997,186

Wood County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Nonmajor Enterprise Fund

Enterprise funds are used to account for any activity for which a fee is charged to external users for goods and services.

Building Inspection

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

Internal Service Funds

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

Workers' Compensation Retro Reserve

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

Health

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

Wood County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2002

	Workers' Compensation Retro Reserve	Health	Total
<u>Assets</u>			
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$5,364,992	\$0	\$5,364,992
Cash and Cash Equivalents with Fiscal Agent	0	344,110	344,110
Investments with Fiscal Agent	0	2,370,743	2,370,743
Interfund Receivable	131,103	0	131,103
Total Assets	<u>5,496,095</u>	<u>2,714,853</u>	<u>8,210,948</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Due to Other Governments	131,103	0	131,103
Claims Payable	434,590	710,467	1,145,057
Total Liabilities	<u>565,693</u>	<u>710,467</u>	<u>1,276,160</u>
Total Net Assets, Unrestricted	<u>\$4,930,402</u>	<u>\$2,004,386</u>	<u>\$6,934,788</u>

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2002

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$683,160	\$5,606,518	\$6,289,678
Other	82,373	0	82,373
	<u>765,533</u>	<u>5,606,518</u>	<u>6,372,051</u>
<u>Operating Expenses</u>			
Contractual Services	160,441	931,877	1,092,318
Claims	273,201	4,341,533	4,614,734
Other	0	1,430	1,430
	<u>433,642</u>	<u>5,274,840</u>	<u>5,708,482</u>
Operating Income	331,891	331,678	663,569
<u>Non-Operating Revenues</u>			
Interest Revenue	219,694	127,466	347,160
Change in Net Assets	551,585	459,144	1,010,729
Net Assets Beginning of Year	4,378,817	1,545,242	5,924,059
Net Assets End of Year	<u>\$4,930,402</u>	<u>\$2,004,386</u>	<u>\$6,934,788</u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2002

	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	\$624,598	\$5,606,518	\$6,231,116
Cash Received from Other Revenues	82,373	0	82,373
Cash Payments for Contractual Services	(98,665)	(931,877)	(1,030,542)
Cash Payments for Claims	(150,449)	(4,747,317)	(4,897,766)
Cash Payments for Other Expenses	0	(1,430)	(1,430)
Net Cash Provided by (Used for) Operating Activities	<u>457,857</u>	<u>(74,106)</u>	<u>383,751</u>
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(1,173,332)	(1,173,332)
Sale of Investments	0	1,164,811	1,164,811
Interest on Investments	219,694	127,466	347,160
Net Cash Provided by Investing Activities	<u>219,694</u>	<u>118,945</u>	<u>338,639</u>
Net Increase in Cash and Cash Equivalents	677,551	44,839	722,390
Cash and Cash Equivalents Beginning of Year	<u>4,687,441</u>	<u>299,271</u>	<u>4,986,712</u>
Cash and Cash Equivalents End of Year	<u>\$5,364,992</u>	<u>\$344,110</u>	<u>\$5,709,102</u>
Reconciliation of Operating Income to			
<u>Net Cash Provided by (Used for) Operating Activities</u>			
Operating Income	<u>\$331,891</u>	<u>\$331,678</u>	<u>\$663,569</u>
Adjustments to Reconcile Operating Income to			
<u>Net Cash Provided by (Used for) Operating Activities</u>			
Decrease in Prepaid Items	4,549	0	4,549
Decrease in Accounts Payable	(1,335)	0	(1,335)
Increase (Decrease) in Claims Payable	122,752	(405,784)	(283,032)
Total Adjustments	<u>125,966</u>	<u>(405,784)</u>	<u>(279,818)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$457,857</u>	<u>(\$74,106)</u>	<u>\$383,751</u>
<u>Non-Cash Capital Transaction</u>			

For 2002, the Health internal service fund's investments were increased by \$65,805 to reflect investments at market value as of December 31, 2002.

Wood County, Ohio
Combining Statements - Fiduciary Funds

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

Investment Trust Fund

Park and Recreation

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

Agency Funds

Health

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

Family and Children First

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

Work Industry

To account for the work industry program.

Soil and Water Conservation

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

Northwest Community Correctional Center

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

Juvenile Residential Center

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

Emergency Planning Commission

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

Law Library

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

(continued)

Wood County, Ohio
Combining Statements Fiduciary Funds

**Agency Funds
(continued)**

Fines - Other Subdivisions

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

Auditor

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

Nursing Home Residents

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

Domestic Violence Shelter

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

Payroll

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

Undivided Tax

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

Alimony and Child Support

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

County Court

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

Sheriff

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

Inmate

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

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2002

	Health	Family and Children First	Work Industry	Soil and Water Conservation
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,137,878	\$103,923	\$1,746	\$63,130
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Investments in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Receivable from External Parties	63,969	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,201,847</u>	<u>\$103,923</u>	<u>\$1,746</u>	<u>\$63,130</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	1,201,847	103,923	1,746	63,130
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	<u>\$1,201,847</u>	<u>\$103,923</u>	<u>\$1,746</u>	<u>\$63,130</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2002
(continued)

	Northwest Community Correctional Center	Juvenile Residential Center	Emergency Planning Commission	Law Library
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$112,385	\$289,308	\$63,837	\$21,129
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Investments in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Receivable from External Parties	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$112,385</u>	<u>\$289,308</u>	<u>\$63,837</u>	<u>\$21,129</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	112,385	289,308	63,837	21,129
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	<u>\$112,385</u>	<u>\$289,308</u>	<u>\$63,837</u>	<u>\$21,129</u>

Auditor	Nursing Home Residents	Domestic Violence Shelter	Payroll	Undivided Tax	Alimony and Child Support	County Court
\$39,442	\$0	\$16,150	\$20,916	\$4,034,335	\$0	\$0
0	23,074	0	0	0	31,406	1,324,056
0	0	0	0	0	0	200,000
0	0	0	0	0	0	353,737
0	0	0	0	5,848,828	0	0
0	0	0	0	0	0	0
0	0	0	0	101,819,182	0	0
0	0	0	0	4,690,406	0	0
<u>\$39,442</u>	<u>\$23,074</u>	<u>\$16,150</u>	<u>\$20,916</u>	<u>\$116,392,751</u>	<u>\$31,406</u>	<u>\$1,877,793</u>
\$0	\$0	\$0	\$0	\$116,392,751	\$0	\$0
39,442	0	16,150	20,916	0	31,406	1,877,793
0	23,074	0	0	0	0	0
<u>\$39,442</u>	<u>\$23,074</u>	<u>\$16,150</u>	<u>\$20,916</u>	<u>\$116,392,751</u>	<u>\$31,406</u>	<u>\$1,877,793</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2002
(continued)

	Sheriff	Inmate	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$5,904,179
Cash and Cash Equivalents in Segregated Accounts	144,320	8,724	1,531,580
Investments in Segregated Accounts	0	0	200,000
Accounts Receivable	0	0	353,737
Due from Other Governments	0	0	5,848,828
Receivable from External Parties	0	0	63,969
Property Taxes Receivable	0	0	101,819,182
Special Assessments Receivable	0	0	4,690,406
	<hr/>	<hr/>	<hr/>
Total Assets	\$144,320	\$8,724	\$120,411,881
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities</u>			
Due to Other Governments	\$0	\$0	116,392,751
Undistributed Assets	73,539	0	3,916,551
Deposits Held and Due to Others	70,781	8,724	102,579
	<hr/>	<hr/>	<hr/>
Total Liabilities	\$144,320	\$8,724	\$120,411,881
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002

	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$783,014	\$3,927,631	\$3,572,767	\$1,137,878
Receivable from External Parties	79,729	63,969	79,729	63,969
Total Assets	<u>\$862,743</u>	<u>\$3,991,600</u>	<u>\$3,652,496</u>	<u>\$1,201,847</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$862,743</u>	<u>\$3,991,600</u>	<u>\$3,652,496</u>	<u>\$1,201,847</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$130,632</u>	<u>\$129,942</u>	<u>\$156,651</u>	<u>\$103,923</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$130,632</u>	<u>\$129,942</u>	<u>\$156,651</u>	<u>\$103,923</u>
<u>Work Industry</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,767	\$177,645	\$185,666	\$1,746
Receivable from External Parties	1,034	0	1,034	0
Total Assets	<u>\$10,801</u>	<u>\$177,645</u>	<u>\$186,700</u>	<u>\$1,746</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$10,801</u>	<u>\$177,645</u>	<u>\$186,700</u>	<u>\$1,746</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$67,454</u>	<u>\$279,326</u>	<u>\$283,650</u>	<u>\$63,130</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$67,454</u>	<u>\$279,326</u>	<u>\$283,650</u>	<u>\$63,130</u>
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$73,906</u>	<u>\$1,879,728</u>	<u>\$1,841,249</u>	<u>\$112,385</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$73,906</u>	<u>\$1,879,728</u>	<u>\$1,841,249</u>	<u>\$112,385</u>
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$291,395</u>	<u>\$1,558,224</u>	<u>\$1,560,311</u>	<u>\$289,308</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$291,395</u>	<u>\$1,558,224</u>	<u>\$1,560,311</u>	<u>\$289,308</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002
(continued)

	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$44,216	\$39,098	\$19,477	\$63,837
<u>Liabilities</u>				
Undistributed Assets	\$44,216	\$39,098	\$19,477	\$63,837
<u>Law Library</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,381	\$166,735	\$154,987	\$21,129
<u>Liabilities</u>				
Undistributed Assets	\$9,381	\$166,735	\$154,987	\$21,129
<u>Fines - Other Subdivisions</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$20,878	\$20,878	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$20,878	\$20,878	\$0
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,688	\$39,078	\$6,324	\$39,442
<u>Liabilities</u>				
Undistributed Assets	\$6,688	\$39,078	\$6,324	\$39,442
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$24,052	\$0	\$978	\$23,074
<u>Liabilities</u>				
Deposits Held and Due to Others	\$24,052	\$0	\$978	\$23,074
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$13,754	\$28,217	\$25,821	\$16,150
<u>Liabilities</u>				
Undistributed Assets	\$13,754	\$28,217	\$25,821	\$16,150
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$20,971	\$5,749,955	\$5,750,010	\$20,916
<u>Liabilities</u>				
Undistributed Assets	\$20,971	\$5,749,955	\$5,750,010	\$20,916

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002
(continued)

	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,895,962	\$210,706,706	\$211,568,333	\$4,034,335
Due from Other Governments	6,466,905	5,848,828	6,466,905	5,848,828
Property Taxes Receivable	93,210,747	101,819,182	93,210,747	101,819,182
Special Assessments Receivable	8,809,855	4,690,406	8,809,855	4,690,406
Total Assets	<u>\$113,383,469</u>	<u>\$323,065,122</u>	<u>\$320,055,840</u>	<u>\$116,392,751</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$113,383,469</u>	<u>\$323,065,122</u>	<u>\$320,055,840</u>	<u>\$116,392,751</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$36,452	\$0	\$5,046	\$31,406
<u>Liabilities</u>				
Undistributed Assets	<u>\$36,452</u>	<u>\$0</u>	<u>\$5,046</u>	<u>\$31,406</u>
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$505,214	\$821,320	\$2,478	\$1,324,056
Investments in Segregated Accounts	214,028	0	14,028	200,000
Accounts Receivable	756,256	353,737	756,256	353,737
Total Assets	<u>\$1,475,498</u>	<u>\$1,175,057</u>	<u>\$772,762</u>	<u>\$1,877,793</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,475,498</u>	<u>\$1,175,057</u>	<u>\$772,762</u>	<u>\$1,877,793</u>
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$53,603	\$92,506	\$1,789	\$144,320
<u>Liabilities</u>				
Undistributed Assets	\$39,616	\$35,712	\$1,789	\$73,539
Deposits Held and Due to Others	13,987	56,794	0	70,781
Total Liabilities	<u>\$53,603</u>	<u>\$92,506</u>	<u>\$1,789</u>	<u>\$144,320</u>
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$4,596	\$6,034	\$1,906	\$8,724
<u>Liabilities</u>				
Deposits Held and Due to Others	<u>\$4,596</u>	<u>\$6,034</u>	<u>\$1,906</u>	<u>\$8,724</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002
(continued)

	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,347,140	\$224,703,163	\$225,146,124	\$5,904,179
Cash and Cash Equivalents in Segregated Accounts	623,917	919,860	12,197	1,531,580
Investments in Segregated Accounts	214,028	0	14,028	200,000
Accounts Receivable	756,256	353,737	756,256	353,737
Due from Other Governments	6,466,905	5,848,828	6,466,905	5,848,828
Receivable from External Parties	80,763	63,969	80,763	63,969
Property Taxes Receivable	93,210,747	101,819,182	93,210,747	101,819,182
Special Assessments Receivable	8,809,855	4,690,406	8,809,855	4,690,406
Total Assets	<u>\$116,509,611</u>	<u>\$338,399,145</u>	<u>\$334,496,875</u>	<u>\$120,411,881</u>
<u>Liabilities</u>				
Due to Other Governments	\$113,383,469	\$323,065,122	\$320,055,840	\$116,392,751
Undistributed Assets	3,083,507	15,271,195	14,438,151	3,916,551
Deposits Held and Due to Others	42,635	62,828	2,884	102,579
Total Liabilities	<u>\$116,509,611</u>	<u>\$338,399,145</u>	<u>\$334,496,875</u>	<u>\$120,411,881</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, 2002

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,992,114	\$5,002,192	\$5,093,796	\$91,604
Permissive Sales Taxes	11,585,078	11,500,000	13,157,613	1,657,613
Other Taxes	30,000	30,000	39,964	9,964
Charges for Services	4,189,818	4,321,458	5,173,658	852,200
Licenses and Permits	11,250	11,250	10,240	(1,010)
Fines, Costs, and Forfeitures	211,500	214,634	224,326	9,692
Intergovernmental	3,827,421	3,904,615	3,793,819	(110,796)
Interest	2,750,000	2,750,000	2,742,961	(7,039)
Other	330,310	55,104	407,439	352,335
Total Revenues	27,927,491	27,789,253	30,643,816	2,854,563
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	240,711	234,694	127,548	107,146
Materials and Supplies	405,923	519,372	471,744	47,628
Contractual Services	447,860	906,659	862,446	44,213
Other	4,000	4,000	18,048	(14,048)
Capital Outlay	2,261,317	2,680,153	2,544,762	135,391
Total County	3,359,811	4,344,878	4,024,548	320,330
Commissioners				
Personal Services	537,254	537,006	535,394	1,612
Materials and Supplies	3,656	3,759	1,622	2,137
Contractual Services	2,700	3,600	3,560	40
Other	6,300	5,814	2,296	3,518
Total Commissioners	549,910	550,179	542,872	7,307
Central Services				
Personal Services	7,644	8,544	8,446	98
Materials and Supplies	80,000	93,768	87,019	6,749
Contractual Services	259,336	282,368	268,422	13,946
Other	32,700	18,536	5,651	12,885
Total Central Services	379,680	403,216	369,538	33,678

(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, 2002
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Auditor				
Personal Services	\$482,955	\$483,028	\$477,470	\$5,558
Materials and Supplies	9,000	9,600	8,777	823
Contractual Services	4,200	4,200	1,019	3,181
Other	8,600	9,063	7,251	1,812
Total Auditor	504,755	505,891	494,517	11,374
Assessing Real Property				
Personal Services	45,325	49,673	46,890	2,783
Other	1,000	1,000	285	715
Total Assessing Real Property	46,325	50,673	47,175	3,498
Appraising Real Property				
Personal Services	149,326	149,326	148,834	492
Materials and Supplies	5,000	6,838	6,600	238
Other	1,000	830	523	307
Total Appraising Real Property	155,326	156,994	155,957	1,037
Treasurer				
Personal Services	169,134	169,134	167,152	1,982
Materials and Supplies	12,000	12,439	10,606	1,833
Other	11,000	12,700	7,897	4,803
Total Treasurer	192,134	194,273	185,655	8,618
Prosecuting Attorney				
Personal Services	832,462	828,962	742,197	86,765
Materials and Supplies	4,500	5,044	5,018	26
Contractual Services	7,700	6,200	5,127	1,073
Other	60,628	67,412	66,920	492
Total Prosecuting Attorney	905,290	907,618	819,262	88,356
Budget Commission				
Personal Services	16,375	16,375	16,362	13
Materials and Supplies	300	300	293	7
Contractual Services	1,300	1,738	1,313	425
Other	200	200	0	200
Total Budget Commission	18,175	18,613	17,968	645

(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, 2002
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Board of Revision				
Personal Services	\$34,676	\$34,676	\$34,670	\$6
Other	400	400	278	122
Total Board of Revision	35,076	35,076	34,948	128
Bureau of Inspection				
Contractual Services	74,000	74,146	74,146	0
Planning Commission				
Personal Services	106,178	106,178	102,410	3,768
Materials and Supplies	500	500	446	54
Contractual Services	1,500	1,500	462	1,038
Other	3,000	3,000	2,165	835
Total Planning Commission	111,178	111,178	105,483	5,695
Data Processing				
Personal Services	68,479	68,479	67,468	1,011
Materials and Supplies	12,500	15,280	11,054	4,226
Contractual Services	68,000	74,527	58,564	15,963
Other	5,000	5,025	759	4,266
Capital Outlay	53,000	56,267	38,458	17,809
Total Data Processing	206,979	219,578	176,303	43,275
Board of Elections				
Personal Services	379,100	371,285	369,430	1,855
Materials and Supplies	20,000	21,393	21,294	99
Contractual Services	65,000	79,552	78,560	992
Other	19,000	14,487	14,244	243
Capital Outlay	20,550	21,802	21,654	148
Total Board of Elections	503,650	508,519	505,182	3,337
Maintenance and Operating-Courthouse				
Personal Services	344,590	345,890	337,527	8,363
Materials and Supplies	55,500	62,469	60,515	1,954
Contractual Services	548,000	581,100	577,758	3,342
Other	7,300	7,061	2,848	4,213
Total Maintenance and Operating-Courthouse	955,390	996,520	978,648	17,872

(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, 2002
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Maintenance and Operating-Juvenile Court				
Personal Services	\$430,950	\$430,950	\$386,478	\$44,472
Materials and Supplies	40,000	38,708	32,837	5,871
Contractual Services	545,695	588,264	570,965	17,299
Other	7,300	11,019	5,995	5,024
Total Maintenance and Operating-Juvenile Court	<u>1,023,945</u>	<u>1,068,941</u>	<u>996,275</u>	<u>72,666</u>
Recorder				
Personal Services	363,672	397,957	395,630	2,327
Materials and Supplies	11,000	26,649	26,319	330
Contractual Services	55,800	49,400	48,956	444
Other	5,500	3,066	3,002	64
Total Recorder	<u>435,972</u>	<u>477,072</u>	<u>473,907</u>	<u>3,165</u>
Records Center				
Personal Services	76,542	77,123	42,358	34,765
Materials and Supplies	10,000	6,297	4,384	1,913
Contractual Services	20,000	12,886	3,163	9,723
Other	0	10,384	10,384	0
Total Records Center	<u>106,542</u>	<u>106,690</u>	<u>60,289</u>	<u>46,401</u>
Insurance on Property				
Contractual Services	98,000	98,000	98,000	0
Insurance on Person				
Personal Services	2,928,914	2,944,469	2,698,666	245,803
Pensions				
Personal Services	1,954,791	1,954,791	1,863,736	91,055
Taxes				
Other	16,000	8,493	5,126	3,367
Miscellaneous				
Contractual services	16,000	16,312	9,150	7,162
Other	2,000	2,000	0	2,000
Total Miscellaneous	<u>18,000</u>	<u>18,312</u>	<u>9,150</u>	<u>9,162</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, 2002
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
County Budget Stabilization				
Personal Services	\$0	\$429,691	\$0	\$429,691
County-Microfilm				
Personal Services	10,959	12,064	12,064	0
Materials and Supplies	12,500	12,382	11,245	1,137
Contractual Services	6,500	5,364	5,364	0
Total County-Microfilm	29,959	29,810	28,673	1,137
Annexations				
Other	0	97	97	0
Operation Fuel Facility				
Materials and Supplies	300	175	154	21
Contractual Services	225,500	225,625	219,949	5,676
Total Operation Fuel Facility	225,800	225,800	220,103	5,697
Total Legislative and Executive	14,835,602	16,439,518	14,986,224	1,453,294
Judicial				
Domestic Relations				
Personal Services	187,164	192,064	186,560	5,504
Materials and Supplies	2,500	3,703	3,069	634
Contractual Services	11,900	20,251	19,154	1,097
Other	3,000	4,400	2,851	1,549
Total Domestic Relations	204,564	220,418	211,634	8,784
Court of Appeals				
Other	35,000	35,000	26,573	8,427
Jury Commission				
Personal Services	49,147	49,147	48,962	185
Materials and Supplies	1,500	1,500	1,335	165
Other	600	600	544	56
Total Jury Commission	51,247	51,247	50,841	406
Adult Probation Department				
Personal Services	454,582	448,557	436,511	12,046
Materials and Supplies	2,000	2,000	1,995	5
Contractual Services	6,000	6,150	6,146	4
Other	7,500	7,500	3,661	3,839
Total Adult Probation Department	470,082	464,207	448,313	15,894

(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, 2002
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court Security				
Personal Services	\$111,908	\$125,232	\$122,145	\$3,087
Materials and Supplies	1,000	1,200	1,179	21
Contractual Services	5,980	6,223	6,176	47
Other	2,000	1,796	1,752	44
Total Court Security	120,888	134,451	131,252	3,199
Common Pleas Courts 1, 2, and 4				
Personal Services	712,693	732,898	704,552	28,346
Materials and Supplies	12,000	9,118	7,879	1,239
Contractual Services	11,500	13,171	12,997	174
Other	139,750	165,193	149,274	15,919
Total Common Pleas Courts 1, 2, and 4	875,943	920,380	874,702	45,678
Juvenile Court				
Personal Services	327,695	327,819	324,389	3,430
Materials and Supplies	13,000	13,000	10,171	2,829
Contractual Services	36,000	31,855	18,429	13,426
Other	28,050	23,449	11,151	12,298
Total Juvenile Court	404,745	396,123	364,140	31,983
Juvenile Probation				
Personal Services	222,550	222,390	211,186	11,204
Materials and Supplies	2,200	2,200	1,913	287
Contractual Services	8,400	7,692	4,916	2,776
Other	14,100	13,894	11,164	2,730
Total Juvenile Probation	247,250	246,176	229,179	16,997
Detention Home				
Personal Services	782,943	782,943	736,399	46,544
Materials and Supplies	32,000	32,000	28,494	3,506
Contractual Services	22,500	21,684	10,748	10,936
Other	151,500	151,500	89,201	62,299
Total Detention Home	988,943	988,127	864,842	123,285
Probate Court				
Personal Services	291,416	291,946	274,479	17,467
Materials and Supplies	4,500	4,161	3,077	1,084
Contractual Services	2,200	2,200	1,871	329
Other	17,800	21,305	17,922	3,383
Total Probate Court	315,916	319,612	297,349	22,263

(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, 2002
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Clerk of Courts				
Personal Services	\$476,114	\$488,683	\$484,876	\$3,807
Materials and Supplies	17,000	23,314	21,907	1,407
Contractual Services	14,780	19,489	13,683	5,806
Other	14,000	13,149	5,937	7,212
Total Clerk of Courts	521,894	544,635	526,403	18,232
Fostoria Municipal Court				
Personal Services	9,750	9,750	8,609	1,141
Contractual Services	5,550	5,550	5,550	0
Other	1,000	1,000	261	739
Total Fostoria Municipal Court	16,300	16,300	14,420	1,880
Perrysburg Municipal Court				
Personal Services	91,000	91,026	78,558	12,468
Contractual Services	12,000	12,000	9,381	2,619
Other	16,100	18,600	16,752	1,848
Total Perrysburg Municipal Court	119,100	121,626	104,691	16,935
Bowling Green Municipal Court				
Personal Services	87,100	93,100	90,625	2,475
Contractual Services	93,745	89,113	84,775	4,338
Other	3,180	3,893	3,753	140
Total Bowling Green Municipal Court	184,025	186,106	179,153	6,953
Public Defender				
Personal Services	414,329	413,886	397,187	16,699
Materials and Supplies	2,500	4,495	4,439	56
Contractual Services	20,355	15,113	14,963	150
Other	18,539	22,229	18,430	3,799
Capital Outlay	12,500	21,890	21,804	86
Total Public Defender	468,223	477,613	456,823	20,790
Law Library				
Personal Services	55,193	55,193	48,009	7,184
Contractual Services	5,000	5,000	4,286	714
Other	40,333	40,333	25,428	14,905
Total Law Library	100,526	100,526	77,723	22,803

(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, 2002
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Miscellaneous				
Contractual Services	\$285,000	\$334,021	\$329,851	\$4,170
Total Judicial	5,409,646	5,556,568	5,187,889	368,679
Public Safety				
Coroner				
Personal Services	59,018	59,018	58,136	882
Materials and Supplies	200	200	0	200
Contractual Services	20,500	22,500	22,253	247
Other	19,200	25,800	24,762	1,038
Total Coroner	98,918	107,518	105,151	2,367
Sheriff				
Personal Services	1,863,902	2,059,142	2,030,755	28,387
Materials and Supplies	50,000	41,617	35,529	6,088
Contractual Services	190,000	110,717	103,286	7,431
Other	110,748	100,748	99,500	1,248
Total Sheriff	2,214,650	2,312,224	2,269,070	43,154
Communications Center				
Personal Services	549,475	554,475	537,489	16,986
Materials and Supplies	7,500	7,500	2,525	4,975
Contractual Services	109,000	106,000	89,380	16,620
Other	20,000	44,000	40,141	3,859
Total Communications Center	685,975	711,975	669,535	42,440
Other Expenditure				
Contractual Services	13,000	21,110	21,110	0
Jail-Sheriff				
Personal Services	2,076,992	2,061,992	2,039,236	22,756
Materials and Supplies	431,500	304,470	254,381	50,089
Contractual Services	630,000	565,714	537,851	27,863
Other	85,000	76,840	73,316	3,524
Total Jail-Sheriff	3,223,492	3,009,016	2,904,784	104,232
Total Public Safety	6,236,035	6,161,843	5,969,650	192,193

(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, 2002
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Works				
Engineer				
Personal Services	\$385,178	\$385,178	\$376,557	\$8,621
Materials and Supplies	6,000	6,000	3,635	2,365
Contractual Services	3,000	3,000	2,746	254
Other	4,250	4,250	3,768	482
Total Public Works	398,428	398,428	386,706	11,722
Health				
Registration of Vital Statistics				
Other	3,000	3,000	1,451	1,549
Other Health				
Contractual Services	230,195	230,195	79,287	150,908
Total Health	233,195	233,195	80,738	152,457
Human Services				
Veteran Services				
Personal Services	135,848	135,848	132,803	3,045
Materials and Supplies	4,000	4,750	4,271	479
Contractual Services	13,500	12,750	6,948	5,802
Other	106,250	106,250	95,671	10,579
Total Veteran Services	259,598	259,598	239,693	19,905
Public Assistance				
Other	196,702	196,702	196,700	2
Total Human Services	456,300	456,300	436,393	19,907
Conservation and Recreation				
Historical Society				
Personal Services	95,714	95,714	90,951	4,763
Other				
Airport				
Other	30,000	30,000	30,000	0
Miscellaneous				
Other	300,715	422,950	422,525	425
Contingencies				
Other	500,000	202,345	22,680	179,665

(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, 2002
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Unclaimed Money				
Other	\$0	\$0	\$23,626	(\$23,626)
Total Other	830,715	655,295	498,831	156,464
Capital Outlay				
Capital Improvements				
Capital Outlay	0	30,900	30,900	0
Intergovernmental				
Agriculture				
Other	424,022	427,292	422,038	5,254
Total Expenditures	28,919,657	30,455,053	28,090,320	2,364,733
Excess of Revenues Over (Under) Expenditures	(992,166)	(2,665,800)	2,553,496	5,219,296
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	10,000	6,799	0	(6,799)
Advances In	0	43,512	43,512	0
Advances Out	0	(43,512)	(43,512)	0
Transfers In	100,000	56,488	27,354	(29,134)
Transfers Out	(6,689,081)	(6,032,037)	(4,783,222)	1,248,815
Total Other Financing Sources (Uses)	(6,579,081)	(5,968,750)	(4,755,868)	1,212,882
Net Change in Fund Balance	(7,571,247)	(8,634,550)	(2,202,372)	6,432,178
Fund Balance Beginning of Year	8,442,212	8,442,212	8,442,212	0
Prior Year Encumbrances Appropriated	1,008,914	1,008,914	1,008,914	0
Fund Balance End of Year	<u>\$1,879,879</u>	<u>\$816,576</u>	<u>\$7,248,754</u>	<u>\$6,432,178</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, 2002

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes:	\$3,800,000	\$3,800,000	\$3,697,203	(\$102,797)
Charges for Services	800,000	800,000	446,152	(353,848)
Fines, Costs, and Forfeitures	90,000	90,000	95,834	5,834
Intergovernmental	1,350,000	1,350,000	1,377,268	27,268
Other	10,000	10,000	3,307	(6,693)
Total Revenues	6,050,000	6,050,000	5,619,764	(430,236)
<u>Expenditures</u>				
Current:				
Public Works				
MVGTT				
Personal Services	2,198,827	2,201,421	2,036,649	164,772
Materials and Supplies	1,175,000	1,215,621	1,005,619	210,002
Contractual Services	544,300	748,035	404,733	343,302
Other	338,000	868,767	806,090	62,677
Capital Outlay	3,586,500	4,260,909	2,901,796	1,359,113
Total Expenditures	7,842,627	9,294,753	7,154,887	2,139,866
Excess of Revenues Under Expenditures	(1,792,627)	(3,244,753)	(1,535,123)	1,709,630
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,200,000	1,200,000	311,323	(888,677)
Transfers Out	(490,000)	(270,000)	0	270,000
Total Other Financing Sources (Uses)	710,000	930,000	311,323	(618,677)
Net Change in Fund Balance	(1,082,627)	(2,314,753)	(1,223,800)	1,090,953
Fund Balance Beginning of Year	2,721,560	2,721,560	2,721,560	0
Prior Year Encumbrances Appropriated	920,802	920,802	920,802	0
Fund Balance End of Year	\$2,559,735	\$1,327,609	\$2,418,562	\$1,090,953

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, 2002

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,049,723	\$3,612,283	\$3,679,329	\$67,046
Other Taxes	0	25,800	31,942	6,142
Charges for Services	0	0	6,650	6,650
Intergovernmental	6,417,237	6,731,488	6,991,629	260,141
Other	0	0	1,336	1,336
Total Revenues	10,466,960	10,369,571	10,710,886	341,315
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	540,000	537,456	402,756	134,700
Materials and Supplies	12,000	12,000	8,010	3,990
Contractual Services	8,516,000	10,516,000	10,236,435	279,565
Other	550,000	552,994	486,250	66,744
Capital Outlay	30,000	30,000	17,635	12,365
Total Community Mental Health	9,648,000	11,648,450	11,151,086	497,364
Women's Health				
Contractual Services	436,317	388,928	380,412	8,516
Indigent Driver Alcohol Treatment				
Contractual Services	63,645	63,645	31,655	31,990
Community Mental Health-Title XX				
Contractual Services	130,000	130,000	81,229	48,771
Community Mental Health-Title XIX				
Contractual Services	2,086,788	2,086,788	1,970,201	116,587
Total Expenditures	12,364,750	14,317,811	13,614,583	703,228
Excess of Revenues Under Expenditures	(1,897,790)	(3,948,240)	(2,903,697)	1,044,543
<u>Other Financing Uses</u>				
Transfers Out	(2,430,492)	(318,488)	0	318,488
Net Change in Fund Balance	(4,328,282)	(4,266,728)	(2,903,697)	1,363,031
Fund Balance Beginning of Year	4,325,738	4,325,738	4,325,738	0
Prior Year Encumbrances Appropriated	2,544	2,544	2,544	0
Fund Balance End of Year	\$0	\$61,554	\$1,424,585	\$1,363,031

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, 2002

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$2,462,000	\$2,303,123	\$2,336,773	\$33,650
Other Taxes	0	18,500	20,102	1,602
Intergovernmental	12,592,769	11,508,669	7,763,088	(3,745,581)
Interest	400	400	0	(400)
Other	25,400	25,400	10,323	(15,077)
Total Revenues	15,080,569	13,856,092	10,130,286	(3,725,806)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	3,126,760	3,175,888	2,850,405	325,483
Materials and Supplies	179,125	179,408	103,027	76,381
Contractual Services	4,285,000	4,334,104	2,639,599	1,694,505
Other	1,898,772	3,041,626	2,058,096	983,530
Capital Outlay	77,000	117,116	101,861	15,255
Total Public Assistance	9,566,657	10,848,142	7,752,988	3,095,154
Children's Services				
Contractual Services	1,529,952	1,974,952	1,878,372	96,580
Other	480,000	5,000	2,297	2,703
Capital Outlay	33,784	3,784	0	3,784
Total Children's Services	2,043,736	1,983,736	1,880,669	103,067
Child and Adult Protect-Levy				
Contractual Services	159,299	158,299	141,070	17,229
Other	2,167,695	179,454	18,723	160,731
Total Child and Adult Protect-Levy	2,326,994	337,753	159,793	177,960
Trust-Homeless Donations				
Other	25,000	25,000	9,625	15,375
Trust-Welfare Department Donations				
Other	400	400	0	400
Total Expenditures	13,962,787	13,195,031	9,803,075	3,391,956
Excess of Revenues Over Expenditures	1,117,782	661,061	327,211	(333,850)

(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, 2002
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Uses</u>				
Transfers Out	(\$90,000)	(\$77,531)	\$0	\$77,531
Net Change in Fund Balance	1,027,782	583,530	327,211	(256,319)
Fund Balance Beginning of Year	2,083,976	2,083,976	2,083,976	0
Prior Year Encumbrances Appropriated	92,452	92,452	92,452	0
Fund Balance End of Year	<u>\$3,204,210</u>	<u>\$2,759,958</u>	<u>\$2,503,639</u>	<u>(\$256,319)</u>

Wood County, Ohio
Mental Retardation and 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, 2002

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$11,688,644	\$10,546,395	\$10,900,038	\$353,643
Other Taxes	0	94,000	97,985	3,985
Charges for Services	815,899	1,096,243	1,158,243	62,000
Intergovernmental	8,804,643	11,283,967	11,406,959	122,992
Interest	0	10,000	9,655	(345)
Other	0	0	1,164	1,164
Total Revenues	21,309,186	23,030,605	23,574,044	543,439
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services:				
Contractual Services	1,085,132	1,085,132	938,003	147,129
Community Assistance				
Contractual Services	20,000	20,000	257	19,743
Other	80,000	80,000	2,487	77,513
Total Community Assistance	100,000	100,000	2,744	97,256
Family Consortium				
Other	5,000	5,000	0	5,000
MRDD				
Personal Services	8,045,614	8,233,425	8,137,298	96,127
Materials and Supplies	619,400	621,900	574,246	47,654
Contractual Services	6,707,567	6,789,239	6,431,334	357,905
Other	322,471	372,471	372,305	166
Capital Outlay	45,500	45,500	40,612	4,888
Total MRDD	15,740,552	16,062,535	15,555,795	506,740
Title I				
Personal Services	44,619	44,619	28,178	16,441
Family Resource Services				
Personal Services	231	231	231	0
Contractual Services	128,200	128,200	100,111	28,089
Other	308	308	0	308
Total Family Resource Services	128,739	128,739	100,342	28,397
Supported Living				
Personal Services	270,526	343,076	145,528	197,548
Materials and Supplies	23,000	19,850	4,312	15,538
Contractual Services	1,013,809	941,309	830,623	110,686
Other	500	3,600	3,134	466
Capital Outlay	6,000	6,000	1,343	4,657
Total Supported Living	1,313,835	1,313,835	984,940	328,895

Wood County, Ohio
Mental Retardation and 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, 2002
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Autism Grant				
Personal Services	\$94	\$2,663	\$2,663	\$0
Contractual Services	76,338	159,770	74,270	85,500
Total Autism Grant	76,432	162,433	76,933	85,500
Toy Lending				
Personal Services	15,097	15,097	9,618	5,479
Materials and Supplies	500	500	44	456
Contractual Services	1,000	1,000	80	920
Other	500	500	0	500
Capital Outlay	1,000	1,000	775	225
Total Toy Lending	18,097	18,097	10,517	7,580
Trust Health Insurance				
Personal Services	1,479,011	1,769,355	1,529,448	239,907
Trust Donations				
Other	40,995	40,995	816	40,179
Total Expenditures	20,032,412	20,730,740	19,227,716	1,503,024
Excess of Revenues Over (Under) Expenditures	1,276,774	2,299,865	4,346,328	2,046,463
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,935,000	0	0	0
Transfers Out	(15,063,793)	(11,813,482)	(1,000,000)	10,813,482
Total Other Financing Sources (Uses)	(12,128,793)	(11,813,482)	(1,000,000)	10,813,482
Net Change in Fund Balance	(10,852,019)	(9,513,617)	3,346,328	12,859,945
Fund Balance Beginning of Year	13,633,868	13,633,868	13,633,868	0
Prior Year Encumbrances Appropriated	6,672	6,672	6,672	0
Fund Balance (Deficit) End of Year	\$2,788,521	\$4,126,923	\$16,986,868	\$12,859,945

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$11,543	\$18,547	\$7,004
Other	714,523	716,589	2,066
Total Revenues	<u>726,066</u>	<u>735,136</u>	<u>9,070</u>
<u>Expenditures</u>			
Current:			
Other	231,537	221,593	9,944
Debt Service:			
Principal Retirement	10,580,000	10,580,000	0
Interest and Fiscal Charges	779,591	779,591	0
Issuance Costs	93,481	82,353	11,128
Total Expenditures	<u>11,684,609</u>	<u>11,663,537</u>	<u>21,072</u>
Excess of Revenues Under Expenditures	<u>(10,958,543)</u>	<u>(10,928,401)</u>	<u>30,142</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds of Bonds	9,506,391	9,496,391	(10,000)
Premium on Bonds Issued	59,084	59,084	0
Transfers In	1,525,875	1,403,472	(122,403)
Transfers Out	(27,354)	(27,354)	0
Total Other Financing Sources (Uses)	<u>11,063,996</u>	<u>10,931,593</u>	<u>(132,403)</u>
Net Change in Fund Balance	105,453	3,192	(102,261)
Fund Balance Beginning of Year	<u>213,264</u>	<u>213,264</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$318,717</u></u>	<u><u>\$216,456</u></u>	<u><u>(\$102,261)</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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,497,224	\$5,680,907	\$183,683
Other	101,006	1,607,358	1,506,352
Interest Revenue	20,414	1,822	(18,592)
Proceeds of Bonds	46,727	46,727	0
Premium on Bonds Issued	962	962	0
Total Revenues	<u>5,666,333</u>	<u>7,337,776</u>	<u>1,671,443</u>
<u>Expenses</u>			
Personal Services	3,532,004	3,487,879	44,125
Materials and Supplies	485,482	448,364	37,118
Contractual Services	1,283,183	875,938	407,245
Other	476,001	244,197	231,804
Capital Outlay	62,928	49,370	13,558
Debt Service:			
Principal Retirement	120,000	120,000	0
Interest Expense	26,061	26,061	0
Issuance Costs	977	870	107
Total Expenses	<u>5,986,636</u>	<u>5,252,679</u>	<u>733,957</u>
Excess of Revenues Over (Under) Expenses	(320,303)	2,085,097	2,405,400
Transfers Out	(698)	0	698
Net Change in Fund Balance	(321,001)	2,085,097	2,406,098
Fund Balance Beginning of Year	497,802	497,802	0
Prior Year Encumbrances Appropriated	10,319	10,319	0
Fund Balance End of Year	<u><u>\$187,120</u></u>	<u><u>\$2,593,218</u></u>	<u><u>\$2,406,098</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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,252,000	\$1,472,408	\$220,408
Other	20,665	47,194	26,529
Interest Revenue	12,240	8,631	3,609
Proceeds of Bonds	1,333,165	1,333,165	0
Premium on Bonds Issued	13,737	13,737	0
Total Revenues	<u>2,631,807</u>	<u>2,875,135</u>	<u>250,546</u>
<u>Expenses</u>			
Personal Services	397,347	385,352	11,995
Materials and Supplies	248,653	247,644	1,009
Contractual Services	373,312	368,007	5,305
Other	258,720	257,317	1,403
Capital Outlay	362,149	361,501	648
Debt Service:			
Principal Retirement	1,390,000	1,390,000	0
Interest Expense	112,419	112,419	0
Issuance Costs	27,579	24,284	3,295
Total Expenses	<u>3,170,179</u>	<u>3,146,524</u>	<u>23,655</u>
Excess of Revenues Under Expenses	(538,372)	(271,389)	274,201
Transfers In	<u>272,419</u>	<u>264,718</u>	<u>(7,701)</u>
Net Change in Fund Balance	(265,953)	(6,671)	266,500
Fund Balance Beginning of Year	1,453,746	1,453,746	0
Prior Year Encumbrances Appropriated	<u>17,953</u>	<u>17,953</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,205,746</u></u>	<u><u>\$1,465,028</u></u>	<u><u>\$266,500</u></u>

Wood County, Ohio
Dog and Kennel Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$8,900	\$21,019	\$12,119
Licenses and Permits	168,800	164,536	(4,264)
Fines, Costs, and Forfeitures	11,500	12,111	611
Other	350	1,066	716
Total Revenues	<u>189,550</u>	<u>198,732</u>	<u>9,182</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	226,222	205,636	20,586
Materials and Supplies	6,000	5,398	602
Contractual Services	29,347	25,648	3,699
Other	17,103	10,785	6,318
Capital Outlay	15,000	7,375	7,625
Total Expenditures	<u>293,672</u>	<u>254,842</u>	<u>38,830</u>
Excess of Revenues Under Expenditures	(104,122)	(56,110)	48,012
<u>Other Financing Sources</u>			
Transfers In	<u>90,000</u>	<u>50,000</u>	<u>(40,000)</u>
Net Change in Fund Balance	(14,122)	(6,110)	8,012
Fund Balance Beginning of Year	660	660	0
Prior Year Encumbrances Appropriated	<u>14,433</u>	<u>14,433</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$971</u></u>	<u><u>\$8,983</u></u>	<u><u>\$8,012</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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$360,000	\$290,866	(\$69,134)
Intergovernmental	2,178,000	1,440,526	(737,474)
Other	14,000	60,258	46,258
Total Revenues	<u>2,552,000</u>	<u>1,791,650</u>	<u>(760,350)</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,477,888	1,287,708	190,180
Materials and Supplies	25,000	9,933	15,067
Contractual Services	1,223,579	919,244	304,335
Other	5,000	177	4,823
Capital Outlay	50,709	3,116	47,593
Total Expenditures	<u>2,782,176</u>	<u>2,220,178</u>	<u>561,998</u>
Excess of Revenues Under Expenditures	(230,176)	(428,528)	(198,352)
<u>Other Financing Sources</u>			
Transfers In	300,000	300,000	0
Net Change in Fund Balance	69,824	(128,528)	(198,352)
Fund Balance Beginning of Year	334,095	334,095	0
Prior Year Encumbrances Appropriated	50,176	50,176	0
Fund Balance End of Year	<u>\$454,095</u>	<u>\$255,743</u>	<u>(\$198,352)</u>

Wood County, Ohio
Real Estate Assessment Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$462,700	\$320,047	(\$142,653)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	199,655	188,820	10,835
Materials and Supplies	15,000	4,299	10,701
Contractual Services	674,156	366,305	307,851
Other	4,000	910	3,090
Capital Outlay	57,865	24,969	32,896
Total Real Estate Assessment	950,676	585,303	365,373
Trust-Auditor Agricultural Land Use			
Other	1,500	2,025	(525)
Total Expenditures	952,176	587,328	364,848
Net Change in Fund Balance	(489,476)	(267,281)	222,195
Fund Balance Beginning of Year	1,576,254	1,576,254	0
Prior Year Encumbrances Appropriated	314,021	314,021	0
Fund Balance End of Year	\$1,400,799	\$1,622,994	\$222,195

Wood County, Ohio
Economic Development Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$415,500	\$432,297	\$16,797
Interest	28,400	10,490	(17,910)
Total Revenues	<u>443,900</u>	<u>442,787</u>	<u>(1,113)</u>
<u>Expenditures</u>			
Current:			
Economic Development			
Economic Development-Grant			
Other	75,429	75,429	0
Economic Development			
Personal Services	221,583	203,844	17,739
Materials and Supplies	3,300	3,115	185
Contractual Services	28,180	26,267	1,913
Other	48,433	41,730	6,703
Capital Outlay	10,000	8,713	1,287
Total Economic Development	<u>311,496</u>	<u>283,669</u>	<u>27,827</u>
Economic Development-Fees:			
Personal Services	11,804	9,628	2,176
Other	37,296	33,943	3,353
Capital Outlay	16,165	15,960	205
Total Economic Development-Fees	<u>65,265</u>	<u>59,531</u>	<u>5,734</u>
Total Expenditures	<u>452,190</u>	<u>418,629</u>	<u>33,561</u>
Net Change in Fund Balance	(8,290)	24,158	32,448
Fund Balance Beginning of Year	710,409	710,409	0
Prior Year Encumbrances Appropriated	195	195	0
Fund Balance End of Year	<u><u>\$702,314</u></u>	<u><u>\$734,762</u></u>	<u><u>\$32,448</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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$62,603	\$159,632	\$97,029
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	106,896	64,109	42,787
Contractual Services	50,000	33,174	16,826
Other	40,000	4,286	35,714
Capital Outlay	10,000	1,138	8,862
Total Expenditures	206,896	102,707	104,189
Net Change in Fund Balance	(144,293)	56,925	201,218
Fund Balance Beginning of Year	144,764	144,764	0
Fund Balance End of Year	\$471	\$201,689	\$201,218

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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$62,303	\$165,410	\$103,107
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	51,150	2,507	48,643
Contractual Services	25,310	7,013	18,297
Other	66,525	51,558	14,967
Capital Outlay	40,100	16,782	23,318
Total Expenditures	183,085	77,860	105,225
Net Change in Fund Balance	(120,782)	87,550	208,332
Fund Balance Beginning of Year	571,636	571,636	0
Prior Year Encumbrances Appropriated	29,935	29,935	0
Fund Balance End of Year	<u>\$480,789</u>	<u>\$689,121</u>	<u>\$208,332</u>

Wood County, Ohio
Youth Olympics Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$12,194	\$12,194	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	12,194	8,609	3,585
Net Change in Fund Balance	0	3,585	3,585
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$3,585	\$3,585

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$1,000	\$10,555	\$9,555
<u>Expenditures</u>	0	0	0
Net Change in Fund Balance	1,000	10,555	9,555
Fund Balance Beginning of Year	945	945	0
Fund Balance End of Year	\$1,945	\$11,500	\$9,555

Wood County, Ohio
Transportation Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$12	\$12
Other	0	221	221
Total Revenues	<u>0</u>	<u>233</u>	<u>233</u>
<u>Expenditures</u>			
Current:			
Human Services			
Transportation Grant			
Personal Services	3,450	2,347	1,103
Materials and Supplies	235	123	112
Contractual Services	719	261	458
Other	18,956	10,478	8,478
Total Expenditures	<u>23,360</u>	<u>13,209</u>	<u>10,151</u>
Net Change in Fund Balance	(23,360)	(12,976)	10,384
Fund Balance Beginning of Year	8,021	8,021	0
Prior Year Encumbrances Appropriated	<u>9,110</u>	<u>9,110</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>(\$6,229)</u></u>	<u><u>\$4,155</u></u>	<u><u>\$10,384</u></u>

Wood County, Ohio
 Outreach Program Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$20,000	\$0	(\$20,000)
<u>Expenditures</u>	0	0	0
Net Change in Fund Balance	20,000	0	(20,000)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$20,000	\$0	(\$20,000)

Wood County, Ohio
VOCA - Juvenile Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$20,005	\$20,005	\$0
Licenses and Permits	0	1,174	1,174
Total Revenues	<u>20,005</u>	<u>21,179</u>	<u>1,174</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile	23,673	19,098	4,575
Personal Services	3,862	1,351	2,511
Other	<u>3,862</u>	<u>1,351</u>	<u>2,511</u>
Total Expenditures	<u>27,535</u>	<u>20,449</u>	<u>7,086</u>
Excess of Revenues Over (Under) Expenditures	(7,530)	730	8,260
<u>Other Financing Sources</u>			
Transfers In	6,502	0	(6,502)
Net Change in Fund Balance	(1,028)	730	1,758
Fund Balance Beginning of Year	<u>2,471</u>	<u>2,471</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,443</u></u>	<u><u>\$3,201</u></u>	<u><u>\$1,758</u></u>

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$45,800	\$45,761	(\$39)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	48,672	48,672	0
Excess of Revenues			
Under Expenditures	(2,872)	(2,911)	(39)
<u>Other Financing Sources</u>			
Transfers In	15,267	0	(15,267)
Net Change in Fund Balance	12,395	(2,911)	(15,306)
Fund Balance Beginning of Year	9,987	9,987	0
Fund Balance End of Year	\$22,382	\$7,076	(\$15,306)

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$109,826	\$108,473	(\$1,353)
Other Taxes	700	850	150
Intergovernmental	12,592	13,795	1,203
Total Revenues	123,118	123,118	0
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	123,118	123,118	0
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$691,063	\$683,558	(\$7,505)
Other Taxes	4,000	5,988	1,988
Intergovernmental	80,740	86,257	5,517
	775,803	775,803	0
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	775,803	775,803	0
	0	0	0
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Title Administration Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$350,000	\$427,425	\$77,425
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Clerk of Courts			
Personal Services	349,889	321,797	28,092
Materials and Supplies	11,618	7,541	4,077
Contractual Services	39,595	39,060	535
Other	1,275	1,275	0
Capital Outlay	2,000	692	1,308
Total Expenditures	<u>404,377</u>	<u>370,365</u>	<u>34,012</u>
Net Change in Fund Balance	(54,377)	57,060	111,437
Fund Balance Beginning of Year	321,854	321,854	0
Prior Year Encumbrances Appropriated	<u>5,706</u>	<u>5,706</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$273,183</u></u>	<u><u>\$384,620</u></u>	<u><u>\$111,437</u></u>

Wood County, Ohio
Violence Prevention Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$0	\$6,800	\$6,800
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Violence Prevention-Prosecuting Attorney			
Personal Services	20,292	18,348	1,944
Materials and Supplies	13,190	8,865	4,325
Contractual Services	1,000	971	29
Capital Outlay	510	510	0
Total Expenditures	34,992	28,694	6,298
Excess of Revenues Under Expenditures	(34,992)	(21,894)	13,098
<u>Other Financing Sources</u>			
Transfers In	21,038	21,038	0
Net Change in Fund Balance	(13,954)	(856)	13,098
Fund Balance Beginning of Year	17,659	17,659	0
Fund Balance End of Year	\$3,705	\$16,803	\$13,098

Wood County, Ohio
Community Policing Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$54,001	\$43,863	(\$10,138)
<u>Expenditures</u>			
Current:			
General Government:			
Public Safety			
Community Policing			
Personal Services	52,208	43,406	8,802
Materials and Supplies	300	265	35
Other	11,792	11,269	523
Capital Outlay	6,150	5,590	560
Total Expenditures	70,450	60,530	9,920
Excess of Revenues Under Expenditures	(16,449)	(16,667)	(218)
<u>Other Financing Sources (Uses)</u>			
Advances In	1,552	1,552	0
Advances Out	(1,552)	(1,552)	0
Transfers In	16,449	18,001	1,552
Total Other Financing Sources (Uses)	16,449	18,001	1,552
Net Change in Fund Balance	0	1,334	1,334
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$1,334	\$1,334

Wood County, Ohio
Recorder's Equipment Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$115,000	\$153,330	\$38,330
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Recorder's Equipment			
Contractual Services	63,824	58,718	5,106
Capital Outlay	196,538	174,429	22,109
Total Expenditures	260,362	233,147	27,215
Excess of Revenues			
Under Expenditures	(145,362)	(79,817)	65,545
<u>Other Financing Uses</u>			
Transfers Out	(4,980)	0	4,980
Net Change in Fund Balance	(150,342)	(79,817)	70,525
Fund Balance Beginning of Year	94,564	94,564	0
Prior Year Encumbrances Appropriated	88,721	88,721	0
Fund Balance End of Year	<u>\$32,943</u>	<u>\$103,468</u>	<u>\$70,525</u>

Wood County, Ohio
Solid Waste District Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$800,000	\$1,105,729	\$305,729
Intergovernmental	85,000	87,400	2,400
Interest	20,000	1,266	(18,734)
Other	25,000	25,126	126
Total Revenues	<u>930,000</u>	<u>1,219,521</u>	<u>289,521</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	212,856	200,628	12,228
Materials and Supplies	7,000	6,750	250
Contractual Services	466,444	448,833	17,611
Other	592,439	566,968	25,471
Capital Outlay	33,500	29,599	3,901
Total Expenditures	<u>1,312,239</u>	<u>1,252,778</u>	<u>59,461</u>
Net Change in Fund Balance	(382,239)	(33,257)	348,982
Fund Balance Beginning of Year	459,181	459,181	0
Prior Year Encumbrances Appropriated	43,058	43,058	0
Fund Balance End of Year	<u>\$120,000</u>	<u>\$468,982</u>	<u>\$348,982</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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$300	\$750	\$450
<u>Expenditures</u>	0	0	0
Net Change in Fund Balance	300	750	450
Fund Balance Beginning of Year	1,746	1,746	0
Fund Balance End of Year	\$2,046	\$2,496	\$450

Wood County, Ohio
Violence Against Women's Act Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$74,632	\$18,671	(\$55,961)
<u>Expenditures</u>			
Current:			
Public Safety			
Sheriff			
Personal Services	91,340	27,148	64,192
Materials and Supplies	230	95	135
Other	5,764	4,735	1,029
Capital Outlay	2,000	0	2,000
Total Expenditures	99,334	31,978	67,356
Excess of Revenues Under Expenditures	(24,702)	(13,307)	11,395
<u>Other Financing Sources</u>			
Transfers In	24,894	15,267	(9,627)
Net Change in Fund Balance	192	1,960	1,768
Fund Balance Beginning of Year	25,885	25,885	0
Fund Balance End of Year	<u>\$26,077</u>	<u>\$27,845</u>	<u>\$1,768</u>

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$2,328,872	\$634,678	(\$1,694,194)
Interest	26,439	17,842	(8,597)
Other	35,311	35,311	0
Total Revenues	2,390,622	687,831	(1,702,791)
<u>Expenditures</u>			
Current:			
Economic Development			
Epoos			
Contractual Services	366,000	356,000	10,000
Home Program			
Contractual Services	5,362	1,910	3,452
CHIP 2001			
Personal Services	850	0	850
Other	99,650	99,000	650
Capital Outlay	409,326	397,531	11,795
Total CHIP 2001	509,826	496,531	13,295
Rossford			
Other	8,600	0	8,600
RLF Cameo			
Other	238,000	119,000	119,000
Block Grant 2001			
Personal Services	8,700	3,857	4,843
Materials and Supplies	500	0	500
Contractual Services	60,450	47,447	13,003
Other	3,028	814	2,214
Capital Outlay	342,522	256,926	85,596
Total Block Grant 2001	415,200	309,044	106,156
Block Grant Rudolph W/S			
Capital Outlay	500,000	5,500	494,500

(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, 2002
(continued)

	Budget	Actual	Variance Over (Under)
CHIP 1998			
Other	\$286	\$286	\$0
Block Grant 2000			
Personal Services	6,892	5,604	1,288
Materials and Supplies	500	50	450
Contractual Services	42,777	31,677	11,100
Other	652	593	59
Capital Outlay	398,321	352,859	45,462
Total Block Grant 2000	449,142	390,783	58,359
Total Expenditures	2,492,416	1,679,054	813,362
Net Change in Fund Balance	(101,794)	(991,223)	(889,429)
Fund Balance Beginning of Year	112,618	112,618	0
Prior Year Encumbrances Appropriated	256,345	256,345	0
Fund Balance (Deficit) End of Year	\$267,169	(\$622,260)	(\$889,429)

Wood County, Ohio
D.A.R.E. Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$14,322	\$35,293	\$20,971
<u>Expenditures</u>			
Current:			
Public Safety			
D.A.R.E.			
Personal Services	14,322	14,322	0
Net Change in Fund Balance	0	20,971	20,971
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$20,971	\$20,971

Wood County, Ohio
Litter Control Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$90,000	\$96,000	\$6,000
<u>Expenditures</u>			
Current:			
Public Safety			
Litter Control			
Personal Services	84,000	75,932	8,068
Materials and Supplies	2,000	92	1,908
Contractual Services	500	182	318
Other	500	216	284
Capital Outlay	3,663	663	3,000
Total Expenditures	<u>90,663</u>	<u>77,085</u>	<u>13,578</u>
Net Change in Fund Balance	(663)	18,915	19,578
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>663</u>	<u>663</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$19,578</u></u>	<u><u>\$19,578</u></u>

Wood County, Ohio
Community Service Work Litter Collection Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$16,000	\$16,000	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Litter Collection			
Personal Services	10,460	5,358	5,102
Materials and Supplies	1,000	395	605
Other	3,475	1,633	1,842
Capital Outlay	17,411	16,879	532
Total Expenditures	<u>32,346</u>	<u>24,265</u>	<u>8,081</u>
Net Change in Fund Balance	(16,346)	(8,265)	8,081
Fund Balance Beginning of Year	<u>21,095</u>	<u>21,095</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$4,749</u></u>	<u><u>\$12,830</u></u>	<u><u>\$8,081</u></u>

Wood County, Ohio
DUI Education Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,000	\$1,162	\$162
<u>Expenditures</u>			
Current:			
Public Safety			
DUI Education			
Personal Services	3,000	0	3,000
Net Change in Fund Balance	(2,000)	1,162	3,162
Fund Balance Beginning of Year	2,347	2,347	0
Fund Balance End of Year	\$347	\$3,509	\$3,162

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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$93,445	\$93,445	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	47,993	41,842	6,151
Materials and Supplies	2,711	2,337	374
Contractual Services	39,689	39,689	0
Other	1,304	494	810
Capital Outlay	1,748	1,748	0
Total Expenditures	<u>93,445</u>	<u>86,110</u>	<u>7,335</u>
Net Change in Fund Balance	0	7,335	7,335
Fund Balance Beginning of Year	<u>25,719</u>	<u>25,719</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$25,719</u></u>	<u><u>\$33,054</u></u>	<u><u>\$7,335</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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$35,000	\$46,925	\$11,925
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Fees			
Personal Services	11,500	805	10,695
Materials and Supplies	5,000	1,895	3,105
Contractual Services	50,000	4,926	45,074
Other	1,500	0	1,500
Capital Outlay	2,500	755	1,745
Total Expenditures	70,500	8,381	62,119
Net Change in Fund Balance	(35,500)	38,544	74,044
Fund Balance Beginning of Year	157,233	157,233	0
Fund Balance End of Year	\$121,733	\$195,777	\$74,044

Wood County, Ohio
 Juvenile Indigent Driver Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$300	\$213	(\$87)
<u>Expenditures</u>	0	0	0
Net Change in Fund Balance	300	213	(87)
Fund Balance Beginning of Year	1,750	1,750	0
Fund Balance End of Year	\$2,050	\$1,963	(\$87)

Wood County, Ohio
 Juvenile Detention Center Project Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$65,775	\$52,711	(\$13,064)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Court			
Personal Services	30,888	26,993	3,895
Materials and Supplies	1,073	149	924
Contractual Services	17,275	16,268	1,007
Capital Outlay	16,539	8,839	7,700
Total Expenditures	<u>65,775</u>	<u>52,249</u>	<u>13,526</u>
Net Change in Fund Balance	0	462	462
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$0</u>	<u>\$462</u>	<u>\$462</u>

Wood County, Ohio
Hazardous Materials Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,000	\$5,616	\$616
Intergovernmental	107,127	78,877	(28,250)
Interest	500	168	(332)
Total Revenues	112,627	84,661	(27,966)
<u>Expenditures</u>			
Current:			
Public Safety			
Hazardous Materials			
Materials and Supplies	5,000	985	4,015
Capital Outlay	107,127	78,739	28,388
Total Expenditures	112,127	79,724	32,403
Excess of Revenues Over Expenditures	500	4,937	4,437
<u>Other Financing Sources (Uses)</u>			
Advances In	30,548	30,548	0
Advances Out	(30,548)	(30,548)	0
Transfers In	26,579	0	(26,579)
Transfers Out	(26,579)	0	26,579
Total Other Financing Sources (Uses)	0	0	0
Net Change in Fund Balance	500	4,937	4,437
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$500	\$4,937	\$4,437

Wood County, Ohio
 Juvenile Accountability Incentive Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$67,176	\$36,994	(\$30,182)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Court			
Personal Services	44,447	25,906	18,541
Materials and Supplies	200	191	9
Contractual Services	11,117	10,335	782
Other	500	0	500
Capital Outlay	1,499	1,499	0
Total Expenditures	57,763	37,931	19,832
Excess of Revenues Over (Under) Expenditures	9,413	(937)	(10,350)
<u>Other Financing Sources (Uses)</u>			
Advances In	0	11,412	11,412
Advances Out	(11,412)	(11,412)	0
Total Other Financing Sources (Uses)	(11,412)	0	11,412
Net Change in Fund Balance	(1,999)	(937)	1,062
Fund Balance Beginning of Year	2,038	2,038	0
Fund Balance End of Year	\$39	\$1,101	\$1,062

Wood County, Ohio
Youth Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

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

Wood County, Ohio
Felony Delinquent Care Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$460,000	\$272,701	(\$187,299)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Felony Delinquent Care			
Personal Services	309,500	267,534	41,966
Materials and Supplies	18,000	8,968	9,032
Contractual Services	46,000	1,674	44,326
Other	69,000	1,939	67,061
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>447,500</u>	<u>280,115</u>	<u>167,385</u>
Excess of Revenues Over (Under) Expenditures	12,500	(7,414)	(19,914)
<u>Other Financing Sources</u>			
Transfers In	<u>0</u>	<u>214</u>	<u>214</u>
Net Change in Fund Balance	12,500	(7,200)	(19,700)
Fund Balance Beginning of Year	<u>519,850</u>	<u>519,850</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$532,350</u></u>	<u><u>\$512,650</u></u>	<u><u>(\$19,700)</u></u>

Wood County, Ohio
Court Security Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Security			
Personal Services	300	0	300
Materials and Supplies	150	0	150
Other	300	0	300
Capital Outlay	<u>2,500</u>	<u>1,031</u>	<u>1,469</u>
Total Expenditures	<u>3,250</u>	<u>1,031</u>	<u>2,219</u>
Net Change in Fund Balance	(3,250)	(1,031)	2,219
Fund Balance Beginning of Year	<u>21,570</u>	<u>21,570</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$18,320</u></u>	<u><u>\$20,539</u></u>	<u><u>\$2,219</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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$146,515	\$146,515	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	121,914	115,325	6,589
Materials and Supplies	15,666	15,348	318
Contractual Services	657	131	526
Other	17,250	16,062	1,188
Capital Outlay	3,698	3,586	112
Total Expenditures	159,185	150,452	8,733
Net Change in Fund Balance	(12,670)	(3,937)	8,733
Fund Balance Beginning of Year	33,666	33,666	0
Fund Balance End of Year	\$20,996	\$29,729	\$8,733

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$4,500	\$3,319	(\$1,181)
Intergovernmental	62,294	72,666	10,372
Other	10,500	10,500	0
Total Revenues	<u>77,294</u>	<u>86,485</u>	<u>9,191</u>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	108,771	106,518	2,253
Materials and Supplies	3,299	2,033	1,266
Contractual Services	9,064	5,705	3,359
Other	46,706	45,616	1,090
Capital Outlay	4,800	3,378	1,422
Total Expenditures	<u>172,640</u>	<u>163,250</u>	<u>9,390</u>
Excess of Revenues Under Expenditures	(95,346)	(76,765)	18,581
<u>Other Financing Sources</u>			
Transfers In	<u>63,079</u>	<u>60,579</u>	<u>(2,500)</u>
Net Change in Fund Balance	(32,267)	(16,186)	16,081
Fund Balance Beginning of Year	33,932	33,932	0
Prior Year Encumbrances Appropriated	<u>2,750</u>	<u>2,750</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$4,415</u></u>	<u><u>\$20,496</u></u>	<u><u>\$16,081</u></u>

Wood County, Ohio
EMA Communications Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$0	\$14,162	\$14,162
<u>Expenditures</u>			
Current:			
Public Safety			
EMA Communications			
Contractual Services	5,000	4,120	880
Other	2,000	520	1,480
Capital Outlay	23,186	10,198	12,988
Total Expenditures	<u>30,186</u>	<u>14,838</u>	<u>15,348</u>
Net Change in Fund Balance	(30,186)	(676)	29,510
Fund Balance Beginning of Year	84,169	84,169	0
Prior Year Encumbrances Appropriated	<u>3,186</u>	<u>3,186</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$57,169</u></u>	<u><u>\$86,679</u></u>	<u><u>\$29,510</u></u>

Wood County, Ohio
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,000	\$14,091	\$1,091
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	25,064	8,361	16,703
Net Change in Fund Balance	(12,064)	5,730	17,794
Fund Balance Beginning of Year	34,163	34,163	0
Prior Year Encumbrances Appropriated	64	64	0
Fund Balance End of Year	\$22,163	\$39,957	\$17,794

Wood County, Ohio
 Recycling - Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2002

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

Wood County, Ohio
Computer Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$2,200	\$2,154	(\$46)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	2,500	1,376	1,124
Net Change in Fund Balance	(300)	778	1,078
Fund Balance Beginning of Year	5,492	5,492	0
Fund Balance End of Year	\$5,192	\$6,270	\$1,078

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$32,000	\$29,475	(\$2,525)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts	111,198	43,534	67,664
Capital Outlay	_____	_____	_____
Net Change in Fund Balance	(79,198)	(14,059)	65,139
Fund Balance Beginning of Year	87,214	87,214	0
Prior Year Encumbrances Appropriated	11,198	11,198	0
Fund Balance End of Year	\$19,214	\$84,353	\$65,139

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$16,000	\$15,300	(\$700)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court	15,250	6,528	8,722
Capital Outlay	_____	_____	_____
Net Change in Fund Balance	750	8,772	8,022
Fund Balance Beginning of Year	31,372	31,372	0
Prior Year Encumbrances Appropriated	250	250	0
Fund Balance End of Year	\$32,372	\$40,394	\$8,022

Wood County, Ohio
 Juvenile Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$18,000	\$16,424	(\$1,576)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Juvenile Court			
Capital Outlay	18,000	7,912	10,088
Net Change in Fund Balance	0	8,512	8,512
Fund Balance Beginning of Year	13,808	13,808	0
Fund Balance End of Year	\$13,808	\$22,320	\$8,512

Wood County, Ohio
Donations Retreat Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

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

Wood County, Ohio
Ditch Maintenance Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$483,000	\$537,979	\$54,979
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	143,743	72,844	70,899
Materials and Supplies	50,000	23,061	26,939
Contractual Services	529,713	413,414	116,299
Other	22,096	8,086	14,010
Capital Outlay	15,000	12	14,988
Total Expenditures	<u>760,552</u>	<u>517,417</u>	<u>243,135</u>
Excess of Revenues Over (Under) Expenditures	(277,552)	20,562	298,114
<u>Other Financing Sources</u>			
Transfers In	<u>0</u>	<u>15,256</u>	<u>15,256</u>
Net Change in Fund Balance	(277,552)	35,818	313,370
Fund Balance Beginning of Year	278,369	278,369	0
Prior Year Encumbrances Appropriated	<u>96</u>	<u>96</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$913</u></u>	<u><u>\$314,283</u></u>	<u><u>\$313,370</u></u>

Wood County, Ohio
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$850	\$852	\$2
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	1,000	245	755
Net Change in Fund Balance	(150)	607	757
Fund Balance Beginning of Year	5,462	5,462	0
Fund Balance End of Year	\$5,312	\$6,069	\$757

Wood County, Ohio
Law Enforcement - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

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

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,000	\$9,068	\$3,068
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	6,000	0	6,000
Net Change in Fund Balance	0	9,068	9,068
Fund Balance Beginning of Year	1,447	1,447	0
Fund Balance End of Year	\$1,447	\$10,515	\$9,068

Wood County, Ohio
 Crime Prevention - Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	916	916	0
Fund Balance End of Year	\$916	\$916	\$0

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$22,430	\$13,118	(\$9,312)
Other	0	6,829	6,829
Total Revenues	22,430	19,947	(2,483)
<u>Expenditures</u>			
Current:			
Other	1,700	1,391	309
Debt Service:			
Principal Retirement	47,500	47,500	0
Interest and Fiscal Charges	2,285	2,251	34
Total Expenditures	51,485	51,142	343
Excess of Revenues Under Expenditures	(29,055)	(31,195)	(2,140)
<u>Other Financing Sources (Uses)</u>			
Proceeds of Notes	39,500	37,000	(2,500)
Advances In	9,349	9,349	0
Advances Out	(8,979)	(8,979)	0
Transfers Out	(20,096)	(20,096)	0
Total Other Financing Sources (Uses)	19,774	17,274	(2,500)
Net Change in Fund Balance	(9,281)	(13,921)	(4,640)
Fund Balance Beginning of Year	31,477	31,477	0
Fund Balance End of Year	\$22,196	\$17,556	(\$4,640)

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$568,360	\$501,838	(\$66,522)
Interest	12	12	0
Other	43,600	57,363	13,763
Total Revenues	<u>611,972</u>	<u>559,213</u>	<u>(52,759)</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	311,000	311,000	0
Interest and Fiscal Charges	216,136	205,421	10,715
Total Expenditures	<u>527,136</u>	<u>516,421</u>	<u>10,715</u>
Excess of Revenues Over Expenditures	<u>84,836</u>	<u>42,792</u>	<u>(42,044)</u>
<u>Other Financing Sources (Uses)</u>			
Advances In	0	8,979	8,979
Advances Out	(9,349)	(9,349)	0
Transfers In	0	1,956	1,956
Transfers Out	(274,849)	0	274,849
Total Other Financing Sources (Uses)	<u>(284,198)</u>	<u>1,586</u>	<u>285,784</u>
Net Change in Fund Balance	(199,362)	44,378	243,740
Fund Balance Beginning of Year	<u>701,868</u>	<u>701,868</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$502,506</u></u>	<u><u>\$746,246</u></u>	<u><u>\$243,740</u></u>

Wood County, Ohio
Issue II Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$500,000	\$697,108	\$197,108
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,278,387	1,093,501	184,886
Excess of Revenues			
Under Expenditures	(778,387)	(396,393)	381,994
<u>Other Financing Sources</u>			
Transfers In	500,000	0	(500,000)
Net Change in Fund Balance	(278,387)	(396,393)	(118,006)
Fund Balance Beginning of Year	816,912	816,912	0
Prior Year Encumbrances Appropriated	278,387	278,387	0
Fund Balance End of Year	\$816,912	\$698,906	(\$118,006)

Wood County, Ohio
 Permanent Improvements Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Interest	\$150,000	\$79,052	(\$70,948)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	3,155,416	3,149,629	5,787
Other	15,000	0	15,000
Total Expenditures	3,170,416	3,149,629	20,787
Excess of Revenues Under Expenditures	(3,020,416)	(3,070,577)	(50,161)
<u>Other Financing Sources</u>			
Transfers In	1,500,000	1,500,000	0
Net Change in Fund Balance	(1,520,416)	(1,570,577)	(50,161)
Fund Balance Beginning of Year	2,354,188	2,354,188	0
Prior Year Encumbrances Appropriated	2,614,925	2,614,925	0
Fund Balance End of Year	<u>\$3,448,697</u>	<u>\$3,398,536</u>	<u>(\$50,161)</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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$0	\$97,900	\$97,900
Interest	0	24,237	24,237
Total Revenues	0	122,137	122,137
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	3,419,118	1,042,013	2,377,105
Excess of Revenues Under Expenditures	(3,419,118)	(919,876)	2,499,242
<u>Other Financing Sources</u>			
Transfers In	1,000,000	1,000,000	0
Net Change in Fund Balance	(2,419,118)	80,124	2,499,242
Fund Balance Beginning of Year	2,419,118	2,419,118	0
Fund Balance End of Year	<u>\$0</u>	<u>\$2,499,242</u>	<u>\$2,499,242</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, 2002

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

Wood County, Ohio
Route 6 Turn Lane Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$50,000	\$50,000	\$0
Interest	0	973	973
Total Revenues	50,000	50,973	973
<u>Expenditures</u>			
	0	0	0
Net Change in Fund Balance	50,000	50,973	973
Fund Balance Beginning of Year	150,000	150,000	0
Fund Balance End of Year	<u>\$200,000</u>	<u>\$200,973</u>	<u>\$973</u>

Wood County, Ohio
Old Jail Renovation Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$80,000	\$17,475	(\$62,525)
Other	0	500	500
Total Revenues	<u>80,000</u>	<u>17,975</u>	<u>(62,025)</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	2,742,335	2,716,584	25,751
Other	738	738	0
Total Expenditures	<u>2,743,073</u>	<u>2,717,322</u>	<u>25,751</u>
Excess of Revenues Under Expenditures	(2,663,073)	(2,699,347)	(36,274)
<u>Other Financing Sources</u>			
Transfers In	<u>793,000</u>	<u>836,654</u>	<u>43,654</u>
Net Change in Fund Balance	(1,870,073)	(1,862,693)	7,380
Fund Balance Beginning of Year	67,985	67,985	0
Prior Year Encumbrances Appropriated	<u>1,802,677</u>	<u>1,802,677</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$589</u></u>	<u><u>\$7,969</u></u>	<u><u>\$7,380</u></u>

Wood County, Ohio
 Historical Museum Renovation Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$0	\$49	\$49
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	8,225	8,225	0
Net Change in Fund Balance	(8,225)	(8,176)	49
Fund Balance Beginning of Year	8,225	8,225	0
Fund Balance End of Year	\$0	\$49	\$49

Wood County, Ohio
 Historical Museum Ice House Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$78,600	\$55,115	(\$23,485)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	78,600	46,890	31,710
Net Change in Fund Balance	0	8,225	8,225
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$8,225	\$8,225

Wood County, Ohio
 Courthouse Atrium Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$60,000	\$10,042	(\$49,958)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	162,637	162,637	0
Excess of Revenues			
Under Expenditures	(102,637)	(152,595)	(49,958)
<u>Other Financing Sources</u>			
Transfers In	1,000,000	0	(1,000,000)
Net Change in Fund Balance	897,363	(152,595)	(1,049,958)
Fund Balance Beginning of Year	853,814	853,814	0
Prior Year Encumbrances Appropriated	162,637	162,637	0
Fund Balance End of Year	\$1,913,814	\$863,856	(\$1,049,958)

Wood County, Ohio
Historical Museum HVAC Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$862	\$862	\$0
<u>Expenditures</u>			
Capital Outlay	380,000	0	380,000
Debt Service:			
Issuance Costs	7,804	6,985	819
Total Expenditures	387,804	6,985	(380,819)
Excess of Revenues Under Expenditures	(386,942)	(6,123)	380,819
<u>Other Financing Sources (Uses)</u>			
Proceeds of Bonds	385,000	385,000	0
Premium on Bonds Issued	1,942	1,942	0
Total Other Financing Sources (Uses)	386,942	386,942	0
Net Change in Fund Balance	0	380,819	380,819
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$380,819	\$380,819

Wood County, Ohio
Early Childhood Facility Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,000,000	0	1,000,000
Net Change in Fund Balance	(1,000,000)	0	1,000,000
Fund Balance Beginning of Year	2,250,000	2,250,000	0
Fund Balance End of Year	\$1,250,000	\$2,250,000	\$1,000,000

Wood County, Ohio
Construction - Ditches Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$25,816	\$9,152	(\$16,664)
Other	1,000	0	(1,000)
Total Revenues	<u>26,816</u>	<u>9,152</u>	<u>(17,664)</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	10,402	3,121	7,281
Contractual Services	23,226	13,093	10,133
Other	25,723	7,309	18,414
Total Expenditures	<u>59,351</u>	<u>23,523</u>	<u>35,828</u>
Excess of Revenues Under Expenditures	<u>(32,535)</u>	<u>(14,371)</u>	<u>18,164</u>
<u>Other Financing Sources (Uses)</u>			
Proceeds of Bonds	29,650	29,650	0
Transfers In	11,247	11,505	258
Transfers Out	(13,617)	(6,665)	(6,952)
Total Other Financing Sources (Uses)	<u>27,280</u>	<u>34,490</u>	<u>7,210</u>
Net Change in Fund Balance	(5,255)	20,119	25,374
Fund Balance Beginning of Year	<u>72,632</u>	<u>72,632</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$67,377</u></u>	<u><u>\$92,751</u></u>	<u><u>\$25,374</u></u>

Wood County, Ohio
Parks and Open Space Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$2,500	\$1,486	(\$1,014)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	36,000	0	36,000
Net Change in Fund Balance	(33,500)	1,486	34,986
Fund Balance Beginning of Year	36,204	36,204	0
Fund Balance End of Year	\$2,704	\$37,690	\$34,986

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, Inspections	\$1,130,000	\$1,105,636	(\$24,364)
Other	10,000	5,717	(4,283)
Interest Revenue	60,000	9,663	(50,337)
Total Revenues	<u>1,200,000</u>	<u>1,121,016</u>	<u>(78,984)</u>
<u>Expenses</u>			
Personal Services	1,017,788	908,342	109,446
Materials and Supplies	4,000	3,057	943
Contractual Services	29,000	20,781	8,219
Other	121,064	111,524	9,540
Capital Outlay	72,000	32,934	39,066
Total Expenses	<u>1,243,852</u>	<u>1,076,638</u>	<u>167,214</u>
Net Change in Fund Balance	(43,852)	44,378	88,230
Fund Balance Beginning of Year	1,246,992	1,246,992	0
Prior Year Encumbrances Appropriated	842	842	0
Fund Balance End of Year	<u><u>\$1,203,982</u></u>	<u><u>\$1,292,212</u></u>	<u><u>\$88,230</u></u>

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, 2002

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$459,678	\$624,598	\$164,920
Other	10,000	82,373	72,373
Interest Revenue	200,000	220,696	20,696
Total Revenues	<u>669,678</u>	<u>927,667</u>	<u>257,989</u>
<u>Expenses</u>			
Contractual Services	452,229	98,665	353,564
Claims	190,449	150,449	40,000
Other	100	0	100
Total Expenses	<u>642,778</u>	<u>249,114</u>	<u>393,664</u>
Net Change in Fund Balance	26,900	678,553	651,653
Fund Balance Beginning of Year	4,682,392	4,682,392	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$4,709,292</u></u>	<u><u>\$5,360,945</u></u>	<u><u>\$651,653</u></u>

**STATISTICAL
SECTION**

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

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

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
General Government:					
Legislative and Executive	\$15,048,838	\$13,781,209	\$12,609,403	\$12,398,572	\$10,442,820
Judicial	6,197,644	6,215,642	5,771,171	5,319,770	5,438,688
Public Safety	6,431,251	6,110,289	5,369,581	5,151,863	4,894,798
Public Works	7,804,650	8,246,601	10,464,850	6,781,358	5,607,715
Health	13,912,523	11,178,912	9,945,704	10,121,070	8,364,554
Human Services	32,387,324	27,937,997	25,082,362	25,443,608	23,478,340
Conservation and Recreation	213,642	203,230	176,239	149,046	139,698
Economic Development	1,036,188	885,868	1,429,734	1,186,449	1,724,272
Other	716,017	479,297	395,245	680,922	539,442
Capital Outlay	7,311,955	9,752,178	5,574,682	6,346,246	6,707,753
Intergovernmental	433,421	509,847	377,216	389,749	358,111
Debt Service	<u>11,987,646</u>	<u>2,475,449</u>	<u>2,556,221</u>	<u>2,876,061</u>	<u>2,716,776</u>
Total Expenditures	<u>\$103,481,099</u>	<u>\$87,776,519</u>	<u>\$79,752,408</u>	<u>\$76,844,714</u>	<u>\$70,412,967</u>

Source: Wood County Auditor

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

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

<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$9,358,409	\$9,085,152	\$8,458,426	\$8,138,701	\$7,633,951
5,079,525	6,039,517	5,593,228	5,048,617	3,758,914
4,749,137	4,376,674	3,999,995	3,929,636	3,537,980
4,828,509	5,328,820	6,105,450	5,716,883	5,662,720
8,136,075	7,838,177	7,371,374	6,459,632	5,934,834
21,167,059	20,512,068	20,855,269	18,631,744	17,692,339
132,323	110,135	94,275	87,333	78,737
986,990	673,561	672,372	549,582	524,620
864,214	299,208	320,604	192,969	381,703
7,108,509	1,671,028	1,590,529	5,428,874	4,055,703
329,616	324,057	352,503	273,882	280,306
<u>2,783,072</u>	<u>4,435,203</u>	<u>2,938,386</u>	<u>2,831,062</u>	<u>2,414,741</u>
<u>\$65,523,438</u>	<u>\$60,693,600</u>	<u>\$58,352,411</u>	<u>\$57,288,915</u>	<u>\$51,956,548</u>

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

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Taxes	\$39,528,930	\$35,847,147	\$32,036,312	\$32,757,281	\$30,044,992
Charges for Services	10,174,430	10,064,114	6,841,113	6,960,321	6,868,185
Licenses and Permits	175,950	181,017	529,414	558,436	489,565
Fines, Costs, and Forfeitures	340,593	308,590	359,186	332,130	323,538
Intergovernmental	36,598,481	32,432,246	33,967,879	31,898,154	28,280,858
Special Assessments	947,680	1,129,926	1,183,521	1,160,332	1,171,021
Interest	3,730,384	3,912,035	4,196,760	2,953,793	3,425,443
Other	<u>1,014,080</u>	<u>1,223,734</u>	<u>3,507,958</u>	<u>944,148</u>	<u>672,135</u>
Total Revenues	<u><u>\$92,510,528</u></u>	<u><u>\$85,098,809</u></u>	<u><u>\$82,622,143</u></u>	<u><u>\$77,564,595</u></u>	<u><u>\$71,275,737</u></u>

Source: Wood County Auditor

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

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

<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$28,451,868	\$27,211,028	\$26,235,169	\$22,818,741	\$22,864,562
7,095,663	5,966,907	6,531,997	5,850,700	10,670,254
448,330	443,681	406,153	535,525	370,037
399,675	299,533	351,610	368,805	223,169
25,739,474	25,706,012	25,250,024	26,123,551	15,165,883
1,290,919	1,390,987	1,657,703	2,035,140	1,456,007
3,436,047	3,089,629	2,437,534	1,953,240	1,308,897
<u>969,879</u>	<u>2,420,206</u>	<u>973,029</u>	<u>1,290,432</u>	<u>2,530,996</u>
<u>\$67,831,855</u>	<u>\$66,527,983</u>	<u>\$63,843,219</u>	<u>\$60,976,134</u>	<u>\$54,589,805</u>

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

Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2002	\$20,576,785	\$20,066,543	97.52%	\$544,859	\$20,611,402	100.17%	\$767,040	3.73%
2001	18,806,410	17,895,178	95.15	476,041	18,371,219	97.69	318,869	1.70
2000	17,424,007	17,231,965	98.90	465,467	17,697,432	101.57	259,684	1.49
1999	14,055,602	13,791,255	98.12	359,273	14,150,528	100.68	360,350	2.56
1998	14,335,590	14,238,294	99.32	408,874	14,647,168	102.17	206,994	1.44
1997	13,322,077	13,139,584	98.63	406,379	13,545,963	101.68	258,986	1.94
1996	13,151,674	12,852,426	97.72	418,061	13,270,487	100.90	540,405	4.11
1995	13,746,393	13,656,398	99.35	394,496	14,050,894	102.22	632,835	4.60
1994	13,065,782	12,956,098	99.16	468,298	13,424,396	102.74	552,740	4.23
1993	12,421,335	12,247,436	98.60	360,386	12,607,822	101.50	614,150	4.94

Source: Wood County Auditor

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

Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2002	\$92,301,527	\$89,968,554	97.47%	\$4,116,143	\$94,084,697	101.93%	\$3,513,734	3.81%
2001	89,960,928	88,533,755	98.41	2,338,484	90,872,239	101.01	1,568,340	1.74
2000	83,261,580	82,415,039	98.98	2,233,308	84,648,347	101.67	1,259,442	1.51
1999	79,479,851	78,044,866	98.19	2,046,031	80,090,897	100.77	1,968,584	2.48
1998	71,386,759	70,899,213	99.32	2,041,522	72,940,735	102.18	1,028,534	1.44
1997	67,710,533	67,082,605	99.07	1,773,299	68,855,904	101.69	1,327,165	1.96
1996	64,992,672	64,409,439	99.10	1,646,552	66,055,991	101.64	2,501,875	3.85
1995	63,565,401	63,149,249	99.35	1,827,230	64,976,479	102.22	2,985,073	4.70
1994	61,505,570	60,989,248	99.16	2,221,510	63,210,758	102.77	2,632,095	4.28
1993	59,073,229	58,256,274	98.62	1,717,538	59,973,812	101.52	2,754,035	4.66

Source: Wood County Auditor

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

Year	Current Taxes Levied	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2002	\$4,349,232	\$4,177,810	96.06%	\$396,904	9.13%
2001	4,631,167	4,286,948	92.57	464,960	10.04
2000	3,949,238	3,851,152	97.52	276,401	7.00
1999	3,380,972	3,163,504	93.57	217,468	6.43
1998	3,446,155	3,235,070	93.87	211,084	6.13
1997	3,260,503	2,997,228	91.93	263,275	8.07
1996	2,966,644	2,708,546	91.30	111,945	3.77
1995	2,931,598	2,743,976	93.60	n/a	n/a
1994	2,762,153	2,599,186	94.10	n/a	n/a
1993	2,700,698	2,511,681	93.00	n/a	n/a

Source: Wood County Auditor

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

Year	Current Taxes Levied	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2002	\$23,827,300	\$22,885,830	96.05%	\$2,193,317	9.21%
2001	24,544,316	22,718,107	92.56	2,481,336	10.11
2000	22,899,139	22,352,433	97.61	1,606,289	7.01
1999	22,502,987	21,073,710	93.65	1,429,276	6.35
1998	20,397,770	19,141,136	93.84	1,256,634	6.16
1997	19,177,797	17,658,159	92.08	1,519,638	7.92
1996	18,565,149	16,961,958	91.36	649,956	3.50
1995	17,093,593	16,016,367	93.70	1,182,069	6.92
1994	16,140,308	15,191,023	94.12	751,869	4.66
1993	15,929,054	14,824,474	93.07	508,461	3.19

Source: Wood County Auditor

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

Year	Current Taxes Levied	Current and Delinquent Taxes Collected (a)	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2002	\$1,138,391	\$971,528	85.34%	\$166,863	14.66%
2001	1,132,135	1,084,054	95.75	48,081	4.25
2000	1,179,996	1,115,129	94.50	64,867	5.50
1999	1,154,458	1,098,269	95.13	56,189	4.87
1998	1,176,921	1,115,326	94.77	61,595	5.23
1997	1,315,070	1,243,930	94.59	77,709	5.91
1996	1,491,663	1,358,460	91.07	165,799	11.12
1995	1,599,992	1,404,137	87.76	220,230	13.76
1994	1,586,408	1,397,757	88.11	178,400	11.25
1993	1,661,421	1,437,714	86.54	224,075	13.49

Source: Wood County Auditor

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

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

Year	Current Taxes Levied	Current and Delinquent Taxes Collected (a)	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2002	\$4,907,409	\$4,162,226	84.82%	\$745,183	15.18%
2001	4,385,484	3,942,595	89.90	442,889	10.10
2000	3,400,950	3,185,648	93.67	215,302	6.33
1999	3,283,296	3,077,119	93.72	206,177	6.28
1998	3,093,012	2,893,451	93.55	199,561	6.45
1997	3,124,072	2,973,625	95.18	205,980	6.59
1996	3,185,859	2,910,114	91.34	239,870	7.53
1995	2,954,185	2,566,784	86.89	308,204	10.43
1994	2,827,250	2,497,516	88.34	322,523	11.41
1993	2,835,386	2,494,077	87.96	347,562	12.26

Source: Wood County Auditor

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

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

Year	Real Property		Public Utility Property	
	Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (a)
2002	\$1,966,295,720	\$5,617,987,771	\$105,246,530	\$119,598,330
2001	1,924,834,710	5,499,527,743	134,196,960	152,496,545
2000	1,876,331,860	5,360,948,171	147,006,630	167,052,307
1999	1,443,738,890	4,124,968,257	144,174,150	163,834,261
1998	1,399,264,630	3,997,898,943	143,976,470	163,609,625
1997	1,355,320,000	3,872,342,857	144,244,810	163,914,557
1996	1,236,302,360	3,532,292,457	144,038,370	163,679,966
1995	1,197,673,460	3,421,924,171	174,267,090	198,030,784
1994	1,169,637,410	3,341,821,171	167,030,690	189,807,602
1993	1,014,048,960	2,897,282,743	158,380,230	179,977,534

Source: Wood County Auditor

- (a) This amount is calculated based on the following percentages for 2002:
 Real property is assessed at 35 percent of appraised market value
 Public utility real property is assessed at 35 percent of true value
 Public utility tangible personal property is assessed at varying percentages of true value
 Tangible personal property is assessed at 25 percent of true value for equipment and 24 percent for inventory.

Tangible Personal Property		Total		Ratio of Assessed to Actual Value
Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (a)	
\$328,762,224	\$1,315,048,896	\$2,400,304,474	\$7,052,634,997	34.03%
333,565,563	1,334,262,252	2,392,597,233	6,986,286,540	34.25
315,013,447	1,260,053,788	2,338,351,937	6,788,054,266	34.45
301,945,596	1,207,782,384	1,889,858,636	5,496,584,902	34.38
255,122,537	1,020,490,148	1,798,363,637	5,181,998,716	34.70
242,337,539	969,350,156	1,741,902,349	5,005,607,570	34.80
226,581,566	906,326,264	1,606,922,296	4,602,298,687	34.92
214,218,304	856,873,216	1,586,158,854	4,476,828,171	35.43
214,420,253	857,681,012	1,551,088,353	4,389,309,785	35.34
223,870,360	895,481,440	1,396,299,550	3,972,741,717	35.15

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

County Units:	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
General	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35
County Parks	0.70	0.70	0.70	0.70	0.70	0.50	0.50	0.50	0.50	0.50
Historical Center	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Senior Center	0.70	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.20
Job and Family Services	1.30	1.30	0.00	0.00	1.30	1.30	1.30	1.30	1.30	1.30
Community Mental Health	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Board of Mental Retardation	6.70	6.70	6.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Health Department	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total County Rate	14.40	14.10	12.80	10.80	12.10	11.90	11.90	11.90	11.90	11.70
School Districts:										
Anthony Wayne LSD	63.70	63.70	63.70	64.50	64.50	64.50	64.60	64.60	62.90	62.90
Bowling Green CSD	48.30	48.40	48.40	49.10	51.00	51.00	51.00	52.00	47.80	47.80
Eastwood LSD	44.70	44.70	44.70	44.70	42.80	42.80	42.80	42.80	42.80	42.80
Elmwood LSD	39.50	39.90	39.70	36.50	36.90	36.90	36.80	38.50	36.80	36.80
Fostoria CSD	55.68	51.38	52.88	52.88	53.28	53.28	53.28	53.28	48.53	48.43
Gibsonburg EVSD	53.70	53.70	53.70	47.20	47.20	47.20	47.20	47.20	47.20	39.70
Lake LSD	52.60	52.90	52.65	47.60	47.90	47.90	48.10	48.00	47.70	47.70
Lakota LSD	41.70	41.80	41.80	42.00	43.25	43.25	44.00	44.00	44.00	44.50
McComb LSD	34.76	34.86	35.06	34.96	35.46	35.46	35.51	31.46	31.86	32.00
North Baltimore LSD	53.30	53.66	53.66	50.50	52.40	52.40	51.70	52.50	52.00	52.00
Northwood CSD	67.66	62.98	62.80	62.70	61.20	61.20	54.70	55.10	54.70	52.20
Otsego LSD	47.40	56.90	56.90	57.70	57.20	57.20	49.60	50.40	51.80	51.80
Patrick Henry LSD	35.41	31.55	31.55	31.55	35.75	35.75	38.35	38.40	31.40	31.40
Perrysburgh EVSD	63.50	58.40	58.80	58.80	54.40	54.40	54.10	53.50	53.50	54.40
Rossford EVSD	53.30	46.40	46.40	47.20	45.40	45.40	45.15	45.30	45.60	45.60
Vocational Schools:										
Four County VSD	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Penta County JVSD	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Vanguard VSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Townships:										
Bloom	7.20	6.10	6.50	6.50	6.10	6.10	6.10	6.10	6.10	6.10
Center	7.80	7.80	7.80	7.80	5.80	5.80	5.80	5.80	5.80	6.60
Freedom	6.80	6.80	6.80	6.80	3.80	3.80	3.80	6.10	6.10	6.10
Grand Rapids	11.70	10.70	10.70	11.70	9.90	9.90	11.40	6.00	5.90	4.90
Henry	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	5.70
Jackson	7.94	7.70	7.70	7.70	9.20	9.20	9.20	9.20	8.20	8.20
Lake	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
Liberty	5.20	5.20	5.20	6.20	4.70	4.70	4.70	4.70	6.70	6.70
Middleton	9.70	9.70	9.70	9.70	10.70	10.70	10.70	10.70	10.70	8.70
Milton	5.10	5.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Montgomery	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Perry	5.30	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Perrysburg	10.93	11.07	10.95	10.95	5.95	5.95	5.95	6.00	5.98	5.98
Plain	4.40	4.40	4.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Portage	4.40	4.40	4.40	5.40	7.40	7.40	7.40	7.40	7.40	7.40
Troy	7.40	7.40	7.40	5.60	5.60	5.60	4.60	4.60	4.60	4.60
Washington	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Webster	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.69	2.60
Weston	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00	4.00

(continued)

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

Municipalities	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Bairdstown Village	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
Bloomdale Village	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Bowling Green City	5.00	5.00	5.00	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Brandner Village	7.80	8.80	8.80	8.80	9.80	9.80	9.80	9.80	9.80	10.30
Custar Village	7.00	7.00	7.00	7.00	7.00	7.00	4.10	3.80	3.80	3.80
Cygnets Village	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Fostoria City	4.30	4.30	4.60	4.30	4.60	4.60	4.60	4.60	4.60	4.60
Grand Rapids Village	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Haskins Village	8.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Hoytville Village	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2.20	2.20	2.20
Jerry City Village	11.50	9.00	8.50	8.50	8.50	8.50	8.50	5.50	8.50	8.50
Luckey Village	6.50	6.50	6.50	6.50	6.50	6.50	6.50	3.50	3.50	3.50
Millbury Village	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Milton Center Village	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
North Baltimore Village	3.70	3.70	3.20	2.90	3.32	2.70	3.10	3.10	3.10	3.10
Northwood City	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Pemberville Village	2.40	2.40	2.40	2.40	2.70	2.70	2.70	2.80	2.90	2.50
Perrysburg City	5.83	6.60	6.60	6.10	4.60	4.60	4.60	4.60	4.48	4.48
Portage Village	0.50	0.50	0.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Risingsun Village	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
Rosford City	3.96	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Tontogany Village	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Walbridge Village	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Wayne Village	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
West Millgrove Village	12.40	12.40	12.40	12.40	12.40	12.40	7.40	7.40	7.40	2.40
Weston Village	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
<u>Other:</u>										
Central Joint Fire District	3.50	3.50	3.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Wood County District Library	0.24	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fort Meigs Cemetery	0.32	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.32	0.32
Mid County Ambulance District	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.00
Northwest EMS District	5.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
TARTA	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50

Source: Wood County Auditor

Wood County, Ohio
Principal Taxpayers
December 31, 2002

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Acustar/Chrysler Corporation	Automobile Manufacturer	\$38,808,830	1.61%
Toledo Edison	Utility	23,080,950	0.96
Beatrice Hunt Wesson	Food Processor	16,367,580	0.68
LOF Glass, Inc./Libbey Owens Ford, Inc.	Glass Manufacturer	15,524,030	0.65
Corporate Properties/Prefinish Metals/ Walbridge Coatings	Metal Manufacturer	10,229,210	0.43
Consolidated Rail	Railroad	10,144,740	0.42
Cooper Tire	Manufacturer	9,639,720	0.40
American Transmission	Utility	8,837,940	0.37
Ohio Bell Telephone Company	Utility	8,420,940	0.35
Meijer, Inc.	Retail	<u>8,011,780</u>	<u>0.34</u>
		<u>\$149,065,720</u>	<u>6.21%</u>
Total Assessed Valuation		<u><u>\$2,400,304,474</u></u>	

Source: Wood County Auditor

Wood County, Ohio
 Legal Debt Margin
 December 31, 2002

	Total Debt Limit (a)	Total Unvoted Debt Limit (b)
Assessed Value of County, Collection Year 2002	\$2,400,304,474	\$2,400,304,474
Debt Limitation	58,507,612	24,003,045
Total Outstanding Debt:		
General Obligation Bonds	10,800,000	10,800,000
General Obligation Refunding Bonds	5,860,000	5,860,000
Special Assessment Notes	37,000	37,000
Special Assessment Bonds	3,004,650	3,004,650
Total Outstanding Debt	19,701,650	19,701,650
Exemptions:		
General Obligation Bonds	(780,000)	(780,000)
General Obligation Refunding Bonds	(1,360,000)	(1,360,000)
Special Assessment Notes	(37,000)	(37,000)
Special Assessment Bonds	(3,004,650)	(3,004,650)
Total Exemptions	(5,181,650)	(5,181,650)
Less Amount Available in Debt Service	220,761	220,761
Net Debt Subject to Limitation	14,299,239	14,299,239
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$44,208,373	\$9,703,806

Source: Wood County Auditor

(a) The debt limitation is calculated as follows:

3 percent of first \$100,000,000 of assessed value	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	52,507,612
	\$58,507,612

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

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

Year	Population	Assessed Value	Gross Bonded Debt (a)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2002	121,065	\$2,400,304,474	\$14,520,000	\$220,761	14,299,239	0.60%	\$118.11
2001	121,065	2,392,597,233	10,275,000	197,416	10,077,584	0.42	83.24
2000	121,065	2,338,351,377	11,435,000	190,612	11,244,388	0.48	92.88
1999	113,269	1,889,858,636	12,555,000	195,137	12,359,863	0.65	109.12
1998	113,269	1,798,363,637	13,635,000	100,147	13,534,853	0.75	119.49
1997	113,269	1,741,902,349	10,660,000	63,500	10,596,500	0.61	93.55
1996	113,269	1,606,922,296	10,965,000	60,242	10,904,758	0.68	96.27
1995	113,269	1,586,158,854	11,745,000	72,616	11,672,384	0.74	103.05
1994	113,269	1,551,088,353	11,095,000	576,518	10,518,482	0.68	92.86
1993	113,269	1,396,299,550	11,790,000	282,967	11,507,033	0.82	101.59

Source: Wood County Auditor

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

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

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Governmental Expenditures	Ratio of Total Debt Service to Total General Governmental Expenditures
2002	\$5,630,000	\$741,665	6,371,665	\$103,481,099	6.16%
2001	1,160,000	626,874	1,786,874	87,790,542	2.04
2000	1,120,000	691,998	1,811,998	79,752,408	2.27
1999	1,080,000	753,588	1,833,588	76,844,714	2.39
1998	870,000	706,966	1,576,966	70,412,289	2.24
1997	805,000	660,344	1,465,344	65,527,109	2.24
1996	780,000	732,695	1,512,695	60,693,600	2.49
1995	725,000	670,512	1,395,512	58,352,411	2.39
1994	701,000	724,602	1,425,602	57,288,915	2.49
1993	620,000	722,311	1,342,311	51,956,548	2.58

Source: Wood County Auditor

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

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (b)	Amount Applicable to County
The County	\$14,520,000 (a)	100.00%	\$14,520,000
All Villages, Townships, and Cities wholly within the County	60,316,193	100.00	60,316,193
Fostoria City	3,890,358	9.18	357,135
All School Districts wholly within the County	1,924,000	100.00	1,924,000
Bowling Green CSD	2,604,990	99.97	2,604,209
Elmwood LSD	3,835,000	97.79	3,750,247
Gibsonburg EVSD	30,784	0.91	280
Lake LSD	254,546	99.57	253,451
Ostego LSD	390,000	81.75	318,825
Patrick Henry LSD	228,000	1.11	2,531
Four County VSD	1,882,382	0.04	753
Penta VSD	3,225,000	47.67	1,537,358
Vanguard VSD	400,000	2.83	11,332
Total Overlapping Debt	<u>78,981,253</u>		<u>71,076,314</u>
Total Direct and Overlapping Debt			<u>\$85,596,314</u>

Source: Wood County Auditor

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

(b) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2002 tax year.

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

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

Wood County, Ohio
Demographic Statistics
Last Ten Years

Civilian Labor Force Estimate

<u>Year</u>	<u>Employment</u>	<u>Unemployment</u>	<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
1993	58,100	3,100	5.1%	6.5%	6.8%
1994	60,000	2,800	4.4	5.5	6.1
1995	61,000	2,500	3.9	4.8	5.6
1996	62,300	2,400	3.7	4.9	5.4
1997	63,500	2,300	3.5	4.6	4.9
1998	63,300	2,200	3.3	4.3	4.5
1999	65,100	2,300	3.5	4.2	4.2
2000	65,500	2,200	3.2	4.1	4.0
2001	65,900	2,400	3.5	4.3	4.8
2002	64,300	3,200	4.8	5.7	5.8

2002 Employment, Wood County

<u>Month</u>	<u>Employment</u>	<u>Unemployment</u>	<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
January	64,000	3,300	5.0%	6.1%	6.3%
February	64,200	3,300	4.8	6.2	6.1
March	64,600	3,300	4.9	6.1	6.1
April	64,700	3,100	4.6	5.7	5.7
May	65,200	3,000	4.4	5.6	5.5
June	64,600	3,400	5.1	6.0	6.0
July	64,400	4,000	5.9	5.9	5.9
August	65,000	3,100	4.6	5.3	5.7
September	64,100	3,100	4.6	5.4	5.4
October	64,200	3,000	4.5	5.2	5.3
November	63,800	3,000	4.5	5.2	5.6
December	63,300	2,900	4.4	5.2	5.7

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

Estimates are not seasonally adjusted.

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

Year	Assessed Real Property Value (a)			New Construction		Total Permits Issued	Financial Institution Deposits (In Thousands)
	Agricultural/ Residential	Commercial/ Industrial	Tax Exempt	Agricultural/ Residential	Commercial/ Industrial		
2002	\$1,504,209,400	\$462,086,320	\$441,264,550	\$94,223,627	\$116,251,063	5,711	\$144,046
2001	1,473,872,790	450,961,920	419,907,030	80,161,480	195,750,944	5,438	137,413
2000	1,434,054,380	442,277,480	404,888,730	67,212,135	139,395,959	5,118	203,854
1999	1,109,700,600	334,038,290	305,941,610	74,147,835	122,685,086	5,486	194,102
1998	1,073,408,440	325,856,190	287,183,740	73,141,845	103,569,662	5,326	191,319
1997	1,039,171,410	316,148,590	257,033,930	73,933,305	129,698,742	5,469	175,191
1996	928,022,530	308,279,830	249,097,640	83,701,200	94,411,716	5,602	156,450
1995	895,672,890	302,000,570	240,171,290	68,905,780	67,571,144	5,101	148,662
1994	872,111,600	297,525,690	230,885,740	53,227,190	102,282,344	5,142	212,274
1993	761,344,190	252,704,770	176,290,400	47,745,010	51,588,955	4,792	751,685

Source: Wood County Auditor and Federal Reserve Bank of Cleveland

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

Wood County, Ohio
Miscellaneous Statistics

Date of Origination	April 1, 1820
County Seat	Bowling Green, Ohio
Area - Square Miles	619
Road Mileage	
State & U.S. Highways (1)	311 miles
County Roads (2)	243 miles
Township Roads (2)	992 miles
Interstates	75, 80, 90, 280, and 475
U.S. Routes	6, 20, 23, and 25
Population (2000 Census)	121,065
Number of Political Subdivisions Located in Wood County	
Municipalities	5
Villages	21
Townships	19
School Districts	18
Communications	
Radio Stations	3
Daily Newspapers	4
Weekly Newspapers	5
Voter Statistics, Election of November 2002 (3)	
Number of Registered Voters	75,660
Number of Voters Last General Election	39,061
Percentage of Registered Voters Voting	51.63%
Agricultural Statistics	
Land in Agriculture 2001 (4)	321,000 Acres
Number of Farms	1,160
Average Farm Size	277
State of Ohio Ranking 2001 (4)	
Wheat Production	1st
Corn Production	9th
Soybean Production	17th
Tomato Production	5th
Number of Dog Licenses Sold (5)	(16,108 at 10.00) \$161,080
Number of Kennels Licenses Sold	(138 at \$50.00) \$6,900

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



**Auditor of State
Betty Montgomery**

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FINANCIAL CONDITION

WOOD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 6, 2003**