



Dave Yost • Auditor of State



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

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> <b>Program Title</b>	<b>Federal CFDA Number</b>	<b>Project Number</b>	<b>Disbursements</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Supplemental Nutrition Assistance Program	10.561	G-89-20-1172/G-1011-11-5135	<u>\$358,812</u>
<i>Passed Through the Ohio Department of Education</i>			
School Breakfast Program			
Juvenile Court	10.553	FY 12	14,087
Board of DD	10.553	FY 12	<u>1,789</u>
Total CFDA # 10.553			15,876
National School Lunch Program			
Juvenile Court	10.555	FY 12	23,327
Juvenile Court - Food Donation	10.555	FY 12	7,032
Juvenile Court - Food Donation	10.555	FY 13	1,511
Board of DD	10.555	FY 12	<u>6,225</u>
Total CFDA # 10.555			<u>38,095</u>
Total Child Nutrition Cluster			<u>53,971</u>
Total U.S. Department of Agriculture			<u><b>412,783</b></u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed Through the Ohio Department of Development</i>			
Community Development Block Grants/Entitlement Grants			
Small Cities Program	14.228	B-F-2010-1DB-1	227,981
Small Cities Program	14.228	B-F-2011-1DB-1	147,698
Small Cities Program	14.228	B-C-2010-1DB-1	23,563
Small Cities Program	14.228	S-C-2010-1DB-1	<u>60,000</u>
Total CFDA # 14.228			<u>459,242</u>
HOME Investment Partnerships Program	14.239	B-C-2010-1DB-2	<u>157,931</u>
<i>Passed Through Lucas County</i>			
Neighborhood Stabilization Program	14.218	B-Z-08-044-1	<u>80,325</u>
Total U.S. Department of Housing and Urban Development			<u><b>697,498</b></u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Crime Victim Assistance	16.575	2012VAGENE200	39,339
Crime Victim Assistance	16.575	2013VAGENE200	8,506
<i>Passed Through the Ohio Attorney General</i>			
Crime Victim Assistance - State Victims Assistance Act	16.575	2013SACHAE517	1,978
Crime Victim Assistance - Victims of Crime Act	16.575	2012VACHAE517	15,502
Crime Victim Assistance - Victims of Crime Act	16.575	2013VACHAE517	<u>5,189</u>
Total CFDA # 16.575			<u>70,514</u>

(Continued)

**WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(Continued)**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> <b>Program Title</b>	<b>Federal CFDA Number</b>	<b>Project Number</b>	<b>Disbursements</b>
<b><i>Passed Through the Ohio Office of Criminal Justice Services</i></b>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-JG-A02-6804	15,366
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-JG-LLE-5909	4,256
Total CFDA # 16.738			<u>19,622</u>
Violence Against Woman Formula Grant	16.588	2011-WF-VA3-8118	49,290
Total U.S. Department of Justice			<u><b>139,426</b></u>
<b>U.S. DEPARTMENT OF LABOR</b>			
<b><i>Passed Through the Montgomery County WIA Area 7</i></b>			
WIA Cluster			
Workforce Investment Act - Adult Program	17.258	2011-7287-1	43,849
Workforce Investment Act - Adult Program	17.258	2012-7287-1	18,601
Workforce Investment Act - Adult Program	17.258	2012-7287-1	178,274
Workforce Investment Act - Adult Program - Administration	17.258	2012-7187-1	12,039
Workforce Investment Act - Adult Program - Administration	17.258	2012-7287-1	346
Workforce Investment Act - Adult Program - Administration	17.258	2013-7287-1	497
Total WIA Adult			<u>253,606</u>
Workforce Investment Act - Youth Activities	17.259	2010-7287-1	29,497
Workforce Investment Act - Youth Activities	17.259	2011-7287-1	306,244
Workforce Investment Act - Youth Activities - Administration	17.259	2012-7287-1	91
Total WIA Youth			<u>335,832</u>
Workforce Investment Act - Dislocated Workers	17.278	2011-7287-1	26,553
Workforce Investment Act - Dislocated Workers	17.278	2011-7287-1	42,119
Workforce Investment Act - Dislocated Workers	17.278	2012-7287-1	49,576
Workforce Investment Act - Dislocated Workers - Administration	17.278	2012-7187-1	12,310
Workforce Investment Act - Dislocated Workers - Administration	17.278	2012-7287-1	574
Workforce Investment Act - Dislocated Workers - Administration	17.278	2012-7287-1	1,217
Total WIA Dislocated Workers			<u>132,349</u>
Total WIA Cluster			<u><b>721,787</b></u>
ARRA - Employment Services/Wagner-Peyser Funded Activities	17.207	17.207/17.801/17.804	21,688
Disabled Veterans' Outreach Program	17.801	17.207/17.801/17.804	2,031
Total U.S. Department of Labor			<u><b>745,506</b></u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<b><i>Passed Through the Ohio Department of Transportation</i></b>			
Highway Planning and Construction	20.205	92742	2,464
Highway Planning and Construction	20.205	90189	19,685
Highway Planning and Construction	20.205	91537	25,740
Highway Planning and Construction	20.205	89455	23,643
Highway Planning and Construction	20.205	90519	7,174
Highway Planning and Construction	20.205	91139	2,928
Total CFDA # 20.205			<u>81,634</u>

(Continued)

WOOD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
<b><i>Passed Through the Ohio Department of Public Safety</i></b> State and Community Highway Safety	20.600	HVE0-2012-87-00-00-00288-00	43,097
Total U.S. Department of Transportation			<u>124,731</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b> Small Business Liability Relief and Brownfields Revitalization Act	66.818	EPA-OSWER-OBLE-09-04	<u>14,290</u>
<b>U.S. DEPARTMENT OF EDUCATION</b> <b><i>Passed Through the Ohio Department of Education</i></b> Special Education_Grants to States	84.027	066308-6B-SF-2012	24,675
<b><i>Passed Through the Ohio Department of Mental Health</i></b> Race to the Top - Early Learning Challenge	84.412	FY 12	4,000
<b><i>Passed Through the Wood County Health Department</i></b> Special Education_Grants for Infants and Families	84.181	OGM-920.1	12,500
<b><i>Passed Through the Ohio Department of Health</i></b> Special Education_Grants for Infants and Families Total CFDA # 84.181	84.181	87-10021-EG	<u>201,743</u> <u>214,243</u>
Total U.S. Department of Education			<u>242,918</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> <b><i>Passed Through the Ohio Department of Job and Family Services</i></b> Promoting Safe and Stable Families	93.556	FY 12/FY 13	26,682
Temporary Assistance for Needy Families	93.558	FY 12/FY 13	981,370
Child Support Enforcement	93.563	FY 12	1,121,428
<b>Child Care Cluster</b> Child Care and Development Block Grant	93.575	FY 12	36,372
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	FY 12/FY 13	<u>14,495</u>
Total Child Care Cluster			<u>50,867</u>
Child Welfare Services_State Grants	93.645	FY 12/FY 13	90,007
Foster Care_Title IV-E	93.658	FY 12/FY 13	556,214
Foster Care_Title IV-E	93.658	FY 12/FY 13	<u>3,309</u>
Total CFDA # 93.658			559,523
Adoption Assistance	93.659	FY 12/FY 13	194,972
Chafee Foster Care Independence Program	93.674	FY 12	774

(Continued)

**WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(Continued)**

<b>FEDERAL GRANTOR Pass Through Grantor Program Title</b>	<b>Federal CFDA Number</b>	<b>Project Number</b>	<b>Disbursements</b>
<b>Passed Through the Ohio Department of Mental Health</b>			
Block Grants for Community Mental Health Services			
Community Plan	93.958	FY 12	35,190
Community Plan	93.958	FY 13	35,190
Forensic Services	93.958	FY 12	1,340
Total CFDA # 93.958			<u>71,720</u>
<b>Passed Through the Ohio Department of Job and Family Services</b>			
Social Services Block Grant	93.667	FY 12/FY 13	638,446
<b>Passed Through the Ohio Department of Mental Health</b>			
Social Services Block Grant			
Wood County ADAMHS Board	93.667	FY 12	60,732
Wood County ADAMHS Board	93.667	FY 13	39,819
<b>Passed Through the Ohio Department of Developmental Disabilities</b>			
Social Services Block Grant			
Board of Developmental Disabilities	93.667	FY 12	80,933
Total CFDA # 93.667			<u>819,930</u>
<b>Passed Through the Ohio Department of Job and Family Services</b>			
Medical Assistance Program	93.778	FY 12/FY 13	382,658
<b>Passed Through the Ohio Department of Mental Health</b>			
Medical Assistance Program	93.778	FY 12/FY 13	32,957
<b>Passed Through the Ohio Department of Alcohol and Drug Addiction Services</b>			
Medical Assistance Program	93.778	FY 11	889
Total CFDA # 93.778			<u>416,504</u>
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	FY 12	77,527
Regional and National Significance	93.243	FY13	4,604
Total CFDA # 93.243			<u>82,131</u>
Block Grants for the Prevention and Treatment of Substance Abuse			
Rural Opportunities, Inc. Rescue Our Youth	93.959	FY 12	39,092
Rural Opportunities, Inc. Youth Mentoring	93.959	FY 12	20,852
Federal Per Capita	93.959	FY 12	337,798
Federal Per Capita	93.959	FY 13	98,869
Women's Specific Recovery Program	93.959	FY 12	36,587
Women's Specific Recovery Program	93.959	FY 13	15,669
Rural Women's Residential Project	93.959	FY 12	175,267
Rural Women's Residential Project	93.959	FY 13	75,060
Youth Led Prevention	93.959	FY 12	3,630
State Incentive Grant - Prevention Partners	93.959	FY 12	16,012
State Incentive Grant - Prevention Partners	93.959	FY 13	6,857
Total CFDA # 93.959			<u>825,693</u>
Total U.S. Department of Health and Human Services			<u><b>5,241,601</b></u>

(Continued)



WOOD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(Continued)**

<b>FEDERAL GRANTOR Pass Through Grantor Program Title</b>	<b>Federal CFDA Number</b>	<b>Project Number</b>	<b>Disbursements</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<b>Passed Through the Ohio Emergency Management Agency</b>			
Emergency Management Performance Grants	97.042	2011-EP-00-0003	34,006
Homeland Security Grant Program	97.067	2009-SE-T9-0089	91,809
Homeland Security Grant Program	97.067	2011-ESS-T9-00070	23,084
Total CFDA # 97.067			<u>114,893</u>
<b>Passed Through the United Way</b>			
Emergency Food and Shelter National Board Program	97.024	FY12	10,000
Total U.S. Department of Homeland Security			<u>158,899</u>
<b>U.S. DEPARTMENT OF ENERGY</b>			
<b>Passed Through the Ohio Department of Development</b>			
ARRA Energy Efficiency and Conservation Block Grant Program	81.128	ARRA-EECBG-10-26	154,081
ARRA Energy Efficiency and Conservation Block Grant Program	81.128	ARRA-EECBG-10-28	287,115
ARRA Energy Efficiency and Conservation Block Grant Program	81.128	ARRA-EECBG-10-32	3,163
Total U.S. Department of Energy			<u>444,359</u>
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>			
<b>Passed Through Ohio Secretary of State:</b>			
Help America Vote Act	90.401	FY 12	<u>14,063</u>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<u><u>\$ 8,236,074</u></u>

The accompanying notes are an integral part of this schedule.

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**WOOD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

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

Program Title	Federal CFDA Number	Amounts Provided to Subrecipients
Crime Victim Assistance	16.575	\$ 22,669
Block Grants for Prevention and Treatment of Substance Abuse	93.959	389,026
Small Cities Program - CDBG (Water/Sewer Program)	14.228	60,000
Community Develop Block Grant-Neighborhood Stabilization Program	14.218	80,325
Energy Efficiency and Conservatioh Block Grant Program	81.128	154,081

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

**NOTE C - CHILD NUTRITION CLUSTER**

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

**NOTE D – FOOD DONATION PROGRAM**

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

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

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

These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$482,114
Loan principal repaid	54,362
Ending loans receivable balance as of December 31, 2012	<u>\$427,752</u>
Cash balance on hand in the revolving loan fund as of December 31, 2012	<u>\$109,117</u>
Program expenditures:	
Administrative costs expended during 2012	<u>\$459,242</u>

The table above reports gross loans receivable.

**NOTE F – DOWNPAYMENT ASSISTANCE (HOME) PROGRAMS**

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

These loans are collateralized by liens placed on the mortgages. At December 31, 2012, the amount of loans outstanding under this program is \$233,191.

**NOTE G - MATCHING REQUIREMENTS**

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

**NOTE H - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2012, the County made allowable transfers of \$392,900 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$981,370 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2012 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,374,270
Transfer to Social Services Block Grant	<u>(392,900)</u>
Total Temporary Assistance for Needy Families	<u>\$ 981,370</u>

**NOTE I – MATCH REFUND**

During the calendar year, the County Board of Developmental Disabilities received a match refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$5,302 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Federal Awards Expenditures Schedule since the underlying expenses occurred in prior reporting periods.

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2013. Our report refers to 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 from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services, aggregate discretely presented component units, as described in our report on the County's financial statements. The financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services discretely presented component units were not audited in accordance with *Government Auditing Standards*. We also noted the County implemented Governmental Accounting Standards Board (GASB) Statement No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities* and restated beginning balances for the discretely presented component units.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Dave Yost**  
Auditor of State

Columbus, Ohio

August 13, 2013





# Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited Wood County's, Ohio (the County), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Wood County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. 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 our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Wood County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

***Report on Internal Control Over Compliance***

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Wood County as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 27, 2013. Our report refers to other auditors whom audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services, aggregate discretely presented component units, as described in our report on the County's financial statements. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 63 and 65* and restated beginning balances for the discretely presented component units during the year. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 27, 2013. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State

Columbus, Ohio

August 13, 2013

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WOOD COUNTY  
 SCHEDULE OF FINDINGS  
 OMB CIRCULAR A -133 § .505  
 DECEMBER 31, 2012

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA #14.228 - Community Development Block Grant CFDA #93.658 - Foster Care - Title IV-E CFDA #93.959 - Block Grants for the Prevention and Treatment of Substance Abuse <u>WIA Cluster</u> CFDA #17.258 - Workforce Investment Act - Adult Program, CFDA #17.259 - Workforce Investment Act - Youth Activities; CFDA #17.278 - Workforce Investment Act - Dislocated Workers
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

# **WOOD COUNTY, OHIO**

## **Comprehensive Annual Financial Report**

FOR THE YEAR ENDED  
DECEMBER 31, 2012

**Michael Sibbersen, Auditor**

**INTRODUCTORY  
SECTION**



# **WOOD COUNTY, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

For The Year Ended December 31, 2012

Prepared by the Wood County  
Auditor's Office

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

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**WOOD COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

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**MICHAEL SIBBERSEN**  
**WOOD COUNTY AUDITOR**

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

Local to Bowling Green  
**(419) 354-9150**

Toll Free  
**1-866-860-4140**  
**Extension 9150**

June 27, 2013

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, 2012. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Wood County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to insure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

The Auditor of the State of Ohio, Dave Yost, has issued an unmodified opinion on Wood County's financial statements for the year ended December 31, 2012. The Independent Auditor's Report is located at the front of the financial section of this report.

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

Profile of the Government

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 619 square miles. Wood County was named for Colonel Eleazer D. Wood, an engineer and officer at Fort Meigs during the War of 1812. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to 2012 estimates, the population of Wood County is 128,200. Bowling Green is the largest subdivision with a population of 30,221. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

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

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

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

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

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

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

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

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

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

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

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



## Local Economy

The economy in Wood County picked up steam in 2012, with the unemployment rate falling from 8.3 percent in January to 6.9 percent by year's end on the back of numerous new investments throughout the County.

The Ohio Department of Transportation constructed and opened a new configuration of State Route 18, providing better access to the CSX Intermodal Terminal in Henry Township with an eye towards future development in the area.

FedEx Freight, following the FedEx Ground Distribution Center investment, decided to locate its distribution center in Northwood and is currently under construction.

Also in Northwood, Johnson Controls announced an expansion of its existing facility that will lead to the creation of eighty-six new jobs.

In Perrysburg Township, locally owned Northwood Industries doubled the size of its building, while in the City of Perrysburg, OI announced an investment of \$35 million for a new research and development facility.

Calphalon, a division of Newell Rubbermaid, constructed a 360,000 square foot distribution center in Middleton Township and will also retain their manufacturing operation located in Perrysburg Township.

The City of Bowling Green saw the continued expansion of Vehtek and an expansion at Rosenboom Machine and Tool.

## Major Initiatives

In spite of continued revenue reductions from the State of Ohio, the appropriations and expenditures for 2012 reflected a cautious, yet optimistic approach by the County. This resulted in expenditures that maintained quality services to the citizens, allowed for modest equipment purchases and capital improvements, and protected the County's financial position through its excellent bond rating (Aa2 by Moodys).

The completion of three energy efficient grant funded projects was a priority in 2012. Old boilers in the Courthouse and Justice Center were replaced with new high efficiency units. The new systems operate with much greater efficiency and allow for much better control throughout these buildings resulting in decreased costs, which are already being realized. In addition to this, the work replacing the windows in the County Office Building was completed. This project will significantly increase the energy efficiency of this building. All three of these projects were funded, in part, by a grant from the Ohio Department of Development.

With the CSX Intermodal Terminal fully operational and additional development in the works, an already congested section of I-75 will experience even more traffic. So, after several years of work with state and local elected officials communicating the importance of widening I-75 from Perrysburg to Findlay, the Ohio Department of Transportation announced an approximately \$151 million project to add an additional lane to I-75. That construction could begin by late summer 2013.

## Long-Term Financial Planning

Wood County's General Fund budget has increased very little over the past several years, from the \$39 million in 2007 to \$40 million in 2012. Budget estimates for 2013, which are projected to be \$1 million less than 2012, are lower due to conservative figures provided by elected officials and department heads. Uncertainty continues for many funds due to unstable funding sources.

With continued uncertainty about the national economy, we remain optimistic about the future of Wood County.

The County continues to emphasize a cautious approach to the budget. Over the past several years the State legislature has cut the State budget by shifting costs to the local governments who must now propose local tax increases to sustain their own budgets. The County remains steadfast in their opposition to raising local taxes, especially to replace funding that had come from the State. Sales tax in Wood County has not been raised in over 20 years and it continues to be one of the positive aspects of county revenues. We believe having a low rate helps our local businesses draw customers to our county and helps our citizens save money. Wood County remains in good fiscal condition because of good work by all County offices to cut expenses while continuing to provide good services to the citizens of Wood County.

### Relevant Financial Policies

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

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

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

### Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2011. This was the sixteenth consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

Planning, coordinating, compiling, and completing this report has been the responsibility of Audit and Financial Reporting Accountant 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 Assistant Chief Deputy Matt Oestreich, Deputy Auditors Vickie Clouser and Cheryl Frobose for payroll information, Judy Dreier accounts payable detail, Becky Graber for special projects, and Chief Deputy Karen Young for oversight and details contained in the County's CAFR.

Respectfully submitted,

A handwritten signature in black ink that reads "Michael Sibbersen". The signature is written in a cursive style with a large initial "M".

Michael Sibbersen  
Wood County Auditor

# WOOD COUNTY, OHIO

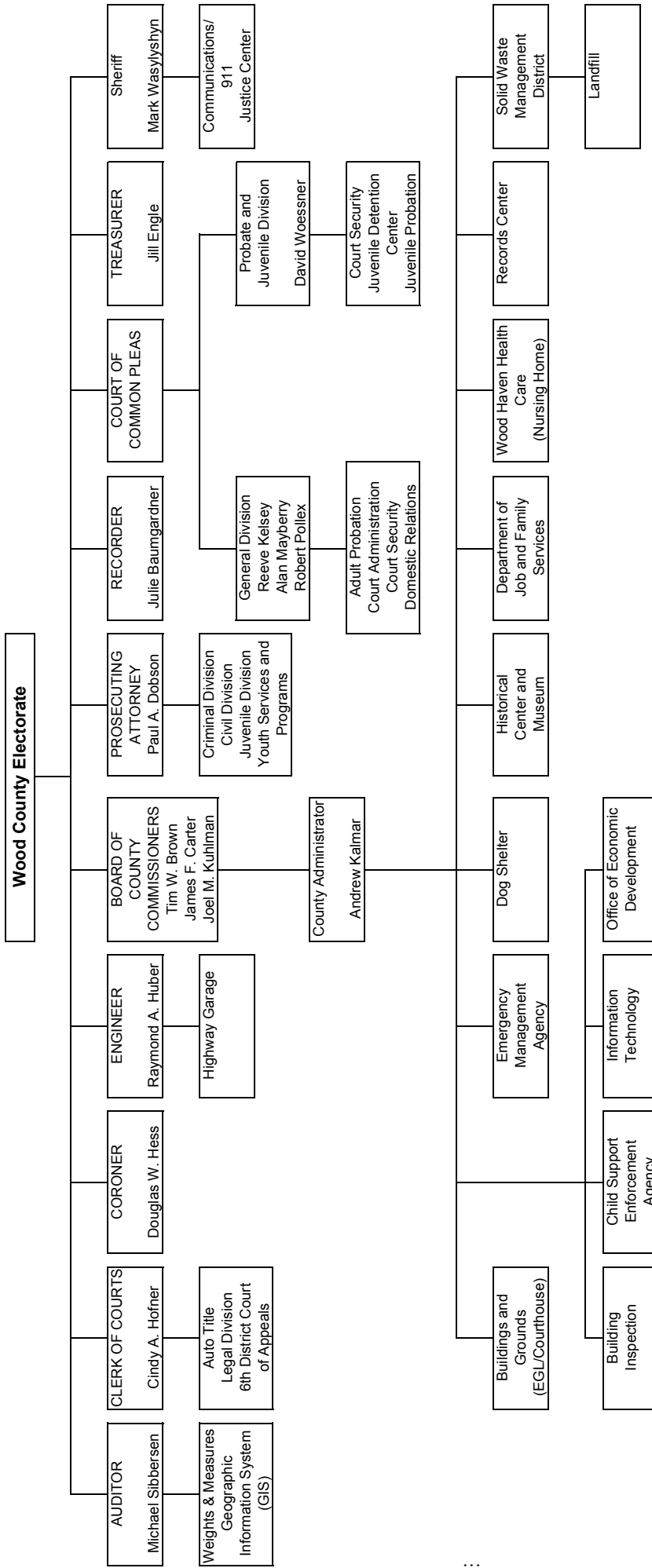
## PRINCIPAL OFFICIALS

December 31, 2012

### ELECTED OFFICIALS

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

# WOOD COUNTY ORGANIZATIONAL CHART



- |   |   |                            |                                       |
|---|---|----------------------------|---------------------------------------|
| BOARDS AND COMMISSIONS                        | JOINTLY GOVERNED ORGANIZATIONS  | RELATED ORGANIZATIONS      | INDEPENDENT COUNTY AGENCIES           |
| Alcohol Drug Addiction Mental Health Services | Juvenile Residential Center of Northwest Ohio (Serves 10 County Area) | District Public Library    | Agricultural Society                  |
| Board of Elections                            | Northwest Community Corrections Center (Serves 5 County Area)         | Park District              | Economic Development Commission       |
| Developmental Disabilities (Wood Lane)        |   | Regional Airport Authority | Educational Service Center            |
| Law Library                                   |   |                            | Health Department                     |
| Planning Commission                           |   |                            | Historical Society                    |
| Public Defender Commission                    |   |                            | Northwestern Water and Sewer District |
| Senior Citizens Center/Committee on Aging     |   |                            | Ohio State University Extension       |
| Veterans Service Center                       |   |                            | Soil and Water Conservation District  |

# 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, 2011

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.



*Christopher P. Moirill*

President

*Jeffrey R. Emer*

Executive Director

**FINANCIAL  
SECTION**



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Wood County  
One Courthouse Square  
Bowling Green, Ohio 43402

To the Board of County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Properties, which represent 41 percent, 38 percent, and 98 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Properties, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Properties in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.



We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### **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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction and Mental Health Services; Job and Family Services; and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As described in Note 3 to the financial statements, during the year ended December 31, 2012, the County adopted the provision of Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. In addition, Note 3 describes a restatement to the aggregate discretely presented component units' beginning net position. We did not modify our opinion regarding these matters.

### **Other Matters**

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements and individual fund schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 27, 2013

Wood County, Ohio  
Management's Discussion and Analysis  
For the Year Ended December 31, 2012  
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, 2012. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Highlights

Highlights for 2012 are as follows:

In total, the County's net position increased \$8.5 million, or 5 percent from 2011. Governmental activities increased by \$6.8 million (4 percent) while business-type activities more than doubled.

Permissive sales tax receipts (rate has not been increased in over 20 years) increased over 2 percent, surpassing 2011 for the year of highest sales tax revenue.

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

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

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2012. 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 position and changes in net position. This change in net position 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, 2012  
Unaudited

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

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

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

**Component Units** - The County's financial statements include financial data for Wood Lane Industries, Wood Lane Residential Services/Properties, and the Wood County Port Authority. These component units are more fully described in Notes 25, 26, and 27 to the basic financial statements.

Reporting the County's Most Significant Funds

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

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

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

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

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

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For the Year Ended December 31, 2012  
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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2012 and 2011.

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<u>Assets</u>						
Current and Other Assets	\$132,966,500	\$135,459,192	\$7,080,147	\$5,403,957	\$140,046,647	\$140,863,149
Capital Assets, Net	85,163,488	76,208,487	3,497,844	3,193,584	88,661,332	79,402,071
Total Assets	<u>218,129,988</u>	<u>211,667,679</u>	<u>10,577,991</u>	<u>8,597,541</u>	<u>228,707,979</u>	<u>220,265,220</u>
<u>Deferred Outflows of Resources</u>	<u>0</u>	<u>66,186</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>66,186</u>
<u>Liabilities</u>						
Current and Other Liabilities	6,424,901	6,489,530	365,505	361,917	6,790,406	6,851,447
Long-Term Liabilities	9,619,800	10,086,183	7,313,881	7,103,837	16,933,681	17,190,020
Total Liabilities	<u>16,044,701</u>	<u>16,575,713</u>	<u>7,679,386</u>	<u>7,465,754</u>	<u>23,724,087</u>	<u>24,041,467</u>
<u>Deferred Inflows of Resources</u>	<u>27,408,858</u>	<u>27,294,355</u>	<u>0</u>	<u>0</u>	<u>27,408,858</u>	<u>27,294,355</u>
<u>Net Position</u>						
Net Investment in Capital Assets	84,312,793	75,203,774	2,327,091	2,095,710	86,639,884	77,299,484
Restricted	54,642,369	58,204,608	0	0	54,642,369	58,204,608
Unrestricted (Deficit)	35,721,267	34,455,415	571,514	(963,923)	36,292,781	33,491,492
Total Net Position	<u>\$174,676,429</u>	<u>\$167,863,797</u>	<u>\$2,898,605</u>	<u>\$1,131,787</u>	<u>\$177,575,034</u>	<u>\$168,995,584</u>

Although the 4 percent increase in net position for governmental activities was not that significant, there were several items of note. While not a large amount from a percentage standpoint, there was a \$2.5 million decrease in current and other assets. Cash and investments decreased \$1.3 million largely due to decreased funding for alcohol, drug addiction, and mental health programs (change in Medicaid funding). There was a decrease in the amount due from other governments of over \$1 million as additional resources were received in the prior year for facility renovation projects. These decreases were generally reflected in the decrease in restricted net position. The increase in net capital assets and the investment in capital assets is largely the result of the \$8.5 million contribution from the State (Oregon Road bridge).

Net position for business-type activities more than doubled from 2011 to 2012. This was primarily due to the sale of bed licenses at the nursing home to a private long-term care provider. The County received over \$1 million for these licenses.

Wood County, Ohio  
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For the Year Ended December 31, 2012  
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Table 2 reflects the change in net position for 2012 and 2011.

Table 2  
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<u>Revenues</u>						
<u>Program Revenues</u>						
Charges for Services	\$19,938,126	\$18,866,234	\$8,995,116	\$8,872,291	\$28,933,242	\$27,738,525
Operating Grants, Contributions, and Interest	34,068,103	37,653,165	0	0	34,068,103	37,653,165
Capital Grants and Contributions	8,978,454	630,347	16,042	0	8,994,496	630,347
Total Program Revenues	<u>62,984,683</u>	<u>57,149,746</u>	<u>9,011,158</u>	<u>8,872,291</u>	<u>71,995,841</u>	<u>66,022,037</u>
<u>General Revenues</u>						
Property Taxes Levied for:						
General Operating	5,654,931	5,911,834	0	0	5,654,931	5,911,834
Health-Alcohol, Drug Addiction, and Mental Health Services	6,080,552	6,141,757	0	0	6,080,552	6,141,757
Human Services-Job and Family Services	3,128,263	246,375	0	0	3,128,263	246,375
Human Services- Developmental Disabilities	10,335,897	10,170,679	0	0	10,335,897	10,170,679
Human Services-Senior Citizens	1,684,442	1,744,844	0	0	1,684,442	1,744,844
Conservation and Recreation- Historical Center	120,320	125,778	0	0	120,320	125,778
Permissive Sales Taxes	17,173,175	16,721,733	0	0	17,173,175	16,721,733
Other Local Taxes	112,842	111,339	0	0	112,842	111,339
Grants and Entitlements	2,762,356	2,643,316	0	0	2,762,356	2,643,316
Interest	1,149,526	2,147,839	2	4	1,149,528	2,147,843
Other	1,231,725	1,368,804	1,233,011	0	2,464,736	1,368,804
Total General Revenues	<u>49,434,029</u>	<u>47,334,298</u>	<u>1,233,013</u>	<u>4</u>	<u>50,667,042</u>	<u>47,334,302</u>
Total Revenues	<u>112,418,712</u>	<u>104,484,044</u>	<u>10,244,171</u>	<u>8,872,295</u>	<u>122,662,883</u>	<u>113,356,339</u>
<u>Program Expenses</u>						
<u>General Government:</u>						
Legislative and Executive	18,786,699	18,688,910	0	0	18,786,699	18,688,910
Judicial	8,649,069	8,751,299	0	0	8,649,069	8,751,299
Intergovernmental	399,721	399,357	0	0	399,721	399,357
Internal Service Fund-External Portion	1,820,969	1,555,204	0	0	1,820,969	1,555,204
Public Safety	8,521,931	8,477,217	0	0	8,521,931	8,477,217
Public Works	8,684,793	9,533,303	0	0	8,684,793	9,533,303
<u>Health</u>						
Alcohol, Drug Addiction, and Mental Health Services	12,125,554	13,467,613	0	0	12,125,554	13,467,613
Other Health	657,171	641,306	0	0	657,171	641,306

(continued)

Wood County, Ohio  
Management's Discussion and Analysis  
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Table 2  
Change in Net Position  
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<u>Program Expenses</u> (continued)						
Human Services						
Job and Family Services	\$8,474,376	\$8,455,507	\$0	\$0	\$8,474,376	\$8,455,507
Child Support Enforcement Agency	2,087,079	2,051,966	0	0	2,087,079	2,051,966
Developmental Disabilities	30,504,782	29,236,746	0	0	30,504,782	29,236,746
Other Human Services	2,642,824	2,751,451	0	0	2,642,824	2,751,451
Conservation and Recreation	302,599	284,227	0	0	302,599	284,227
Economic Development	1,154,650	1,086,472	0	0	1,154,650	1,086,472
Interest and Fiscal Charges	400,487	376,317	0	0	400,487	376,317
Building Inspection	0	0	847,254	902,766	847,254	902,766
Nursing Home	0	0	6,304,977	6,043,274	6,304,977	6,043,274
Landfill	0	0	1,718,498	1,746,552	1,718,498	1,746,552
Total Expenses	<u>105,212,704</u>	<u>105,756,895</u>	<u>8,870,729</u>	<u>8,692,592</u>	<u>114,083,433</u>	<u>114,449,487</u>
Increase (Decrease) in						
Net Position before Transfers	7,206,008	(1,272,851)	1,373,442	179,703	8,579,450	(1,093,148)
Transfers	(393,376)	(143,303)	393,376	143,303	0	0
Increase (Decrease) in Net Position	6,812,632	(1,416,154)	1,766,818	323,006	8,579,450	(1,093,148)
Net Position Beginning of Year	167,863,797	169,279,951	1,131,787	808,781	168,995,584	170,088,732
Net Position End of Year	<u>\$174,676,429</u>	<u>\$167,863,797</u>	<u>\$2,898,605</u>	<u>\$1,131,787</u>	<u>\$177,575,034</u>	<u>\$168,995,584</u>

For governmental activities, program revenues increased 10 percent. Due to an increase in collection of fees for engineering and solid waste disposal fees, charges for services increased over \$1 million. Operating grants and contributions decreased due to decreased funding from the State for both Job and Family Services and Alcohol, Drug Addiction, and Mental Health Services programs. The donation by the State of the Oregon Road bridge resulted in an increase in capital grants and contributions of over \$8 million. In total, general revenues increased 4 percent from the prior year. The most notable changes are the increase in property tax revenues due to the resumption of collections of the Job and Family Services levy (collections were suspended in 2011) and the decrease in interest revenue due to lower rates of return on investments.

In total, governmental activities expenses remained quite similar to the prior year with an overall decrease of less than 1 percent. The human services program remains the County's largest governmental expense, making up 42 percent of the County's total expenses. These expenses are for the operation of the County's school for developmental disabilities as well as for operating the Job and Family Services department and the Child Support Enforcement Agency. Expenses for development disabilities increased primarily due to increased health care costs. Public works expenses decreased due to less maintenance being done during 2012.

For business-type activities, 88 percent of revenues generated by the enterprise funds are program revenues, meaning the business-type activities are almost entirely supported by charges for services; however, for 2012, the County also received over \$1 million from the sale of bed licenses at the nursing home to a private long-term care provider. Note for both 2012 and 2011, the business-type activities received a small operating subsidy, in the form of a transfer, from the General Fund.

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Business-type activities expenses were similar to the prior year.

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

Table 3  
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2012	2011	2012	2011
General Government:				
Legislative and Executive	\$18,786,699	\$18,688,910	\$13,034,897	\$12,623,785
Judicial	8,649,069	8,751,299	4,506,437	4,989,658
Intergovernmental	399,721	399,357	399,721	399,357
Internal Service Fund-External Portion	1,820,969	1,555,204	244,493	132,154
Public Safety	8,521,931	8,477,217	7,094,486	6,698,283
Public Works	8,684,793	9,533,303	(8,834,534)	295,613
Health				
Alcohol, Drug Addiction and Mental Health Services	12,125,554	13,467,613	5,827,944	5,729,295
Other Health	657,171	641,306	314,857	301,063
Human Services				
Job and Family Services	8,474,376	8,455,507	2,463,837	1,329,943
Child Support Enforcement Agency	2,087,079	2,051,966	249,620	329,650
Developmental Disabilities	30,504,782	29,236,746	13,637,270	12,726,792
Other Human Services	2,642,824	2,751,451	2,325,480	2,396,924
Conservation and Recreation	302,599	284,227	287,826	266,662
Economic Development	1,154,650	1,086,472	275,200	11,653
Interest and Fiscal Charges	400,487	376,317	400,487	376,317
Total Expenses	<u>\$105,212,704</u>	<u>\$105,756,895</u>	<u>\$42,228,021</u>	<u>\$48,607,149</u>

For 2012, 40 percent of the costs for services provided by the County were paid for by general revenues, which remain relatively consistent with general revenue support in prior years. A review of the above table demonstrates that program revenues contributed significantly to several programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 29 and 37 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). During 2012, the public works program was fully funded through program revenues. Public works expenses are provided for through permissive motor vehicle license monies as well as operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. For 2012, there was a significant capital contribution from the State (Oregon Road bridge). The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.



Wood County, Ohio  
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For the Year Ended December 31, 2012  
Unaudited

Governmental Funds Financial Analysis

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

The General Fund had an increase in fund balance of almost 4 percent due to a continued improvement in sales tax collections and the new casino tax distributed by the State of Ohio.

There was a 7 percent decrease in the Motor Vehicle and Gasoline Tax Fund. Revenues were similar to the prior year but due to projects undertaken during the year expenses increased 34 percent.

There was almost no change in fund balance in the Alcohol, Drug Addiction, and Mental Health Services Fund.

The Job and Family Services Fund had an 11 percent increase in fund balance. The property tax levy was reinstated in 2012. This levy had been suspended during 2011.

Fund balance decreased 11 percent in the Developmental Disabilities Fund. The decrease was generally due to an increase in expenditures for health insurance.

Business-Type Activities Financial Analysis

The Building Inspection Fund had a 15 percent increase in net position. Revenues and expenses were similar than the prior year; however, revenues were greater than expenses.

The Nursing Home had a 36 percent increase in net position due to the one time sale of bed licenses to a private long-term care provider.

The Landfill Fund had an 11 percent increase in net position primarily due to a transfer of resources from the Solid Waste Management District for capacity assurance.

Budgetary Highlights

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

The County's most significant budgeted fund is the General Fund. Modifications for both revenues and expenditures from the original budget to the final budget were not significant. For revenues, there was a 7 percent increase from the final budget to actual revenues due to conservative estimates for sales tax revenues (uncertain economy), charges for services (property transfer fees, document recording fees, various court fees, etc.), and State provided resources (due to State budget issues). There was a 9 percent decrease in actual expenditures compared to the final budget. This decrease was generally due to conservative spending efforts as reductions were made in all programs.

Wood County, Ohio  
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For the Year Ended December 31, 2012  
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Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2012, was \$84,312,793 and \$2,327,091, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of additions to, or rehabilitation of, roads and bridges, as well as the State's contribution of the Oregon Road bridge. Disposals included routine equipment and vehicle replacement. Additions and disposals for business-type activities consisted of equipment replacement. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2012, the County had several long-term obligations outstanding including \$4,438,986 in general obligation bonds, \$161,000 in special assessment bonds, and \$324,779 in OPWC loans. Of this amount, \$45,000 in general obligation bonds will be repaid from business-type activities.

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

Current Issues

The unemployment rate for the County is currently 6.6 percent (as of April 2013), which is a decrease from a rate of 7.3 percent one year ago (April 2012). This rate is slightly lower than the State's current rate of 6.7 percent and less than the national rate of 7.1 percent.

Sales tax revenues for 2012 were greater than 2011 by approximately 3 percent. So far in 2013, sales tax revenues compared to last year (January through April) are down slightly.

The General Fund cash balance as of April 2013 is 5 percent less than one year ago (April 2012).

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](http://www.co.wood.oh.us).

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Wood County, Ohio  
Statement of Net Position  
Primary Government and Discretely Presented Component Units  
December 31, 2012  
June 30, 2012 - Wood Lane Industries

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$79,112,485	\$5,593,512	\$84,705,997
Cash and Cash Equivalents in Segregated Accounts	168,224	135,627	303,851
Cash and Cash Equivalents with Fiscal Agent	387,407	0	387,407
Investments with Fiscal Agent	8,321,657	0	8,321,657
Accounts Receivable	479,740	259,595	739,335
Accrued Interest Receivable	190,470	0	190,470
Permissive Sales Taxes Receivable	4,544,246	0	4,544,246
Due from Other Governments	9,207,805	334,587	9,542,392
Due from External Parties	28,916	0	28,916
Prepaid Items	533,004	36,488	569,492
Materials and Supplies Inventory	511,726	93,738	605,464
Internal Balances	(626,600)	626,600	0
Property Taxes Receivable	28,804,494	0	28,804,494
Notes Receivable	660,943	0	660,943
Special Assessments Receivable	641,983	0	641,983
Nondepreciable Capital Assets	3,120,531	904,000	4,024,531
Depreciable Capital Assets, Net	82,042,957	2,593,844	84,636,801
 Total Assets	 218,129,988	 10,577,991	 228,707,979
<u>Liabilities</u>			
Accrued Wages Payable	1,452,333	156,268	1,608,601
Accounts Payable	1,864,648	116,142	1,980,790
Contracts Payable	54,250	2,566	56,816
Matured Compensated Absences Payable	116,456	0	116,456
Due to Other Governments	1,214,016	85,654	1,299,670
Due to External Parties	72,669	4,672	77,341
Accrued Interest Payable	18,143	203	18,346
Matured Bonds Payable	24,000	0	24,000
Matured Interest Payable	23,742	0	23,742
Claims Payable	1,535,648	0	1,535,648
Unearned Revenue	32,424	0	32,424
Retainage Payable	16,572	0	16,572
Deposits Held and Due to Others	0	0	0
Long-Term Liabilities:			
Due Within One Year	2,864,860	459,925	3,324,785
Due in More Than One Year	6,754,940	6,853,956	13,608,896
 Total Liabilities	 16,044,701	 7,679,386	 23,724,087
<u>Deferred Inflows of Resources</u>			
Property Taxes	27,408,858	0	27,408,858
<u>Net Position</u>			
Net Investment in Capital Assets	84,312,793	2,327,091	86,639,884
Restricted for:			
Debt Service	546,124	0	546,124
Capital Projects	250,065	0	250,065
Public Safety	1,381,502	0	1,381,502
Public Works	9,701,928	0	9,701,928
Health	5,040,222	0	5,040,222
Human Services	29,481,566	0	29,481,566
Economic Development	748,660	0	748,660
Other Purposes	7,492,302	0	7,492,302
Unrestricted	35,721,267	571,514	36,292,781
 Total Net Position	 \$174,676,429	 \$2,898,605	 \$177,575,034

See Accompanying Notes to the Basic Financial Statements

Component Units

Wood Lane Industries	Wood Lane Residential Services/Properties	Wood County Port Authority
\$0	\$0	\$0
467,887	2,012,375	231,051
0	0	0
0	0	0
119,821	53,142	0
0	0	6,876
0	0	0
0	0	103,698
0	0	0
9,021	7,068	0
63,305	0	0
0	0	0
0	0	0
0	0	20,000
0	0	0
0	472,844	7,495,377
43,727	2,273,396	0
<u>703,761</u>	<u>4,818,825</u>	<u>7,857,002</u>
46,054	0	0
19,866	358,656	157,452
0	0	0
0	0	0
9,703	0	0
0	0	0
0	760	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	3,150	0
0	22,543	0
0	290,792	0
<u>75,623</u>	<u>675,901</u>	<u>157,452</u>
<u>0</u>	<u>0</u>	<u>0</u>
43,727	2,432,905	7,495,377
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
584,411	1,710,019	204,173
<u>\$628,138</u>	<u>\$4,142,924</u>	<u>\$7,699,550</u>

Wood County, Ohio  
Statement of Activities  
Primary Government and Discretely Presented Component Units  
For the Year Ended December 31, 2012  
For the Fiscal Year Ended June 30, 2012 - Wood Lane Industries

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$18,786,699	\$5,360,790	\$183,933	\$207,079
Judicial	8,649,069	3,227,779	914,853	0
Intergovernmental	399,721	0	0	0
Internal Service Fund-External Portion	1,820,969	1,576,476	0	0
Public Safety	8,521,931	847,095	580,350	0
Public Works	8,684,793	6,551,037	2,227,035	8,741,255
Health				
Alcohol, Drug Addiction, and Mental Health Services	12,125,554	8,343	6,289,267	0
Other Health	657,171	342,314	0	0
Human Services				
Job and Family Services	8,474,376	0	6,010,539	0
Child Support Enforcement Agency	2,087,079	380,214	1,457,245	0
Developmental Disabilities	30,504,782	1,306,643	15,530,749	30,120
Other Human Services	2,642,824	0	317,344	0
Conservation and Recreation	302,599	0	14,773	0
Economic Development	1,154,650	337,435	542,015	0
Interest and Fiscal Charges	400,487	0	0	0
<b>Total Governmental Activities</b>	<b>105,212,704</b>	<b>19,938,126</b>	<b>34,068,103</b>	<b>8,978,454</b>
<u>Business-Type Activities</u>				
Building Inspection	847,254	1,042,338	0	0
Nursing Home	6,304,977	6,278,660	0	0
Landfill	1,718,498	1,674,118	0	16,042
<b>Total Business-Type Activities</b>	<b>8,870,729</b>	<b>8,995,116</b>	<b>0</b>	<b>16,042</b>
<b>Total Primary Government</b>	<b>\$114,083,433</b>	<b>\$28,933,242</b>	<b>\$34,068,103</b>	<b>\$8,994,496</b>
<u>Component Units</u>				
Wood Lane Industries	\$4,208,160	\$3,927,341	\$95,284	\$0
Wood Lane Residential Services/Properties	12,495,709	12,145,066	13,170	0
Wood County Port Authority	92,966	50,000	265,101	0
<b>Total Component Units</b>	<b>\$16,796,835</b>	<b>\$16,122,407</b>	<b>\$373,555</b>	<b>\$0</b>

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year - Restated (Note 3)

Net Position End of Year

Net (Expense) Revenue and Change in Net Position					
Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties	Wood County Port Authority
(\$13,034,897)	\$0	(\$13,034,897)	\$0	\$0	\$0
(4,506,437)	0	(4,506,437)	0	0	0
(399,721)	0	(399,721)	0	0	0
(244,493)	0	(244,493)	0	0	0
(7,094,486)	0	(7,094,486)	0	0	0
8,834,534	0	8,834,534	0	0	0
(5,827,944)	0	(5,827,944)	0	0	0
(314,857)	0	(314,857)	0	0	0
(2,463,837)	0	(2,463,837)	0	0	0
(249,620)	0	(249,620)	0	0	0
(13,637,270)	0	(13,637,270)	0	0	0
(2,325,480)	0	(2,325,480)	0	0	0
(287,826)	0	(287,826)	0	0	0
(275,200)	0	(275,200)	0	0	0
(400,487)	0	(400,487)	0	0	0
(42,228,021)	0	(42,228,021)	0	0	0
0	195,084	195,084	0	0	0
0	(26,317)	(26,317)	0	0	0
0	(28,338)	(28,338)	0	0	0
0	140,429	140,429	0	0	0
(42,228,021)	140,429	(42,087,592)	0	0	0
0	0	0	(185,535)	0	0
0	0	0	0	(337,473)	0
0	0	0	0	0	222,135
0	0	0	(185,535)	(337,473)	222,135
5,654,931	0	5,654,931	0	0	0
6,080,552	0	6,080,552	0	0	0
3,128,263	0	3,128,263	0	0	0
10,335,897	0	10,335,897	0	0	0
1,684,442	0	1,684,442	0	0	0
120,320	0	120,320	0	0	0
17,173,175	0	17,173,175	0	0	0
112,842	0	112,842	0	0	0
2,762,356	0	2,762,356	0	0	0
1,149,526	2	1,149,528	1,700	11,865	1,213
0	0	0	624	188,671	22,500
1,231,725	1,233,011	2,464,736	67,372	40,929	0
49,434,029	1,233,013	50,667,042	69,696	241,465	23,713
(393,376)	393,376	0	0	0	0
49,040,653	1,626,389	50,667,042	69,696	241,465	23,713
6,812,632	1,766,818	8,579,450	(115,839)	(96,008)	245,848
167,863,797	1,131,787	168,995,584	743,977	4,238,932	7,453,702
\$174,676,429	\$2,898,605	\$177,575,034	\$628,138	\$4,142,924	\$7,699,550

Wood County, Ohio  
Balance Sheet  
Governmental Funds  
December 31, 2012

	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	\$19,961,926	\$5,154,636	\$3,855,910	\$8,170,818
Cash and Cash Equivalents in Segregated Accounts	23,755	0	0	0
Accounts Receivable	49,605	26,193	0	2,993
Accrued Interest Receivable	190,470	0	0	0
Permissive Sales Taxes Receivable	4,544,246	0	0	0
Due from Other Governments	1,696,749	3,220,943	1,535,015	297,090
Due from External Parties	5,258	0	0	0
Prepaid Items	454,577	0	14,874	24,576
Materials and Supplies Inventory	157,984	303,404	0	18,987
Interfund Receivable	1,869,632	3,741	0	13,120
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	207,608	0	0	0
Property Taxes Receivable	6,045,517	0	6,356,556	3,344,330
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$35,207,327</b>	<b>\$8,708,917</b>	<b>\$11,762,355</b>	<b>\$11,871,914</b>
<u>Liabilities</u>				
Accrued Wages Payable	\$719,831	\$80,229	\$12,187	\$128,733
Accounts Payable	324,662	68,069	779,831	218,582
Contracts Payable	643	53,607	0	0
Matured Compensated Absences Payable	43,101	11,356	0	9,169
Due to Other Governments	434,713	40,372	31,443	146,938
Due to External Parties	971	4,077	0	65,745
Interfund Payable	5,999	0	0	8,052
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Unearned Revenue	0	0	0	32,424
Retainage Payable	0	0	0	0
<b>Total Liabilities</b>	<b>1,529,920</b>	<b>257,710</b>	<b>823,461</b>	<b>609,643</b>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	5,756,515	0	6,043,274	3,184,456
Unavailable Revenue	4,821,311	2,677,391	1,727,000	372,754
<b>Total Deferred Inflows of Resources</b>	<b>10,577,826</b>	<b>2,677,391</b>	<b>7,770,274</b>	<b>3,557,210</b>
<u>Fund Balance</u>				
Nonspendable	2,162,627	303,404	14,874	43,563
Restricted	0	5,470,412	3,153,746	7,661,498
Assigned	2,598,978	0	0	0
Unassigned (Deficit)	18,337,976	0	0	0
<b>Total Fund Balance</b>	<b>23,099,581</b>	<b>5,773,816</b>	<b>3,168,620</b>	<b>7,705,061</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$35,207,327</b>	<b>\$8,708,917</b>	<b>\$11,762,355</b>	<b>\$11,871,914</b>

See Accompanying Notes to the Basic Financial Statements



<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$21,144,896	\$20,088,588	\$78,376,774
4,326	140,143	168,224
0	400,949	479,740
0	0	190,470
0	0	4,544,246
1,573,164	884,844	9,207,805
0	0	5,258
31,074	6,735	531,836
25,948	5,403	511,726
4,309	5,067	1,895,869
0	0	207,608
11,131,638	1,926,453	28,804,494
0	660,943	660,943
0	641,983	641,983
<u>\$33,915,355</u>	<u>\$24,761,108</u>	<u>\$126,226,976</u>
\$372,388	\$138,965	\$1,452,333
270,173	202,941	1,864,258
0	0	54,250
33,522	19,308	116,456
173,556	89,885	916,907
0	1,876	72,669
326	1,135,231	1,149,608
0	24,000	24,000
0	23,742	23,742
0	0	32,424
0	16,572	16,572
<u>849,965</u>	<u>1,652,520</u>	<u>5,723,219</u>
10,590,396	1,834,217	27,408,858
1,305,308	1,806,716	12,710,480
<u>11,895,704</u>	<u>3,640,933</u>	<u>40,119,338</u>
57,022	12,138	2,593,628
21,112,664	8,522,253	45,920,573
0	11,604,252	14,203,230
0	(670,988)	17,666,988
<u>21,169,686</u>	<u>19,467,655</u>	<u>80,384,419</u>
<u>\$33,915,355</u>	<u>\$24,761,108</u>	<u>\$126,226,976</u>

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Wood County, Ohio  
 Reconciliation of Total Governmental Fund Balance  
 to Net Position of Governmental Activities  
 December 31, 2012

Total Governmental Fund Balance \$80,384,419

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 85,163,488

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

Accounts Receivable	398,189	
Accrued Interest Receivable	132,212	
Permissive Sales Taxes Receivable	3,183,960	
Due from Other Governments	6,955,401	
Interfund Receivable	3,099	
Property Taxes Receivable	1,395,636	
Special Assessments Receivable	641,983	
		12,710,480

An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (1,375,436)

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

General Obligation Bonds Payable	(4,393,986)	
Special Assessment Bonds Payable	(161,000)	
Compensated Absences Payable	(4,740,035)	
OPWC Loans Payable	(324,779)	
		(9,619,800)

Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due. (18,143)

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets. 7,431,421

Net Position of Governmental Activities \$174,676,429

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, 2012

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$5,680,517	\$0	\$6,107,752	\$3,142,416
Permissive Sales Taxes	17,205,173	0	0	0
Permissive Motor Vehicle License Taxes	0	3,991,296	0	0
Other Taxes	23,330	0	24,949	12,907
Charges for Services	7,191,943	1,011,039	8,343	0
Licenses and Permits	7,065	0	0	0
Fines, Costs, and Forfeitures	293,544	170,467	0	0
Intergovernmental	3,645,284	2,435,900	6,017,581	6,019,256
Special Assessments	0	0	0	0
Interest	1,167,808	12,426	0	0
Other	545,386	0	1,650	17,878
<b>Total Revenues</b>	<b>35,760,050</b>	<b>7,621,128</b>	<b>12,160,275</b>	<b>9,192,457</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	15,720,607	0	0	0
Judicial	7,016,627	0	0	0
Intergovernmental	399,721	0	0	0
Public Safety	7,066,872	0	0	0
Public Works	556,439	8,131,996	0	0
Health	287,033	0	12,156,289	0
Human Services	608,388	0	0	8,345,514
Conservation and Recreation	137,767	0	0	0
Economic Development	477,393	0	0	0
Other	506,911	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	47,593	0	0
Interest and Fiscal Charges	0	1,652	0	0
<b>Total Expenditures</b>	<b>32,777,758</b>	<b>8,181,241</b>	<b>12,156,289</b>	<b>8,345,514</b>
Excess of Revenues Over (Under) Expenditures	2,982,292	(560,113)	3,986	846,943
<u>Other Financing Sources (Uses)</u>				
OPWC Loans Issued	0	0	0	0
Transfers In	147,987	110,296	0	0
Transfers Out	(2,270,616)	0	0	(79,095)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,122,629)</b>	<b>110,296</b>	<b>0</b>	<b>(79,095)</b>
Changes in Fund Balance	859,663	(449,817)	3,986	767,848
Fund Balance Beginning of Year	22,239,918	6,223,633	3,164,634	6,937,213
<b>Fund Balance End of Year</b>	<b>\$23,099,581</b>	<b>\$5,773,816</b>	<b>\$3,168,620</b>	<b>\$7,705,061</b>

See Accompanying Notes to the Basic Financial Statements

<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$10,376,092	\$1,812,926	\$27,119,703
0	0	17,205,173
0	0	3,991,296
44,209	7,447	112,842
1,306,643	2,777,442	12,295,410
0	419,432	426,497
0	369,101	833,112
15,654,716	5,067,807	38,840,544
0	801,755	801,755
8,285	16,460	1,204,979
740	666,071	1,231,725
<u>27,390,685</u>	<u>11,938,441</u>	<u>104,063,036</u>
0	1,063,815	16,784,422
0	1,377,263	8,393,890
0	0	399,721
0	1,284,151	8,351,023
0	1,452,384	10,140,819
0	303,892	12,747,214
29,198,301	4,063,158	42,215,361
0	135,652	273,419
0	693,383	1,170,776
0	0	506,911
0	2,401,678	2,401,678
0	707,000	754,593
0	283,272	284,924
<u>29,198,301</u>	<u>13,765,648</u>	<u>104,424,751</u>
<u>(1,807,616)</u>	<u>(1,827,207)</u>	<u>(361,715)</u>
0	324,779	324,779
0	2,417,856	2,676,139
<u>(750,000)</u>	<u>(404,675)</u>	<u>(3,504,386)</u>
<u>(750,000)</u>	<u>2,337,960</u>	<u>(503,468)</u>
(2,557,616)	510,753	(865,183)
<u>23,727,302</u>	<u>18,956,902</u>	<u>81,249,602</u>
<u>\$21,169,686</u>	<u>\$19,467,655</u>	<u>\$80,384,419</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, 2012

Changes in Fund Balance - Total Governmental Funds (\$865,183)

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 outlay exceeded depreciation in the current year:

Capital Outlay - Nondepreciable Capital Assets	418,636	
Capital Outlay - Depreciable Capital Assets	5,014,499	
Capital Contributions	8,538,444	
Depreciation	<u>(4,960,447)</u>	9,011,132

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (56,131)

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

Property Taxes	(115,298)	
Permissive Sales Taxes	(31,998)	
Permissive Motor Vehicle License Taxes	57,938	
Charges for Services	(21,633)	
Intergovernmental	(641,985)	
Special Assessments	(231,067)	
Interest	<u>(115,916)</u>	(1,099,959)

OPWC loan proceeds are other financing sources in governmental funds but the issuance increases long-term liabilities on the statement of net position. (324,779)

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

General Obligation Bonds Payable	600,000	
Special Assessment Bonds Payable	107,000	
Capital Leases Payable	<u>47,593</u>	754,593

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

Accrued Interest Payable	(68,306)	
Amortization of Premium	18,929	
Amortization of Deferred Charge on Refunding	<u>(66,186)</u>	(115,563)

(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, 2012  
 (continued)

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. \$17,640

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	73,097	
Transfers In	434,871	
Allocated to Activities	<u>(772,593)</u>	(264,625)

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. (244,493)

Change in Net Position of Governmental Activities \$6,812,632

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
<u>Revenues</u>				
Property Taxes	\$6,428,334	\$5,758,432	\$5,661,230	(\$97,202)
Permissive Sales Taxes	15,500,000	15,500,000	17,176,637	1,676,637
Other Taxes	39,099	28,573	23,330	(5,243)
Charges for Services	6,137,345	6,236,616	7,234,670	998,054
Licenses and Permits	2,875	2,875	7,065	4,190
Fines, Costs, and Forfeitures	249,700	249,700	275,736	26,036
Intergovernmental	2,064,081	3,169,865	3,387,957	218,092
Interest	2,003,125	2,003,125	1,537,671	(465,454)
Other	402,971	402,971	528,611	125,640
<b>Total Revenues</b>	<b>32,827,530</b>	<b>33,352,157</b>	<b>35,832,907</b>	<b>2,480,750</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	17,197,819	17,698,255	16,505,630	1,192,625
Judicial	7,758,097	7,798,908	7,191,552	607,356
Public Safety	7,500,397	7,513,304	7,092,181	421,123
Public Works	591,367	591,367	579,701	11,666
Health	325,197	325,197	319,358	5,839
Human Services	645,322	650,143	610,017	40,126
Conservation and Recreation	144,809	144,809	137,422	7,387
Economic Development	499,426	515,418	474,910	40,508
Other	2,400,273	1,431,903	518,198	913,705
Intergovernmental	399,634	400,155	400,155	0
<b>Total Expenditures</b>	<b>37,462,341</b>	<b>37,069,459</b>	<b>33,829,124</b>	<b>3,240,335</b>
Excess of Revenues Over (Under) Expenditures	(4,634,811)	(3,717,302)	2,003,783	5,721,085
<u>Other Financing Sources (Uses)</u>				
Advances In	192,980	192,980	684,090	491,110
Advances Out	(462,696)	(462,696)	(462,696)	0
Transfers In	0	0	147,987	147,987
Transfers Out	(1,799,871)	(2,384,334)	(2,270,616)	113,718
<b>Total Other Financing Sources (Uses)</b>	<b>(2,069,587)</b>	<b>(2,654,050)</b>	<b>(1,901,235)</b>	<b>752,815</b>
Changes in Fund Balance	(6,704,398)	(6,371,352)	102,548	6,473,900
Fund Balance Beginning of Year	18,326,361	18,326,361	18,326,361	0
Prior Year Encumbrances Appropriated	719,510	719,510	719,510	0
<b>Fund Balance End of Year</b>	<b>\$12,341,473</b>	<b>\$12,674,519</b>	<b>\$19,148,419</b>	<b>\$6,473,900</b>

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$3,995,000	\$3,995,000	\$4,014,762	\$19,762
Charges for Services	491,000	1,040,917	1,005,673	(35,244)
Fines, Costs, and Forfeitures	115,000	115,000	166,946	51,946
Intergovernmental	2,215,000	2,215,000	2,460,731	245,731
Interest	5,000	5,000	13,195	8,195
	6,821,000	7,370,917	7,661,307	290,390
<u>Expenditures</u>				
Current:				
Public Works	10,488,624	11,208,624	8,510,534	2,698,090
Excess of Revenues Under Expenditures	(3,667,624)	(3,837,707)	(849,227)	2,988,480
<u>Other Financing Sources</u>				
Transfers In	0	0	110,296	110,296
Changes in Fund Balance	(3,667,624)	(3,837,707)	(738,931)	3,098,776
Fund Balance Beginning of Year	3,909,537	3,909,537	3,909,537	0
Prior Year Encumbrances Appropriated	1,748,551	1,748,551	1,748,551	0
Fund Balance End of Year	\$1,990,464	\$1,820,381	\$4,919,157	\$3,098,776

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Alcohol, Drug Addiction, and Mental Health Services Fund  
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$7,528,008	\$6,193,113	\$6,086,678	(\$106,435)
Other Taxes	0	30,286	24,949	(5,337)
Charges for Services	0	0	8,343	8,343
Intergovernmental	5,030,674	6,803,634	6,225,283	(578,351)
Other	0	0	1,650	1,650
Total Revenues	12,558,682	13,027,033	12,346,903	(680,130)
<u>Expenditures</u>				
Current:				
Health	13,152,104	13,065,369	12,029,921	1,035,448
Excess of Revenues Over (Under) Expenditures	(593,422)	(38,336)	316,982	355,318
<u>Other Financing Sources (Uses)</u>				
Transfers In	450,000	450,000	0	(450,000)
Transfers Out	(3,232,780)	(2,168,930)	0	2,168,930
Total Other Financing Sources (Uses)	(2,782,780)	(1,718,930)	0	1,718,930
Changes in Fund Balance	(3,376,202)	(1,757,266)	316,982	2,074,248
Fund Balance Beginning of Year	3,372,632	3,372,632	3,372,632	0
Prior Year Encumbrances Appropriated	3,570	3,570	3,570	0
Fund Balance End of Year	\$0	\$1,618,936	\$3,693,184	\$2,074,248

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$3,503,959	\$3,185,517	\$3,131,730	(\$53,787)
Other Taxes	21,629	15,806	12,907	(2,899)
Intergovernmental	13,523,909	8,867,510	6,204,245	(2,663,265)
Other	20,000	20,000	17,978	(2,022)
Total Revenues	17,069,497	12,088,833	9,366,860	(2,721,973)
<u>Expenditures</u>				
Current:				
Human Services	15,910,678	13,113,951	8,359,803	4,754,148
Excess of Revenues Over (Under) Expenditures	1,158,819	(1,025,118)	1,007,057	2,032,175
<u>Other Financing Uses</u>				
Transfers Out	(180,000)	(180,000)	(79,095)	100,905
Changes in Fund Balance	978,819	(1,205,118)	927,962	2,133,080
Fund Balance Beginning of Year	6,901,228	6,901,228	6,901,228	0
Prior Year Encumbrances Appropriated	155,638	155,638	155,638	0
Fund Balance End of Year	\$8,035,685	\$5,851,748	\$7,984,828	\$2,133,080

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
Developmental Disabilities Fund  
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$10,526,617	\$10,526,617	\$10,340,233	(\$186,384)
Other Taxes	47,276	47,276	44,209	(3,067)
Charges for Services	491,996	491,996	1,265,700	773,704
Intergovernmental	15,619,942	15,619,942	15,667,174	47,232
Interest	740,000	740,000	8,815	(731,185)
Other	0	0	740	740
<b>Total Revenues</b>	<b>27,425,831</b>	<b>27,425,831</b>	<b>27,326,871</b>	<b>(98,960)</b>
<u>Expenditures</u>				
Current:				
Human Services	30,607,714	30,842,714	29,126,191	1,716,523
Excess of Revenues Under Expenditures	(3,181,883)	(3,416,883)	(1,799,320)	1,617,563
<u>Other Financing Uses</u>				
Transfers Out	(7,817,236)	(7,637,236)	(750,000)	6,887,236
Changes in Fund Balance	(10,999,119)	(11,054,119)	(2,549,320)	8,504,799
Fund Balance Beginning of Year	23,401,774	23,401,774	23,401,774	0
Prior Year Encumbrances Appropriated	10,114	10,114	10,114	0
<b>Fund Balance End of Year</b>	<b>\$12,412,769</b>	<b>\$12,357,769</b>	<b>\$20,862,568</b>	<b>\$8,504,799</b>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Fund Net Position  
Proprietary Funds  
December 31, 2012

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Assets</u>					
<u>Current Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$1,616,799	\$2,905,182	\$1,071,531	\$5,593,512	\$528,103
Cash and Cash Equivalents in Segregated Accounts	80,575	55,052	0	135,627	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	387,407
Investments with Fiscal Agent	0	0	0	0	8,321,657
Accounts Receivable	0	131,907	127,688	259,595	0
Due from Other Governments	0	244,025	90,562	334,587	0
Due from External Parties	0	0	0	0	23,658
Prepaid Items	6,588	0	29,900	36,488	1,168
Materials and Supplies Inventory	0	52,530	41,208	93,738	0
Interfund Receivable	0	0	326	326	2,575
<b>Total Current Assets</b>	<b>1,703,962</b>	<b>3,388,696</b>	<b>1,361,215</b>	<b>6,453,873</b>	<b>9,264,568</b>
<u>Non-Current Assets</u>					
Nondepreciable Capital Assets	0	0	904,000	904,000	0
Depreciable Capital Assets, Net	27,175	1,407,612	1,159,057	2,593,844	0
<b>Total Non-Current Assets</b>	<b>27,175</b>	<b>1,407,612</b>	<b>2,063,057</b>	<b>3,497,844</b>	<b>0</b>
<b>Total Assets</b>	<b>1,731,137</b>	<b>4,796,308</b>	<b>3,424,272</b>	<b>9,951,717</b>	<b>9,264,568</b>
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	21,990	121,759	12,519	156,268	0
Accounts Payable	2,339	104,501	9,302	116,142	390
Contracts Payable	0	0	2,566	2,566	0
Due to Other Governments	8,170	56,407	21,077	85,654	297,109
Due to External Parties	0	0	4,672	4,672	0
Interfund Payable	1,525	2,570	745,067	749,162	0
Claims Payable	0	0	0	0	1,535,648
Accrued Interest Payable	0	203	0	203	0
General Obligation Bonds Payable	0	45,000	0	45,000	0
Compensated Absences Payable	42,504	97,388	13,605	153,497	0
Capital Leases Payable	0	0	261,428	261,428	0
<b>Total Current Liabilities</b>	<b>76,528</b>	<b>427,828</b>	<b>1,070,236</b>	<b>1,574,592</b>	<b>1,833,147</b>
<u>Non-Current Liabilities</u>					
Compensated Absences Payable	41,714	45,540	32,753	120,007	0
Capital Leases Payable	0	0	864,325	864,325	0
Closure/Postclosure Costs Payable	0	0	5,869,624	5,869,624	0
<b>Total Non-Current Liabilities</b>	<b>41,714</b>	<b>45,540</b>	<b>6,766,702</b>	<b>6,853,956</b>	<b>0</b>
<b>Total Liabilities</b>	<b>118,242</b>	<b>473,368</b>	<b>7,836,938</b>	<b>8,428,548</b>	<b>1,833,147</b>
<u>Net Position</u>					
Net Investment in Capital Assets	27,175	1,362,612	937,304	2,327,091	0
Unrestricted (Deficit)	1,585,720	2,960,328	(5,349,970)	(803,922)	7,431,421
<b>Total Net Position (Deficit)</b>	<b>\$1,612,895</b>	<b>\$4,322,940</b>	<b>(\$4,412,666)</b>	<b>1,523,169</b>	<b>\$7,431,421</b>

Net position reported for business-type activities on the statement of net position is different because it includes a proportionate share of the balance of the internal service fund.

1,375,436

Net Position of Business-Type Activities

\$2,898,605

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Revenues, Expenses,  
and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2012

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Operating Revenues</u>					
Charges for Services	\$133	\$6,278,660	\$1,674,118	\$7,952,911	\$7,476,524
Licenses, Permits, and Inspections	1,042,205	0	0	1,042,205	0
Other	0	1,050,000	0	1,050,000	30,505
<b>Total Operating Revenues</b>	<b>1,042,338</b>	<b>7,328,660</b>	<b>1,674,118</b>	<b>10,045,116</b>	<b>7,507,029</b>
<u>Operating Expenses</u>					
Personal Services	662,924	3,673,893	418,696	4,755,513	372
Materials and Supplies	2,807	659,823	254,441	917,071	680
Contractual Services	103,219	1,484,604	412,443	2,000,266	978,414
Claims	0	0	0	0	7,631,307
Other	38,895	152,103	285,027	476,025	60,504
Closure and Postclosure Costs	0	0	128,967	128,967	0
Depreciation	18,168	218,652	148,204	385,024	0
<b>Total Operating Expenses</b>	<b>826,013</b>	<b>6,189,075</b>	<b>1,647,778</b>	<b>8,662,866</b>	<b>8,671,277</b>
<b>Operating Income (Loss)</b>	<b>216,325</b>	<b>1,139,585</b>	<b>26,340</b>	<b>1,382,250</b>	<b>(1,164,248)</b>
<u>Non-Operating Revenues (Expenses)</u>					
Gain on Disposal of Capital Asset	0	0	183,011	183,011	0
Interest Revenue	0	2	0	2	73,097
Interest Expense	0	(4,410)	(56,291)	(60,701)	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>0</b>	<b>(4,408)</b>	<b>126,720</b>	<b>122,312</b>	<b>73,097</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>216,325</b>	<b>1,135,177</b>	<b>153,060</b>	<b>1,504,562</b>	<b>(1,091,151)</b>
Capital Contributions	0	0	16,042	16,042	0
Transfers In	0	0	393,376	393,376	434,871
<b>Changes in Net Position</b>	<b>216,325</b>	<b>1,135,177</b>	<b>562,478</b>	<b>1,913,980</b>	<b>(656,280)</b>
<b>Net Position (Deficit) Beginning of Year</b>	<b>1,396,570</b>	<b>3,187,763</b>	<b>(4,975,144)</b>		<b>8,087,701</b>
<b>Net Position (Deficit) End of Year</b>	<b>\$1,612,895</b>	<b>\$4,322,940</b>	<b>(\$4,412,666)</b>		<b>\$7,431,421</b>

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

(147,162)

Change in Net Position of Business-Type Activities

\$1,766,818

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2012

	Business-Type Activities				Governmental Activity
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
Increase in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$1,127,891	\$6,269,399	\$1,693,118	\$9,090,408	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	7,462,845
Cash Payments for Personal Services	(690,467)	(3,635,584)	(417,183)	(4,743,234)	(372)
Cash Payments to Suppliers	(2,807)	(715,757)	(275,005)	(993,569)	0
Cash Payments for Contractual Services	(100,021)	(1,433,612)	(398,058)	(1,931,691)	(994,726)
Cash Payments for Claims	0	0	0	0	(7,157,750)
Cash Received from Other Revenues	133	1,051,691	23,320	1,075,144	30,505
Cash Payments for Other Expenses	(38,227)	(151,250)	(282,443)	(471,920)	(60,794)
Net Cash Provided by (Used for) Operating Activities	296,502	1,384,887	343,749	2,025,138	(720,292)
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Payments for Advances Out	0	0	(30,000)	(30,000)	0
Cash Received from Transfers In	0	0	393,376	393,376	434,871
Net Cash Provided by Noncapital Financing Activities	0	0	363,376	363,376	434,871
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	0	(12,550)	(56,042)	(68,592)	0
Principal Paid on General Obligation Bonds	0	(40,000)	(90,000)	(130,000)	0
Interest Paid on General Obligation Bonds	0	(4,590)	(26,476)	(31,066)	0
Lease Principal	0	0	(235,542)	(235,542)	0
Lease Interest	0	0	(29,256)	(29,256)	0
Capital Contributions	0	0	16,042	16,042	0
Net Cash Used for Capital and Related Financing Activities	0	(57,140)	(421,274)	(478,414)	0
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(3,868,828)
Sale of Investments	0	0	0	0	4,539,701
Interest on Investments	0	2	0	2	73,097
Net Cash Provided by Investing Activities	0	2	0	2	743,970
Net Increase in Cash and Cash Equivalents	296,502	1,327,749	285,851	1,910,102	458,549
Cash and Cash Equivalents Beginning of Year	1,400,872	1,632,485	785,680	3,819,037	456,961
Cash and Cash Equivalents End of Year	\$1,697,374	\$2,960,234	\$1,071,531	\$5,729,139	\$915,510

(continued)

Wood County, Ohio  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2012  
(continued)

	Business-Type Activities			Governmental	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Operating Income (Loss)	\$216,325	\$1,139,585	\$26,340	\$1,382,250	(\$1,164,248)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Closure and Postclosure Liability	0	0	128,967	128,967	0
Depreciation	18,168	218,652	148,204	385,024	0
Changes in Assets and Liabilities:					
Increase in Accounts Receivable	0	(22,358)	(3,351)	(25,709)	0
Decrease in Due from Other Governments	85,686	14,788	45,652	146,126	0
Increase in Due from External Parties	0	0	0	0	(13,452)
Decrease in Prepaid Items	2	0	90	92	1,188
(Increase) Decrease in Materials and Supplies Inventory	0	134	(9,044)	(8,910)	0
(Increase) Decrease in Interfund Receivable	0	0	19	19	(227)
Increase (Decrease) in Accrued Wages Payable	(15,372)	13,094	1,409	(869)	0
Increase (Decrease) in Accounts Payable	2,339	(5,863)	(1,169)	(4,693)	390
Increase (Decrease) in Contracts Payable	0	(1,504)	2,566	1,062	0
Increase (Decrease) in Due to Other Governments	(418)	3,876	319	3,777	55,688
Increase in Due to External Parties	0	0	4,672	4,672	0
Increase (Decrease) in Interfund Payable	1,525	2,570	(639)	3,456	0
Increase in Claims Payable	0	0	0	0	400,369
Increase (Decrease) in Compensated Absences Payable	(11,753)	21,913	(286)	9,874	0
Total Adjustments	80,177	245,302	317,409	642,888	443,956
Net Cash Provided by (Used for) Operating Activities	<u>\$296,502</u>	<u>\$1,384,887</u>	<u>\$343,749</u>	<u>\$2,025,138</u>	<u>(\$720,292)</u>

Non-Cash Capital and Investing Transactions

During 2012, the Landfill enterprise fund entered into a new lease for machinery and equipment, in the amount of \$620,984

For 2012, the Health internal service fund's investments increased by \$80,345 to reflect investments at fair value as of December 31, 2012.

See Accompanying Notes to the Basic Financial Statements



Wood County, Ohio  
Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2012

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$5,179,043	\$8,758,082
Cash and Cash Equivalents in Segregated Accounts	0	1,544,723
Accounts Receivable	0	1,351,933
Due from Other Governments	0	4,061,575
Due from External Parties	0	77,341
Property Taxes Receivable	0	126,918,189
Special Assessments Receivable	0	8,047,143
	5,179,043	\$150,758,986
<u>Liabilities</u>		
Due to Other Governments	0	\$143,642,043
Due to External Parties	0	28,916
Undistributed Assets	0	6,517,028
Deposits Held and Due to Others	0	570,999
	0	\$150,758,986
<u>Net Position</u>		
Held in Trust for External Pool Participants	\$5,179,043	

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Statement of Change in Fiduciary Net Position  
Investment Trust Fund  
For the Year Ended December 31, 2012

<u>Additions</u>	
Interest	\$6,532
Capital Transactions	<u>560,695</u>
Total Additions	567,227
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Net Increase Resulting from Operations	567,227
Distributions to Participants	<u>(6,413)</u>
Change in Net Position	560,814
Net Position Beginning of Year	<u>4,618,229</u>
Net Position End of Year	<u><u>\$5,179,043</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012

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**Note 1 - Reporting Entity**

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

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

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

**A. Primary Government**

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

**B. Component Units**

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

**Discretely Presented Component Units**

The component unit columns on the financial statements identify the financial data of the County's component units, Wood Lane Industries, Wood Lane Residential Services/Properties, and Wood County Port Authority. They are reported separately to emphasize that they are legally separate from the County. Information about these component units is presented in Notes 25, 26, and 27 to the basic financial statements.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

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

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

Wood County Port Authority Wood County Port Authority is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21 through 4582.59. The Port Authority may acquire, purchase, construct, reconstruct, enlarge, furnish, equip, maintain, repair, sell, exchange, lease or rent to or from, operate, manage, or contract for the operation or management of port authority facilities as defined in the Revised Code and may issue bonds or notes for the acquisition or construction of any port authority facility or other permanent improvement which a port authority is authorized to acquire or construct. The Port Authority is governed by a seven member board of directors consisting of members appointed by the Wood County Commissioners, the City of Rossford, and Perrysburg Township. The Port Authority's provision for continuing appointments to the board of directors provides for five appointees of the Wood County Commissioners, one appointee of the City of Rossford, and one appointee of Perrysburg Township. For 2012 through 2014, the County, City, and Township are to provide financial contributions for the operating expenses of the Port Authority, with the County making a significantly greater contribution, and in 2015, total operating expenses of the Port Authority will be borne by Wood County. Based on the significant relationship between Wood County and the Port Authority due to Wood County's financial accountability for the Port Authority, the Port Authority 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. The Wood County Port Authority operates on a fiscal year ending December 31. Financial information can be obtained from its administration offices at 932 Dixie Highway, Rossford, Ohio 43460.

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

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

The County is associated with certain organizations which are defined as jointly governed organizations and related organizations. These organizations are presented in Notes 23 and 24 to the basic financial statements. These organizations are:

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

**Fund Financial Statements**

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

**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 and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

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

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

**Proprietary Funds**

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

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

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

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

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

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

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

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 position. The statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. 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 inflows of resources, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

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

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

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not yet been met because these amounts have not yet been earned.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. The County did not report any deferred outflows of resources for 2012.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2012, but which were levied to finance 2013 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, interfund, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available.

**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, 2012  
(continued)

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

**E. Budgetary Process**

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

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

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

**F. Cash and Investments**

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

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

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, 2012  
(continued)

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

During 2012, the County invested in nonnegotiable certificates of deposit, federal agency securities, U.S. Treasury notes, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2012.

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 2012 was \$1,167,808, which includes \$889,170 assigned from other County funds.

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

**G. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2012, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**H. Inventory**

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

**I. Restricted Assets**

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

**J. 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 position but are not reported on the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column on the government-wide statement of net position and in the respective funds.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

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

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

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

**K. Interfund Receivables/Payables**

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

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

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

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

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

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

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

**N. Unamortized Bond Premiums**

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

**O. Net Position**

Net position represents the difference between all other elements in the statement of net position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily includes resources restricted for real estate assessment and collection and activities of the County's courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**P. Fund Balance**

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

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

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. The County Commissioners have authorized department heads to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

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

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

**Q. Operating Revenues and Expenses**

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

**R. Capital Contributions**

Capital contributions arise from outside contributions of capital assets.

**S. Interfund Transactions**

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

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

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

**T. Estimates**

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

**Note 3 - Change in Accounting Principles and Restatement of Net Position**

**A. Change in Accounting Principles**

For 2012, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements", Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements", Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position", Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions-an amendment of GASB Statement No. 53", Statement No. 65, "Items Previously Reported as Assets and Liabilities", and Statement No. 66, "Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62".



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 3 - Change in Accounting Principles and Restatement of Net Position** (continued)

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements which are a type of public-public or public-private partnership. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 62 incorporates into GASB's authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in the statement of financial position and related note disclosures. These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position and/or fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets or liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets or liabilities as inflows of resources (revenues) or outflows of resources (expenses or expenditures). These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position and/or fund balance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and, thereby, enhance the usefulness of the financial reports. The implementation of this statement did not result in any change to the County's financial statements.

**B. Restatement of Net Position**

A restatement of net position was required for Wood Lane Residential Services/Properties due to a change in their organizational structure and the activities for which they are responsible. Additionally, due to Wood County becoming financially accountable for the Port Authority, the Port Authority is reported as a component unit of the County for 2012 and will continue to be reported as a component unit for future years. The restatement had the following effect on net position.

	Wood Lane Residential Services/Properties	Port Authority
Net Position at December 31, 2011	\$6,793,026	\$0
Change in Component Unit	(2,554,094)	7,453,702
Adjusted Governmental Activities Net Position at December 31, 2011	\$4,238,932	\$7,453,702

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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**Note 4 - Accountability**

At December 31, 2012, the Bond Retirement debt service fund had a deficit fund balance, in the amount of \$628,329 resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net position in the Landfill enterprise fund, in the amount of \$4,412,666, is the result of accumulated operating losses and the requirement to report future postclosure costs. Effective January 1, 2006, the Landfill increased solid waste and construction/demolition disposal rates in \$2 increments over the following three years. Currently, the base disposal rate is \$32.30 per ton, plus fees and fuel surcharge.

**Note 5 - Budgetary Basis of Accounting**

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

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

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

Changes in Fund Balance					
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities
GAAP Basis	\$859,663	(\$449,817)	3,986	\$767,848	(\$2,557,616)
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2011, Received in Cash 2012	1,747,947	612,896	328,999	252,888	784,922
Accrued 2012, Not Yet Received in Cash	(2,039,782)	(573,486)	(121,297)	(100,323)	(813,407)
Expenditure Accruals:					
Accrued 2011, Paid in Cash 2012	(1,941,048)	(427,167)	(690,530)	(496,767)	(834,681)
Accrued 2012, Not Yet Paid in Cash	1,529,920	257,710	823,461	609,643	849,965
Cash Adjustments:					
Unrecorded Activity 2011	804,499	1,688	141,652	72,448	246,999
Unrecorded Activity 2012	(445,369)	(919)	(162,726)	(83,034)	(282,328)
Prepaid Items	(75,688)	0	(6,563)	2,605	(619)
Materials and Supplies Inventory	15,493	74,724	0	5,610	(2,320)
Advances In	684,090	0	0	0	0
Advances Out	(462,696)	0	0	0	0
Excess of Revenues Under Expenditures for Nonbudgeted Activity					
	1,265	0	0	0	59,765
Encumbrances Outstanding at Year End (Budget Basis)	(575,746)	(234,560)	0	(102,956)	0
Budget Basis	<u>\$102,548</u>	<u>(\$738,931)</u>	<u>\$316,982</u>	<u>\$927,962</u>	<u>(\$2,549,320)</u>

**Note 6 - Deposits and Investments**

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

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

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

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

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

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

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

**Deposits**

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$11,332,526 of the County's bank balance of \$26,804,570 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

Investments

As of December 31, 2012, the County had the following investments:

	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
Federal Home Loan Mortgage Corporation Notes	\$21,233,264	\$0	\$21,233,264
Federal Farm Credit Bank Notes	9,922,320	0	9,922,320
Federal Home Loan Bank Notes	8,707,678	352,167	8,355,511
Federal Home Loan Bank Bonds	102,682	102,682	0
Federal National Mortgage Association Notes	42,086,701	503,345	41,583,356
Federal National Mortgage Association Bonds	1,996,760	0	1,996,760
U.S. Treasury Notes	753,135	753,135	0
Mutual Funds	464,699	464,699	0
STAR Ohio	170,783	170,783	0
<b>Total Investments</b>	<b>\$85,438,022</b>	<b>\$2,346,811</b>	<b>\$83,091,211</b>

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

All securities carry a rating of AAA by Moody's, except STAR Ohio, which carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	\$21,233,264	24.85%
Federal Farm Credit Bank	9,922,320	11.61
Federal Home Loan Bank	8,810,360	10.31
Federal National Mortgage Association	44,083,461	51.60

**Note 7 - Investment Pool**

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

Condensed financial information for the investment pool is as follows:

Statement of Net Position  
December 31, 2012

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$98,643,122
Accrued Interest Receivable	190,470
Total Assets	\$98,833,592
 <u>Net Position Held in Trust for Pool Participants</u>	
Internal Portion	\$93,654,549
External Portion	5,179,043
Total Net Position Held in Trust for Pool Participants	\$98,833,592

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

Statement of Changes in Net Position  
December 31, 2012

<u>Revenues</u>	
Interest	\$1,284,610
<u>Expenses</u>	
Operating Expenses	0
Net Increase Resulting from Operations	1,284,610
Distributions to Participants	(1,566,274)
Capital Transactions	2,809,624
Total Increase in Net Position	2,527,960
Net Position Beginning of Year	96,305,632
Net Position End of Year	<u>\$98,833,592</u>

Investments

As of December 31, 2012, the County's investment pool had the following investments:

	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>	
		<u>Less Than 1</u>	<u>1-5</u>
Federal Home Loan Mortgage Corporation Notes	\$20,084,010	\$0	\$20,084,010
Federal Farm Credit Bank Notes	7,989,380	0	7,989,380
Federal Home Loan Bank Notes	8,052,040	0	8,052,040
Federal National Mortgage Association Notes	38,358,692	0	38,358,692
Federal National Mortgage Association Bonds	1,996,760	0	1,996,760
STAR Ohio	170,783	170,783	0
Total Investments	<u>\$76,651,665</u>	<u>\$170,783</u>	<u>\$76,480,882</u>

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



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

All securities carry a rating of AAA by Moody's, except STAR Ohio, which carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	\$20,084,010	26.20%
Federal Farm Credit Bank	7,989,380	10.42
Federal Home Loan Bank	8,052,040	10.50
Federal National Mortgage Association	40,355,452	52.65

**Note 8 - Receivables**

Receivables at December 31, 2012, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from external parties; interfund; property taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$574,807, will not be received within one year. Special assessments receivable, in the amount of \$80,374, will not be received within one year. At December 31, 2012, the amount of delinquent special assessments was \$24,281. All other receivables are considered fully collectible within one year, except for the following: interfund; drug testing and supervision costs for adult probation reported in the General Fund; and fines, costs, and restitution for criminal, civil, and domestic cases reported in the agency funds.

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

	General	Agency
Gross Accounts Receivable	\$231,908	\$15,028,968
Less Allowance for Uncollectible Accounts	(182,303)	(13,677,035)
Net Accounts Receivable	\$49,605	\$1,351,933

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 8 - Receivables** (continued)

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

Notes receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program, Housing Assistance program, and the Revolving Loan program. The notes have an annual interest rate of 3 to 4 percent and are repaid over seven to fifteen years. A summary of the changes in notes receivable during 2012 follows:

	Balance January 1, 2012	New Loans	Repayments	Balance December 31, 2012
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$29,759	\$0	\$0	\$29,759
Homebuyer Assistance	253,229	14,203	34,241	233,191
Revolving Loan				
American Cold Forge, LLC	452,355	0	54,362	397,993
	<u>\$735,343</u>	<u>\$14,203</u>	<u>\$88,603</u>	<u>\$660,943</u>

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$505,775
Sheriff's Contracts	30,328
Sheriff's Grant	4,292
Detention Contract	19,380
State of Ohio	688,745
Election Costs	41,265
Homestead and Rollback	343,981
Charges for Services	2,516
Bowling Green Municipal Court	27,315
Other	5,644
Northwestern Water and Sewer District	26,499
Department of Public Safety	1,009
Total General Fund	<u>1,696,749</u>

(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 8 - Receivables** (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Motor Vehicle and Gasoline Tax	
Gasoline Tax	\$1,145,341
Motor Vehicle License Fees	2,007,381
Fines and Costs	14,588
Ohio Department of Transportation	17,793
Charges for Services	35,840
Total Motor Vehicle and Gasoline Tax	3,220,943
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	1,135,926
Homestead and Rollback	365,703
Personal Property Phase-Out	33,386
Total Alcohol, Drug Addiction, and Mental Health Services	1,535,015
Job and Family Services	
Job and Family Services	84,210
Homestead and Rollback	190,287
Personal Property Phase-Out	22,593
Total Job and Family Services	297,090
Developmental Disabilities	
Title VI	10,323
Inform and Refer	7,292
Bridges	31,412
Homestead and Rollback	589,147
Personal Property Phase-Out	149,124
Charges for Services	785,866
Total Developmental Disabilities	1,573,164
Total Major Funds	8,322,961
Nonmajor Funds	
Law Library	
Fines and Costs	20,165
Child Support Enforcement Agency	
CSEA	174,908
Juvenile Court	
VOCA	27,599
Victims of Crime Assistance - Prosecutor	
VOCA	43,636
	(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 8 - Receivables** (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Historical Center	
Homestead and Rollback	\$7,319
Senior Citizens	
Homestead and Rollback	102,463
Personal Property Phase-Out	10,411
Total Senior Citizens	112,874
Solid Waste Management District	
Recycle Ohio	125,000
Sheriff	
Drug Awareness Resistance Education (D.A.R.E)	46,004
Electronic Monitoring	
Electronic Monitoring	48,016
Adult Probation	
Intensive Supervision - Probate	105,295
Emergency Management Agency	
State Homeland Security	173,001
Brownfields Grant	
Brownfields Assessment	1,027
Total Nonmajor Funds	884,844
Total Governmental Activities	\$9,207,805
Business-Type Activities	
Nursing Home	
Medicaid/Medicare	\$244,025
Landfill	
Charges for Services	90,562
Total Business-Type Activities	\$334,587
Agency Funds	
Local Government	\$1,064,375
Library Local Government	1,474,857
Gasoline Tax	847,517
Motor Vehicle License Fees	674,826
Total Agency Funds	\$4,061,575

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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**Note 9 - Permissive Sales and Use Tax**

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

**Note 10 - Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2012 represent the collection of 2011 taxes. Real property taxes received in 2012 were levied after October 1, 2011, on the assessed values as of January 1, 2011, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2012 represent the collection of 2011 taxes. Public utility real and tangible personal property taxes received in 2012 became a lien on December 31, 2010, were levied after October 1, 2011, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2012, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2012 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while on a modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 10 - Property Taxes** (continued)

The full tax rate for all County operations for the year ended December 31, 2012, was \$15.20 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2012 property tax receipts were based are as follows:

Real Property	
Residential	\$1,756,011,570
Agriculture	220,387,450
Commercial/Industrial/Mineral	649,496,560
Public Utility Property	
Real	4,287,010
Personal	75,882,730
Total Assessed Value	\$2,706,065,320

**Note 11 - Capital Assets**

Capital asset activity for the year ended December 31, 2012, was as follows:

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,884,470	\$0	\$0	\$2,884,470
Construction in Progress	1,186,487	418,636	(1,369,062)	236,061
Total Nondepreciable Capital Assets	4,070,957	418,636	(1,369,062)	3,120,531
Depreciable Capital Assets				
Buildings and Building Improvements	38,599,739	1,369,062	0	39,968,801
Improvements Other Than Buildings	8,943,359	0	0	8,943,359
Roads	47,424,778	1,589,191	0	49,013,969
Bridges	40,527,050	10,831,240	(219,982)	51,138,308
Machinery and Equipment	6,939,748	227,076	(111,072)	7,055,752
Computer Equipment	2,267,587	72,508	0	2,340,095
Furniture and Fixtures	731,347	0	0	731,347
Vehicles	7,676,784	832,928	(585,253)	7,924,459
Total Depreciable Capital Assets	153,110,392	14,922,005	(916,307)	167,116,090

(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 11 - Capital Assets** (continued)

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
Governmental Activities: (continued)				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$15,728,492)	(\$1,023,397)	\$0	(\$16,751,889)
Improvements Other Than Buildings	(4,066,422)	(276,874)	0	(4,343,296)
Roads	(34,298,784)	(1,542,099)	0	(35,840,883)
Bridges	(12,451,877)	(682,068)	164,030	(12,969,915)
Machinery and Equipment	(5,928,932)	(496,533)	111,071	(6,314,394)
Computer Equipment	(2,079,157)	(76,885)	0	(2,156,042)
Furniture and Fixtures	(672,864)	(38,753)	0	(711,617)
Vehicles	(5,746,334)	(823,838)	585,075	(5,985,097)
Total Accumulated Depreciation	<u>(80,972,862)</u>	<u>(4,960,447)</u>	<u>860,176</u>	<u>(85,073,133)</u>
Total Depreciable Capital Assets, Net	<u>72,137,530</u>	<u>9,961,558</u>	<u>(56,131)</u>	<u>82,042,957</u>
Governmental Activities Capital Assets, Net	<u>\$76,208,487</u>	<u>\$10,380,194</u>	<u>(\$1,425,193)</u>	<u>\$85,163,488</u>

Governmental activities accepted contributions of capital assets from outside sources, with a fair value of \$8,538,444 during 2012.

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
Depreciable Capital Assets				
Buildings and Building Improvements	2,795,575	0	0	2,795,575
Improvements Other Than Buildings	1,345,055	12,550	0	1,357,605
Machinery and Equipment	4,087,058	677,026	(532,068)	4,232,016
Vehicles	358,704	0	0	358,704
Total Depreciable Capital Assets	<u>8,586,392</u>	<u>689,576</u>	<u>(532,068)</u>	<u>8,743,900</u>

(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 11 - Capital Assets** (continued)

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
Business-Type Activities: (continued)				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$1,218,921)	(\$81,108)	\$0	(\$1,300,029)
Improvements Other Than Buildings	(1,135,636)	(61,861)	0	(1,197,497)
Machinery and Equipment	(3,611,493)	(225,130)	531,776	(3,304,847)
Vehicles	(330,758)	(16,925)	0	(347,683)
Total Accumulated Depreciation	<u>(6,296,808)</u>	<u>(385,024)</u>	<u>531,776</u>	<u>(6,150,056)</u>
Total Depreciable Capital Assets, Net	<u>2,289,584</u>	<u>304,552</u>	<u>(292)</u>	<u>2,593,844</u>
Business-Type Activities Capital Assets, Net	<u>\$3,193,584</u>	<u>\$304,552</u>	<u>(\$292)</u>	<u>\$3,497,844</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$756,943
Judicial	246,241
Public Safety	589,484
Public Works	2,563,572
Health	89,992
Human Services	677,323
Conservation and Recreation	35,669
Economic Development	1,223
Total Depreciation Expense - Governmental Activities	<u>\$4,960,447</u>



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 12 - Interfund Receivables/Payables**

Interfund balances at December 31, 2012, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services	\$6,551
Other Governmental	1,118,986
Building and Inspection	1,525
Nursing Home	2,570
Landfill	740,000
Total General Fund	\$1,869,632
Due to Motor Vehicle and Gasoline Tax Fund from:	
General Fund	\$2,860
Job and Family Services	331
Other Governmental	550
Total Motor Vehicle and Gasoline Tax Fund	\$3,741
Due to Job and Family Services Fund from:	
Other Governmental	\$13,120
Due to Developmental Disabilities Fund from:	
General Fund	\$3,139
Job and Family Services	1,170
Total Developmental Disabilities Fund	\$4,309
Due to Other Governmental Funds from:	
Landfill	\$5,067
Due to Landfill fund from:	
Developmental Disabilities	\$326
Due to Internal Service Fund from:	
Other Governmental	\$2,575

The balance due to the General Fund includes loans made to provide working capital for operations or projects. The remaining interfund receivables/payables resulted from the time lag between dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All of these amounts, except for the General Fund receivable from other governmental funds and the Landfill enterprise fund, in the amount of \$1,342,458, are expected to be received within one year.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 13 - Risk Management**

**A. Workers' Compensation**

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$126,719 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2012, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator.

The changes in the claims liability for 2012 and 2011 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2012	\$18,458	\$198,184	(\$4,154)	(\$85,769)	\$126,719
2011	23,161	7,878	0	(12,581)	18,458

**B. Health Insurance Program**

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

Under the health insurance program, the Health internal service fund provides coverage for up to a maximum annual benefit of \$1,000,000 per individual. Under the vision insurance program, the maximum benefit is \$200 every two years for adults and children. The dental insurance program maximum annual benefit is \$1,500. 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 2012 was \$6,789,193. 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.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 13 - Risk Management** (continued)

Claims payable is based on the requirements of Governmental Accounting Standards Board Statement No. 30 "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 2012, was estimated by a third party administrator at \$1,408,929. The changes in the claims liability for 2012 and 2011 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2012	\$1,116,821	\$7,433,123	(\$7,141,015)	\$1,408,929
2011	1,513,328	6,346,530	(6,743,037)	1,116,821

**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 2012, the County contracted for the following coverage:

	Amount	Deductible
General Liability	\$3,000,000	\$250,000
Commercial Umbrella Liability	10,000,000	10,000
Law Enforcement Professional Liability	1,000,000	250,000
Public Official Liability	1,000,000	250,000
Automobile Liability	1,000,000	250
Nursing Home Property	6,623,902	5,000
Nursing Home Liability	3,000,000	None
Old County Home Property		
Hog Barn	87,703	1,000
Ice House	148,322	1,000
Annex	273,431	1,000
Building	2,712,255	1,000
Fairgrounds	6,089,300	2,500
Property	94,868,140	1,000
Data Processing Equipment	2,699,720	500
Contractors' Equipment	9,353,243	500
Crime	300,000	2,500

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 13 - Risk Management** (continued)

With the exceptions of health, vision, dental, and drug card insurance, and workers' compensation, all insurance is held with Brooks Insurance Company or Westfield Insurance for the fairgrounds. The County pays all elected officials' bonds by statute. There have been no significant reductions in insurance coverage from 2011, and no insurance settlement has exceeded insurance coverage during the last three years.

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

The County had various outstanding contracts at December 31, 2012. The following amounts remain on these contracts.

Project	Outstanding Balance
Bridge Improvements	\$138,053
Community Development Block Grant	192,357
Development Grant	125,000
Election Supplies	23,679
Engineering Services	37,091
Equipment	810,009
Real Estate Valuation Services	299,858
Service Contract	49,361
Youth Services	43,500

At year end, the amount of encumbrances expected to be honored upon performance by the vendor in 2013 are as follows:

General Fund	\$575,746
Motor Vehicle and Gasoline Tax	234,560
Job and Family Services	102,956
Nonmajor Governmental Funds	1,264,277
Total	\$2,177,539

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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**Note 15 - Defined Benefit Pension Plans**

**A. Ohio Public Employees Retirement System**

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

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications and 12 percent for public safety and law enforcement members. For the year ended December 31, 2012, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rate for public safety and law enforcement increased to 12 percent and 12.6 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2012, member and employer contribution rates were consistent across all three plans.

The County's 2012 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in the traditional plan was 4 percent for 2012. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2012. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2012, 2011, and 2010 was \$3,942,463, \$3,951,114, and \$3,575,252, respectively. For 2012, 89 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions to the member-directed plan for 2012 were \$135,743 made by the County and \$96,960 made by the plan members.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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**Note 15 - Defined Benefit Pension Plans** (continued)

**B. State Teachers Retirement System**

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

New members have a choice of three retirement plans; a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DCP allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The CP offers features of both the DBP and the DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. The DBP portion of the CP payment is payable to a member on or after age sixty; the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the STRS Ohio Board upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended June 30, 2012, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2012, 2011, and 2010 were \$83,285, \$83,062, and \$84,124, respectively. For 2012, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions to the CP for 2012 were \$3,972 made by the plan members.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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**Note 16 - Postemployment Benefits**

**A. Ohio Public Employees Retirement System**

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

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <http://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in the traditional plan was 4 percent for 2012. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2012. Effective January 1, 2013, the portion of the employer contribution allocated to health care was lowered to 1 percent for both plans as recommended by the OPERS actuary.

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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**Note 16 - Postemployment Benefits** (continued)

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2012, 2011, and 2010 was \$1,569,111, \$1,571,984, and \$2,021,360, respectively. For 2012, 89 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

**B. State Teachers Retirement System**

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

Funding Policy - Chapter 3307 of the Ohio Revised Code authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For fiscal year 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to postemployment health care. The County's contribution for health care for the years ended December 31, 2012, 2011, and 2010 was \$6,407, \$6,389, and \$6,471, respectively. For 2012, 93 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

**Note 17 - Compensated Absences**

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



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 17 - Compensated Absences** (continued)

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

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

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

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

**Note 18 - Long-Term Obligations**

The County's long-term obligations activity for the year ended December 31, 2012, was as follows:

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
1993 Children Resource Center (Original Amount \$375,000)	2.85-11.5%	\$55,000	\$0	\$25,000	\$30,000	\$30,000
1998 Sheriff Office (Original Amount \$2,410,000)	4.0-4.75	420,000	0	205,000	215,000	215,000
1998 Educational Service Center (Original Amount \$1,435,000)	4.0-4.75	250,000	0	120,000	130,000	130,000
2002 Wood County District Public Library (Original Amount \$4,990,000)	4.0-5.88	155,000	0	155,000	0	0
2002 Historical Museum (Original Amount \$385,000)	3.0-3.75	45,000	0	45,000	0	0
Bond Premium		308	0	308	0	0

(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 18 - Long-Term Obligations** (continued)

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
<u>Governmental Activities</u> (continued)						
General Obligation Bonds (continued)						
2002 Human Services Building						
Refunding	3.0-4.1%					
(Original Amount \$645,000)		\$190,000	\$0	\$40,000	\$150,000	\$50,000
Bond Premium		1,231	0	315	916	0
2007 Wood County District						
Public Library Refunding	4.0-5.5					
(Original Amount \$3,635,000)		3,605,000	0	10,000	3,595,000	170,000
Bond Premium		291,376	0	18,306	273,070	0
<b>Total General Obligation Bonds</b>		<b>5,012,915</b>	<b>0</b>	<b>618,929</b>	<b>4,393,986</b>	<b>595,000</b>
Special Assessment Bonds with Governmental Commitment						
1993 Sanitary Sewer 428	2.85-11.5					
(Original Amount \$420,000)		60,000	0	30,000	30,000	30,000
1993 Water Line 316	2.85-11.5					
(Original Amount \$335,000)		50,000	0	25,000	25,000	25,000
1994 Water Line 316A	4.35-13					
(Original Amount \$1,040,000)		150,000	0	50,000	100,000	50,000
1995 Sanitary Sewer 238 Ayers Road	6.99					
(Original Amount \$38,000)		8,000	0	2,000	6,000	2,000
<b>Total Special Assessment Bonds</b>		<b>268,000</b>	<b>0</b>	<b>107,000</b>	<b>161,000</b>	<b>107,000</b>
Other Long-Term Obligations						
Compensated Absences Payable		4,757,675	505,014	522,654	4,740,035	2,130,382
Capital Leases Payable		47,593	0	47,593	0	0
2012 OPWC Loans Payable		0	324,779	0	324,779	32,478
<b>Total Other Long-Term Obligations</b>		<b>4,805,268</b>	<b>829,793</b>	<b>570,247</b>	<b>5,064,814</b>	<b>2,162,860</b>
<b>Total Governmental Activities</b>		<b>\$10,086,183</b>	<b>\$829,793</b>	<b>\$1,296,176</b>	<b>\$9,619,800</b>	<b>\$2,864,860</b>

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
<u>Business-Type Activities</u>						
General Obligation Bonds						
1993 Nursing Home						
(Original Amount \$565,000)	2.85-11.5%	\$85,000	\$0	\$40,000	\$45,000	\$45,000
2002 Landfill Bond Issue-1994						
Refunding	3-3.75					
(Original Amount \$1,010,000)		90,000	0	90,000	0	0
Bond Premium		936	0	936	0	0
<b>Total General Obligation Bonds</b>		<b>175,936</b>	<b>0</b>	<b>130,936</b>	<b>45,000</b>	<b>45,000</b>

(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 18 - Long-Term Obligations** (continued)

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
<u>Business-Type Activities</u> (continued)						
Other Long-Term Obligations						
Compensated Absences Payable		\$263,630	\$40,597	\$30,723	\$273,504	\$153,497
Capital Leases Payable		923,614	620,984	418,845	1,125,753	261,428
Closure/Postclosure Costs Payable		5,740,657	128,967	0	5,869,624	0
Total Other Long-Term Obligations		<u>6,927,901</u>	<u>790,548</u>	<u>449,568</u>	<u>7,268,881</u>	<u>414,925</u>
Total Business-Type Activities		<u>\$7,103,837</u>	<u>\$790,548</u>	<u>\$580,504</u>	<u>\$7,313,881</u>	<u>\$459,925</u>

General Obligation Bonds

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

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

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 2002 for the Wood County District Public Library. At December 31, 2012, all of the refunded bonds were fully retired.

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.

Compensated Absences Payable

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

Capital Leases Payable

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 18 - Long-Term Obligations** (continued)

OPWC Loans Payable

The County has entered into a loan agreement with the Ohio Public Works Commission for improvements to Huffman Road. The loan is interest free. The loan will be paid from resources of the Motor Vehicle and Gasoline Tax special revenue fund.

Business-Type Activities Obligations

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

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2012, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Annual Long-Term Debt Obligation Summary

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

Year	General Obligation Bonds		Special Assessment Bonds		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2013	\$595,000	\$207,758	\$107,000	\$9,939	\$32,478
2014	230,000	181,025	52,000	3,555	32,478
2015	235,000	171,825	2,000	140	32,478
2016	195,000	162,375	0	0	32,478
2017	200,000	154,575	0	0	32,478
2018-2022	1,155,000	612,700	0	0	162,389
2023-2027	1,510,000	258,225	0	0	0
	<u>\$4,120,000</u>	<u>\$1,748,483</u>	<u>\$161,000</u>	<u>\$13,634</u>	<u>\$324,779</u>

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 18 - Long-Term Obligations** (continued)

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

Year	General Obligation Bonds	
	Principal	Interest
2013	\$45,000	\$2,430

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, 2012, was an overall debt margin of \$62,031,633 and an unvoted debt margin of \$22,940,653.

**Industrial Revenue Bonds**

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

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/12
Piping Industry Training Center	7/1/09	\$2,900,000	\$2,428,750
Principle Business Enterprises	6/1/09	5,500,000	1,796,913
Phoenix Technologies	3/1/09	2,800,000	1,400,595
Reclamation Technologies, Inc.	6/15/06	3,253,000	2,123,000
Edge Seal Technologies, Inc.	4/27/06	2,800,000	980,000
Kellermeyer Partnership Project	12/31/05	1,650,000	1,235,000
Kellermeyer Partnership Project	12/31/05	2,850,000	2,120,000
TWT Warehousing	9/15/04	2,250,000	1,180,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	2,145,000
NW Ohio Carpenter's Joint Apprentice and Training Trust	3/1/02	3,765,000	2,630,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	1,780,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
C M C Group, Inc.	7/1/01	2,600,000	875,000
Hammil Manufacturing Co.	6/1/01	750,000	375,000
Hammil Manufacturing Co.	5/1/00	2,000,000	1,025,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	2,000,000
DOWA THT America, Inc.	7/1/99	7,300,000	7,300,000
Williams Industrial Service, Inc.	7/1/99	1,000,000	410,000
The IMCO Division	5/4/98	3,425,000	415,000
Precision Aggregate	11/1/96	2,500,000	740,000
		\$60,428,000	\$38,259,258

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 18 - Long-Term Obligations** (continued)

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

**Note 19 - Capital Leases - Lessee Disclosure**

The County has entered into capitalized leases for machinery and equipment. 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 2012 were \$47,593 for the governmental funds and \$235,542 for the enterprise funds. The capital lease in the governmental funds was fully retired in 2012. During 2012, a capital lease was terminated which resulted in a reduction in the capital lease liability of \$183,303 for business-type activities.

	Governmental Activities	Business-Type Activities
Machinery and Equipment	\$261,009	\$2,086,852
Less Accumulated Depreciation	(245,177)	(1,280,968)
Carrying Value, December 31, 2012	\$15,832	\$805,884

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, 2012.

Year	Business-Type Activities	
	Principal	Interest
2013	\$261,428	\$34,860
2014	209,603	26,377
2015	185,674	19,105
2016	100,075	13,825
2017	91,205	10,397
2018-2019	277,768	11,971
Total	\$1,125,753	\$116,535

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 20 - Closure and Postclosure Costs**

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

The \$5,869,624 reported as the landfill closure and postclosure liability at December 31, 2012, represents the cumulative amount reported to date based on the use of 79 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,550,611 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2012. The County expects to close the landfill in 2026. 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 21 - Interfund Transfers**

During 2012, the following transfers were made:

		Transfers Out				
		General	Job and Family Services	Developmental Disabilities	Other Governmental	Total
Transfers In	Governmental Activities					
	General	\$0	\$79,095	\$0	\$68,892	\$147,987
	Motor Vehicle and Gasoline Tax	110,296	0	0	0	110,296
	Other Governmental	1,632,073	0	750,000	35,783	2,417,856
	Total Governmental Activities	1,742,369	79,095	750,000	104,675	2,676,139
	Business-Type Activities					
	Landfill	93,376	0	0	300,000	393,376
	Internal Service	434,871	0	0	0	434,871
	Total	\$2,270,616	\$79,095	\$750,000	\$404,675	\$3,504,386

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.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 22 - Fund Balance**

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Nonspendable for:				
Prepaid Items	\$454,577	\$0	\$14,874	\$24,576
Materials and Supplies Inventory	157,984	303,404	0	18,987
Interfund Loans	1,342,458	0	0	0
Unclaimed Monies/Estates	207,608	0	0	0
<b>Total Nonspendable</b>	<b>2,162,627</b>	<b>303,404</b>	<b>14,874</b>	<b>43,563</b>
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services Operations	0	0	3,153,746	0
Job and Family Services Operations	0	0	0	7,661,498
Road and Bridge Repair/Improvement	0	5,470,412	0	0
<b>Total Restricted</b>	<b>0</b>	<b>5,470,412</b>	<b>3,153,746</b>	<b>7,661,498</b>
Assigned for:				
Court Operations	1,102,761	0	0	0
Document Recording	249,923	0	0	0
Economic Development	723,870	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	511,284	0	0	0
<b>Total Assigned</b>	<b>2,598,978</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unassigned	18,337,976	0	0	0
<b>Total Fund Balance</b>	<b>\$23,099,581</b>	<b>\$5,773,816</b>	<b>\$3,168,620</b>	<b>\$7,705,061</b>



Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 22 - Fund Balance** (continued)

Fund Balance	Developmental Disabilities	Other Governmental
Nonspendable for:		
Prepaid Items	\$31,074	\$6,735
Materials and Supplies Inventory	25,948	5,403
Total Nonspendable	<u>57,022</u>	<u>12,138</u>
Restricted for:		
Child Support Enforcement	0	172,274
Court Operations	0	1,760,641
Debt Retirement	0	573,713
Delinquent Tax Collections	0	1,325,823
Developmental Disabilities Operations	21,112,664	0
Dog and Kennel Operations	0	193,548
Law Library Operations	0	206,794
Economic Development	0	794,450
Emergency Management Agency	0	119,366
Historical Center	0	7,811
Real Estate Assessments	0	1,195,906
Road and Bridge Repair/Improvement	0	12,750
Ditch Maintenance	0	410,533
Youth Olympics	0	6,039
Landfill	0	605,094
Senior Citizens	0	44,711
Sheriff Operations	0	1,092,800
Total Restricted	<u>21,112,664</u>	<u>8,522,253</u>

(continued)

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

**Note 22 - Fund Balance** (continued)

Fund Balance	Developmental Disabilities	Other Governmental
Assigned for:		
Debt Retirement	\$0	\$40,337
Permanent Improvements	0	11,563,915
Total Assigned	0	11,604,252
Unassigned (Deficit)	0	(670,988)
Total Fund Balance	\$21,169,686	\$19,467,655

**Note 23 - Jointly Governed Organizations**

**A. Northwest Community Correctional Center**

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

**B. Juvenile Residential Center**

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

**Note 24 - Related Organizations**

**A. Wood County District Public Library**

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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**Note 24 - Related Organizations** (continued)

**B. Wood County Park District**

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

**C. Wood County Regional Airport**

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

Although the County has no obligation to provide financial resources to the airport, the County Commissioners have in prior years allocated certain funds to the Regional Airport. In 2012, this allocation was \$26,345.

**Note 25 - Wood Lane Industries**

**A. Summary of Significant Accounting Policies**

**Reporting Entity**

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

**Basis of Presentation**

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

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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**Note 25 - Wood Lane Industries** (continued)

Materials and Supplies Inventory

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

B. Deposits and Investments

At fiscal year end, the carrying amount of the Industries' deposits was \$467,887 and the bank balance was \$465,560. The entire bank balance was covered by federal depository insurance. The Industries had no investments at fiscal year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

The Industries had capital assets of machinery and equipment, in the amount of \$225,377, as of June 30, 2012. Accumulated depreciation was \$181,650, with a net capital asset amount of \$43,727. Depreciation is computed using the straight-line method over a ten year useful life.

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

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Capital Assets

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

<u>Asset Category</u>	<u>Estimated Lives</u>
Buildings	15-40 years
Furniture and Equipment	3-20 years

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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

**B. Deposits and Investments**

At year end, the carrying amount of the Residential Services/Properties deposits was \$2,012,375 and the bank balance was \$2,046,332; \$963,820 of the bank balance was exposed to custodial credit risk because it was uninsured and uncollateralized. The Residential Services/Properties had no investments at year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

**C. Capital Assets**

A summary of the Residential Services/Properties capital assets as of December 31, 2012, follows:

Land	\$472,844
Buildings	3,445,077
Furniture and Equipment	261,427
	4,179,348
Less Accumulated Depreciation	(1,433,108)
Net Capital Assets	\$2,746,240

**D. Long-Term Obligations**

	Interest Rate	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
Mortgage Loans Payable	6.75-7.5%	\$335,663	\$62,966	\$85,294	\$313,335	\$22,543

**Note 27 - Wood County Port Authority**

**A. Summary of Significant Accounting Policies**

**Reporting Entity**

The Wood County Port Authority (Port Authority) 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 Port Authority 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 position. The Port Authority uses the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred.

Wood County, Ohio  
Notes to the Basic Financial Statements  
For the Year Ended December 31, 2012  
(continued)

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**Note 27 - Wood County Port Authority** (continued)

**B. Deposits and Investments**

At fiscal year end, the carrying amount of the Port Authorities' deposits was \$231,051 and the bank balance was \$266,535. The entire bank balance was covered by federal depository insurance. The Port Authority had no investments at fiscal year end.

**C. Notes Receivable**

Notes receivable represent the right to receive repayment for certain loans made by the Port Authority to other entities. These loans are based upon agreements between the Port Authority and the applicable entity.

**D. Capital Assets**

A summary of the Port Authorities' capital assets as of December 31, 2012, follows:

Construction in Progress	\$7,155,732
Bridges	339,645
Total Capital Assets	<u>\$7,495,377</u>

The capital assets, consisting of the Liberty Hi Road, State Route 25, and Westside Corridor projects will be transferred from the Port Authority to various entities.

**Note 28 - Contingent Liabilities**

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

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

**COMBINING STATEMENTS AND  
INDIVIDUAL FUND SCHEDULES**

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### **Nonmajor Special Revenue Funds**

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

Dog and Kennel

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

Law Library

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

Court Mediation

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

Child Support Enforcement Agency (CSEA)

To account for federal, state, and local resources restricted to administer the Child Support Enforcement Agency.

Real Estate Assessment

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

Delinquent Tax and Assessments - Prosecutor

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

Delinquent Tax and Assessments - Treasurer

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

Youth Olympics

To account for donations restricted for the youth olympics.

Railroad Crossing Improvement

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

Juvenile Court

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

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Victims of Crime Assistance (VOCA) - Prosecutor

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

Historical Center

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

Senior Citizens

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

Solid Waste Management District

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

Probation Services

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

Community Development Block Grant (CDBG)

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

Sheriff

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

Electronic Monitoring

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

Electric Monitoring Offenders

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

Court Security Grant

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

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Adult Probation

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

Emergency Management Agency (EMA)

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

Brownfields Grant

To account for a grant from the United States Environmental Protection Agency restricted for assessing brownfields.

Indigent Guardianship

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

Computer Legal Research

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

Clerk of Courts Computerization

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

Probate Court Computerization

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

Ditch Maintenance

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

Probate Conduct of Business

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

Law Enforcement - Prosecutor

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

Legal Research

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

(continued)

**Nonmajor Special Revenue Funds  
(continued)**

Drug Enforcement

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

Commissary

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

**Nonmajor Debt Service Funds**

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

Bond Retirement

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

Special Assessment

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

Special Assessment Bond

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

**Nonmajor Capital Projects Funds**

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

Issue I

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

Permanent Improvement

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

(continued)

**Nonmajor Capital Projects Funds  
(continued)**

Wood Lane Building Construction

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

Methane Gas

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

Historical Museum

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

Construction - Courthouse

To account for a grant from the Ohio Department of Development restricted for improvements at the Courthouse Complex.

Construction - Justice Center

To account for a grant from the Ohio Department of Development restricted for improvements at the Justice Center.

Construction - Ditches

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

Parks and Open Spaces

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

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Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,577,479	\$645,804	\$11,865,305	\$20,088,588
Cash and Cash Equivalents in Segregated Accounts	140,143	0	0	140,143
Accounts Receivable	400,949	0	0	400,949
Due from Other Governments	884,844	0	0	884,844
Prepaid Items	6,735	0	0	6,735
Materials and Supplies Inventory	5,403	0	0	5,403
Interfund Receivable	5,067	0	0	5,067
Property Taxes Receivable	1,926,453	0	0	1,926,453
Notes Receivable	660,943	0	0	660,943
Special Assessments Receivable	481,959	151,554	8,470	641,983
<b>Total Assets</b>	<b>\$12,089,975</b>	<b>\$797,358</b>	<b>\$11,873,775</b>	<b>\$24,761,108</b>
<u>Liabilities</u>				
Accrued Wages Payable	\$138,674	\$0	\$291	\$138,965
Accounts Payable	202,941	0	0	202,941
Matured Compensated Absences Payable	19,308	0	0	19,308
Due to Other Governments	89,774	0	111	89,885
Due to External Parties	1,876	0	0	1,876
Interfund Payable	426,731	655,000	53,500	1,135,231
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Retainage Payable	10,679	0	5,893	16,572
<b>Total Liabilities</b>	<b>889,983</b>	<b>702,742</b>	<b>59,795</b>	<b>1,652,520</b>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	1,834,217	0	0	1,834,217
Unavailable Revenue	1,646,692	151,554	8,470	1,806,716
<b>Total Deferred Inflows of Resources</b>	<b>3,480,909</b>	<b>151,554</b>	<b>8,470</b>	<b>3,640,933</b>
<u>Fund Balance</u>				
Nonspendable	12,138	0	0	12,138
Restricted	7,706,945	573,713	241,595	8,522,253
Assigned	0	40,337	11,563,915	11,604,252
Unassigned (Deficit)	0	(670,988)	0	(670,988)
<b>Total Fund Balance (Deficit)</b>	<b>7,719,083</b>	<b>(56,938)</b>	<b>11,805,510</b>	<b>19,467,655</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$12,089,975</b>	<b>\$797,358</b>	<b>\$11,873,775</b>	<b>\$24,761,108</b>

Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2012

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$207,014	\$205,955	\$3,700	\$271,882
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	20,165	0	174,908
Prepaid Items	0	0	0	5,185
Materials and Supplies Inventory	2,191	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$209,205</u>	<u>\$226,120</u>	<u>\$3,700</u>	<u>\$451,975</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$8,720	\$2,439	\$0	\$44,558
Accounts Payable	0	15,957	0	6,616
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	4,746	930	0	16,767
Due to External Parties	0	0	0	1,876
Interfund Payable	0	0	0	65,055
Retainage Payable	0	0	0	0
Total Liabilities	<u>13,466</u>	<u>19,326</u>	<u>0</u>	<u>134,872</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	139,644
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>139,644</u>
<u>Fund Balance</u>				
Nonspendable	2,191	0	0	5,185
Restricted	193,548	206,794	3,700	172,274
Total Fund Balance	<u>195,739</u>	<u>206,794</u>	<u>3,700</u>	<u>177,459</u>
Total Liabilities and Fund Balance	<u>\$209,205</u>	<u>\$226,120</u>	<u>\$3,700</u>	<u>\$451,975</u>



<u>Real Estate Assessment</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Juvenile Court</u>
\$1,332,133	\$619,004	\$715,543	\$6,039	\$12,750	\$910,239
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	27,599
0	0	1,550	0	0	0
856	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,332,989</u>	<u>\$619,004</u>	<u>\$717,093</u>	<u>\$6,039</u>	<u>\$12,750</u>	<u>\$937,838</u>
\$10,704	\$3,360	\$1,690	\$0	\$0	\$10,575
114,178	0	0	0	0	8,872
0	0	0	0	0	0
4,193	1,280	2,394	0	0	4,762
0	0	0	0	0	0
0	0	0	0	0	13,339
7,152	0	0	0	0	0
<u>136,227</u>	<u>4,640</u>	<u>4,084</u>	<u>0</u>	<u>0</u>	<u>37,548</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,967</u>
0	0	0	0	0	16,967
856	0	1,550	0	0	0
<u>1,195,906</u>	<u>614,364</u>	<u>711,459</u>	<u>6,039</u>	<u>12,750</u>	<u>883,323</u>
<u>1,196,762</u>	<u>614,364</u>	<u>713,009</u>	<u>6,039</u>	<u>12,750</u>	<u>883,323</u>
<u>\$1,332,989</u>	<u>\$619,004</u>	<u>\$717,093</u>	<u>\$6,039</u>	<u>\$12,750</u>	<u>\$937,838</u>

(continued)

Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2012  
(continued)

	VOCA- Prosecutor	Historical Center	Senior Citizens	Solid Waste Management District
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$21,124	\$3,194	\$44,711	\$611,397
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	38,189
Due from Other Governments	43,636	7,319	112,874	125,000
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	5,067
Property Taxes Receivable	0	128,627	1,797,826	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$64,760</u>	<u>\$139,140</u>	<u>\$1,955,411</u>	<u>\$779,653</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$2,073	\$0	\$0	\$26,270
Accounts Payable	0	0	0	1,677
Matured Compensated Absences Payable	0	0	0	19,308
Due to Other Governments	0	0	0	2,754
Due to External Parties	0	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>2,073</u>	<u>0</u>	<u>0</u>	<u>50,009</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	122,478	1,711,739	0
Unavailable Revenue	43,636	13,468	198,961	125,000
Total Deferred Inflows of Resources	<u>43,636</u>	<u>135,946</u>	<u>1,910,700</u>	<u>125,000</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	19,051	3,194	44,711	604,644
Total Fund Balance	<u>19,051</u>	<u>3,194</u>	<u>44,711</u>	<u>604,644</u>
Total Liabilities and Fund Balance	<u>\$64,760</u>	<u>\$139,140</u>	<u>\$1,955,411</u>	<u>\$779,653</u>

Probation Services	CDBG	Sheriff	Electronic Monitoring	Electronic Monitoring Offenders	Adult Probation
\$51,468	\$425,925	\$951,394	\$23,670	\$221,859	\$34,068
0	0	2,096	0	0	0
0	0	0	0	357,502	0
0	0	46,004	48,016	0	105,295
0	0	0	0	0	0
0	0	0	0	0	2,356
0	0	0	0	0	0
0	0	0	0	0	0
0	660,943	0	0	0	0
0	0	0	0	0	0
<u>\$51,468</u>	<u>\$1,086,868</u>	<u>\$999,494</u>	<u>\$71,686</u>	<u>\$579,361</u>	<u>\$141,719</u>
\$0	\$0	\$14,073	\$1,891	\$0	\$4,903
0	37,275	466	0	7,905	0
0	0	0	0	0	0
0	40,565	5,943	722	0	1,872
0	0	0	0	0	0
0	256,841	512	504	550	11,402
0	3,527	0	0	0	0
0	338,208	20,994	3,117	8,455	18,177
0	0	0	0	0	0
0	0	19,899	24,008	357,502	52,647
0	0	19,899	24,008	357,502	52,647
0	0	0	0	0	2,356
51,468	748,660	958,601	44,561	213,404	68,539
51,468	748,660	958,601	44,561	213,404	70,895
<u>\$51,468</u>	<u>\$1,086,868</u>	<u>\$999,494</u>	<u>\$71,686</u>	<u>\$579,361</u>	<u>\$141,719</u>

(continued)

Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2012  
(continued)

	EMA	Brownfields Grant	Indigent Guardianship	Computer Legal Research
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$206,513	\$0	\$19,418	\$23,903
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	173,001	1,027	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$379,514</u>	<u>\$1,027</u>	<u>\$19,418</u>	<u>\$23,903</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$5,068	\$0	\$0	\$0
Accounts Payable	1,619	1,027	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	1,932	0	0	0
Due to External Parties	0	0	0	0
Interfund Payable	78,528	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>87,147</u>	<u>1,027</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	173,001	0	0	0
Total Deferred Inflows of Resources	<u>173,001</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	119,366	0	19,418	23,903
Total Fund Balance	<u>119,366</u>	<u>0</u>	<u>19,418</u>	<u>23,903</u>
Total Liabilities and Fund Balance	<u>\$379,514</u>	<u>\$1,027</u>	<u>\$19,418</u>	<u>\$23,903</u>

<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement- Prosecutor</u>	<u>Legal Research</u>
\$259,576	\$92,392	\$217,801	\$2,708	\$0	\$82,099
0	0	0	0	3,848	0
0	0	5,258	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	481,959	0	0	0
<u>\$259,576</u>	<u>\$92,392</u>	<u>\$705,018</u>	<u>\$2,708</u>	<u>\$3,848</u>	<u>\$82,099</u>
\$0	\$0	\$2,350	\$0	\$0	\$0
7,349	0	0	0	0	0
0	0	0	0	0	0
0	0	914	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>7,349</u>	<u>0</u>	<u>3,264</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	481,959	0	0	0
0	0	481,959	0	0	0
0	0	0	0	0	0
<u>252,227</u>	<u>92,392</u>	<u>219,795</u>	<u>2,708</u>	<u>3,848</u>	<u>82,099</u>
<u>252,227</u>	<u>92,392</u>	<u>219,795</u>	<u>2,708</u>	<u>3,848</u>	<u>82,099</u>
<u>\$259,576</u>	<u>\$92,392</u>	<u>\$705,018</u>	<u>\$2,708</u>	<u>\$3,848</u>	<u>\$82,099</u>

(continued)

Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2012  
(continued)

	Drug Enforcement	Commissary	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$7,577,479
Cash and Cash Equivalents in Segregated Accounts	21,790	112,409	140,143
Accounts Receivable	0	0	400,949
Due from Other Governments	0	0	884,844
Prepaid Items	0	0	6,735
Materials and Supplies Inventory	0	0	5,403
Interfund Receivable	0	0	5,067
Property Taxes Receivable	0	0	1,926,453
Notes Receivable	0	0	660,943
Special Assessments Receivable	0	0	481,959
Total Assets	<u>\$21,790</u>	<u>\$112,409</u>	<u>\$12,089,975</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	138,674
Accounts Payable	0	0	202,941
Matured Compensated Absences Payable	0	0	19,308
Due to Other Governments	0	0	89,774
Due to External Parties	0	0	1,876
Interfund Payable	0	0	426,731
Retainage Payable	0	0	10,679
Total Liabilities	<u>0</u>	<u>0</u>	<u>889,983</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes Receivable	0	0	1,834,217
Unavailable Revenue	0	0	1,646,692
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>3,480,909</u>
<u>Fund Balance</u>			
Nonspendable	0	0	12,138
Restricted	21,790	112,409	7,706,945
Total Fund Balance	<u>21,790</u>	<u>112,409</u>	<u>7,719,083</u>
Total Liabilities and Fund Balance	<u>\$21,790</u>	<u>\$112,409</u>	<u>\$12,089,975</u>

Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2012

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$42,659	\$4,260	\$598,885	\$645,804
Special Assessments Receivable	0	0	151,554	151,554
Total Assets	<u>\$42,659</u>	<u>\$4,260</u>	<u>\$750,439</u>	<u>\$797,358</u>
<u>Liabilities</u>				
Interfund Payable	\$655,000	\$0	\$0	\$655,000
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Total Liabilities	<u>670,988</u>	<u>0</u>	<u>31,754</u>	<u>702,742</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	0	151,554	151,554
<u>Fund Balance</u>				
Restricted	2,322	4,260	567,131	573,713
Assigned	40,337	0	0	40,337
Unassigned (Deficit)	(670,988)	0	0	(670,988)
Total Fund Balance (Deficit)	<u>(628,329)</u>	<u>4,260</u>	<u>567,131</u>	<u>(56,938)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$42,659</u>	<u>\$4,260</u>	<u>\$750,439</u>	<u>\$797,358</u>

Wood County, Ohio  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2012

	<u>Permanent Improvement</u>	<u>Wood Lane Building Construction</u>	<u>Methane Gas</u>	<u>Historical Museum</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,728,155	\$1,841,653	\$450	\$4,617
Special Assessments Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$9,728,155</u>	<u>\$1,841,653</u>	<u>\$450</u>	<u>\$4,617</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	<u>0</u>	<u>5,893</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>5,893</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Restricted	0	0	450	4,617
Assigned	<u>9,728,155</u>	<u>1,835,760</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>9,728,155</u>	<u>1,835,760</u>	<u>450</u>	<u>4,617</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$9,728,155</u>	<u>\$1,841,653</u>	<u>\$450</u>	<u>\$4,617</u>



<u>Construction- Ditches</u>	<u>Parks and Open Spaces</u>	<u>Total</u>
\$244,640	\$45,790	\$11,865,305
8,470	0	8,470
<u>\$253,110</u>	<u>\$45,790</u>	<u>\$11,873,775</u>
\$291	\$0	\$291
111	0	111
53,500	0	53,500
0	0	5,893
<u>53,902</u>	<u>0</u>	<u>59,795</u>
<u>8,470</u>	<u>0</u>	<u>8,470</u>
190,738	45,790	241,595
0	0	11,563,915
<u>190,738</u>	<u>45,790</u>	<u>11,805,510</u>
<u>\$253,110</u>	<u>\$45,790</u>	<u>\$11,873,775</u>

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Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,812,926	\$0	\$0	\$1,812,926
Other Taxes	7,447	0	0	7,447
Charges for Services	2,777,442	0	0	2,777,442
Licenses and Permits	419,432	0	0	419,432
Fines, Costs, and Forfeitures	369,101	0	0	369,101
Intergovernmental	4,011,785	0	1,056,022	5,067,807
Special Assessments	652,522	88,981	60,252	801,755
Interest	208	16,252	0	16,460
Other	157,960	508,110	1	666,071
	<u>10,208,823</u>	<u>613,343</u>	<u>1,116,275</u>	<u>11,938,441</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,063,815	0	0	1,063,815
Judicial	1,377,263	0	0	1,377,263
Public Safety	1,284,151	0	0	1,284,151
Public Works	1,452,384	0	0	1,452,384
Health	303,892	0	0	303,892
Human Services	4,063,158	0	0	4,063,158
Conservation and Recreation	135,652	0	0	135,652
Economic Development	693,383	0	0	693,383
Capital Outlay	0	0	2,401,678	2,401,678
Debt Service:				
Principal Retirement	0	707,000	0	707,000
Interest and Fiscal Charges	0	282,929	343	283,272
	<u>10,373,698</u>	<u>989,929</u>	<u>2,402,021</u>	<u>13,765,648</u>
Excess of Revenues Under Expenditures	<u>(164,875)</u>	<u>(376,586)</u>	<u>(1,285,746)</u>	<u>(1,827,207)</u>
<u>Other Financing Sources (Uses)</u>				
OPWC Loans Issued	0	0	324,779	324,779
Transfers In	209,129	360,237	1,848,490	2,417,856
Transfers Out	(365,159)	0	(39,516)	(404,675)
	<u>(156,030)</u>	<u>360,237</u>	<u>2,133,753</u>	<u>2,337,960</u>
Changes in Fund Balance	(320,905)	(16,349)	848,007	510,753
Fund Balance (Deficit) Beginning of Year	<u>8,039,988</u>	<u>(40,589)</u>	<u>10,957,503</u>	<u>18,956,902</u>
Fund Balance (Deficit) End of Year	<u><u>\$7,719,083</u></u>	<u><u>(\$56,938)</u></u>	<u><u>\$11,805,510</u></u>	<u><u>\$19,467,655</u></u>

Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2012

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	21,598	0	64,346	380,214
Licenses and Permits	303,590	0	0	0
Fines, Costs, and Forfeitures	17,126	320,998	0	0
Intergovernmental	0	0	0	1,462,929
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,043	1,168	0	119,775
Total Revenues	343,357	322,166	64,346	1,962,918
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	366,990	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	303,892	0	0	0
Human Services	0	0	0	2,047,277
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	303,892	366,990	0	2,047,277
Excess of Revenues Over (Under) Expenditures	39,465	(44,824)	64,346	(84,359)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	(65,159)	0
Total Other Financing Sources (Uses)	0	0	(65,159)	0
Changes in Fund Balance	39,465	(44,824)	(813)	(84,359)
Fund Balance (Deficit) Beginning of Year	156,274	251,618	4,513	261,818
Fund Balance End of Year	\$195,739	\$206,794	\$3,700	\$177,459

<u>Real Estate Assessment</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Juvenile Court</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
952,697	144,297	154,978	0	0	12,030
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	599,639
0	0	0	0	0	0
0	0	0	0	0	0
80	0	0	3,825	0	1,261
<u>952,777</u>	<u>144,297</u>	<u>154,978</u>	<u>3,825</u>	<u>0</u>	<u>612,930</u>
681,292	116,421	201,541	2,120	0	0
0	0	0	0	0	535,275
0	0	0	0	0	0
0	0	0	0	0	0
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>681,292</u>	<u>116,421</u>	<u>201,541</u>	<u>2,120</u>	<u>0</u>	<u>535,275</u>
<u>271,485</u>	<u>27,876</u>	<u>(46,563)</u>	<u>1,705</u>	<u>0</u>	<u>77,655</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
271,485	27,876	(46,563)	1,705	0	77,655
925,277	586,488	759,572	4,334	12,750	805,668
<u>\$1,196,762</u>	<u>\$614,364</u>	<u>\$713,009</u>	<u>\$6,039</u>	<u>\$12,750</u>	<u>\$883,323</u>

(continued)

Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2012  
(continued)

	VOCA- Prosecutor	Historical Center	Senior Citizens	Solid Waste Management District
<u>Revenues</u>				
Property Taxes	\$0	\$120,864	\$1,692,062	\$0
Other Taxes	0	497	6,950	0
Charges for Services	0	0	0	791,527
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	43,975	14,702	322,622	2,000
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	1,717
<b>Total Revenues</b>	<b>43,975</b>	<b>136,063</b>	<b>2,021,634</b>	<b>795,244</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	62,441	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	793,361
Health	0	0	0	0
Human Services	0	0	2,015,881	0
Conservation and Recreation	0	135,652	0	0
Economic Development	0	0	0	0
<b>Total Expenditures</b>	<b>62,441</b>	<b>135,652</b>	<b>2,015,881</b>	<b>793,361</b>
Excess of Revenues Over (Under) Expenditures	(18,466)	411	5,753	1,883
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	(300,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(300,000)</b>
Changes in Fund Balance	(18,466)	411	5,753	(298,117)
Fund Balance (Deficit) Beginning of Year	37,517	2,783	38,958	902,761
<b>Fund Balance End of Year</b>	<b>\$19,051</b>	<b>\$3,194</b>	<b>\$44,711</b>	<b>\$604,644</b>

Probation Services	CDBG	Sheriff	Electronic Monitoring	Electronic Monitoring Offenders	Court Security Grant
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
13,798	0	0	0	74,655	0
0	0	115,842	0	0	0
0	0	0	0	0	0
0	578,604	416,730	96,032	0	7,000
0	0	0	0	0	0
0	58	0	0	0	0
0	12,649	6,851	0	0	0
<u>13,798</u>	<u>591,311</u>	<u>539,423</u>	<u>96,032</u>	<u>74,655</u>	<u>7,000</u>
0	0	0	0	0	0
5,241	0	0	94,062	89,676	9,036
0	0	762,901	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	693,383	0	0	0	0
<u>5,241</u>	<u>693,383</u>	<u>762,901</u>	<u>94,062</u>	<u>89,676</u>	<u>9,036</u>
<u>8,557</u>	<u>(102,072)</u>	<u>(223,478)</u>	<u>1,970</u>	<u>(15,021)</u>	<u>(2,036)</u>
0	0	105,984	0	0	0
0	0	0	0	0	0
0	0	105,984	0	0	0
8,557	(102,072)	(117,494)	1,970	(15,021)	(2,036)
42,911	850,732	1,076,095	42,591	228,425	2,036
<u>\$51,468</u>	<u>\$748,660</u>	<u>\$958,601</u>	<u>\$44,561</u>	<u>\$213,404</u>	<u>\$0</u>

(continued)

Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2012  
(continued)

	Adult Probation	EMA	Brownfields Grant	Indigent Guardianship
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	2,712	0	12,685
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	210,590	241,645	15,317	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>210,590</u>	<u>244,357</u>	<u>15,317</u>	<u>12,685</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	213,447	0	0	12,763
Public Safety	0	397,710	14,494	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>213,447</u>	<u>397,710</u>	<u>14,494</u>	<u>12,763</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,857)</u>	<u>(153,353)</u>	<u>823</u>	<u>(78)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	96,145	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>96,145</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(2,857)	(57,208)	823	(78)
Fund Balance (Deficit) Beginning of Year	<u>73,752</u>	<u>176,574</u>	<u>(823)</u>	<u>19,496</u>
Fund Balance End of Year	<u><u>\$70,895</u></u>	<u><u>\$119,366</u></u>	<u><u>\$0</u></u>	<u><u>\$19,418</u></u>



<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement- Prosecutor</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,572	40,460	13,968	0	812	0
0	0	0	0	0	0
0	0	0	0	0	1,906
0	0	0	0	0	0
0	0	0	652,522	0	0
0	150	0	0	0	0
0	0	0	9,591	0	0
<u>1,572</u>	<u>40,610</u>	<u>13,968</u>	<u>662,113</u>	<u>812</u>	<u>1,906</u>
0	0	0	0	0	0
0	37,274	13,108	0	391	0
0	0	0	0	0	0
0	0	0	659,023	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>37,274</u>	<u>13,108</u>	<u>659,023</u>	<u>391</u>	<u>0</u>
<u>1,572</u>	<u>3,336</u>	<u>860</u>	<u>3,090</u>	<u>421</u>	<u>1,906</u>
0	0	0	7,000	0	0
0	0	0	0	0	0
0	0	0	7,000	0	0
1,572	3,336	860	10,090	421	1,906
22,331	248,891	91,532	209,705	2,287	1,942
<u>\$23,903</u>	<u>\$252,227</u>	<u>\$92,392</u>	<u>\$219,795</u>	<u>\$2,708</u>	<u>\$3,848</u>

(continued)

Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2012  
(continued)

	Legal Research	Drug Enforcement	Commissary	Total
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$1,812,926
Other Taxes	0	0	0	7,447
Charges for Services	6,152	0	88,941	2,777,442
Licenses and Permits	0	0	0	419,432
Fines, Costs, and Forfeitures	0	29,071	0	369,101
Intergovernmental	0	0	0	4,011,785
Special Assessments	0	0	0	652,522
Interest	0	0	0	208
Other	0	0	0	157,960
Total Revenues	<u>6,152</u>	<u>29,071</u>	<u>88,941</u>	<u>10,208,823</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,063,815
Judicial	0	0	0	1,377,263
Public Safety	0	29,057	79,989	1,284,151
Public Works	0	0	0	1,452,384
Health	0	0	0	303,892
Human Services	0	0	0	4,063,158
Conservation and Recreation	0	0	0	135,652
Economic Development	0	0	0	693,383
Total Expenditures	<u>0</u>	<u>29,057</u>	<u>79,989</u>	<u>10,373,698</u>
Excess of Revenues Over (Under) Expenditures	<u>6,152</u>	<u>14</u>	<u>8,952</u>	<u>(164,875)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	209,129
Transfers Out	0	0	0	(365,159)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(156,030)</u>
Changes in Fund Balance	6,152	14	8,952	(320,905)
Fund Balance (Deficit) Beginning of Year	<u>75,947</u>	<u>21,776</u>	<u>103,457</u>	<u>8,039,988</u>
Fund Balance End of Year	<u><u>\$82,099</u></u>	<u><u>\$21,790</u></u>	<u><u>\$112,409</u></u>	<u><u>\$7,719,083</u></u>

Wood County, Ohio  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2012

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$88,981	\$88,981
Interest	0	0	16,252	16,252
Other	508,110	0	0	508,110
Total Revenues	<u>508,110</u>	<u>0</u>	<u>105,233</u>	<u>613,343</u>
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	600,000	0	107,000	707,000
Interest and Fiscal Charges	264,382	1,500	17,047	282,929
Total Expenditures	<u>864,382</u>	<u>1,500</u>	<u>124,047</u>	<u>989,929</u>
Excess of Revenues Under Expenditures	(356,272)	(1,500)	(18,814)	(376,586)
<u>Other Financing Sources</u>				
Transfers In	356,663	3,294	280	360,237
Changes in Fund Balance	391	1,794	(18,534)	(16,349)
Fund Balance (Deficit) Beginning of Year	<u>(628,720)</u>	<u>2,466</u>	<u>585,665</u>	<u>(40,589)</u>
Fund Balance (Deficit) End of Year	<u><u>(\$628,329)</u></u>	<u><u>\$4,260</u></u>	<u><u>\$567,131</u></u>	<u><u>(\$56,938)</u></u>

Wood County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2012

	Issue I	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Revenues</u>				
Intergovernmental	\$225,137	\$0	\$30,120	\$0
Special Assessments	0	0	0	0
Other	0	0	0	0
<b>Total Revenues</b>	<b>225,137</b>	<b>0</b>	<b>30,120</b>	<b>0</b>
<u>Expenditures</u>				
Capital Outlay	732,382	397,749	827,796	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>732,382</b>	<b>397,749</b>	<b>827,796</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures	(507,245)	(397,749)	(797,676)	0
<u>Other Financing Sources (Uses)</u>				
OPWC Loans Issued	324,779	0	0	0
Transfers In	0	970,772	750,000	0
Transfers Out	0	(25,489)	0	0
<b>Total Other Financings Sources (Uses)</b>	<b>324,779</b>	<b>945,283</b>	<b>750,000</b>	<b>0</b>
Changes in Fund Balance	(182,466)	547,534	(47,676)	0
Fund Balance (Deficit) Beginning of Year	182,466	9,180,621	1,883,436	450
<b>Fund Balance End of the Year</b>	<b>\$0</b>	<b>\$9,728,155</b>	<b>\$1,835,760</b>	<b>\$450</b>

Historical Museum	Construction- Courthouse	Construction- Justice Center	Construction- Ditches	Parks and Open Spaces	Total
\$0	\$653,157	\$147,608	\$0	\$0	\$1,056,022
0	0	0	60,252	0	60,252
0	0	0	1	0	1
0	653,157	147,608	60,253	0	1,116,275
800	344,977	1	97,973	0	2,401,678
0	0	0	343	0	343
800	344,977	1	98,316	0	2,402,021
(800)	308,180	147,607	(38,063)	0	(1,285,746)
0	0	0	0	0	324,779
0	29,229	25,489	73,000	0	1,848,490
0	(3,733)	0	(10,294)	0	(39,516)
0	25,496	25,489	62,706	0	2,133,753
(800)	333,676	173,096	24,643	0	848,007
5,417	(333,676)	(173,096)	166,095	45,790	10,957,503
\$4,617	\$0	\$0	\$190,738	\$45,790	\$11,805,510

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Wood County, Ohio  
Combining Statements - Nonmajor Proprietary Funds

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**Internal Service Funds**

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

Workers' Compensation Retro Reserve

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

Health

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

Wood County, Ohio  
Combining Statement of Fund Net Position  
Internal Service Funds  
December 31, 2012

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$528,103	\$0	\$528,103
Cash and Cash Equivalents with Fiscal Agent	0	387,407	387,407
Investments with Fiscal Agent	0	8,321,657	8,321,657
Due from External Parties	23,658	0	23,658
Prepaid Items	1,168	0	1,168
Interfund Receivable	2,575	0	2,575
Total Assets	<u>555,504</u>	<u>8,709,064</u>	<u>9,264,568</u>
<u>Current Liabilities</u>			
Accounts Payable	390	0	390
Due to Other Governments	297,109	0	297,109
Claims Payable	126,719	1,408,929	1,535,648
Total Liabilities	<u>424,218</u>	<u>1,408,929</u>	<u>1,833,147</u>
Total Net Position			
Unrestricted	<u>\$131,286</u>	<u>\$7,300,135</u>	<u>\$7,431,421</u>



Wood County, Ohio  
Combining Statement of Revenues, Expenses,  
and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2012

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$26,561	\$7,449,963	\$7,476,524
Other	9,261	21,244	30,505
Total Operating Revenues	<u>35,822</u>	<u>7,471,207</u>	<u>7,507,029</u>
<u>Operating Expenses</u>			
Personal Services	372	0	372
Materials and Supplies	680	0	680
Contractual Services	225,082	753,332	978,414
Claims	198,184	7,433,123	7,631,307
Other	60,504	0	60,504
Total Operating Expenses	<u>484,822</u>	<u>8,186,455</u>	<u>8,671,277</u>
Operating Loss	(449,000)	(715,248)	(1,164,248)
<u>Non-Operating Revenues</u>			
Interest Revenue	0	73,097	73,097
Loss Before Transfers	(449,000)	(642,151)	(1,091,151)
Transfers In	434,871	0	434,871
Changes in Net Position	(14,129)	(642,151)	(656,280)
Net Position Beginning of Year	<u>145,415</u>	<u>7,942,286</u>	<u>8,087,701</u>
Net Position End of Year	<u>\$131,286</u>	<u>\$7,300,135</u>	<u>\$7,431,421</u>

Wood County, Ohio  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2012

	Workers' Compensation Retro Reserve	Health	Total
Increase in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$12,882	\$7,449,963	\$7,462,845
Cash Payments for Personal Services	(372)	0	(372)
Cash Payments for Contractual Services	(241,394)	(753,332)	(994,726)
Cash Payments for Claims	(16,735)	(7,141,015)	(7,157,750)
Cash Received from Other Revenues	9,261	21,244	30,505
Cash Payments for Other Expenses	(60,794)	0	(60,794)
Net Cash Used for Operating Activities	(297,152)	(423,140)	(720,292)
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Received from Transfers In	434,871	0	434,871
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(3,868,828)	(3,868,828)
Sale of Investments	0	4,539,701	4,539,701
Interest on Investments	0	73,097	73,097
Net Cash Provided by Investing Activities	0	743,970	743,970
Net Increase in Cash and Cash Equivalents	137,719	320,830	458,549
Cash and Cash Equivalents Beginning of Year	390,384	66,577	456,961
Cash and Cash Equivalents End of Year	\$528,103	\$387,407	\$915,510
<u>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</u>			
Operating Loss	(\$449,000)	(\$715,248)	(\$1,164,248)
<u>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities</u>			
Increase in Due from External Parties	(13,452)	0	(13,452)
Decrease in Prepaid Items	1,188	0	1,188
Increase in Interfund Receivable	(227)	0	(227)
Increase in Accounts Payable	390	0	390
Increase in Due to Other Governments	55,688	0	55,688
Increase in Claims Payable	108,261	292,108	400,369
Total Adjustments	151,848	292,108	443,956
Net Cash Used for Operating Activities	(\$297,152)	(\$423,140)	(\$720,292)

Wood County, Ohio  
Combining Statements - Fiduciary Funds

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

**Investment Trust Fund**

**Park and Recreation**

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

**Agency Funds**

**Health**

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

**Family and Children First**

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

**Soil and Water Conservation**

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

**Northwest Community Correctional Center**

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

**Juvenile Residential Center**

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

**Emergency Planning Commission**

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

**Northwestern Water and Sewer District**

To account for grants received on behalf of the Northwestern Water and Sewer District to be used for Village and Township projects.

**Housing Trust**

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

(continued)

Wood County, Ohio  
Combining Statements - Fiduciary Funds

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**Agency Funds  
(continued)**

Delinquent Land Court Costs

To account for court costs associated with the sale of delinquent properties.

Auditor

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

Nursing Home Residents

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

Domestic Violence Shelter

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

Payroll

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

Undivided Tax

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

Alimony and Child Support

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

County Court

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

Sheriff

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

Inmate

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

Wood County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2012

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,924,010	\$0	\$365,756	\$1,558,254
Due from External Parties	61,050	63,753	61,050	63,753
Total Assets	<u>\$1,985,060</u>	<u>\$63,753</u>	<u>\$426,806</u>	<u>\$1,622,007</u>
<u>Liabilities</u>				
Due to External Parties	\$0	\$5,258	\$0	\$5,258
Undistributed Assets	1,985,060	63,753	432,064	1,616,749
Total Liabilities	<u>\$1,985,060</u>	<u>\$69,011</u>	<u>\$432,064</u>	<u>\$1,622,007</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$160,515	\$2,358	\$0	\$162,873
<u>Liabilities</u>				
Undistributed Assets	\$160,515	\$2,358	\$0	\$162,873
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$234,124	\$0	\$541	\$233,583
<u>Liabilities</u>				
Undistributed Assets	\$234,124	\$0	\$541	\$233,583
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$338,632	\$0	\$145,383	\$193,249
<u>Liabilities</u>				
Due to External Parties	\$10,206	\$11,599	\$10,206	\$11,599
Undistributed Assets	328,426	10,206	156,982	181,650
Total Liabilities	<u>\$338,632</u>	<u>\$21,805</u>	<u>\$167,188</u>	<u>\$193,249</u>
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$264,173	\$9,014	\$0	\$273,187
<u>Liabilities</u>				
Due to External Parties	\$0	\$12,059	\$0	\$12,059
Undistributed Assets	264,173	9,014	12,059	261,128
Total Liabilities	<u>\$264,173</u>	<u>\$21,073</u>	<u>\$12,059</u>	<u>\$273,187</u>
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$76,424	\$0	\$8,274	\$68,150
<u>Liabilities</u>				
Undistributed Assets	\$76,424	\$0	\$8,274	\$68,150

(continued)

Wood County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Year Ended December 31, 2012  
(continued)

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
<u>Northwestern Water and Sewer District</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$291,385	\$0	\$291,385
<u>Liabilities</u>				
Undistributed Assets	\$0	\$291,385	\$0	\$291,385
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$137,030	\$13,245	\$0	\$150,275
<u>Liabilities</u>				
Undistributed Assets	\$137,030	\$13,245	\$0	\$150,275
<u>Delinquent Land Court Costs</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$25	\$0	\$25
<u>Liabilities</u>				
Undistributed Assets	\$0	\$25	\$0	\$25
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$115,733	\$0	\$8,199	\$107,534
<u>Liabilities</u>				
Undistributed Assets	\$115,733	\$0	\$8,199	\$107,534
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$22,944	\$0	\$1,530	\$21,414
<u>Liabilities</u>				
Deposits Held and Due to Others	\$22,944	\$0	\$1,530	\$21,414
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,083	\$0	\$426	\$13,657
<u>Liabilities</u>				
Undistributed Assets	\$14,083	\$0	\$426	\$13,657
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$68,440	\$10,241	\$0	\$78,681
Cash and Cash Equivalents in Segregated Accounts	44,815	0	44,815	0
Total Assets	\$113,255	\$10,241	\$44,815	\$78,681
<u>Liabilities</u>				
Due to Other Governments	\$44,815	\$0	\$44,815	\$0
Undistributed Assets	68,440	10,241	0	78,681
Total Liabilities	\$113,255	\$10,241	\$44,815	\$78,681

(continued)

Wood County, Ohio  
Combining Statement of Changes in Assets and Liabilities:  
Agency Funds  
For the Year Ended December 31, 2012  
(continued)

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,708,234	\$1,644,591	\$725,596	\$5,627,229
Due from Other Governments	4,618,040	4,061,575	4,618,040	4,061,575
Due from External Parties	8,984	8,749	8,984	8,749
Property Taxes Receivable	121,482,346	126,918,189	121,482,346	126,918,189
Special Assessments Receivable	7,867,852	8,047,143	7,867,852	8,047,143
Total Assets	<u>\$138,685,456</u>	<u>\$140,680,247</u>	<u>\$134,702,818</u>	<u>\$144,662,885</u>
<u>Liabilities</u>				
Due to Other Governments	\$138,676,472	\$139,659,405	\$134,693,834	\$143,642,043
Undistributed Assets	8,984	1,020,842	8,984	1,020,842
Total Liabilities	<u>\$138,685,456</u>	<u>\$140,680,247</u>	<u>\$134,702,818</u>	<u>\$144,662,885</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$20,509	\$0	\$380	\$20,129
Due from External Parties	1,697	4,839	1,697	4,839
Total Assets	<u>\$22,206</u>	<u>\$4,839</u>	<u>\$2,077</u>	<u>\$24,968</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$22,206</u>	<u>\$4,839</u>	<u>\$2,077</u>	<u>\$24,968</u>
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$665,214	\$214,912	\$1,913	\$878,213
Accounts Receivable	1,039,585	1,351,933	1,039,585	1,351,933
Total Assets	<u>\$1,704,799</u>	<u>\$1,566,845</u>	<u>\$1,041,498</u>	<u>\$2,230,146</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,704,799</u>	<u>\$1,566,845</u>	<u>\$1,041,498</u>	<u>\$2,230,146</u>
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$543,005	\$68,492	\$825	\$610,672
<u>Liabilities</u>				
Undistributed Assets	\$76,207	\$0	\$825	\$75,382
Deposits Held and Due to Others	466,798	68,492	0	535,290
Total Liabilities	<u>\$543,005</u>	<u>\$68,492</u>	<u>\$825</u>	<u>\$610,672</u>
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$15,486	\$0	\$1,191	\$14,295
<u>Liabilities</u>				
Deposits Held and Due to Others	<u>\$15,486</u>	<u>\$0</u>	<u>\$1,191</u>	<u>\$14,295</u>

(continued)

Wood County, Ohio  
Combining Statement of Changes in Assets and Liabilities:  
Agency Funds  
For the Year Ended December 31, 2012  
(continued)

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,041,398	\$1,970,859	\$1,254,175	\$8,758,082
Cash and Cash Equivalents in Segregated Accounts	1,311,973	283,404	50,654	1,544,723
Accounts Receivable	1,039,585	1,351,933	1,039,585	1,351,933
Due from Other Governments	4,618,040	4,061,575	4,618,040	4,061,575
Due from External Parties	71,731	77,341	71,731	77,341
Property Taxes Receivable	121,482,346	126,918,189	121,482,346	126,918,189
Special Assessments Receivable	7,867,852	8,047,143	7,867,852	8,047,143
Total Assets	<u>\$144,432,925</u>	<u>\$142,710,444</u>	<u>\$136,384,383</u>	<u>\$150,758,986</u>
<u>Liabilities</u>				
Due to Other Governments	\$138,721,287	\$139,659,405	\$134,738,649	\$143,642,043
Due to External Parties	10,206	28,916	10,206	28,916
Undistributed Assets	5,196,204	2,992,753	1,671,929	6,517,028
Deposits Held and Due to Others	505,228	68,492	2,721	570,999
Total Liabilities	<u>\$144,432,925</u>	<u>\$142,749,566</u>	<u>\$136,423,505</u>	<u>\$150,758,986</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, 2012

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,428,334	\$5,758,432	\$5,661,230	(\$97,202)
Permissive Sales Taxes	15,500,000	15,500,000	17,176,637	1,676,637
Other Taxes	39,099	28,573	23,330	(5,243)
Charges for Services	6,137,345	6,236,616	7,234,670	998,054
Licenses and Permits	2,875	2,875	7,065	4,190
Fines, Costs, and Forfeitures	249,700	249,700	275,736	26,036
Intergovernmental	2,064,081	3,169,865	3,387,957	218,092
Interest	2,003,125	2,003,125	1,537,671	(465,454)
Other	402,971	402,971	528,611	125,640
<b>Total Revenues</b>	<b>32,827,530</b>	<b>33,352,157</b>	<b>35,832,907</b>	<b>2,480,750</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	291,308	391,308	314,227	77,081
Materials and Supplies	449,085	452,085	430,875	21,210
Contractual Services	862,719	926,313	836,852	89,461
Capital Outlay	809,298	1,005,990	948,113	57,877
<b>Total County</b>	<b>2,412,410</b>	<b>2,775,696</b>	<b>2,530,067</b>	<b>245,629</b>
Commissioners				
Personal Services	563,277	563,277	550,906	12,371
Materials and Supplies	2,500	2,440	1,128	1,312
Contractual Services	7,165	7,725	3,862	3,863
Other	2,500	2,500	2,209	291
<b>Total Commissioners</b>	<b>575,442</b>	<b>575,942</b>	<b>558,105</b>	<b>17,837</b>
Central Services				
Personal Services	11,751	11,751	10,438	1,313
Materials and Supplies	63,000	81,000	75,177	5,823
Contractual Services	276,429	276,429	253,783	22,646
Other	29,230	11,230	5,875	5,355
<b>Total Central Services</b>	<b>380,410</b>	<b>380,410</b>	<b>345,273</b>	<b>35,137</b>
Auditor				
Personal Services	613,347	613,347	527,214	86,133
Materials and Supplies	11,846	11,846	7,882	3,964
Contractual Services	38,042	38,042	29,615	8,427
Other	11,540	11,540	8,587	2,953
<b>Total Auditor</b>	<b>674,775</b>	<b>674,775</b>	<b>573,298</b>	<b>101,477</b>

(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, 2012  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Appraising Personal Property				
Personal Services	\$214,872	\$214,872	\$214,014	\$858
Materials and Supplies	6,675	6,675	5,172	1,503
Other	1,500	1,500	1,249	251
<b>Total Appraising Personal Property</b>	<b>223,047</b>	<b>223,047</b>	<b>220,435</b>	<b>2,612</b>
Treasurer				
Personal Services	168,481	168,481	167,201	1,280
Materials and Supplies	50,000	50,000	34,014	15,986
Contractual Services	6,500	6,500	3,562	2,938
Other	3,000	3,000	2,783	217
<b>Total Treasurer</b>	<b>227,981</b>	<b>227,981</b>	<b>207,560</b>	<b>20,421</b>
Prosecuting Attorney				
Personal Services	1,188,820	1,188,820	1,156,538	32,282
Materials and Supplies	10,000	10,000	7,505	2,495
Contractual Services	52,899	54,502	48,082	6,420
Other	76,487	74,884	71,860	3,024
<b>Total Prosecuting Attorney</b>	<b>1,328,206</b>	<b>1,328,206</b>	<b>1,283,985</b>	<b>44,221</b>
Budget Commission				
Personal Services	20,147	20,147	19,734	413
Materials and Supplies	150	150	150	0
Contractual Services	1,608	1,608	1,608	0
Other	100	100	100	0
<b>Total Budget Commission</b>	<b>22,005</b>	<b>22,005</b>	<b>21,592</b>	<b>413</b>
Board of Revision				
Personal Services	42,658	42,658	41,226	1,432
Materials and Supplies	100	100	100	0
Other	600	600	600	0
<b>Total Board of Revision</b>	<b>43,358</b>	<b>43,358</b>	<b>41,926</b>	<b>1,432</b>
Bureau of Inspection				
Contractual Services	115,000	120,000	120,000	0
Planning Commission				
Personal Services	124,917	124,917	123,087	1,830
Materials and Supplies	1,800	1,800	1,759	41
Contractual Services	3,000	3,000	3,000	0
Other	3,000	3,000	2,089	911
<b>Total Planning Commission</b>	<b>132,717</b>	<b>132,717</b>	<b>129,935</b>	<b>2,782</b>
Data Processing				
Contractual Services	21,000	21,000	21,000	0

(continued)

Wood County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Board of Elections				
Personal Services	\$570,251	\$533,551	\$530,247	\$3,304
Materials and Supplies	76,321	63,321	59,830	3,491
Contractual Services	211,850	286,636	273,139	13,497
Other	4,110	3,560	3,371	189
Capital Outlay	15,169	15,759	15,533	226
<b>Total Board of Elections</b>	<b>877,701</b>	<b>902,827</b>	<b>882,120</b>	<b>20,707</b>
Maintenance and Operating-Courthouse				
Personal Services	458,917	461,003	459,687	1,316
Materials and Supplies	51,079	51,079	42,409	8,670
Contractual Services	503,309	491,938	378,413	113,525
Other	1,500	1,000	647	353
<b>Total Maintenance and Operating-Courthouse</b>	<b>1,014,805</b>	<b>1,005,020</b>	<b>881,156</b>	<b>123,864</b>
Maintenance and Operating-EGL Complex				
Personal Services	552,480	549,538	505,183	44,355
Materials and Supplies	53,835	53,435	48,441	4,994
Contractual Services	641,753	603,290	504,718	98,572
Other	3,000	2,700	2,318	382
<b>Total Maintenance and Operating-EGL Complex</b>	<b>1,251,068</b>	<b>1,208,963</b>	<b>1,060,660</b>	<b>148,303</b>
Recorder				
Personal Services	405,288	405,288	391,405	13,883
Materials and Supplies	15,000	15,000	9,628	5,372
Contractual Services	26,905	26,905	13,854	13,051
Other	3,000	3,000	2,489	511
Capital Outlay	4,000	4,000	2,039	1,961
<b>Total Recorder</b>	<b>454,193</b>	<b>454,193</b>	<b>419,415</b>	<b>34,778</b>
Records Center				
Personal Services	128,081	128,081	128,029	52
Materials and Supplies	15,000	15,000	12,190	2,810
Contractual Services	125,093	125,093	111,812	13,281
<b>Total Records Center</b>	<b>268,174</b>	<b>268,174</b>	<b>252,031</b>	<b>16,143</b>
Insurance on Property				
Contractual Services	607,000	607,000	496,096	110,904
Insurance on Person				
Personal Services	3,039,500	3,046,670	3,005,704	40,966
Pensions				
Personal Services	2,500,000	2,500,000	2,469,794	30,206
Taxes				
Other	3,500	4,675	4,675	0

(continued)

Wood County, Ohio  
General Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Miscellaneous				
Other	\$180,078	\$223,078	\$155,616	\$67,462
Annexations				
Other	276	276	167	109
Information Technology				
Personal Services	113,643	113,643	110,784	2,859
Materials and Supplies	2,523	1,975	1,283	692
Contractual Services	2,556	2,556	1,330	1,226
Other	350	350	100	250
Total Information Technology	119,072	118,524	113,497	5,027
Operation Fuel Facility				
Materials and Supplies	400	400	244	156
Contractual Services	13,000	7,141	7,016	125
Other	525,000	638,476	638,476	0
Total Operation Fuel Facility	538,400	646,017	645,736	281
Workers Compensation Self Insurance				
Personal Services	107,701	107,701	56,357	51,344
Recorder's Equipment				
Materials and Supplies	70,000	70,000	2	69,998
Capital Outlay	10,000	10,000	9,428	572
Total Recorder's Equipment	80,000	80,000	9,430	70,570
Total Legislative and Executive	17,197,819	17,698,255	16,505,630	1,192,625
Judicial				
Domestic Relations				
Personal Services	228,136	228,136	224,021	4,115
Materials and Supplies	5,081	5,581	5,517	64
Contractual Services	38,136	37,636	35,033	2,603
Other	1,920	1,920	801	1,119
Total Domestic Relations	273,273	273,273	265,372	7,901
Court of Appeals				
Other	120,000	120,000	118,487	1,513
Court of Common Pleas Mediation				
Personal Services	77,045	76,695	76,303	392
Materials and Supplies	907	907	583	324
Contractual Services	4,038	4,038	1,689	2,349
Other	610	960	880	80
Total Court of Common Pleas Mediation	82,600	82,600	79,455	3,145

(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, 2012  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Jury Commission				
Personal Services	\$60,991	\$60,991	\$59,991	\$1,000
Materials and Supplies	41,788	41,753	33,295	8,458
Contractual Services	7,885	7,885	7,082	803
Other	200	235	235	0
<b>Total Jury Commission</b>	<b>110,864</b>	<b>110,864</b>	<b>100,603</b>	<b>10,261</b>
Adult Probation				
Personal Services	573,089	573,089	567,372	5,717
Materials and Supplies	3,422	3,422	3,422	0
Contractual Services	13,900	13,900	12,238	1,662
Other	1,000	1,000	890	110
<b>Total Adult Probation</b>	<b>591,411</b>	<b>591,411</b>	<b>583,922</b>	<b>7,489</b>
Court Security				
Personal Services	335,657	334,547	301,375	33,172
Materials and Supplies	2,435	3,760	3,382	378
Contractual Services	10,628	11,373	11,301	72
Other	3,088	2,128	1,834	294
<b>Total Court Security</b>	<b>351,808</b>	<b>351,808</b>	<b>317,892</b>	<b>33,916</b>
Common Pleas Courts 1, 2, and 4				
Personal Services	900,753	893,738	886,800	6,938
Materials and Supplies	33,265	37,265	35,697	1,568
Contractual Services	218,570	214,570	170,974	43,596
Other	9,685	9,685	7,718	1,967
<b>Total Common Pleas Courts 1, 2, and 4</b>	<b>1,162,273</b>	<b>1,155,258</b>	<b>1,101,189</b>	<b>54,069</b>
Juvenile Court				
Personal Services	400,485	400,485	392,368	8,117
Materials and Supplies	16,360	16,360	15,962	398
Contractual Services	46,023	34,723	28,169	6,554
Other	4,980	4,980	3,583	1,397
<b>Total Juvenile Court</b>	<b>467,848</b>	<b>456,548</b>	<b>440,082</b>	<b>16,466</b>
Juvenile Probation				
Personal Services	258,514	259,307	227,120	32,187
Materials and Supplies	2,100	2,100	2,083	17
Contractual Services	19,025	19,025	17,393	1,632
Other	5,722	5,722	2,187	3,535
<b>Total Juvenile Probation</b>	<b>285,361</b>	<b>286,154</b>	<b>248,783</b>	<b>37,371</b>
Detention Home				
Personal Services	966,326	959,626	856,333	103,293
Materials and Supplies	30,443	30,443	29,960	483
Contractual Services	23,152	18,152	14,888	3,264
Other	55,721	78,721	70,876	7,845
<b>Total Detention Home</b>	<b>1,075,642</b>	<b>1,086,942</b>	<b>972,057</b>	<b>114,885</b>

(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, 2012  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Probate Court				
Personal Services	\$351,885	\$351,885	\$347,528	\$4,357
Materials and Supplies	7,704	7,704	5,243	2,461
Contractual Services	15,500	15,500	11,393	4,107
Other	5,071	5,071	4,141	930
<b>Total Probate Court</b>	<b>380,160</b>	<b>380,160</b>	<b>368,305</b>	<b>11,855</b>
Clerk of Courts				
Personal Services	639,947	639,947	605,378	34,569
Materials and Supplies	21,378	21,078	13,948	7,130
Contractual Services	55,667	55,967	20,249	35,718
Other	3,000	3,000	570	2,430
<b>Total Clerk of Courts</b>	<b>719,992</b>	<b>719,992</b>	<b>640,145</b>	<b>79,847</b>
Fostoria Municipal Court				
Personal Services	9,570	9,570	0	9,570
Contractual Services	12,000	12,000	12,000	0
Other	1,500	1,500	0	1,500
<b>Total Fostoria Municipal Court</b>	<b>23,070</b>	<b>23,070</b>	<b>12,000</b>	<b>11,070</b>
Perrysburg Municipal Court				
Personal Services	105,296	108,895	100,743	8,152
Contractual Services	21,050	21,050	20,000	1,050
Other	5,000	5,000	0	5,000
<b>Total Perrysburg Municipal Court</b>	<b>131,346</b>	<b>134,945</b>	<b>120,743</b>	<b>14,202</b>
Bowling Green Municipal Court				
Personal Services	132,200	133,900	133,029	871
Contractual Services	103,000	103,000	100,680	2,320
Other	1,000	1,918	1,918	0
<b>Total Bowling Green Municipal Court</b>	<b>236,200</b>	<b>238,818</b>	<b>235,627</b>	<b>3,191</b>
Public Defender				
Personal Services	725,313	726,313	708,142	18,171
Materials and Supplies	5,761	5,761	4,828	933
Contractual Services	30,349	29,349	26,258	3,091
Other	28,022	28,022	17,240	10,782
Capital Outlay	12,301	12,301	9,025	3,276
<b>Total Public Defender</b>	<b>801,746</b>	<b>801,746</b>	<b>765,493</b>	<b>36,253</b>
Miscellaneous				
Contractual Services	425,709	450,809	369,363	81,446

(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, 2012  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Title Administration				
Personal Services	\$440,185	\$440,185	\$375,538	\$64,647
Materials and Supplies	12,716	12,716	10,117	2,599
Contractual Services	17,718	17,718	13,210	4,508
Other	38,066	38,066	33,445	4,621
Capital Outlay	10,109	25,825	19,724	6,101
<b>Total Title Administration</b>	<b>518,794</b>	<b>534,510</b>	<b>452,034</b>	<b>82,476</b>
<b>Total Judicial</b>	<b>7,758,097</b>	<b>7,798,908</b>	<b>7,191,552</b>	<b>607,356</b>
Public Safety				
Coroner				
Personal Services	68,528	68,528	60,805	\$7,723
Materials and Supplies	90	640	598	42
Contractual Services	20,500	14,450	32	14,418
Other	70,500	84,500	82,236	2,264
<b>Total Coroner</b>	<b>159,618</b>	<b>168,118</b>	<b>143,671</b>	<b>24,447</b>
Sheriff				
Personal Services	2,394,163	2,354,163	2,220,370	133,793
Materials and Supplies	35,000	35,000	26,442	8,558
Contractual Services	141,197	192,697	152,032	40,665
Other	82,631	81,131	81,114	17
<b>Total Sheriff</b>	<b>2,652,991</b>	<b>2,662,991</b>	<b>2,479,958</b>	<b>183,033</b>
Communications Center				
Personal Services	591,080	736,080	703,546	32,534
Materials and Supplies	6,000	6,000	3,184	2,816
Contractual Services	110,000	100,000	78,684	21,316
Other	40,000	40,000	22,636	17,364
<b>Total Communications Center</b>	<b>747,080</b>	<b>882,080</b>	<b>808,050</b>	<b>74,030</b>
Other Expenditure				
Contractual Services	20,000	25,000	24,800	200
Jail-Sheriff				
Personal Services	2,738,568	2,562,568	2,516,693	45,875
Materials and Supplies	397,500	407,407	347,949	59,458
Contractual Services	647,000	637,000	618,645	18,355
Other	126,500	157,000	152,415	4,585
<b>Total Jail-Sheriff</b>	<b>3,909,568</b>	<b>3,763,975</b>	<b>3,635,702</b>	<b>128,273</b>
Wood County Work Center				
Other	11,140	11,140	0	11,140
<b>Total Public Safety</b>	<b>7,500,397</b>	<b>7,513,304</b>	<b>7,092,181</b>	<b>421,123</b>

(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, 2012  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Works				
Engineer				
Personal Services	\$576,367	\$576,667	\$568,019	\$8,648
Materials and Supplies	5,000	4,700	3,944	756
Contractual Services	3,500	3,500	2,454	1,046
Other	6,500	6,500	5,284	1,216
Total Public Works	<u>591,367</u>	<u>591,367</u>	<u>579,701</u>	<u>11,666</u>
Health				
Registration of Vital Statistics				
Other	1,700	1,700	1,659	41
Other Health				
Contractual Services	<u>323,497</u>	<u>323,497</u>	<u>317,699</u>	<u>5,798</u>
Total Health	<u>325,197</u>	<u>325,197</u>	<u>319,358</u>	<u>5,839</u>
Human Services				
Veteran Services				
Personal Services	199,862	201,362	195,619	5,743
Materials and Supplies	7,000	7,000	4,916	2,084
Contractual Services	105,224	105,224	98,522	6,702
Other	<u>140,400</u>	<u>138,900</u>	<u>113,303</u>	<u>25,597</u>
Total Veteran Services	452,486	452,486	412,360	40,126
Public Assistance				
Other	<u>192,836</u>	<u>197,657</u>	<u>197,657</u>	<u>0</u>
Total Human Services	<u>645,322</u>	<u>650,143</u>	<u>610,017</u>	<u>40,126</u>
Conservation and Recreation				
Historical Society				
Personal Services	<u>144,809</u>	<u>144,809</u>	<u>137,422</u>	<u>7,387</u>
Economic Development				
Economic Development				
Personal Services	249,369	249,369	234,411	14,958
Materials and Supplies	4,500	4,500	268	4,232
Contractual Services	65,975	65,879	46,922	18,957
Other	<u>179,582</u>	<u>195,670</u>	<u>193,309</u>	<u>2,361</u>
Total Economic Development	<u>499,426</u>	<u>515,418</u>	<u>474,910</u>	<u>40,508</u>
Other				
Airport				
Other	26,345	26,345	26,345	0
Miscellaneous				
Other	407,807	347,044	303,814	43,230
Contingencies				
Other	227,493	115,437	66,349	49,088

(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, 2012  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Budget Stabilization Other	\$1,607,461	\$811,910	\$0	\$811,910
Unclaimed Monies Other	131,167	131,167	121,690	9,477
Total Other	<u>2,400,273</u>	<u>1,431,903</u>	<u>518,198</u>	<u>913,705</u>
Intergovernmental Agriculture				
Contractual Services	14,500	15,021	15,021	0
Other	385,134	385,134	385,134	0
Total Intergovernmental	<u>399,634</u>	<u>400,155</u>	<u>400,155</u>	<u>0</u>
Total Expenditures	<u>37,462,341</u>	<u>37,069,459</u>	<u>33,829,124</u>	<u>3,240,335</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,634,811)</u>	<u>(3,717,302)</u>	<u>2,003,783</u>	<u>5,721,085</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	192,980	192,980	684,090	491,110
Advances Out	(462,696)	(462,696)	(462,696)	0
Transfers In	0	0	147,987	147,987
Transfers Out	(1,799,871)	(2,384,334)	(2,270,616)	113,718
Total Other Financing Sources (Uses)	<u>(2,069,587)</u>	<u>(2,654,050)</u>	<u>(1,901,235)</u>	<u>752,815</u>
Changes in Fund Balance	(6,704,398)	(6,371,352)	102,548	6,473,900
Fund Balance Beginning of Year	18,326,361	18,326,361	18,326,361	0
Prior Year Encumbrances Appropriated	719,510	719,510	719,510	0
Fund Balance End of Year	<u>\$12,341,473</u>	<u>\$12,674,519</u>	<u>\$19,148,419</u>	<u>\$6,473,900</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, 2012

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$3,995,000	\$3,995,000	\$4,014,762	\$19,762
Charges for Services	491,000	1,040,917	1,005,673	(35,244)
Fines, Costs, and Forfeitures	115,000	115,000	166,946	51,946
Intergovernmental	2,215,000	2,215,000	2,460,731	245,731
Interest	5,000	5,000	13,195	8,195
<b>Total Revenues</b>	<b>6,821,000</b>	<b>7,370,917</b>	<b>7,661,307</b>	<b>290,390</b>
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,384,874	2,481,874	2,197,606	284,268
Materials and Supplies	1,204,003	1,263,003	989,403	273,600
Contractual Services	5,244,545	5,340,545	3,788,920	1,551,625
Other	1,161,007	1,625,007	1,164,355	460,652
Capital Outlay	494,195	498,195	370,250	127,945
<b>Total Expenditures</b>	<b>10,488,624</b>	<b>11,208,624</b>	<b>8,510,534</b>	<b>2,698,090</b>
Excess of Revenues Under Expenditures	(3,667,624)	(3,837,707)	(849,227)	2,988,480
<u>Other Financing Sources</u>				
Transfers In	0	0	110,296	110,296
<b>Changes in Fund Balance</b>	<b>(3,667,624)</b>	<b>(3,837,707)</b>	<b>(738,931)</b>	<b>3,098,776</b>
Fund Balance Beginning of Year	3,909,537	3,909,537	3,909,537	0
Prior Year Encumbrances Appropriated	1,748,551	1,748,551	1,748,551	0
<b>Fund Balance End of Year</b>	<b>\$1,990,464</b>	<b>\$1,820,381</b>	<b>\$4,919,157</b>	<b>\$3,098,776</b>

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, 2012

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,528,008	\$6,193,113	\$6,086,678	(\$106,435)
Other Taxes	0	30,286	24,949	(5,337)
Charges for Services	0	0	8,343	8,343
Intergovernmental	5,030,674	6,803,634	6,225,283	(578,351)
Other	0	0	1,650	1,650
<b>Total Revenues</b>	<b>12,558,682</b>	<b>13,027,033</b>	<b>12,346,903</b>	<b>(680,130)</b>
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	477,244	506,094	482,735	23,359
Materials and Supplies	12,000	12,000	8,966	3,034
Contractual Services	8,599,854	8,599,854	7,871,269	728,585
Other	703,570	703,570	432,501	271,069
Capital Outlay	15,000	15,000	5,599	9,401
<b>Total Community Mental Health</b>	<b>9,807,668</b>	<b>9,836,518</b>	<b>8,801,070</b>	<b>1,035,448</b>
Women's Health				
Contractual Services	350,000	250,323	250,323	0
Indigent Driver Alcohol Treatment				
Contractual Services	80,000	13,385	13,385	0
Community Mental Health-ODMH Medicaid				
Contractual Services	2,077,873	2,527,512	2,527,512	0
Community Mental Health-Title XX				
Contractual Services	100,000	100,551	100,551	0
Community Mental Health-Title XIX				
Contractual Services	506,096	22,431	22,431	0
Community Mental Health-ODADAS Medicaid				
Contractual Services	230,467	314,649	314,649	0
<b>Total Expenditures</b>	<b>13,152,104</b>	<b>13,065,369</b>	<b>12,029,921</b>	<b>1,035,448</b>
Excess of Revenues Over (Under) Expenditures	(593,422)	(38,336)	316,982	355,318
<u>Other Financing Sources (Uses)</u>				
Transfers In	450,000	450,000	0	(450,000)
Transfers Out	(3,232,780)	(2,168,930)	0	2,168,930
<b>Total Other Financing Sources (Uses)</b>	<b>(2,782,780)</b>	<b>(1,718,930)</b>	<b>0</b>	<b>1,718,930</b>
Changes in Fund Balance	(3,376,202)	(1,757,266)	316,982	2,074,248
Fund Balance Beginning of Year	3,372,632	3,372,632	3,372,632	0
Prior Year Encumbrances Appropriated	3,570	3,570	3,570	0
<b>Fund Balance End of Year</b>	<b>\$0</b>	<b>\$1,618,936</b>	<b>\$3,693,184</b>	<b>\$2,074,248</b>

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, 2012

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$3,503,959	\$3,185,517	\$3,131,730	(\$53,787)
Other Taxes	21,629	15,806	12,907	(2,899)
Intergovernmental	13,523,909	8,867,510	6,204,245	(2,663,265)
Other	20,000	20,000	17,978	(2,022)
<b>Total Revenues</b>	<b>17,069,497</b>	<b>12,088,833</b>	<b>9,366,860</b>	<b>(2,721,973)</b>
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	4,956,957	4,254,071	3,847,358	406,713
Materials and Supplies	170,547	155,547	115,127	40,420
Contractual Services	1,165,230	741,105	632,770	108,335
Other	1,327,384	614,697	501,653	113,044
Capital Outlay	110,000	110,000	36,932	73,068
<b>Total Public Assistance</b>	<b>7,730,118</b>	<b>5,875,420</b>	<b>5,133,840</b>	<b>741,580</b>
Work Force Investment Act				
Contractual Services	1,496,679	762,336	691,297	71,039
Other	224,316	3,130	3,130	0
<b>Total Work Force Investment Act</b>	<b>1,720,995</b>	<b>765,466</b>	<b>694,427</b>	<b>71,039</b>
Children's Services				
Contractual Services	3,500,000	3,500,000	2,212,370	1,287,630
Other	418,542	418,542	0	418,542
<b>Total Children's Services</b>	<b>3,918,542</b>	<b>3,918,542</b>	<b>2,212,370</b>	<b>1,706,172</b>
Child and Adult Protect-Levy				
Contractual Services	289,508	289,508	270,091	19,417
Other	2,152,754	2,152,754	34,379	2,118,375
Capital Outlay	88,200	88,200	0	88,200
<b>Total Child and Adult Protect-Levy</b>	<b>2,530,462</b>	<b>2,530,462</b>	<b>304,470</b>	<b>2,225,992</b>
Trust-Homeless Donation				
Other	10,561	24,061	14,696	9,365
<b>Total Expenditures</b>	<b>15,910,678</b>	<b>13,113,951</b>	<b>8,359,803</b>	<b>4,754,148</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>1,158,819</b>	<b>(1,025,118)</b>	<b>1,007,057</b>	<b>2,032,175</b>

(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, 2012  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Uses</u>				
Transfers Out	(180,000)	(180,000)	(79,095)	100,905
Changes in Fund Balance	978,819	(1,205,118)	927,962	2,133,080
Fund Balance Beginning of Year	6,901,228	6,901,228	6,901,228	0
Prior Year Encumbrances Appropriated	155,638	155,638	155,638	0
Fund Balance End of Year	<u>\$8,035,685</u>	<u>\$5,851,748</u>	<u>\$7,984,828</u>	<u>\$2,133,080</u>

Wood County, Ohio  
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$10,526,617	\$10,526,617	\$10,340,233	(\$186,384)
Other Taxes	47,276	47,276	44,209	(3,067)
Charges for Services	491,996	491,996	1,265,700	773,704
Intergovernmental	15,619,942	15,619,942	15,667,174	47,232
Interest	740,000	740,000	8,815	(731,185)
Other	0	0	740	740
<b>Total Revenues</b>	<b>27,425,831</b>	<b>27,425,831</b>	<b>27,326,871</b>	<b>(98,960)</b>
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	1,700,000	1,700,000	1,479,123	220,877
Other	100,000	100,000	82,163	17,837
<b>Total Residential Development Services</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,561,286</b>	<b>238,714</b>
Community Assistance				
Contractual Services	50,000	60,000	46,889	13,111
Other	5,000	5,000	3,735	1,265
<b>Total Community Assistance</b>	<b>55,000</b>	<b>65,000</b>	<b>50,624</b>	<b>14,376</b>
Board of DD				
Personal Services	11,562,487	11,594,487	11,118,695	475,792
Materials and Supplies	685,284	725,284	678,215	47,069
Contractual Services	10,063,205	10,071,205	9,577,628	493,577
Other	756,390	856,390	810,042	46,348
Capital Outlay	150,698	150,698	54,296	96,402
<b>Total Board of DD</b>	<b>23,218,064</b>	<b>23,398,064</b>	<b>22,238,876</b>	<b>1,159,188</b>
Title I				
Personal Services	36,000	36,000	35,647	353
Family Resource Services				
Contractual Services	48,300	50,300	30,925	19,375
Other	61,600	62,600	61,872	728
Capital Outlay	98,800	110,800	108,922	1,878
<b>Total Family Resource Services</b>	<b>208,700</b>	<b>223,700</b>	<b>201,719</b>	<b>21,981</b>
Supported Living				
Personal Services	36,250	38,750	27,220	11,530
Contractual Services	189,000	216,500	202,364	14,136
<b>Total Supported Living</b>	<b>225,250</b>	<b>255,250</b>	<b>229,584</b>	<b>25,666</b>

(continued)

Wood County, Ohio  
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012  
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Toy Lending				
Personal Services	\$69,500	\$69,500	\$69,151	\$349
Benefit Separation				
Personal Services	250,000	220,000	162,272	57,728
Other	0	30,000	26,746	3,254
Total Benefit Separation	250,000	250,000	189,018	60,982
Trust Health Insurance				
Personal Services	4,742,700	4,742,700	4,549,835	192,865
Trust Donations				
Other	2,500	2,500	451	2,049
Total Expenditures	30,607,714	30,842,714	29,126,191	1,716,523
Excess of Revenues Under Expenditures	(3,181,883)	(3,416,883)	(1,799,320)	1,617,563
<u>Other Financing Uses</u>				
Transfers Out	(7,817,236)	(7,637,236)	(750,000)	6,887,236
Changes in Fund Balance	(10,999,119)	(11,054,119)	(2,549,320)	8,504,799
Fund Balance Beginning of Year	23,401,774	23,401,774	23,401,774	0
Prior Year Encumbrances Appropriated	10,114	10,114	10,114	0
Fund Balance End of Year	\$12,412,769	\$12,357,769	\$20,862,568	\$8,504,799



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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,020,000	\$1,127,891	\$107,891
Other	10,000	133	(9,867)
Total Revenues	<u>1,030,000</u>	<u>1,128,024</u>	<u>98,024</u>
<u>Expenses</u>			
Personal Services	738,950	690,467	48,483
Materials and Supplies	3,000	2,807	193
Contractual Services	118,089	100,021	18,068
Other	54,661	31,269	23,392
Capital Outlay	24,900	1,956	22,944
Total Expenses	<u>939,600</u>	<u>826,520</u>	<u>113,080</u>
Changes in Fund Balance	90,400	301,504	211,104
Fund Balance Beginning of Year	1,312,881	1,312,881	0
Prior Year Encumbrances Appropriated	<u>250</u>	<u>250</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,403,531</u></u>	<u><u>\$1,614,635</u></u>	<u><u>\$211,104</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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,405,500	\$6,269,399	(\$136,101)
Interest	2	2	0
Other	1,052,998	1,051,691	(1,307)
Total Revenues	<u>7,458,500</u>	<u>7,321,092</u>	<u>(137,408)</u>
<u>Expenses</u>			
Personal Services	3,840,381	3,635,666	204,715
Materials and Supplies	809,689	657,158	152,531
Contractual Services	1,537,021	1,442,312	94,709
Other	90,534	37,785	52,749
Capital Outlay	166,000	135,649	30,351
Debt Service:			
Principal Retirement	40,000	40,000	0
Interest Expense	4,590	4,590	0
Total Expenses	<u>6,488,215</u>	<u>5,953,160</u>	<u>535,055</u>
Changes in Fund Balance	970,285	1,367,932	397,647
Fund Balance Beginning of Year	1,457,724	1,457,724	0
Prior Year Encumbrances Appropriated	<u>6,244</u>	<u>6,244</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,434,253</u></u>	<u><u>\$2,831,900</u></u>	<u><u>\$397,647</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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,758,000	\$1,693,118	(\$64,882)
Other	20,000	23,320	3,320
Total Revenues	<u>1,778,000</u>	<u>1,716,438</u>	<u>(61,562)</u>
<u>Expenses</u>			
Personal Services	421,651	417,183	4,468
Materials and Supplies	284,313	277,696	6,617
Contractual Services	430,911	413,753	17,158
Other	284,150	282,643	1,507
Capital Outlay	335,055	332,979	2,076
Debt Service:			
Principal Retirement	90,000	90,000	0
Interest Expense	26,476	26,476	0
Total Expenses	<u>1,872,556</u>	<u>1,840,730</u>	<u>31,826</u>
Excess of Revenues Under Expenses	<u>(94,556)</u>	<u>(124,292)</u>	<u>(29,736)</u>
<u>Other Financing Sources (Uses)</u>			
Advances Out	(30,000)	(30,000)	0
Transfers In	93,376	393,376	300,000
Total Other Financing Sources (Uses)	<u>63,376</u>	<u>363,376</u>	<u>300,000</u>
Changes in Fund Balance	(31,180)	239,084	270,264
Fund Balance Beginning of Year	754,499	754,499	0
Prior Year Encumbrances Appropriated	31,181	31,181	0
Fund Balance End of Year	<u>\$754,500</u>	<u>\$1,024,764</u>	<u>\$270,264</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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$16,500	\$21,598	\$5,098
Licenses and Permits	299,000	303,590	4,590
Fines, Costs, and Forfeitures	11,280	17,126	5,846
Other	1,200	1,043	(157)
<b>Total Revenues</b>	<b>327,980</b>	<b>343,357</b>	<b>15,377</b>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	225,455	215,683	9,772
Materials and Supplies	11,708	9,106	2,602
Contractual Services	40,408	37,608	2,800
Other	10,967	9,383	1,584
Capital Outlay	36,105	35,851	254
<b>Total Expenditures</b>	<b>324,643</b>	<b>307,631</b>	<b>17,012</b>
Changes in Fund Balance	3,337	35,726	32,389
Fund Balance Beginning of Year	163,934	163,934	0
Prior Year Encumbrances Appropriated	4,312	4,312	0
<b>Fund Balance End of Year</b>	<b>\$171,583</b>	<b>\$203,972</b>	<b>\$32,389</b>

Wood County, Ohio  
Law Library Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$315,790	\$316,513	\$723
Other	0	1,168	1,168
Total Revenues	\$315,790	\$317,681	\$1,891
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	70,355	67,615	2,740
Contractual Services	417,742	287,399	130,343
Other	7,000	6,364	636
Capital Outlay	1,500	0	1,500
Total Expenditures	496,597	361,378	135,219
Changes in Fund Balance	(180,807)	(43,697)	137,110
Fund Balance Beginning of Year	249,506	249,506	0
Prior Year Encumbrances Appropriated	146	146	0
Fund Balance End of Year	\$68,845	\$205,955	\$137,110

Wood County, Ohio  
Court Mediation Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$65,159	\$65,159	\$0
<u>Expenditures</u>	0	0	0
Excess of Revenues Over Expenditures	65,159	65,159	0
<u>Other Financing Uses</u>			
Transfers Out	(65,159)	(65,159)	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio  
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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$375,000	\$374,564	(\$436)
Intergovernmental	1,638,500	1,551,929	(86,571)
Other	138,145	119,775	(18,370)
<b>Total Revenues</b>	<b>2,151,645</b>	<b>2,046,268</b>	<b>(105,377)</b>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,535,047	1,441,691	93,356
Materials and Supplies	35,026	31,904	3,122
Contractual Services	704,608	584,729	119,879
Other	5,000	458	4,542
Capital Outlay	20,000	6,917	13,083
<b>Total Expenditures</b>	<b>2,299,681</b>	<b>2,065,699</b>	<b>233,982</b>
Excess of Revenues Under Expenditures	(148,036)	(19,431)	128,605
<u>Other Financing Sources</u>			
Transfers In	174,855	0	(174,855)
Changes in Fund Balance	26,819	(19,431)	(46,250)
Fund Balance Beginning of Year	239,779	239,779	0
Prior Year Encumbrances Appropriated	42,630	42,630	0
<b>Fund Balance End of Year</b>	<b>\$309,228</b>	<b>\$262,978</b>	<b>(\$46,250)</b>

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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$901,200	\$952,697	\$51,497
Other	0	80	80
Total Revenues	<u>901,200</u>	<u>952,777</u>	<u>51,577</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	344,950	310,635	34,315
Materials and Supplies	14,475	1,077	13,398
Contractual Services	681,451	622,881	58,570
Other	4,112	3,805	307
Capital Outlay	52,000	43,177	8,823
Total Expenditures	<u>1,096,988</u>	<u>981,575</u>	<u>115,413</u>
Changes in Fund Balance	(195,788)	(28,798)	166,990
Fund Balance Beginning of Year	800,738	800,738	0
Prior Year Encumbrances Appropriated	<u>182,038</u>	<u>182,038</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$786,988</u></u>	<u><u>\$953,978</u></u>	<u><u>\$166,990</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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$154,115	\$144,297	(\$9,818)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	106,041	102,372	3,669
Materials and Supplies	5,000	2,571	2,429
Contractual Services	41,254	8,151	33,103
Other	24,973	5,995	18,978
Capital Outlay	17,000	3,072	13,928
Total Expenditures	194,268	122,161	72,107
Changes in Fund Balance	(40,153)	22,136	62,289
Fund Balance Beginning of Year	595,352	595,352	0
Fund Balance End of Year	\$555,199	\$617,488	\$62,289

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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$182,500	\$154,978	(\$27,522)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	152,300	117,338	34,962
Materials and Supplies	30,000	20,267	9,733
Contractual Services	30,000	29,979	21
Other	109,230	54,788	54,442
Capital Outlay	25,000	1,654	23,346
Total Expenditures	<u>346,530</u>	<u>224,026</u>	<u>122,504</u>
Changes in Fund Balance	(164,030)	(69,048)	94,982
Fund Balance Beginning of Year	751,148	751,148	0
Prior Year Encumbrances Appropriated	<u>33,230</u>	<u>33,230</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$620,348</u></u>	<u><u>\$715,330</u></u>	<u><u>\$94,982</u></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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$5,000	\$3,825	(\$1,175)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	11,000	8,938	2,062
Changes in Fund Balance	(6,000)	(5,113)	887
Fund Balance Beginning of Year	11,152	11,152	0
Fund Balance End of Year	\$5,152	\$6,039	\$887

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, 2012

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

Wood County, Ohio  
 Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,000	\$12,030	(\$970)
Intergovernmental	554,128	606,619	52,491
Other	605	1,261	656
<b>Total Revenues</b>	<b>567,733</b>	<b>619,910</b>	<b>52,177</b>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	22,244	21,920	324
Contractual Services	500	500	0
Other	1,800	90	1,710
<b>Total VOCA- Juvenile</b>	<b>24,544</b>	<b>22,510</b>	<b>2,034</b>
Litter Collection			
Personal Services	5,966	5,772	194
Materials and Supplies	75	41	34
<b>Total Litter Collection</b>	<b>6,041</b>	<b>5,813</b>	<b>228</b>
Juvenile Indigent Driver			
Contractual Services	200	0	200
Felony Delinquent Care			
Personal Services	298,300	279,862	18,438
Materials and Supplies	10,000	4,817	5,183
Contractual Services	121,486	106,005	15,481
<b>Total Felony Delinquent Care</b>	<b>429,786</b>	<b>390,684</b>	<b>39,102</b>
ARRA Juvenile Court IV-E			
Other	175,000	91,973	83,027
Computer-Juvenile Court			
Capital Outlay	25,000	13,183	11,817
<b>Total Expenditures</b>	<b>660,571</b>	<b>524,163</b>	<b>136,408</b>
Excess of Revenues Over (Under) Expenditures	(92,838)	95,747	188,585
<u>Other Financing Sources</u>			
Transfers In	6,475	0	(6,475)
<b>Changes in Fund Balance</b>	<b>(86,363)</b>	<b>95,747</b>	<b>182,110</b>
Fund Balance Beginning of Year	789,492	789,492	0
Prior Year Encumbrances Appropriated	25,000	25,000	0
<b>Fund Balance End of Year</b>	<b>\$728,129</b>	<b>\$910,239</b>	<b>\$182,110</b>

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$47,589	\$49,675	\$2,086
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	71,645	62,977	8,668
Contractual Services	500	0	500
Total Expenditures	72,145	62,977	9,168
Changes in Fund Balance	(24,556)	(13,302)	11,254
Fund Balance Beginning of Year	34,282	34,282	0
Prior Year Encumbrances Appropriated	61	61	0
Fund Balance End of Year	\$9,787	\$21,041	\$11,254

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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$120,453	\$120,453	\$0
Other Taxes	497	497	0
Intergovernmental	<u>14,702</u>	<u>14,702</u>	<u>0</u>
Total Revenues	135,652	135,652	0
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	<u>135,652</u>	<u>135,652</u>	<u>0</u>
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio  
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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$1,686,309	\$1,686,309	\$0
Other Taxes	6,950	6,950	0
Intergovernmental	<u>322,622</u>	<u>322,622</u>	<u>0</u>
Total Revenues	2,015,881	2,015,881	0
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	<u>2,015,881</u>	<u>2,015,881</u>	<u>0</u>
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>



Wood County, Ohio  
Solid Waste Management District Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$586,000	\$801,248	\$215,248
Intergovernmental	0	102,000	102,000
Other	0	1,717	1,717
<b>Total Revenues</b>	<b>586,000</b>	<b>904,965</b>	<b>318,965</b>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	243,318	240,151	3,167
Materials and Supplies	5,028	4,019	1,009
Contractual Services	179,178	143,192	35,986
Other	616,125	493,897	122,228
Capital Outlay	10,354	10,354	0
<b>Total Expenditures</b>	<b>1,054,003</b>	<b>891,613</b>	<b>162,390</b>
Excess of Revenues Over (Under) Expenditures	(468,003)	13,352	481,355
<u>Other Financing Uses</u>			
Transfers Out	(300,000)	(300,000)	0
Changes in Fund Balance	(768,003)	(286,648)	481,355
Fund Balance Beginning of Year	521,302	521,302	0
Prior Year Encumbrances Appropriated	247,804	247,804	0
<b>Fund Balance End of Year</b>	<b>\$1,103</b>	<b>\$482,458</b>	<b>\$481,355</b>

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$11,000	\$13,860	\$2,860
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	2,500	0	2,500
Materials and Supplies	1,500	1,443	57
Contractual Services	3,000	1,520	1,480
Other	3,000	1,170	1,830
Capital Outlay	5,500	1,447	4,053
Total Expenditures	15,500	5,580	9,920
Changes in Fund Balance	(4,500)	8,280	12,780
Fund Balance Beginning of Year	41,971	41,971	0
Fund Balance End of Year	\$37,471	\$50,251	\$12,780

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$665,323	\$674,768	\$9,445
Interest	0	51	51
Other	55,000	67,011	12,011
<b>Total Revenues</b>	<b>720,323</b>	<b>741,830</b>	<b>21,507</b>
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Contractual Services	19,099	14,099	5,000
Habitat for Humanity			
Contractual Services	72,541	72,541	0
Neighborhood Stabilization Grant			
Contractual Services	8,128	7,784	344
Other	873	0	873
<b>Total Neighborhood Stabilization Grant</b>	<b>9,001</b>	<b>7,784</b>	<b>1,217</b>
Block Grant 2010			
Personal Services	1,179	1,179	0
Materials and Supplies	389	389	0
Contractual Services	304,626	296,296	8,330
Other	3,515	3,515	0
Capital Outlay	60	0	60
<b>Total Block Grant 2010</b>	<b>309,769</b>	<b>301,379</b>	<b>8,390</b>
CHIP 2010			
Materials and Supplies	476	476	0
Contractual Services	68,516	25,941	42,575
Other	600	600	0
<b>Total CHIP 2010</b>	<b>69,592</b>	<b>27,017</b>	<b>42,575</b>
CHIP Home Investment 2010			
Contractual Services	163,626	158,645	4,981
CHIP Ohio Housing 2010			
Contractual Services	22,735	15,807	6,928

(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, 2012  
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Program Income			
Contractual Services	\$327	\$0	\$327
Block Grant 2011			
Personal Services	10,035	8,518	1,517
Materials and Supplies	1,520	0	1,520
Contractual Services	386,042	347,601	38,441
Other	2,893	30	2,863
Capital Outlay	600	0	600
Total Block Grant 2011	<u>401,090</u>	<u>356,149</u>	<u>44,941</u>
Total Expenditures	<u>1,067,780</u>	<u>953,421</u>	<u>114,359</u>
Excess of Revenues			
Under Expenditures	<u>(347,457)</u>	<u>(211,591)</u>	<u>135,866</u>
<u>Other Financing Sources (Uses)</u>			
Advances In	256,841	256,841	0
Advances Out	<u>(493,033)</u>	<u>(493,033)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(236,192)</u>	<u>(236,192)</u>	<u>0</u>
Changes in Fund Balance	(583,649)	(447,783)	135,866
Fund Balance Beginning of Year	249,600	249,600	0
Prior Year Encumbrances Appropriated	<u>407,232</u>	<u>407,232</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$73,183</u></u>	<u><u>\$209,049</u></u>	<u><u>\$135,866</u></u>

Wood County, Ohio  
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$85,000	\$115,842	\$30,842
Intergovernmental	428,516	421,400	(7,116)
Other	5,667	5,667	0
<b>Total Revenues</b>	<b>519,183</b>	<b>542,909</b>	<b>23,726</b>
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	50,000	45,295	4,705
Materials and Supplies	10,000	4,999	5,001
Contractual Services	78,500	64,750	13,750
Other	1,000	0	1,000
Capital Outlay	10,000	5,844	4,156
<b>Total Handgun License</b>	<b>149,500</b>	<b>120,888</b>	<b>28,612</b>
Wireless 9-1-1			
Personal Services	63,465	53,598	9,867
Materials and Supplies	1,500	1,338	162
Contractual Services	96,900	16,344	80,556
Other	53,472	6,105	47,367
Capital Outlay	583,604	536,579	47,025
<b>Total Wireless 9-1-1</b>	<b>798,941</b>	<b>613,964</b>	<b>184,977</b>
Continued Professional Training			
Personal Services	8,340	2,989	5,351
VAWA Grant			
Personal Services	60,998	58,130	2,868
Materials and Supplies	250	153	97
Other	5,540	5,540	0
<b>Total VAWA Grant</b>	<b>66,788</b>	<b>63,823</b>	<b>2,965</b>
D.A.R.E.			
Personal Services	175,074	172,787	2,287
DUI Education			
Capital Outlay	3,053	2,314	739

(continued)

Wood County, Ohio  
 Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2012  
 (continued)

	Budget	Actual	Variance Over (Under)
Drug Crimes Division 2011			
Personal Services	\$23,867	\$23,867	\$0
Other	300	300	0
<b>Total Drug Crimes Division 2011</b>	<b>24,167</b>	<b>24,167</b>	<b>0</b>
Trust-Crime Prevention			
Other	186	0	186
<b>Total Expenditures</b>	<b>1,226,049</b>	<b>1,000,932</b>	<b>225,117</b>
Excess of Revenues Under Expenditures	(706,866)	(458,023)	248,843
<u>Other Financing Sources</u>			
Transfers In	108,150	105,984	(2,166)
Changes in Fund Balance	(598,716)	(352,039)	246,677
Fund Balance Beginning of Year	1,042,010	1,042,010	0
Fund Balance End of Year	<u>\$443,294</u>	<u>\$689,971</u>	<u>\$246,677</u>

Wood County, Ohio  
Electronic Monitoring Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$96,032	\$96,032	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	66,162	64,101	2,061
Materials and Supplies	1,260	787	473
Contractual Services	28,645	28,645	0
Other	390	291	99
Total Expenditures	<u>96,457</u>	<u>93,824</u>	<u>2,633</u>
Changes in Fund Balance	(425)	2,208	2,633
Fund Balance Beginning of Year	<u>21,462</u>	<u>21,462</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$21,037</u></u>	<u><u>\$23,670</u></u>	<u><u>\$2,633</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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$52,000	\$74,655	\$22,655
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	11,500	1,193	10,307
Materials and Supplies	1,515	377	1,138
Contractual Services	125,000	90,507	34,493
Other	3,000	0	3,000
Capital Outlay	15,000	1,225	13,775
Total Expenditures	<u>156,015</u>	<u>93,302</u>	<u>62,713</u>
Changes in Fund Balance	(104,015)	(18,647)	85,368
Fund Balance Beginning of Year	240,169	240,169	0
Prior Year Encumbrances Appropriated	<u>15</u>	<u>15</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$136,169</u></u>	<u><u>\$221,537</u></u>	<u><u>\$85,368</u></u>



Wood County, Ohio  
Court Security Grant Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$7,000	\$7,000	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Security Grant			
Personal Services	3,829	3,829	0
Materials and Supplies	538	538	0
Contractual Services	2,272	2,272	0
Other	2,645	2,645	0
Total Expenditures	<u>9,284</u>	<u>9,284</u>	<u>0</u>
Changes in Fund Balance	(2,284)	(2,284)	0
Fund Balance Beginning of Year	2,188	2,188	0
Prior Year Encumbrances Appropriated	<u>96</u>	<u>96</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio  
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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$210,590	\$210,590	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	177,240	171,795	5,445
Materials and Supplies	12,845	11,730	1,115
Contractual Services	17,148	17,026	122
Other	5,327	5,220	107
Capital Outlay	4,000	3,800	200
Total Expenditures	<u>216,560</u>	<u>209,571</u>	<u>6,989</u>
Changes in Fund Balance	(5,970)	1,019	6,989
Fund Balance Beginning of Year	<u>33,049</u>	<u>33,049</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$27,079</u></u>	<u><u>\$34,068</u></u>	<u><u>\$6,989</u></u>

Wood County, Ohio  
EMA Special Revenue Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$2,712	\$2,712
Intergovernmental	277,467	241,645	(35,822)
<b>Total Revenues</b>	<b>277,467</b>	<b>244,357</b>	<b>(33,110)</b>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	172,320	165,826	6,494
Materials and Supplies	5,400	2,064	3,336
Contractual Services	13,070	9,744	3,326
Other	68,000	63,623	4,377
Capital Outlay	62,000	46,693	15,307
<b>Total EMA</b>	<b>320,790</b>	<b>287,950</b>	<b>32,840</b>
EMA Communications			
Contractual Services	3,000	739	2,261
Other	250	31	219
Capital Outlay	1,000	0	1,000
<b>Total EMA Communications</b>	<b>4,250</b>	<b>770</b>	<b>3,480</b>
State Homeland Security Program			
Materials and Supplies	10,236	10,236	0
Contractual Services	28,512	17,295	11,217
Capital Outlay	94,147	86,548	7,599
<b>Total State Homeland Security Program</b>	<b>132,895</b>	<b>114,079</b>	<b>18,816</b>
<b>Total Expenditures</b>	<b>457,935</b>	<b>402,799</b>	<b>55,136</b>
Excess of Revenues Under Expenditures	(180,468)	(158,442)	22,026
<u>Other Financing Sources (Uses)</u>			
Advances In	152,355	152,355	0
Advances Out	(83,827)	(83,827)	0
Transfers In	102,305	96,145	(6,160)
<b>Total Other Financing Sources (Uses)</b>	<b>170,833</b>	<b>164,673</b>	<b>(6,160)</b>
Changes in Fund Balance	(9,635)	6,231	15,866
Fund Balance Beginning of Year	186,431	186,431	0
Prior Year Encumbrances Appropriated	6,611	6,611	0
<b>Fund Balance End of Year</b>	<b>\$183,407</b>	<b>\$199,273</b>	<b>\$15,866</b>

Wood County, Ohio  
Brownfields 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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$14,290	\$14,290	\$0
<u>Expenditures</u>			
Current:			
Public Safety			
Brownfields Grant			
Contractual Services	14,290	14,290	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio  
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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,400	\$12,400	(\$1,000)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	16,200	12,763	3,437
Changes in Fund Balance	(2,800)	(363)	2,437
Fund Balance Beginning of Year	16,986	16,986	0
Prior Year Encumbrances Appropriated	1,200	1,200	0
Fund Balance End of Year	\$15,386	\$17,823	\$2,437

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,800	\$1,656	(\$144)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	800	1,656	856
Fund Balance Beginning of Year	22,157	22,157	0
Fund Balance End of Year	\$22,957	\$23,813	\$856

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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,000	\$39,639	(\$361)
Interest	0	125	125
Total Revenues	<u>40,000</u>	<u>39,764</u>	<u>(236)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	<u>72,994</u>	<u>38,176</u>	<u>34,818</u>
Changes in Fund Balance	(32,994)	1,588	34,582
Fund Balance Beginning of Year	233,312	233,312	0
Prior Year Encumbrances Appropriated	<u>12,930</u>	<u>12,930</u>	<u>0</u>
Fund Balance End of Year	<u>\$213,248</u>	<u>\$247,830</u>	<u>\$34,582</u>

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,400	\$14,198	(\$202)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	40,159	13,108	27,051
Changes in Fund Balance	(25,759)	1,090	26,849
Fund Balance Beginning of Year	90,243	90,243	0
Prior Year Encumbrances Appropriated	159	159	0
Fund Balance End of Year	\$64,643	\$91,492	\$26,849



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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$609,000	\$652,522	\$43,522
Other	0	4,333	4,333
Total Revenues	<u>609,000</u>	<u>656,855</u>	<u>47,855</u>
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	109,000	78,307	30,693
Materials and Supplies	60,000	47,377	12,623
Contractual Services	578,425	529,368	49,057
Other	18,216	5,558	12,658
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>770,641</u>	<u>660,610</u>	<u>110,031</u>
Excess of Revenues Under Expenditures	(161,641)	(3,755)	157,886
<u>Other Financing Uses</u>			
Transfers Out	0	7,000	7,000
Changes in Fund Balance	(161,641)	3,245	164,886
Fund Balance Beginning of Year	214,340	214,340	0
Prior Year Encumbrances Appropriated	216	216	0
Fund Balance End of Year	<u>\$52,915</u>	<u>\$217,801</u>	<u>\$164,886</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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$800	\$807	\$7
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	2,000	391	1,609
Changes in Fund Balance	(1,200)	416	1,616
Fund Balance Beginning of Year	2,237	2,237	0
Fund Balance End of Year	\$1,037	\$2,653	\$1,616

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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,147	\$6,147	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	15,000	0	15,000
Changes in Fund Balance	(8,853)	6,147	15,000
Fund Balance Beginning of Year	75,566	75,566	0
Fund Balance End of Year	\$66,713	\$81,713	\$15,000

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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Other	\$524,987	\$508,110	(\$16,877)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	600,000	600,000	0
Interest and Fiscal Charges	264,382	264,382	0
Total Expenditures	864,382	864,382	0
Excess of Revenues Under Expenditures	(339,395)	(356,272)	(16,877)
<u>Other Financing Sources (Uses)</u>			
Advances Out	(70,000)	(70,000)	0
Transfers In	356,663	356,663	0
Total Other Financing Sources (Uses)	286,663	286,663	0
Changes in Fund Balance	(52,732)	(69,609)	(16,877)
Fund Balance Beginning of Year	112,268	112,268	0
Fund Balance End of Year	<u>\$59,536</u>	<u>\$42,659</u>	<u>(\$16,877)</u>

Wood County, Ohio  
Special Assessment Debt Service Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$8,891	\$9,367	\$476
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	1,843	1,843	0
Excess of Revenues Over Expenditures	7,048	7,524	476
<u>Other Financing Sources (Uses)</u>			
Advances In	1,500	1,500	0
Advances Out	(7,230)	(7,230)	0
Total Other Financing Sources (Uses)	(5,730)	(5,730)	0
Changes in Fund Balance	1,318	1,794	476
Fund Balance Beginning of Year	2,466	2,466	0
Fund Balance End of Year	\$3,784	\$4,260	\$476

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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$161,890	\$105,233	(\$56,657)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	107,000	107,000	0
Interest and Fiscal Charges	17,047	17,047	0
Total Expenditures	124,047	124,047	0
Excess of Revenues Over (Under) Expenditures	37,843	(18,814)	(56,657)
<u>Other Financing Sources (Uses)</u>			
Transfers In	0	280	280
Transfers Out	(258,910)	0	258,910
Total Other Financing Sources (Uses)	(258,910)	280	259,190
Changes in Fund Balance	(221,067)	(18,534)	202,533
Fund Balance Beginning of Year	617,419	617,419	0
Fund Balance End of Year	<u>\$396,352</u>	<u>\$598,885</u>	<u>\$202,533</u>

Wood County, Ohio  
Issue I Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$225,137	\$225,137	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Other	732,382	732,382	0
Excess of Revenues Under Expenditures	(507,245)	(507,245)	0
<u>Other Financing Sources</u>			
OPWC Loans Issued	324,779	324,779	0
Changes in Fund Balance	(182,466)	(182,466)	0
Fund Balance Beginning of Year	182,466	182,466	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Wood County, Ohio  
 Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	714,259	659,915	54,344
Excess of Revenues Under Expenditures	<u>(714,259)</u>	<u>(659,915)</u>	<u>54,344</u>
<u>Other Financing Sources</u>			
Advances In	797,033	797,033	0
Transfers In	202,967	970,772	767,805
Total Other Financing Sources	<u>1,000,000</u>	<u>1,767,805</u>	<u>767,805</u>
Changes in Fund Balance	285,741	1,107,890	822,149
Fund Balance Beginning of Year	7,938,009	7,938,009	0
Prior Year Encumbrances Appropriated	<u>437,891</u>	<u>437,891</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$8,661,641</u></u>	<u><u>\$9,483,790</u></u>	<u><u>\$822,149</u></u>



Wood County, Ohio  
Wood Lane Building Construction Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$30,120	\$30,120
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	920,000	915,495	4,505
Excess of Revenues Under Expenditures	(920,000)	(885,375)	34,625
<u>Other Financing Sources</u>			
Transfers In	750,000	750,000	0
Changes in Fund Balance	(170,000)	(135,375)	34,625
Fund Balance Beginning of Year	1,977,028	1,977,028	0
Fund Balance End of Year	\$1,807,028	\$1,841,653	\$34,625

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, 2012

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

Wood County, Ohio  
 Historical Museum Capital Projects Fund

Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance  
 Budget (Non-GAAP Budgetary Basis) and Actual  
 For the Year Ended December 31, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	5,417	5,417	0
Changes in Fund Balance	(5,417)	(5,417)	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	5,417	5,417	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio  
Construction- Courthouse 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, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$653,157	\$653,157	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	417,399	417,399	0
Excess of Revenues Over Expenditures	<u>235,758</u>	<u>235,758</u>	<u>0</u>
<u>Other Financing Sources (Uses)</u>			
Advances Out	(649,425)	(649,425)	0
Transfers In	29,229	29,229	0
Transfers Out	(3,733)	(3,733)	0
Total Other Financing Sources (Uses)	<u>(623,929)</u>	<u>(623,929)</u>	<u>0</u>
Changes in Fund Balance	(388,171)	(388,171)	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>388,171</u>	<u>388,171</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio  
Construction- Justice Center 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, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$147,608	\$147,608	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>29,536</u>	<u>29,536</u>	<u>0</u>
Excess of Revenues Over Expenditures	118,072	118,072	0
<u>Other Financing Uses</u>			
Advances Out	<u>(147,608)</u>	<u>(147,608)</u>	<u>0</u>
Changes in Fund Balance	(29,536)	(29,536)	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	<u>29,536</u>	<u>29,536</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio  
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, 2012

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$50,885	\$50,885	\$0
Other	0	1	1
Total Revenues	<u>50,885</u>	<u>50,886</u>	<u>1</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	131,896	24,059	107,837
Contractual Services	134,254	60,239	74,015
Other	17,170	14,506	2,664
Total Expenditures	<u>283,320</u>	<u>98,804</u>	<u>184,516</u>
Excess of Revenues			
Under Expenditures	<u>(232,435)</u>	<u>(47,918)</u>	<u>184,517</u>
<u>Other Financing Sources (Uses)</u>			
Advances In	52,000	52,000	0
Transfers In	50,108	73,000	22,892
Transfers Out	(14,561)	(7,000)	7,561
Total Other Financing Sources (Uses)	<u>87,547</u>	<u>118,000</u>	<u>30,453</u>
Changes in Fund Balance	(144,888)	70,082	214,970
Fund Balance Beginning of Year	<u>174,558</u>	<u>174,558</u>	<u>0</u>
Fund Balance End of Year	<u>\$29,670</u>	<u>\$244,640</u>	<u>\$214,970</u>

Wood County, Ohio  
Parks and Open Spaces Capital Projects Fund

Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

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

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

Schedule of Revenues, Expenses,  
and Changes in Fund Balance  
Budget (Non-GAAP Budgetary Basis) and Actual  
For the Year Ended December 31, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$454,452	\$12,882	(\$441,570)
Other	11,275	9,261	(2,014)
Total Revenues	<u>465,727</u>	<u>22,143</u>	<u>(443,584)</u>
<u>Expenses</u>			
Personal Services	785	397	388
Materials and Supplies	200	0	200
Contractual Services	242,823	241,394	1,429
Other	60,195	60,114	81
Claims	220,000	16,735	203,265
Capital Outlay	680	680	0
Total Expenses	<u>524,683</u>	<u>319,320</u>	<u>205,363</u>
Excess of Revenues			
Under Expenditures	(58,956)	(297,177)	(238,221)
<u>Other Financing Sources</u>			
Transfers In	0	434,871	434,871
Changes in Fund Balance	(58,956)	137,694	196,650
Fund Balance Beginning of Year	<u>390,384</u>	<u>390,384</u>	<u>0</u>
Fund Balance End of Year	<u>\$331,428</u>	<u>\$528,078</u>	<u>\$196,650</u>



**STATISTICAL  
SECTION**

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Wood County, Ohio  
Statistical Section

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

**Contents** **Page**

Financial Trends..... S-2

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

Revenue Capacity ..... S-12

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

Debt Capacity..... S-26

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

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

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

Operating Information ..... S-34

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

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Wood County, Ohio  
Net Position  
Last Ten Years  
(Accrual Basis of Accounting)

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$84,312,793	\$75,203,774	\$76,501,053	\$77,715,468
Restricted	54,642,369	58,204,608	60,983,979	59,173,621
Unrestricted	<u>35,721,267</u>	<u>34,455,415</u>	<u>31,794,919</u>	<u>31,055,909</u>
<b>Total Governmental Activities Net Position</b>	<u>174,676,429</u>	<u>167,863,797</u>	<u>169,279,951</u>	<u>167,944,998</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	2,327,091	2,095,710	2,188,288	2,454,686
Unrestricted (Deficit)	<u>571,514</u>	<u>(963,923)</u>	<u>(1,379,507)</u>	<u>(1,252,939)</u>
<b>Total Business-Type Activities Net Position</b>	<u>2,898,605</u>	<u>1,131,787</u>	<u>808,781</u>	<u>1,201,747</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	86,639,884	77,299,484	78,689,341	80,170,154
Restricted	54,642,369	58,204,608	60,983,979	59,173,621
Unrestricted	<u>36,292,781</u>	<u>33,491,492</u>	<u>30,415,412</u>	<u>29,802,970</u>
<b>Total Primary Government Net Position</b>	<u>\$177,575,034</u>	<u>\$168,995,584</u>	<u>\$170,088,732</u>	<u>\$169,146,745</u>

2008	2007	2006	2005	2004	2003
\$79,137,530	\$75,692,446	\$73,881,680	\$74,262,614	\$72,777,058	\$71,927,787
55,271,294	58,707,196	56,024,223	53,382,096	52,174,724	47,562,191
29,994,723	27,380,884	19,133,003	15,157,155	14,716,050	15,134,653
164,403,547	161,780,526	149,038,906	142,801,865	139,667,832	134,624,631
2,871,425	2,533,946	2,417,366	2,120,189	1,493,356	697,695
(646,596)	1,102,846	1,696,431	2,001,754	1,836,961	1,825,927
2,224,829	3,636,792	4,113,797	4,121,943	3,330,317	2,523,622
82,008,955	78,226,392	76,299,046	76,382,803	74,270,414	72,625,482
55,271,294	58,707,196	56,024,223	53,382,096	52,174,724	47,562,191
29,348,127	28,483,730	20,829,434	17,158,909	16,553,011	16,960,580
\$166,628,376	\$165,417,318	\$153,152,703	\$146,923,808	\$142,998,149	\$137,148,253

Wood County, Ohio  
Changes in Net Position  
Last Ten Years  
(Accrual Basis of Accounting)

	2012	2011	2010	2009
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$18,786,699	\$18,688,910	\$19,669,072	\$18,627,790
Judicial	8,649,069	8,751,299	8,849,847	8,418,442
Intergovernmental	399,721	399,357	399,154	427,415
Internal Service Fund-External Portion	1,820,969	1,555,204	1,760,266	1,335,689
Public Safety	8,521,931	8,477,217	8,549,690	8,636,547
Public Works	8,684,793	9,533,303	9,285,390	9,893,629
Health				
Alcohol, Drug Addiction, and Mental Health Services	12,125,554	13,467,613	12,848,899	13,959,263
Other Health	657,171	641,306	636,379	641,056
Human Services				
Job and Family Services	8,474,376	8,455,507	9,549,928	11,838,164
Child Support Enforcement Agency	2,087,079	2,051,966	2,112,490	2,028,862
Developmental Disabilities	30,504,782	29,236,746	28,699,379	28,275,645
Other Human Services	2,642,824	2,751,451	2,849,210	2,721,638
Conservation and Recreation	302,599	284,227	471,532	359,553
Economic Development	1,154,650	1,086,472	1,076,951	1,072,277
Interest and Fiscal Charges	400,487	376,317	425,681	478,325
Total Governmental Activities Expenses	<u>105,212,704</u>	<u>105,756,895</u>	<u>107,183,868</u>	<u>108,714,295</u>
Business-Type Activities				
Building Inspection	847,254	902,766	956,702	1,232,919
Nursing Home	6,304,977	6,043,274	5,821,926	5,860,729
Landfill	1,718,498	1,746,552	2,991,937	2,841,440
Total Business-Type Activities Expenses	<u>8,870,729</u>	<u>8,692,592</u>	<u>9,770,565</u>	<u>9,935,088</u>
Total Primary Government Expenses	<u>114,083,433</u>	<u>114,449,487</u>	<u>116,954,433</u>	<u>118,649,383</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	5,360,790	5,445,183	5,061,643	4,886,825
Judicial	3,227,779	3,068,059	3,203,519	2,938,898
Internal Service Fund-External Portion	1,576,476	1,423,050	1,439,627	1,788,588
Public Safety	847,095	888,290	987,599	1,175,491
Public Works	6,551,037	5,815,608	6,385,404	7,000,586
Health				
Alcohol, Drug Addiction, and Mental Health Services	8,343	231	563	961
Other Health	342,314	340,243	334,716	288,918
Human Services				
Child Support Enforcement Agency	380,214	365,832	375,861	303,991
Developmental Disabilities	1,306,643	1,247,481	1,363,237	1,316,168
Economic Development	337,435	272,257	287,660	291,111
Total Charges for Services	<u>19,938,126</u>	<u>18,866,234</u>	<u>19,439,829</u>	<u>19,991,537</u>
Operating Grants, Contributions, and Interest	34,068,103	37,653,165	38,579,522	42,470,992
Capital Grants and Contributions	8,978,454	630,347	838,328	379,780
Total Governmental Activities Program Revenues	<u>62,984,683</u>	<u>57,149,746</u>	<u>58,857,679</u>	<u>62,842,309</u>

2008	2007	2006	2005	2004	2003
\$19,240,213	\$17,789,568	\$17,170,831	\$17,802,965	\$15,442,066	\$14,730,269
8,560,864	7,872,922	7,859,875	7,446,259	6,882,638	6,592,738
426,745	502,346	309,530	427,016	462,747	518,030
1,455,081	1,418,064	1,176,556	1,505,316	1,281,046	1,399,268
9,079,266	8,193,165	7,986,357	9,090,728	8,354,594	7,713,811
10,471,311	9,396,403	12,182,962	9,321,445	8,167,253	9,554,854
14,119,112	13,454,378	13,397,107	11,871,066	11,913,988	9,955,538
666,827	628,595	517,840	465,842	464,163	475,855
11,914,199	10,229,599	10,602,912	9,237,254	9,432,850	8,762,729
2,061,973	2,052,623	2,165,525	2,284,056	1,923,438	1,949,291
26,311,665	25,431,379	24,783,050	24,003,808	21,761,064	21,379,233
2,701,471	2,641,010	2,348,469	2,220,585	2,309,365	2,279,227
321,207	301,984	291,413	253,394	237,735	274,086
1,630,361	1,269,256	1,270,983	896,738	1,624,607	1,442,864
513,248	429,053	596,103	701,636	755,473	854,416
109,473,543	101,610,345	102,659,513	97,528,108	91,013,027	87,882,209
1,348,482	1,225,768	1,259,527	1,235,069	1,294,435	1,210,671
6,444,440	6,545,321	6,413,035	6,072,828	5,500,976	5,036,902
2,749,867	2,338,918	2,248,499	2,041,228	1,736,072	1,145,512
10,542,789	10,110,007	9,921,061	9,349,125	8,531,483	7,393,085
120,016,332	111,720,352	112,580,574	106,877,233	99,544,510	95,275,294
4,826,384	5,233,883	5,248,103	5,193,796	5,005,587	4,472,270
2,525,625	2,403,761	2,540,375	2,547,112	2,448,244	2,759,176
1,717,965	1,544,757	1,431,043	1,680,117	1,587,077	1,473,880
1,361,847	1,204,815	1,301,727	842,233	733,516	1,116,809
7,231,751	7,252,058	9,612,767	6,619,276	6,459,918	6,333,152
9,645	2,981	2,300	12,252	1,916	215,133
292,076	296,975	278,056	276,313	260,943	229,788
380,207	361,346	363,954	415,706	345,470	348,449
1,639,680	1,675,731	1,376,018	1,203,812	1,298,016	1,139,860
337,661	454,128	516,712	539,090	592,078	526,792
20,322,841	20,430,435	22,671,055	19,329,707	18,732,765	18,615,309
39,313,129	37,555,978	35,247,914	34,013,720	33,458,550	31,848,539
836,516	1,408,173	185,552	1,981,652	272,623	606,263
60,472,486	59,394,586	58,104,521	55,325,079	52,463,938	51,070,111

(continued)

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

	2012	2011	2010	2009
<b>Business-Type Activities</b>				
Charges for Services				
Building Inspection	\$1,042,338	\$1,088,611	\$831,800	\$826,133
Nursing Home	6,278,660	5,990,056	6,622,150	6,268,999
Landfill	1,674,118	1,793,624	1,716,662	1,453,155
Total Charges for Services	8,995,116	8,872,291	9,170,612	8,548,287
Capital Grants and Contributions	16,042	0	30,052	72,105
<b>Total Business-Type Activities Program Revenues</b>	<b>9,011,158</b>	<b>8,872,291</b>	<b>9,200,664</b>	<b>8,620,392</b>
<b>Total Primary Government Program Revenues</b>	<b>71,995,841</b>	<b>66,022,037</b>	<b>68,058,343</b>	<b>71,462,701</b>
<b>Net (Expense) Revenue</b>				
Governmental Activities	(42,228,021)	(48,607,149)	(48,326,189)	(45,871,986)
Business-Type Activities	140,429	179,699	(569,901)	(1,314,696)
<b>Total Primary Government Net Expense</b>	<b>(42,087,592)</b>	<b>(48,427,450)</b>	<b>(48,896,090)</b>	<b>(47,186,682)</b>
<b>General Revenues and Other Changes in Net Position</b>				
<b>Governmental Activities</b>				
Property Taxes Levied for:				
General Operating	5,654,931	5,911,834	5,965,979	6,067,441
Health-Alcohol, Drug Addiction, and Mental Health Services	6,080,552	6,141,757	6,150,852	5,486,324
Human Services-Job and Family Services	3,128,263	246,375	2,961,720	3,311,411
Human Services-Developmental Disabilities	10,335,897	10,170,679	10,134,153	10,349,223
Human Services-Senior Citizens	1,684,442	1,744,844	1,757,919	1,783,074
Conservation and Recreation-Historical Center	120,320	125,778	126,956	130,939
Permissive Sales Taxes	17,173,175	16,721,733	15,671,971	15,052,960
Other Taxes	112,842	111,339	120,907	119,868
Grants and Entitlements not Restricted to Specific Programs	2,762,356	2,643,316	3,590,082	3,388,424
Interest	1,149,526	2,147,839	1,677,641	2,673,090
Other	1,231,725	1,368,804	1,679,896	1,342,297
Transfers	(393,376)	(143,303)	(176,934)	(291,614)
<b>Total Governmental Activities</b>	<b>49,040,653</b>	<b>47,190,995</b>	<b>49,661,142</b>	<b>49,413,437</b>
<b>Business-Type Activities</b>				
Interest	2	4	1	0
Other	1,233,011	0	0	0
Transfers	393,376	143,303	176,934	291,614
<b>Total Business-Type Activities</b>	<b>1,626,389</b>	<b>143,307</b>	<b>176,935</b>	<b>291,614</b>
<b>Total Primary Government</b>	<b>50,667,042</b>	<b>47,334,302</b>	<b>49,838,077</b>	<b>49,705,051</b>
<b>Change in Net Position</b>				
Governmental Activities	6,812,632	(1,416,154)	1,334,953	3,541,451
Business-Type Activities	1,766,818	323,006	(392,966)	(1,023,082)
<b>Total Primary Government</b>	<b>\$8,579,450</b>	<b>(\$1,093,148)</b>	<b>\$941,987</b>	<b>\$2,518,369</b>



2008	2007	2006	2005	2004	2003
\$1,066,728	\$1,152,427	\$1,299,059	\$1,692,592	\$1,663,670	\$1,122,909
6,016,219	6,016,168	6,308,663	6,266,004	5,789,453	5,206,280
1,590,067	1,797,672	1,750,724	1,620,791	1,615,318	1,608,139
8,673,014	8,966,267	9,358,446	9,579,387	9,068,441	7,937,328
45,098	85,000	0	0	0	85,838
8,718,112	9,051,267	9,358,446	9,579,387	9,068,441	8,023,166
69,190,598	68,445,853	67,462,967	64,904,466	61,532,379	59,093,277
(49,001,057)	(42,215,759)	(44,554,992)	(42,203,029)	(38,549,089)	(36,812,098)
(1,824,677)	(1,058,740)	(562,615)	230,262	536,958	630,081
(50,825,734)	(43,274,499)	(45,117,607)	(41,972,767)	(38,012,131)	(36,182,017)
5,973,222	6,079,003	6,228,901	5,444,271	5,404,653	5,252,747
5,402,940	5,544,107	5,729,160	3,840,202	3,718,520	3,641,047
2,366,748	2,354,705	2,449,768	2,366,677	2,367,142	2,312,532
10,422,886	10,836,611	11,340,509	11,029,987	10,957,849	10,768,986
1,777,339	1,804,504	1,638,990	1,545,406	1,554,779	1,513,464
127,089	129,308	133,073	115,254	115,190	111,850
15,820,157	17,157,429	14,809,637	14,802,878	14,195,796	13,619,983
122,094	143,863	146,269	177,723	182,482	178,233
3,677,155	3,468,090	3,316,695	3,026,241	3,105,068	3,102,080
4,879,252	6,214,465	4,524,150	2,171,228	1,664,277	1,714,107
1,467,910	1,807,029	1,029,350	1,378,559	596,263	783,632
(412,714)	(581,735)	(554,469)	(561,364)	(269,729)	(271,895)
51,624,078	54,957,379	50,792,033	45,337,062	43,592,290	42,726,766
0	0	0	0	8	343
0	0	0	0	0	0
412,714	581,735	554,469	561,364	269,729	271,895
412,714	581,735	554,469	561,364	269,737	272,238
52,036,792	55,539,114	51,346,502	45,898,426	43,862,027	42,999,004
2,623,021	12,741,620	6,237,041	3,134,033	5,043,201	5,914,668
(1,411,963)	(477,005)	(8,146)	791,626	806,695	902,319
\$1,211,058	\$12,264,615	\$6,228,895	\$3,925,659	\$5,849,896	\$6,816,987

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Fund				
Reserved	\$0	\$0	\$0	\$1,293,102
Unreserved	0	0	0	16,233,818
Nonspendable	2,162,627	2,186,934	2,043,465	n/a
Restricted	0	0	238,605	n/a
Assigned	2,598,978	2,328,060	2,009,846	n/a
Unassigned	18,337,976	17,724,924	13,274,650	n/a
<b>Total General Fund</b>	<u>23,099,581</u>	<u>22,239,918</u>	<u>17,566,566</u>	<u>17,526,920</u>
All Other Governmental Funds				
Reserved	0	0	0	2,341,441
Unreserved, Reported in				
Special Revenue Funds	0	0	0	42,610,138
Debt Service Funds (Deficit)	0	0	0	34,532
Capital Projects Funds	0	0	0	10,368,154
Nonspendable	431,001	534,075	704,454	n/a
Restricted	45,920,573	48,606,352	48,819,575	n/a
Assigned	11,604,252	11,117,840	10,626,559	n/a
Unassigned (Deficit)	(670,988)	(1,248,583)	(810,988)	n/a
<b>Total All Other Governmental Funds</b>	<u>57,284,838</u>	<u>59,009,684</u>	<u>59,339,600</u>	<u>55,354,265</u>
<b>Total Governmental Funds</b>	<u><u>\$80,384,419</u></u>	<u><u>\$81,249,602</u></u>	<u><u>\$76,906,166</u></u>	<u><u>\$72,881,185</u></u>

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

2008	2007	2006	2005	2004	2003
\$1,674,595	\$1,696,645	\$1,695,550	\$1,765,636	\$554,034	\$747,819
17,420,864	16,680,070	11,903,884	7,090,616	7,967,840	8,036,131
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
19,095,459	18,376,715	13,599,434	8,856,252	8,521,874	8,783,950
2,118,560	1,833,484	2,045,579	1,435,928	3,204,483	3,603,662
40,809,649	44,398,016	43,211,009	39,293,832	35,900,946	32,402,378
(138,145)	(76,375)	(144,881)	(174,571)	887,913	914,080
8,836,524	8,049,334	6,910,766	8,307,607	7,700,560	6,858,803
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
51,626,588	54,204,459	52,022,473	48,862,796	47,693,902	43,778,923
\$70,722,047	\$72,581,174	\$65,621,907	\$57,719,048	\$56,215,776	\$52,562,873

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

	2012	2011	2010	2009
<u>Revenues</u>				
Property Taxes	\$27,119,703	\$24,299,941	\$27,338,192	\$26,804,547
Permissive Sales Taxes	17,205,173	16,519,667	15,486,671	15,084,917
Permissive Motor Vehicle License Taxes	3,991,296	3,982,973	3,949,165	3,854,097
Other Taxes	112,842	111,339	120,907	119,868
Charges for Services	12,295,410	10,622,340	11,567,676	11,452,059
Licenses and Permits	426,497	440,772	384,463	410,730
Fines, Costs, and Forfeitures	833,112	796,987	812,148	459,066
Intergovernmental	38,840,544	42,104,547	44,615,184	46,181,659
Special Assessments	801,755	766,680	722,345	1,008,983
Interest	1,204,979	1,972,505	1,524,810	2,766,247
Other	1,231,725	1,368,804	1,689,896	1,737,184
<b>Total Revenues</b>	<b>104,063,036</b>	<b>102,986,555</b>	<b>108,211,457</b>	<b>109,879,357</b>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	16,784,422	17,180,532	17,754,175	18,020,261
Judicial	8,393,890	8,584,152	8,589,281	8,231,182
Intergovernmental	399,721	399,357	399,154	427,415
Public Safety	8,351,023	8,246,039	8,154,157	8,321,424
Public Works	10,140,819	8,106,562	7,906,046	9,121,901
Health	12,747,214	14,021,344	13,411,213	14,512,281
Human Services	42,215,361	41,454,753	41,908,394	44,170,694
Conservation and Recreation	273,419	292,725	305,233	304,312
Economic Development	1,170,776	1,081,278	1,052,286	1,070,029
Other	506,911	489,830	399,657	383,069
Capital Outlay	2,401,678	1,807,739	2,334,574	1,515,141
Debt Service:				
Payment to Refunded Bond Escrow Agent	0	0	0	0
Principal Retirement	754,593	742,997	971,455	927,815
Interest and Fiscal Charges	284,924	320,043	370,658	423,081
Issuance Costs	0	0	0	0
<b>Total Expenditures</b>	<b>104,424,751</b>	<b>102,727,351</b>	<b>103,556,283</b>	<b>107,428,605</b>
Excess of Revenues Over (Under) Expenditures	(361,715)	259,204	4,655,174	2,450,752
<u>Other Financing Sources (Uses)</u>				
Special Assessment Notes Issued	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
OPWC Loans Issued	324,779	0	0	0
Inception of Capital Lease	0	0	0	0
Transfers In	2,676,139	7,401,796	2,600,348	4,029,035
Transfers Out	(3,504,386)	(3,317,564)	(3,230,541)	(4,320,649)
<b>Total Other Financing Sources (Uses)</b>	<b>(503,468)</b>	<b>4,084,232</b>	<b>(630,193)</b>	<b>(291,614)</b>
<b>Changes in Fund Balance</b>	<b>(\$865,183)</b>	<b>\$4,343,436</b>	<b>\$4,024,981</b>	<b>\$2,159,138</b>
Debt Service as a Percentage of Noncapital Expenditures	1.11%	1.07%	1.34%	1.29%

2008	2007	2006	2005	2004	2003
\$25,949,558	\$26,699,540	\$27,410,533	\$24,236,944	\$24,080,588	\$23,332,276
16,129,904	15,048,296	14,926,452	14,917,807	14,077,018	13,465,803
3,983,158	4,042,836	4,003,730	3,856,819	4,057,451	3,811,102
122,094	143,863	146,269	177,723	182,482	178,233
11,523,765	12,144,073	14,418,668	11,669,716	11,423,063	11,538,596
607,209	589,924	618,030	274,874	253,423	214,263
468,456	490,248	756,588	602,367	435,407	390,743
44,276,058	42,254,634	39,822,034	40,431,404	38,827,749	35,164,685
1,033,717	1,094,185	836,989	912,515	1,014,536	966,566
4,465,611	5,929,398	4,160,631	2,058,157	1,727,034	1,636,742
2,121,511	1,815,992	1,042,863	1,293,461	780,417	3,236,718
<u>110,681,041</u>	<u>110,252,989</u>	<u>108,142,787</u>	<u>100,431,787</u>	<u>96,859,168</u>	<u>93,935,727</u>
18,985,464	17,158,087	16,527,375	17,231,779	15,235,654	14,927,266
8,294,740	7,747,981	7,556,736	7,145,549	6,752,602	6,557,348
426,745	502,346	309,530	427,016	462,747	518,030
8,666,591	7,829,141	7,451,992	8,623,679	7,848,517	6,937,019
12,777,994	10,426,922	9,045,799	8,288,532	7,531,191	10,301,585
14,715,766	14,041,751	13,854,531	12,266,405	12,308,711	10,330,519
42,008,293	39,707,613	38,686,475	36,741,752	35,104,179	32,805,900
292,561	279,988	265,961	240,488	233,146	219,640
1,617,825	1,254,359	1,296,278	912,852	1,622,456	1,440,290
426,933	435,076	400,652	346,668	332,742	418,847
2,792,539	1,572,916	4,170,963	2,655,405	2,811,059	7,941,218
0	89,125	0	0	0	0
895,259	1,220,092	1,806,694	2,781,849	1,791,689	1,716,385
457,753	446,590	606,564	717,785	765,055	838,358
0	84,236	0	0	0	0
<u>112,358,463</u>	<u>102,796,223</u>	<u>101,979,550</u>	<u>98,379,759</u>	<u>92,799,748</u>	<u>94,952,405</u>
<u>(1,677,422)</u>	<u>7,456,766</u>	<u>6,163,237</u>	<u>2,052,028</u>	<u>4,059,420</u>	<u>(1,016,678)</u>
0	0	0	0	0	40,200
0	3,635,000	0	0	0	0
0	366,126	0	0	0	0
0	(3,916,890)	0	0	0	0
0	0	0	0	0	0
231,009	0	0	12,608	0	10,322
3,473,113	2,406,400	5,979,298	3,277,883	3,180,732	7,374,429
<u>(3,885,827)</u>	<u>(2,988,135)</u>	<u>(4,239,676)</u>	<u>(3,839,247)</u>	<u>(3,587,249)</u>	<u>(7,646,324)</u>
<u>(181,705)</u>	<u>(497,499)</u>	<u>1,739,622</u>	<u>(548,756)</u>	<u>(406,517)</u>	<u>(221,373)</u>
<u>(\$1,859,127)</u>	<u>\$6,959,267</u>	<u>\$7,902,859</u>	<u>\$1,503,272</u>	<u>\$3,652,903</u>	<u>(\$1,238,051)</u>
1.29%	1.88%	2.42%	3.70%	2.87%	2.93%

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

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/Industrial Public Utility			
2012	\$1,976,399,020	\$653,783,570	\$7,514,807,400	\$75,882,730	\$86,230,375
2011	2,088,328,050	703,517,610	7,976,701,885	72,328,340	82,191,295
2010	2,084,674,650	710,407,110	7,985,947,885	69,271,320	78,717,409
2009	2,074,054,730	680,548,860	7,870,295,971	69,227,410	78,667,511
2008	2,013,382,050	658,682,600	7,634,470,428	70,298,130	79,884,239
2007	1,980,042,050	654,674,520	7,527,761,628	88,017,410	100,019,784
2006	1,943,363,630	632,569,660	7,359,809,400	84,698,130	96,247,875
2005	1,692,790,570	532,326,650	6,357,477,771	95,634,220	108,675,250
2004	1,650,169,950	516,646,860	6,190,905,171	98,741,850	112,206,648
2003	1,604,854,320	497,610,780	6,007,043,143	98,599,340	112,044,705

Source: Wood County Auditor

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distributor property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The assessment percentage was 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax was 2010.

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

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$2,706,065,320	\$7,601,037,775	35.60%	\$15.20
0	0	2,864,174,000	8,058,893,180	35.54	13.90
3,356,260	3,356,260	2,867,709,340	8,068,021,554	35.54	15.20
6,708,210	6,708,210	2,830,539,210	7,955,671,692	35.58	15.20
6,809,423	108,950,768	2,749,172,203	7,823,305,435	35.14	14.90
13,523,158	108,185,264	2,736,257,138	7,735,966,676	35.37	14.90
240,768,558	1,284,098,976	2,901,399,978	8,740,156,251	33.20	14.90
304,440,354	1,217,761,416	2,625,191,794	7,683,914,437	34.16	14.40
303,012,862	1,212,051,448	2,568,571,522	7,515,163,267	34.18	14.40
301,762,586	1,207,050,344	2,502,827,026	7,326,138,192	34.16	14.40

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

	2012	2011	2010	2009
<b>Voted Millage</b>				
Alcohol, Drug Addiction, and Mental Health Services				
Effective Millage Rates				
Residential/Agricultural	\$2.4960	\$2.4035	\$2.4009	\$2.0510
Commercial/Industrial	2.6000	2.1959	2.4516	2.1065
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000
Job and Family Services				
Effective Millage Rates				
Residential/Agricultural	1.3000	0.0000	1.2796	1.2750
Commercial/Industrial	1.3000	0.0000	1.3000	1.2982
Tangible/Public Utility Personal	1.3000	0.0000	1.3000	1.3000
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	4.0182	3.7698	3.7627	3.7491
Commercial/Industrial	4.7309	4.3849	4.2553	4.2106
Tangible/Public Utility Personal	6.7000	6.7000	6.7000	6.7000
Commission on Aging				
Effective Millage Rates				
Residential/Agricultural	0.7000	0.6903	0.6890	0.6865
Commercial/Industrial	0.7000	0.7000	0.7000	0.6990
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000
Park District				
Effective Millage Rates				
Residential/Agricultural	1.0000	0.9862	0.9843	0.9807
Commercial/Industrial	1.0000	1.0000	1.0000	0.9986
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
General Health District				
Effective Millage Rates				
Residential/Agricultural	0.5000	0.4177	0.4170	0.4155
Commercial/Industrial	0.5000	0.4518	0.4383	0.4342
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
<b>Total Voted Millage</b>				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	10.0142	8.2675	9.5334	9.1578
Commercial/Industrial	10.8309	8.7325	10.1451	9.7471
Tangible/Public Utility Personal	12.8000	11.5000	12.8000	12.8000
<b>Unvoted Millage</b>				
General Fund				
	2.3500	2.3500	2.3500	2.3500
Historical Society				
	0.0500	0.0500	0.0500	0.0500
<b>Total Unvoted Millage</b>				
	2.4000	2.4000	2.4000	2.4000
<b>Total Wood County</b>				
	<u>15.2000</u>	<u>13.9000</u>	<u>15.2000</u>	<u>15.2000</u>
Effective Millage Rates				
Residential/Agricultural	12.4142	10.6675	11.9334	11.5578
Commercial/Industrial	13.2309	11.4325	12.5451	12.1471
Tangible/Public Utility Personal	15.2000	13.9000	15.2000	15.2000



2008	2007	2006	2005	2004	2003
\$2.0912	\$2.0906	\$2.0843	\$1.5078	\$1.5130	\$1.5130
2.1094	2.1091	2.1002	1.5674	1.5604	1.5583
2.6000	2.6000	2.6000	2.1000	2.1000	2.1000
0.8684	0.8681	0.8655	0.9763	0.9797	0.9797
0.8723	0.8722	0.8685	0.9703	0.9659	0.9647
1.3000	1.3000	1.3000	1.3000	1.3000	1.3000
3.8228	3.8216	3.8101	4.2976	4.3125	4.3125
4.2165	4.2160	4.1982	4.6902	4.6691	4.6629
6.7000	6.7000	6.7000	6.7000	6.7000	6.7000
0.7000	0.7000	0.5912	0.6668	0.6692	0.6692
0.7000	0.7000	0.6061	0.6772	0.6741	0.6732
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.4676	0.4675	0.4661	0.5257	0.5275	0.5275
0.4697	0.4696	0.4677	0.5225	0.5201	0.5194
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.4236	0.4235	0.4222	0.4762	0.4779	0.4779
0.4349	0.4348	0.4330	0.4836	0.4814	0.4809
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
8.3736	8.3713	8.2395	8.4503	8.4797	8.4797
8.8028	8.8017	8.6736	8.9111	8.8710	8.8595
12.5000	12.5000	12.5000	12.0000	12.0000	12.0000
2.3500	2.3500	2.3500	2.3500	2.3500	2.3500
0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
<u>14.9000</u>	<u>14.9000</u>	<u>14.9000</u>	<u>14.4000</u>	<u>14.4000</u>	<u>14.4000</u>
10.7736	10.7713	10.6395	10.8503	10.8797	10.8797
11.2028	11.2017	11.0736	11.3111	11.2710	11.2595
14.9000	14.9000	14.9000	14.4000	14.4000	14.4000

(continued)

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

	2012	2011	2010	2009
School Districts				
Bowling Green CSD	\$56.8000	\$57.7000	\$56.1500	\$56.1500
Eastwood LSD	40.3000	38.9000	39.9500	40.0500
Elmwood LSD	37.4000	37.7000	37.7000	37.3000
Fostoria CSD	58.5800	58.3100	57.6900	60.1600
Lake LSD	57.0900	56.2100	56.6100	56.8100
North Baltimore LSD	59.1000	57.1000	55.7700	51.5000
Northwood LSD	79.4150	78.3150	78.3150	80.2000
Otsego LSD	47.1500	47.3500	47.3500	48.6500
Perrysburg EVSD	66.5000	63.7300	63.9300	63.3800
Rossford EVSD	52.3000	52.3000	52.3000	52.3000
Out-of-County School Districts				
Anthony Wayne LSD	66.8000	66.8000	66.8000	66.7000
Gibsonburg EVSD	51.9000	51.9000	52.1000	52.2000
Lakota LSD	42.7000	42.7000	42.7000	42.9000
McComb LSD	34.3000	35.5500	33.2800	34.6900
Patrick Henry LSD	41.3100	41.3100	41.3100	41.3100
Joint Vocational School Districts				
Four County JVSD	3.2000	3.2000	3.2000	3.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000
Corporations				
Bairdstown Village	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000
Bowling Green City	5.0000	5.0000	5.0000	5.0000
Bradner Village	8.8000	8.8000	8.8000	8.2000
Custar Village	6.2000	6.2000	6.2000	6.2000
Cygnets Village	2.4000	2.4000	2.4000	2.4000
Fostoria City	4.3000	4.3000	4.3000	4.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000
Haskins Village	9.5000	9.5000	9.5000	9.5000
Hoytville Village	4.0000	4.0000	4.0000	4.0000
Jerry City Village	8.5000	8.5000	8.5000	8.5000
Luckey Village	6.5000	6.5000	6.5000	6.5000
Millbury Village	3.4000	3.4000	3.4000	3.4000
Milton Center Village	10.0000	10.0000	10.0000	10.0000
North Baltimore Village	4.9000	4.9000	4.9000	4.9000
Northwood City	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000
Perrysburg City	5.2500	5.2500	5.2500	5.7500
Portage Village	2.2000	2.2000	2.2000	2.2000
Risingsun Village	13.5000	13.5000	13.5000	13.5000
Rossford City	7.7000	7.7000	7.7000	7.7000
Tontogany Village	1.2000	1.2000	1.2000	1.2000
Walbridge Village	1.7000	1.7000	1.7000	1.7000
Wayne Village	11.7000	11.7000	11.7000	11.7000
West Millgrove Village	12.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	4.3000	4.3000	4.3000

2008	2007	2006	2005	2004	2003
\$56.1500	\$56.7800	\$53.9000	\$52.2000	\$52.2000	\$48.3000
40.2000	40.0500	48.8000	43.8000	44.7000	44.7000
36.8000	37.6000	37.3000	39.0000	39.5000	39.5000
60.1600	60.5600	60.5600	65.3100	55.6800	55.6800
58.7500	59.0500	51.7000	52.2000	52.8000	52.6000
51.6000	51.6000	51.1000	51.8000	51.4600	53.3000
71.7000	72.0000	71.3000	72.0000	67.9000	67.6600
48.8500	49.1000	49.3000	49.6000	43.5000	47.4000
61.6400	61.5600	61.0500	62.6500	63.5000	63.5000
52.3000	52.3000	52.3000	52.3000	52.3000	53.3000
66.8000	67.7000	68.2000	68.2000	68.2000	63.7000
52.2000	52.6000	52.9000	52.9000	53.0000	53.7000
42.9000	36.4000	41.5000	41.4500	41.4500	41.7000
34.7800	34.9000	34.7400	34.8600	34.8600	34.7600
41.3100	41.3100	41.3100	41.3100	35.4100	35.4100
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
3.2000	3.2000	3.2000	3.2000	3.2000	2.2000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000	5.7000	5.7000
5.0000	5.0000	5.0000	5.0000	5.0000	5.0000
8.5000	8.5000	8.7000	9.0000	7.8000	7.8000
6.2000	6.2000	6.2000	6.2000	6.2000	7.0000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
4.3000	4.3000	4.3000	4.3000	4.3000	4.3000
4.1000	4.1000	4.1000	4.1000	4.1000	4.1000
7.2000	10.2000	10.2000	8.2000	8.2000	8.2000
4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
8.5000	8.5000	11.5000	11.5000	11.5000	11.5000
6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
3.4000	3.4000	3.4000	3.4000	3.4000	3.4000
10.0000	10.0000	10.0000	5.0000	5.0000	5.0000
5.7500	4.4000	4.5000	2.7000	3.7000	3.7000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
1.8000	1.8000	2.4000	2.4000	2.4000	2.4000
5.5500	5.6500	5.6500	5.8500	6.1500	6.1500
2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
13.5000	13.5000	13.5000	13.5000	13.5000	13.5000
7.7000	7.7000	6.9500	3.4500	3.2000	3.2000
1.2000	1.2000	1.2000	1.2000	1.2000	1.2000
1.7000	1.7000	1.7000	1.7000	1.7000	1.7000
11.7000	12.3000	12.3000	12.3000	12.3000	12.3000
12.4000	12.4000	12.4000	12.4000	12.4000	12.4000
3.6000	4.3000	4.3000	4.3000	4.3000	4.3000

(continued)

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

	2012	2011	2010	2009
<b>Townships</b>				
Bloom	\$6.5000	\$9.3000	\$9.3000	\$9.3000
Center	5.8000	5.8000	5.8000	5.8000
Freedom	8.0000	8.0000	8.0000	8.0000
Grand Rapids	5.4000	5.4000	5.4000	5.4000
Henry	7.7000	7.7000	7.7000	7.7000
Jackson	10.7000	10.7000	7.7000	7.7000
Lake	15.2000	15.2000	15.2000	15.2000
Liberty	4.4500	4.4500	4.4500	4.4500
Middleton	9.6000	11.6000	10.4000	11.2000
Milton	8.2000	8.2000	8.2000	8.2000
Montgomery	6.9000	6.9000	6.9000	6.9000
Perry	6.1000	6.1000	6.1000	6.1000
Perrysburg	14.6000	14.6000	14.6000	14.6000
Plain	4.9000	4.9000	4.9000	4.9000
Portage	4.4000	4.4000	4.4000	4.4000
Troy	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.4000	6.4000	6.4000
Webster	5.7000	5.7000	5.7000	5.7000
Weston	8.4000	8.4000	8.4000	8.4000
<b>Other Units</b>				
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000
Fort Meigs Cemetery	0.0000	0.0000	0.0000	0.0000
Kaubisch Memorial Public Library	1.5000	0.0000	0.0000	0.0000
Mid County Ambulance District	2.0000	2.0000	2.0000	2.0000
North Baltimore Public Library	1.9500	1.9500	0.0000	0.0000
Northwest EMS District	4.0000	4.0000	3.5000	4.0000
Pemberville Public Library	1.0000	1.0000	1.0000	1.0000
Rosford Public Library	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000
TARTA	2.5000	2.5000	2.5000	2.5000
Way Library	1.5000	1.5000	1.5000	1.5000
Wood County District Public Library	1.1000	1.1000	0.3100	0.3700

Source: Wood County Auditor

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

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

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

2008	2007	2006	2005	2004	2003
\$9.3000	\$9.7000	\$6.5000	\$6.5000	\$7.2000	\$7.2000
5.8000	5.8000	5.8000	5.8000	5.8000	7.8000
8.0000	8.0000	7.0000	6.8000	6.8000	6.8000
5.4000	5.7000	6.7000	6.7000	6.7000	6.7000
7.7000	7.7000	7.7000	7.7000	6.7000	6.7000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
15.2000	12.3000	12.3000	12.3000	12.3000	12.3000
5.2000	5.2000	5.2000	5.2000	5.2000	5.2000
11.2000	11.2000	11.2000	11.2000	11.7000	9.7000
7.6000	7.6000	5.1000	5.1000	5.1000	5.1000
6.9000	6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	6.1000	6.1000	6.1000	6.1000	5.3000
14.6000	14.6000	12.2500	12.2500	11.2500	11.2500
4.9000	4.9000	4.9000	4.4000	4.4000	4.4000
4.4000	4.4000	4.4000	4.4000	4.4000	4.4000
7.4000	7.4000	7.4000	7.4000	7.4000	7.4000
6.9500	6.9500	6.9500	5.2000	5.2000	5.2000
5.5000	5.5000	5.5000	5.5000	5.5000	2.6000
9.4000	9.0000	7.0000	7.0000	6.0000	6.0000
3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
0.0000	0.0000	0.0000	0.0000	0.3200	0.3200
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4.0000	4.0000	4.0000	5.0000	5.0000	5.0000
1.0000	1.0000	1.0000	0.0000	0.0000	0.0000
1.0000	1.0000	1.0000	1.0000	0.0000	0.0000
0.3000	0.3000	0.3000	0.3000	0.0000	0.0000
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
1.0000	1.0000	1.0000	1.0000	0.0000	0.0000
0.1700	0.2700	0.2500	0.3000	0.3000	0.2400

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2012	\$32,993,785	\$32,065,756	97.19%	\$966,718	\$33,032,474	100.12%	\$1,572,013	4.76%
2011	30,086,313	29,259,767	97.25	1,031,842	30,291,609	100.68	1,442,212	4.79
2010	33,530,847	32,403,391	96.64	1,316,304	33,719,695	100.56	1,718,322	5.12
2009	32,084,315	30,909,038	96.34	900,909	31,809,947	99.14	1,792,712	5.59
2008	28,949,570	28,019,097	96.79	882,275	28,901,372	99.83	1,374,225	4.75
2007	29,711,437	28,685,806	96.55	824,843	29,510,649	99.32	1,358,667	4.57
2006	28,751,302	28,147,006	97.90	676,777	28,823,783	100.25	1,331,079	4.63
2005	25,758,345	24,967,493	96.93	686,429	25,653,922	99.59	1,210,324	4.70
2004	22,615,603	21,833,063	96.54	763,869	22,596,932	99.92	1,103,927	4.88
2003	21,615,489	21,189,740	98.03	573,198	21,762,938	100.68	623,527	2.88

Source: Wood County Auditor

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

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

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

Year	Current Taxes Levied (1)	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2012	\$0	\$34,531	n/a	\$35,868	n/a
2011	0	55,613	n/a	34,579	n/a
2010	0	110,392	n/a	149,876	n/a
2009	994,746	851,789	85.63	142,957	14.37
2008	2,467,091	1,455,807	59.01	1,011,285	40.99
2007	3,274,683	2,875,810	87.82	398,874	12.18
2006	3,424,060	3,289,461	96.07	558,915	16.32
2005	4,292,570	4,293,235	100.02	576,807	13.44
2004	4,285,940	4,120,378	96.14	541,984	12.65
2003	4,162,144	3,983,387	95.71	470,472	11.30

Source: Wood County Auditor

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

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

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

Taxpayer	Type of Business	2012			2003		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Toledo Edison Company First Energy	Utility	\$40,384,970	1	1.49%	\$26,725,910	2	1.07%
Walgreen Company	Retail	16,633,270	2	0.61			
Columbia Gas of Ohio, Inc.	Utility	7,886,120	3	0.29			
American Transmission Systems, Inc.	Utility	7,633,970	4	0.28	8,598,820	8	0.34
Edward Rose Development Co. LLC	Commercial	7,273,140	5	0.27			
Ohio Power Company	Utility	6,941,290	6	0.26			
Perrysburg Apartment Investment LLC	Commercial	6,903,370	7	0.26			
First Solar, Inc.	Manufacturer	6,265,870	8	0.23			
Hancock Wood Electric Cooperative	Utility	5,942,280	9	0.22			
Copper Beach Townhomes	Commercial	5,749,000	10	0.21			
Acustar/Chrysler Corporation	Manufacturer				37,139,320	1	1.48
Beatrice Hunt Wesson	Processor				14,422,240	3	0.58
LOF Glass, Inc./Libbey Owens Ford, Inc.	Manufacturer				11,869,640	4	0.47
Cooper Tire	Manufacturer				9,485,630	5	0.38
B & O Railroad	Railroad				9,458,090	6	0.38
Corporate Properties/Prefinish Metals/ Walbridge Coatings	Industrial				9,294,045	7	0.37
Ohio Bell Telephone Co.	Utility				8,377,820	9	0.33
Meijer, Inc.	Retail				7,871,510	10	0.32
Total Principal Taxpayers		111,613,280		4.12	143,243,025		5.72
All Other Taxpayers		<u>2,594,450,040</u>		<u>95.88</u>	<u>2,359,584,001</u>		<u>94.28</u>
Total County Assessed Value		<u>\$2,706,063,320</u>		<u>100.00%</u>	<u>\$2,502,827,026</u>		<u>100.00%</u>

Source: Wood County Auditor

Wood County, Ohio  
Taxable Sales by Type  
Last Ten Years

	2012	2011	2010	2009
Sales Tax Payments	\$4,919,675	\$4,867,155	\$4,762,269	\$4,366,899
Direct Pay Tax Return Payments	639,665	630,194	520,918	416,821
Seller's Use Tax Return Payments	1,562,474	1,643,227	1,509,535	1,539,045
Consumer's Use Tax Return Payments	784,313	694,180	539,314	536,635
Motor Vehicle Tax Payments	2,174,873	2,059,294	1,872,446	1,813,968
Non-Resident Motor Vehicle Tax Payments	71,630	68,135	64,819	49,137
Watercraft and Outboard Motors	28,859	22,126	20,804	23,665
Department of Liquor Control	57,791	53,402	49,754	47,911
Sales Tax on Motor Vehicle Fuel Refunds	2,831	1,367	1,436	1,363
Sales/Use Tax Voluntary Payments	41,835	12,807	27,982	16,870
Statewide Master Numbers	7,042,121	6,791,589	6,487,873	6,358,994
Sales/Use Tax Assessment Payments	79,438	78,386	68,943	79,924
Streamlined Sales Tax Payments	20,903	19,764	8,465	8,255
Use Tax Amnesty Payments	11,014	2,370	0	0
Administrative Rotary Fund Fee	(173,466)	(168,906)	(158,303)	(152,050)
Sales/Use Tax Refunds Approved	(90,781)	(53,357)	(104,284)	(54,477)
Destination Sourcing Adjustment	0	0	0	0
<b>Total</b>	<b>\$17,173,175</b>	<b>\$16,721,733</b>	<b>\$15,671,971</b>	<b>\$15,052,960</b>
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

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

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

2008	2007	2006	2005	2004	2003
\$4,597,764	\$4,998,840	\$4,403,350	\$4,171,982	\$4,154,940	\$4,388,757
356,325	448,887	253,837	303,583	272,994	198,944
1,661,557	1,571,662	1,429,954	1,265,014	1,308,216	1,214,437
618,751	660,424	513,487	583,082	506,266	452,592
1,826,927	2,097,826	1,732,472	1,983,711	2,024,420	2,191,988
41,660	13,812	0	0	0	0
33,047	29,036	34,698	45,278	35,246	42,462
45,066	46,572	39,749	37,254	34,599	32,016
1,501	1,577	1,985	1,866	387	545
9,790	25,453	9,046	20,699	31,516	9,876
6,711,561	7,425,747	6,546,160	6,594,909	5,985,394	5,231,049
111,249	51,879	37,433	22,893	14,079	13,261
5,220	15,471	638	0	0	0
0	0	0	0	0	0
(159,808)	(173,322)	(149,947)	(150,303)	(143,681)	(137,759)
(39,549)	(55,002)	(43,225)	(77,090)	(28,580)	(18,185)
(904)	(1,433)	0	0	0	0
<u>\$15,820,157</u>	<u>\$17,157,429</u>	<u>\$14,809,637</u>	<u>\$14,802,878</u>	<u>\$14,195,796</u>	<u>\$13,619,983</u>
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

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

Year	Governmental Activities					Business-Type Activities		Total Primary Government
	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	Capital Leases	OPWC Loans	General Obligation Bonds	Capital Leases	
2012	\$0	\$4,393,986	\$161,000	\$0	\$324,779	\$45,000	\$1,125,753	\$6,050,518
2011	0	5,012,915	268,000	47,593	0	175,936	923,614	6,428,058
2010	0	5,483,481	375,000	93,590	0	352,316	1,147,726	7,452,113
2009	0	5,995,233	737,000	138,045	0	513,729	1,150,934	8,534,941
2008	0	6,481,987	1,079,000	183,860	0	675,141	1,128,054	9,548,042
2007	0	6,948,739	1,401,000	6,110	0	831,554	1,935,863	11,123,266
2006	0	7,839,428	1,743,000	9,202	0	1,092,967	1,396,726	12,081,323
2005	0	9,341,052	2,062,000	11,896	0	1,364,600	1,922,183	14,701,731
2004	27,600	11,822,676	2,395,238	5,137	0	1,636,254	1,099,188	16,986,093
2003	40,200	13,234,300	2,709,944	24,682	0	1,897,908	809,285	18,716,319

Source: Wood County Auditor

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

<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$47.20	0.13%
50.87	0.15
59.39	0.17
68.07	0.20
76.18	0.23
88.70	0.28
97.29	0.32
118.67	0.39
137.68	0.47
152.99	0.53

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

Year	General Obligation Bonds	Ratio of General Bonded Debt to Estimated Actual Value (2)	Bonded Debt Per Capita (3)
2012	\$4,438,986	0.06%	\$34.63
2011	5,188,851	0.06	41.07
2010	5,835,797	0.07	46.50
2009	6,508,962	0.08	51.91
2008	7,157,128	0.09	57.10
2007	7,780,294	0.10	62.04
2006	8,932,395	0.10	71.93
2005	10,705,652	0.14	86.41
2004	13,458,930	0.18	109.09
2003	15,132,208	0.21	123.69

Source: Wood County Auditor

(1) Includes general obligation bonds only.

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

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

Note: Resources have not been externally restricted for the repayer

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

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
The County	\$4,879,765	100.00%	\$4,879,765
All Villages, Townships, and Cities wholly within the County	37,603,472	100.00	37,603,472
All School Districts wholly within the County	28,623,239	100.00	28,623,239
Anthony Wayne LSD	19,139,374	2.14	409,583
Bowling Green CSD	25,140,000	99.96	25,129,944
Elmwood LSD	3,789,999	97.95	3,712,304
Fostoria CSD	2,365,537	21.27	503,150
Gibsonburg EVSD	3,089,995	1.34	41,406
Lake LSD	9,459,295	99.61	9,422,404
Lakota LSD	17,798,984	25.46	4,531,621
McComb LSD	1,090,000	23.37	254,733
North Baltimore LSD	10,674,380	99.81	10,654,099
Otsego LSD	18,765,000	83.52	15,672,528
Patrick Henry LSD	4,368,334	1.60	69,893
Penta JVSD	53,210,000	47.14	25,083,194
Vanguard JVSD	4,755,000	2.63	125,057
Total Overlapping Debt	<u>\$239,872,609</u>		<u>161,836,626</u>
Total Direct and Overlapping Debt			<u>\$166,716,391</u>

Source: Wood County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2012 tax year.

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

	2012	2011	2010	2009
Total Assessed Valuation	<u>\$2,706,065,320</u>	<u>\$2,864,174,000</u>	<u>\$2,867,709,340</u>	<u>\$2,830,539,210</u>
Overall Debt Limitation (1)	66,151,633	70,104,350	70,192,734	69,263,480
Gross Indebtedness	4,650,779	5,163,000	6,035,000	7,122,000
Less Debt Outside Limitation				
Special Assessment Notes	0	0	0	0
General Obligation Bonds	175,000	175,000	350,000	510,000
Special Assessment Bonds	161,000	268,000	375,000	737,000
OPWC Loans	<u>324,779</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Indebtedness	3,990,000	4,720,000	5,310,000	5,875,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>3,990,000</u>	<u>4,720,000</u>	<u>5,310,000</u>	<u>5,875,000</u>
Legal Debt Margin Within Limitation	<u>\$62,161,633</u>	<u>\$65,384,350</u>	<u>\$64,882,734</u>	<u>\$63,388,480</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	93.97%	93.27%	92.44%	91.52%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$27,060,653	\$28,641,740	\$28,677,093	\$28,305,392
Gross Indebtedness	4,650,779	5,163,000	6,035,000	7,122,000
Less Debt Outside Limitation				
Special Assessment Notes	0	0	0	0
General Obligation Bonds	175,000	175,000	350,000	510,000
Special Assessment Bonds	161,000	268,000	375,000	737,000
OPWC Loans	<u>324,779</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Indebtedness	3,990,000	4,720,000	5,310,000	5,875,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Unvoted Debt Limitation	<u>3,990,000</u>	<u>4,720,000</u>	<u>5,310,000</u>	<u>5,875,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$23,070,653</u>	<u>\$23,921,740</u>	<u>\$23,367,093</u>	<u>\$22,430,392</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	85.26%	83.52%	81.48%	79.24%

Source: Wood County Auditor

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

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



2008	2007	2006	2005	2004	2003
<u>\$2,749,172,203</u>	<u>\$2,736,257,138</u>	<u>\$2,901,399,978</u>	<u>\$2,625,191,794</u>	<u>\$2,568,571,522</u>	<u>\$2,502,827,026</u>
67,229,305	66,906,428	71,034,999	64,129,795	62,714,288	61,070,676
8,164,000	9,161,000	10,648,000	12,722,000	15,817,838	17,800,144
0	0	0	0	27,600	40,200
670,000	825,000	1,085,000	1,355,000	1,625,000	1,885,000
1,079,000	1,401,000	1,743,000	2,062,000	2,395,238	2,709,944
0	0	0	0	27,600	40,200
6,415,000	6,935,000	7,820,000	9,305,000	11,742,400	13,124,800
0	0	0	0	79,458	131,832
6,415,000	6,935,000	7,820,000	9,305,000	11,662,942	12,992,968
<u>\$60,814,305</u>	<u>\$59,971,428</u>	<u>\$63,214,999</u>	<u>\$54,824,795</u>	<u>\$51,051,346</u>	<u>\$48,077,708</u>
90.46%	89.63%	88.99%	85.49%	81.40%	78.72%
\$27,491,722	\$27,362,571	\$29,014,000	\$26,251,918	\$25,685,715	\$25,028,270
8,164,000	9,161,000	10,648,000	12,722,000	15,817,838	17,800,144
0	0	0	0	27,600	40,200
670,000	825,000	1,085,000	1,355,000	1,625,000	1,885,000
1,079,000	1,401,000	1,743,000	2,062,000	2,395,238	2,709,944
0	0	0	0	27,600	40,200
6,415,000	6,935,000	7,820,000	9,305,000	11,742,400	13,124,800
0	0	0	0	79,458	131,832
6,415,000	6,935,000	7,820,000	9,305,000	11,662,942	12,992,968
<u>\$21,076,722</u>	<u>\$20,427,571</u>	<u>\$21,194,000</u>	<u>\$16,946,918</u>	<u>\$14,022,773</u>	<u>\$12,035,302</u>
76.67%	74.66%	73.05%	64.55%	54.59%	48.09%

Wood County, Ohio  
Demographic and Economic Statistics  
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2012	128,200	\$4,699,171,000	\$36,655	6.90%
2011	126,355	4,341,431,445	34,359	8.30
2010	125,488	4,431,106,768	35,311	10.10
2009	125,380	4,359,713,360	34,772	10.90
2008	125,340	4,204,404,960	33,544	6.80
2007	125,399	4,204,377,672	33,528	5.40
2006	124,183	3,971,123,974	31,978	5.20
2005	123,889	3,762,261,152	30,368	5.60
2004	123,377	3,636,413,698	29,474	5.70
2003	122,340	3,547,737,660	28,999	5.40

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

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

Employer	Type of Business	2012			2003		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	2,195	1	3.59%	5,361	1	8.34%
Magna International	Manufacturer	1,300	2	2.12			
First Solar, Inc.	Manufacturer	1,150	3	1.88			
Owens Community College	College	1,029	4	1.68	1,700	3	2.64
Wood County	Government	906	5	1.48	1,132	5	1.76
DaimlerChrysler Corp.	Manufacturer	850	6	1.39	1,800	2	2.80
Owens-Illinois, Inc.	Manufacturer	835	7	1.37			
Walgreen Company	Retail	700	8	1.15			
Wood County Hospital	Hospital	700	9	1.15	500	10	0.78
Nippon Sheet Glass	Manufacturer	370	10	0.61			
Cooper Tire	Manufacturer				1,134	4	1.77
Great Lakes Window, Inc.	Manufacturer				650	6	1.01
Rudolph/Libbe, Inc.	General Contractor				650	7	1.01
NFO World Group	Information Research				625	8	0.97
Norplas Industries, Inc.	Manufacturer				600	9	0.93
Total		<u>10,035</u>		<u>16.42%</u>	<u>14,152</u>		<u>22.01%</u>
Total Employment Within Wood County		<u>61,100</u>			<u>64,300</u>		

Source: Wood County Economic Development Commission  
Ohio Labor Market Informer

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

	2012	2011	2010	2009
General Government:				
Legislative and Executive				
Commissioners	46.50	46.00	47.50	50.50
Auditor	22.00	22.50	25.00	24.50
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	25.00	26.00	26.00	26.00
Planning Commission	2.00	3.00	3.00	3.00
Board of Elections	21.50	17.00	11.50	11.50
Recorder	11.00	11.50	11.50	14.00
Records Center	4.00	5.00	5.00	4.00
Judicial				
Domestic Relations	3.50	3.50	3.50	3.50
Jury Commission	1.00	1.00	1.00	1.00
Adult Probation	16.50	17.50	17.50	16.50
Court Security	8.00	9.50	9.00	8.00
Common Pleas Court Administration	4.00	4.00	4.00	4.00
Common Pleas Court Number 1	6.00	6.00	6.00	6.00
Common Pleas Court Number 2	6.00	5.50	5.50	5.50
Common Pleas Court Number 4	6.00	6.00	6.00	6.00
Juvenile Court and Juvenile Detention	45.50	41.00	46.00	47.00
Law Library	2.00	2.00	2.00	2.00
Probate Court	9.00	10.00	10.00	10.00
Clerk of Courts	20.00	20.00	20.00	20.00
Title Administration	7.00	7.00	8.00	8.00
Public Defender	13.00	13.00	13.00	13.00
Public Safety				
Coroner	2.50	2.00	2.00	2.00
Sheriff and Justice Center	114.50	120.00	119.00	123.00
Emergency Management Agency	4.00	4.00	4.00	4.00
Building Inspection	11.50	12.00	10.50	11.50
Public Works				
Engineer	20.00	21.50	19.50	20.00
Highway Garage	30.50	32.00	33.00	36.00
Solid Waste Management District	10.00	11.00	12.00	12.00
Health				
Alcohol, Drug Addiction, and Mental Health Services	4.50	6.50	6.00	7.00
Dog and Kennel	4.50	4.50	4.50	4.50
Human Services				
Job and Family Services	82.00	79.00	78.50	82.50
Child Support Enforcement Agency	28.00	29.00	31.00	30.00
Developmental Disabilities	217.50	215.00	227.00	222.50
Veterans Services	5.50	5.50	5.00	5.50
Nursing Home	80.50	73.50	76.00	79.00
Economic Development				
Economic Development	2.00	3.00	3.00	3.00
Conservation and Recreation				
Historical Center and Museum	4.00	4.00	4.00	4.00
<b>Total</b>	<u>906.00</u>	<u>904.50</u>	<u>921.00</u>	<u>935.50</u>

Source: Wood County Auditor

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

2008	2007	2006	2005	2004	2003
48.50	50.00	46.50	43.00	47.50	45.50
25.50	25.00	24.00	28.50	28.00	28.00
5.00	5.00	5.00	5.00	5.00	5.00
26.00	22.50	23.00	22.00	23.00	21.50
3.00	3.00	3.00	3.00	3.00	3.00
14.00	13.00	12.50	14.00	14.00	9.00
14.00	14.00	15.00	14.00	15.00	16.00
4.00	4.00	3.00	3.00	3.00	3.00
3.50	4.00	4.00	4.00	4.00	4.00
1.00	1.00	1.00	1.00	1.00	1.00
16.50	15.50	15.50	15.50	15.50	15.50
7.00	8.00	7.50	4.50	4.00	3.50
4.00	4.50	4.50	3.50	3.50	3.50
6.00	6.00	7.00	6.00	6.00	6.00
4.50	5.50	5.50	5.50	5.50	5.50
6.00	6.00	6.00	6.00	6.00	6.00
48.50	47.00	45.50	48.50	47.00	49.50
n/a	n/a	n/a	n/a	n/a	n/a
9.50	9.50	9.50	10.00	10.00	10.00
20.00	20.00	18.00	19.50	17.50	19.00
8.00	8.50	9.50	8.50	8.50	8.50
13.00	13.00	13.00	12.00	12.50	12.50
2.50	2.50	2.50	2.50	2.50	2.50
124.50	123.50	120.00	120.00	121.00	122.00
3.50	3.50	3.50	3.50	3.00	3.50
17.50	19.00	18.00	18.50	19.50	20.00
21.00	20.50	19.50	21.50	17.00	19.00
38.50	41.00	33.50	43.00	42.50	41.50
12.00	12.00	12.00	12.00	12.00	11.50
7.00	7.00	7.00	7.00	7.00	7.00
4.50	4.50	4.50	4.50	4.50	4.00
84.00	81.00	78.50	75.00	74.00	77.50
29.00	31.00	29.00	30.00	31.00	31.00
205.50	211.50	207.00	209.00	196.00	191.00
5.50	5.50	6.00	6.00	6.00	5.00
85.00	90.00	90.50	100.00	95.50	95.50
3.00	3.00	3.00	3.00	3.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
<u>934.50</u>	<u>944.50</u>	<u>917.00</u>	<u>936.50</u>	<u>918.00</u>	<u>913.50</u>

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

	2012	2011	2010	2009
General Government:				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	2,106	1,875	2,022	1,865
Number of Exempt Conveyances	1,965	1,728	1,647	1,769
Number of Parcels Transferred	6,628	5,882	5,647	5,413
Number of Dog Tags Sold	20,903	21,062	20,896	20,851
Number of Kennel Licenses Sold	135	144	157	152
Number of Weights/Measures Inspections	360	356	324	368
Number of Establishments	254	265	256	257
Number of Commercial Scales	722	726	727	722
Number of Retail Motor Fuel Dispensers	1,401	1,450	1,410	1,476
Commissioners				
Number of Resolutions	1,971	2,054	2,005	2,052
Number of Annexations	5	7	15	8
Board of Elections				
Number of Registered Voters	108,014	104,515	103,312	101,928
Number of Voters Last General Election	64,342	41,573	44,760	35,813
Percentage of Register Voters that Voted	60	40	43	35
Recorder				
Number of Documents Filed	21,111	18,352	18,538	19,717
Number of Mortgages Filed	5,639	4,720	4,785	5,557
Number of Deeds Filed	4,600	4,034	4,486	3,537
Judicial				
Common Pleas Court				
Number of General Civil Cases Completed	1,183	1,310	1,375	1,405
Number of Domestic Relations Cases Completed	1,132	1,023	1,086	1,148
Number of Criminal Cases Completed	671	605	546	589
Number of Cases Pending	1,157	1,156	1,174	1,185
Probate Court				
Number of Adoption/Placement Cases Filed	27	29	48	41
Number of Civil Action Cases Filed	12	14	12	13
Number of Estate Cases Filed	507	565	575	560
Number of Guardianship Cases Filed	66	57	63	66
Number of Mental Illness Cases Filed	0	2	6	1
Number of Trust Cases Filed	4	6	3	2
Number of Marriage Applications	789	796	715	735
Number of Miscellaneous Filings	91	103	85	108
Juvenile Court				
Number of Delinquent Cases Filed	1,038	963	1,007	1,165
Number of Traffic Cases Filed	663	731	697	739
Number of Dependent/Neglect/Abuse Cases Filed	279	268	285	314
Number of Unruly Cases Filed	103	100	104	124
Number of Adult Cases Filed	16	15	15	14
Number of Change of Custody Cases Filed	366	351	304	282
Number of Support Cases Filed	678	675	817	802
Number of Parentage Cases Filed	28	35	51	42

2008	2007	2006	2005	2004	2003
2,011	2,417	2,639	2,996	3,037	2,985
1,824	1,969	1,970	2,044	2,129	2,031
5,905	6,567	7,189	8,067	8,684	7,904
20,686	20,319	19,445	19,071	17,587	16,062
131	139	152	146	126	126
432	417	408	446	432	359
274	277	292	297	288	266
730	720	723	693	747	651
1,495	1,464	1,503	1,467	1,447	1,415
2,307	2,256	2,284	2,321	2,453	2,421
14	13	13	13	6	6
101,891	93,281	94,067	93,617	90,688	78,334
65,164	28,918	52,211	38,061	64,103	28,266
64	31	56	41	71	36
18,948	22,150	25,456	27,492	30,321	40,495
5,025	6,552	8,396	9,327	10,086	14,336
3,486	4,027	4,295	4,823	4,909	4,805
1,273	1,111	909	965	950	972
1,181	1,150	1,168	1,171	1,223	1,162
575	538	618	674	515	521
1,177	1,178	1,083	1,042	1,082	1,102
39	35	52	51	31	70
9	13	17	12	19	23
577	520	576	537	559	571
57	84	64	51	54	61
1	4	8	6	4	6
1	4	5	3	2	4
780	761	815	796	779	815
91	117	86	89	88	51
1,170	1,360	1,494	1,461	1,641	1,569
858	975	1,054	1,042	1,108	1,331
407	371	372	357	231	284
134	143	181	166	147	222
15	25	20	34	17	23
264	249	253	245	229	244
738	806	835	835	776	654
57	62	50	50	53	61

(continued)

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

	2012	2011	2010	2009
<b>Public Safety</b>				
<b>Sheriff</b>				
911 Division/Communications				
Number of 911 Calls Answered Sheriff's Office	43,070	37,062	37,207	33,078
Number of 911 Calls Answered All Locations	43,070	37,062	37,207	33,078
<b>Civil Division</b>				
Number of Sheriff Foreclosure Property Sales	344	370	397	343
Number of Warrants, Summons, and Subpoenas Served	2,961	3,031	3,275	2,867
<b>Enforcement</b>				
Number of Murder/Non-Negligent Manslaughter	1	0	0	0
Number of Rapes and Other Sexual Assaults	26	14	32	26
Number of Breaking and Entering	110	79	146	93
Number of Thefts	241	355	194	400
Number of Vandalism/Criminal Damaging	127	165	110	220
Number of Domestic Violence Incidents	57	75	78	209
Number of Domestic Disputes Incidents	160	104	114	125
<b>Justice Center Operations</b>				
Number of Inmates Booked	4,570	4,446	4,186	4,296
Number of Inmates Released	4,640	4,454	4,203	4,323
Average Daily Population	155	145	148	149
<b>Road Patrol Division</b>				
Number of Complaints Received and Investigated	22,858	24,462	22,052	21,631
Number of Criminal Charges	609	556	562	763
Number of Accidents Investigated	815	797	755	744
Number of Injury Accidents	189	151	174	153
Number of Fatal Accidents	6	7	2	3
<b>Public Works</b>				
<b>Engineer</b>				
Miles of Roads Resurfaced	7	2	22	11
Number of Bridges Replaced/Improved	6	4	7	5
Number of Culverts Replaced	2	6	3	4
<b>Ditch Maintenance</b>				
Number of Total Projects	38	20	23	27
Number of Miles of Dip Out	32	38	30	44
Number of Miles of Mow and Debrush	30	68	68	44
Number of Miles of Rip Rap	1	1	0	1
Number of Total Septic Sytem Requests	29	26	31	36
Number of Total Private Culvert Requests	65	64	50	80
Number of Total Private Culvert Set with Grade	42	30	28	34
<b>Health</b>				
<b>Dog Shelter</b>				
Number of Dogs Impounded	671	671	665	628
Number of Adoptions	312	245	235	167
Number of Redemptions	191	200	167	201



2008	2007	2006	2005	2004	2003
32,178	33,750	33,215	7,104	6,382	6,544
32,178	33,750	33,215	18,990	17,951	21,547
326	261	247	190	149	134
1,956	1,912	1,922	1,852	1,707	1,406
0	0	0	1	1	0
28	25	21	32	19	31
143	74	84	70	113	95
399	440	451	411	345	398
189	274	347	346	410	583
331	258	314	155	285	295
219	178	205	301	n/a	n/a
4,402	4,582	5,081	4,830	4,585	4,050
4,351	4,449	5,043	4,894	4,572	4,049
159	157	150	160	145	135
21,450	22,107	22,251	20,907	18,315	17,460
1,244	809	667	690	544	407
880	915	766	577	805	859
261	211	139	112	141	123
5	7	6	2	6	2
11	5	2	1	8	0
12	10	2	9	0	5
8	7	9	11	11	17
17	30	24	32	14	33
25	29	29	37	16	21
14	8	5	10	5	14
1	0	2	1	0	1
43	16	239	147	136	140
75	73	104	120	119	136
41	28	37	24	11	18
768	727	726	802	853	820
247	215	217	206	234	231
238	256	224	274	314	239

(continued)

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

	2012	2011	2010	2009
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Number of Individuals - Food Stamps	13,887	13,638	13,313	12,347
Number of Individuals - Cash Assistance	1,145	1,633	1,722	1,420
Number of Children and Families - Medicaid	24,913	23,234	21,952	23,695
Number of Aged/Blind/Disabled - Medicaid	4,267	4,639	4,243	4,035
Number of Families - PRC	325	1,242	2,648	2,983
Monthly Average Children - Child Care	643	590	560	506
<b>Children's Services</b>				
Total Average Kids in Care	43	66	72	59
<b>Child Support Enforcement Agency</b>				
Number of Contempt of Court Actions	344	350	350	365
Number of Misdemeanor Criminal Nonsupport Actions	42	53	60	97
Number of Paternities - Administrative	102	n/a	n/a	122
Number of Acknowledged Father Child Relationships	274	400	n/a	295
Number of Open Cases	6,971	7,084	7,313	7,035
<b>Board of Developmental Disabilities</b>				
Number of Clients Enrolled - Children	385	443	428	374
Number of Clients Enrolled - Adults	472	365	363	344
Number of Clients Enrolled - Early Intervention	89	114	91	98
Number of Clients Enrolled - School	266	168	142	29
Number of Clients Enrolled - Sheltered Workshop	141	87	125	75
Number of Clients Community Employment/Training	187	196	200	153
<b>Veteran Services</b>				
Number of Client Contacts	15,947	15,881	15,040	14,460
Number of Veterans Transported to Medical Facilities	467	621	429	387
Number of Newletters Distributed	6,300	7,500	7,500	7,500
Number of Flags and Grave Markers Distributed	9,915	9,742	9,416	9,216
Number of Persons Assisted Emergency Financial	231	258	256	187
Number of VA Claims/Documents Processed	19,472	18,646	18,569	17,920
<b>Economic Development and Assistance</b>				
<b>Economic Development Commission</b>				
Job Creations	230	719	517	189
Job Retention	556	1,151	1,810	0
<b>Business-Type Activity</b>				
<b>Building Inspection</b>				
Number of Residential Permits Issued (Wood County)	2,401	2,216	2,557	2,114
Number of Residential Inspections (Wood County)	4,743	4,406	4,917	4,083
Number of Commercial Permits Issued (Wood County)	1,412	1,059	875	889
Number of Commercial Inspections (Wood County)	4,208	3,328	2,506	3,389
Number of Commercial Permits Issued (Other County)	575	574	509	399
Number of Commercial Inspections (Other County)	2,318	2,120	1,785	1,459
<b>Landfill</b>				
In-District Tonnage	36,961	39,761	38,983	27,339
Out-of-District Tonnage	1,493	1,507	2,783	1,824
<b>Nursing Home</b>				
Admissions	172	193	188	174
Discharges	176	196	181	46
Residents Returning Home	117	137	120	121
Resident In-House Days	28,000	27,522	28,506	26,848

Source: Wood County Departments and Offices

2008	2007	2006	2005	2004	2003
9,710	8,537	8,443	7,999	7,516	6,592
905	891	1,160	1,400	1,430	1,405
18,872	16,784	17,520	17,770	16,789	15,357
3,986	3,674	3,424	3,359	3,181	3,164
2,473	1,355	2,344	1,444	641	496
554	545	388	331	341	400
80	65	95	102	94	93
350	429	423	513	473	343
83	102	70	117	82	83
146	141	128	133	77	89
305	305	333	362	334	254
6,965	6,851	6,193	6,489	6,469	6,330
324	274	269	224	214	216
328	297	293	299	288	274
79	74	68	54	57	65
32	29	29	27	24	26
74	59	52	69	64	66
141	144	153	149	148	142
14,431	15,700	11,165	8,741	7,716	7,067
474	317	240	198	220	213
8,000	7,900	8,100	4,500	2,000	2,713
8,497	8,234	9,139	9,006	7,111	7,977
195	255	313	163	241	309
17,429	11,568	11,072	10,827	10,648	11,071
234	460	493	1,234	158	50
1,559	1,527	641	1,315	365	50
2,439	2,824	3,238	4,167	4,366	4,347
6,030	7,672	10,219	12,746	14,074	13,188
1,189	1,462	1,432	1,304	1,474	1,331
5,284	5,379	5,501	5,062	4,335	4,506
597	706	645	693	898	687
2,341	2,741	2,882	3,541	3,727	3,162
36,221	42,126	36,417	34,182	35,293	33,627
792	897	408	194	95	1,285
145	167	170	162	156	161
154	137	161	143	146	168
108	121	104	97	100	121
26,912	29,998	32,277	32,139	31,695	31,086

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

	2012	2011	2010	2009
General Government:				
Legislative and Executive				
Auditor				
Vehicles	2	2	2	2
Commissioners				
Vehicles	2	2	2	2
Prosecuting Attorney				
Vehicles	1	1	1	1
Judicial				
Adult Probation				
Vehicles	2	2	2	2
Juvenile Court and Juvenile Detention				
Vehicles	5	5	5	5
Public Safety				
Emergency Management Agency				
Vehicles	2	2	2	2
Sheriff and Justice Center				
Vehicles	60	66	61	78
Public Works				
Engineer				
Vehicles	50	48	52	54
Centerline Miles of Roads	245	244	241	242
Number of Bridges	438	438	435	442
Number of Culverts	2100	2100	2100	2100
Solid Waste Management District				
Vehicles	3	3	3	3
Health				
Dog and Kennel				
Vehicles	5	5	6	7
Human Services				
Developmental Disabilities				
Vehicles	97	95	92	104
Job and Family Services				
Vehicles	11	11	11	11
Veterans Services				
Vehicles	2	2	2	2
Economic Development				
Economic Development				
Vehicles	2	2	2	2
Business-Type Activity:				
Building Inspection				
Vehicles	10	10	10	14
Landfill				
Vehicles	4	4	4	4
Nursing Home				
Vehicles	2	2	2	2

Source: Various County Departments

2008	2007	2006	2005	2004	2003
2	2	2	2	2	2
2	2	4	3	3	3
1	1	1	1	1	1
2	2	2	2	2	2
5	5	5	5	5	5
2	2	2	2	2	1
85	87	80	83	83	87
53	45	48	42	42	41
244	244	241	242	242	243
444	442	449	450	455	451
2100	2100	2100	2100	2100	2100
3	3	3	2	2	2
7	7	6	5	5	4
95	92	84	79	79	82
11	10	10	10	11	9
2	2	2	2	2	2
2	2	2	2	2	2
16	17	17	16	16	17
4	4	5	5	5	5
2	2	2	2	2	2

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# Dave Yost • Auditor of State

## WOOD COUNTY FINANCIAL CONDITION

### WOOD COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 29, 2013