

Mary Taylor, CPA
Auditor of State

**FINANCIAL CONDITION
WOOD COUNTY**

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**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Project Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Education</i>			
Child Nutrition Cluster			
School Breakfast Program			
Juvenile Court	10.553	FY 08	12,991
Board of MRDD	10.553	FY 08	<u>2,077</u>
Total CFDA # 10.553			15,068
National School Lunch Program			
Juvenile Court - Cash Assistance	10.555	FY 08	20,520
Juvenile Court - Noncash Assistance (Commodities)	10.555	FY 08	5,612
Board of MRDD	10.555	FY 08	<u>7,420</u>
Total CFDA # 10.555			<u>33,552</u>
Total U.S. Department of Agriculture			<u>48,620</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants/State's Program			
Small Cities Program	14.228	B-F-2005-080-1	14,570
Small Cities Program	14.228	B-F-2006-080-1	232,768
Small Cities Program	14.228	B-F-2007-080-1	126,283
Small Cities Program	14.228	B-C-2007-080-1	<u>19,000</u>
Total CFDA # 14.228			392,621
HOME Investment Partnerships Program	14.239	B-C-2007-080-2	420,665
Home Assistance Loans	14.239		<u>59,797</u>
Total CFDA # 14.239			480,462
Total U.S. Department of Housing and Urban Development			<u>873,083</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Crime Victim Assistance	16.575	2008VAGENE200	15,690
Crime Victim Assistance	16.575	2009VAGENE200	3,138
Crime Victim Assistance	16.575	2008SAGENE200	1,892
<i>Passed Through the Ohio Attorney General</i>			
Crime Victim Assistance - State Victims Assistance Act	16.575	2008SACHAE517	3,606
Crime Victim Assistance - State Victims Assistance Act	16.575	2009SACHAE517	4,327
Crime Victim Assistance - Victims of Crime Act	16.575	2008VACHAE517	36,058
Crime Victim Assistance - Victims of Crime Act	16.575	2009VACHAE517	<u>10,818</u>
Total CFDA # 16.575			75,529

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Project Number	Disbursements
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.738	2007-JG-D01-6565	43,316
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.738	2007-JG-B01-6411	<u>37,273</u>
Total CFDA # 16.738			<u>80,589</u>
Total U.S. Department of Justice			<u>156,118</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Montgomery County WIA Area 7</i>			
WIA Cluster			
Workforce Investment Act - Adult Program	17.258	FY 07	9,914
Workforce Investment Act - Adult Program	17.258	PY 07	13,068
Workforce Investment Act - Adult Program	17.258	PY 08	44,846
Workforce Investment Act - Adult Program - Administration	17.258	PY 07	173
Workforce Investment Act - Adult Program - Administration	17.258	FY 08	3,846
Workforce Investment Act - Adult Program - Administration	17.258	PY 08	40
Workforce Investment Act - Adult Program - Incumbent	17.258	FY 08	<u>34,208</u>
Total WIA Adult			106,095
Workforce Investment Act - Youth Activities	17.259	PY 07	274,013
Workforce Investment Act - Youth Activities	17.259	PY 08	112,028
Workforce Investment Act - Youth Activities - Administration	17.259	PY 07	1,957
Workforce Investment Act - Youth Activities - Administration	17.259	PY 08	<u>452</u>
Total WIA Youth Activities			388,450
Workforce Investment Act - Dislocated Workers	17.260	FY 07	13,219
Workforce Investment Act - Dislocated Workers	17.260	PY 07	11,174
Workforce Investment Act - Dislocated Workers	17.260	PY 08	28,543
Workforce Investment Act - Dislocated Workers - Administration	17.260	PY 07	347
Workforce Investment Act - Dislocated Workers - Administration	17.260	FY 08	4,701
Workforce Investment Act - Dislocated Workers - Administration	17.260	PY 08	80
Workforce Investment Act - Dislocated Workers - Incumbent	17.260	FY 08	5,792
Workforce Investment Act - Veteran Rapid Response	17.260	FY 07	<u>3,614</u>
Total WIA Dislocated Workers			<u>67,470</u>
Total U.S. Department of Labor			<u>562,015</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	HVEO-2008-87-00-00-00229-00	29,688
Alcohol Traffic Safety and Drunk Driving Prevention Incentive	20.601	HVEO-2008-87-00-00-00229-00	<u>6,356</u>
Total U.S. Department of Transportation			<u>36,044</u>

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Project Number	Disbursements
U.S. DEPARTMENT OF EDUCATION			
Passed Through Ohio Department of Education			
Special Education Cluster			
Special Education Grants to States	84.027	066308-6B-SF-2008	32,606
Special Education Preschool Grants	84.173	166308-PG-S1-2008	2,450
Special Education Preschool Grants	84.173	166308-PG-S1-2009	2,248
Total CFDA # 84.173			<u>4,698</u>
Total Special Education Cluster			<u>37,304</u>
Special Education Child Outcomes Support	84.173A	066308-PG-D1-106	3,000
State Grants for Innovative Programs	84.298	066308-C2-S1-2008	79
Passed Through Ohio Department of Mental Retardation and Developmental Disabilities			
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	FY 08	43,725
Passed Through Wood County Health Department			
Special Education Grants for Infants and Families With Disabilities	84.181	OGM-920.1	12,500
Special Education Grants for Infants and Families With Disabilities	84.181	87-10021-EG-08/09	75,933
Total CFDA # 84.181			<u>88,433</u>
Total U.S. Department of Education			<u>172,541</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Ohio Department of Job and Family Services			
Temporary Assistance for Needy Families	93.558	FY 08	22,324
Passed Through Ohio Department of Job and Family Services			
Child Welfare Services State Grant	93.645		89,092
Child Welfare Services State Grant - Administration	93.645		10,362
Total CFDA # 93.645			<u>99,454</u>
Chafee Foster Care Independence Program	93.674		1,273
Promoting Safe and Stable Families (ESSA Preventative)	93.556		7,378
Promoting Safe and Stable Families (ESSA Preventative Operating)	93.556		6,707
Promoting Safe and Stable Families (ESSA Reunification)	93.556		9,074
Promoting Safe and Stable Families (ESSA Reunification Operating)	93.556		4,852
Passed Through Ohio Department of Mental Health			
Promoting Safe and Stable Families	93.556	FY 08	28,514
Promoting Safe and Stable Families	93.556	FY 09	4,860
Promoting Safe and Stable Families	93.556	FY 08	10,000
Total CFDA # 93.556			<u>71,385</u>
Children's Trust Fund	93.590	FY 08	32,906

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Project Number	Disbursements
Block Grants for Community Mental Health Services			
Community Plan	93.958	FY 08	70,849
Community Plan	93.958	FY 09	70,769
Total CFDA # 93.958			<u>141,618</u>
Social Services Block Grant			
Wood County ADAMHS Board	93.667	FY 08	62,307
Wood County ADAMHS Board	93.667	FY 09	20,532
Passed Through Ohio Department of Mental Retardation and Developmental Disabilities			
Social Services Block Grant			
Board of MRDD	93.667	FY 08	75,258
Total CFDA # 93.667			<u>158,097</u>
Medical Assistance Program	93.778	FY 08	160,534
Medical Assistance Program	93.778	FY 08	4,454
Medical Assistance Program	93.778	FY 08	266,854
Medical Assistance Program	93.778	FY 08	330,711
Medical Assistance Program	93.778	FY 08	93,637
Passed Through Ohio Department of Mental Health			
Medical Assistance Program	93.778	FY 08/09	2,019,949
Passed Through Ohio Department of Alcohol and Drug Addiction Services			
Medical Assistance Program	93.778	FY 08/09	233,665
Total CFDA # 93.778			<u>3,109,804</u>
Block Grants for Prevention and Treatment of Substance Abuse			
Rural Opportunities, Inc. Rescue Our Youth	93.959	FY 08	33,434
Rural Opportunities, Inc. The Roads Towards the Future	93.959	FY 08	21,422
Federal Per Capita	93.959	FY 08	185,372
Federal Per Capita	93.959	FY 09	185,372
Women's Specific Recovery Program	93.959	FY 08	32,124
Women's Specific Recovery Program	93.959	FY 09	38,550
Rural Women's Residential Project	93.959	FY 08	153,894
Rural Women's Residential Project	93.959	FY 09	184,662
Communities Mobilizing for Change on Alcohol	93.959	87-08308-CMMCO-P-08-0213	25,360
Communities Mobilizing for Change on Alcohol	93.959	87-08308-CMMCO-P-09-0213	14,649
Total CFDA # 93.959			<u>874,839</u>
Total U.S. Department of Health and Human Services			<u>4,511,700</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through Ohio Emergency Management Agency			
Emergency Management Performance Grants	97.042	2007-EM-E7-0085	16,186
Emergency Management Performance Grants	97.042	2007-EM-E7-0024	57,448
Emergency Management Performance Grants	97.042	FY 08	31,336
Total CFDA # 97.042			<u>104,970</u>

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

FEDERAL GRANTOR Pass Through Grantor Program Title	Federal CFDA Number	Project Number	Disbursements
Homeland Security Cluster			
Homeland Security Grant Program	97.067	2006-GC-T6-0051	9,336
Homeland Security Grant Program	97.067	2007-GE-T7-0030	1,316
Total CFDA # 97.067			<u>10,652</u>
State Homeland Security Program	97.073	2006-GC-T6-0051	94,911
State Homeland Security Program	97.073	2006-GC-T6-0051	48,712
Total CFDA # 97.073			<u>143,623</u>
Law Enforcement Terrorism Prevention Program	97.074	2006-GL-T6-0051	15,626
Total Homeland Security Cluster			<u>169,901</u>
Total U.S. Department of Homeland Security			<u>274,871</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u><u>\$6,634,992</u></u>

The accompanying notes are an integral part of this schedule.

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**FINANCIAL CONDITION
WOOD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2008**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUB-RECIPIENTS

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

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Sub-recipients</u>
Promoting Safe and Stable Families	93.556	\$ 43,374
Temporary Assistance for Needy Families	93.558	22,324
Children's Trust Fund	93.590	32,906
Social Service's Block Grant	93.667	82,839
Medical Assistance Program	93.778	2,253,614
Block Grants for Community Mental Health Services	93.958	141,618
Block Grants for Prevention and Treatment of Substance Abuse	93.959	874,839
Law Enforcement Terrorism Prevention Program	97.074	15,626
Crime Victim Assistance	16.575	20,720
WIA Youth Activities	17.259	388,450

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

NOTE C - CHILD NUTRITION CLUSTER

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This non-monetary assistance (expenditures) is reported in the Schedule at the fair value of the commodities received.

**FINANCIAL CONDITION
WOOD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2008
(Continued)**

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans; and therefore, are reported as federal expenditures in the year of disbursement. Prior year outstanding loan balances are reported in the schedule below.

These loans are collateralized by mortgages on the property. At December 31, 2008, the gross amount of loans outstanding under this program was \$72,938. Activity in the CDBG revolving loan fund during 2008 is as follows:

Beginning loans receivable balance as of January 1, 2008:	\$104,209
Loan principal repaid on loans issued prior to 2008	<u>(31,271)</u>
Ending loans receivable balance as of December 31, 2008	72,938
Cash balance on hand in the revolving loan fund as of December 31, 2008	<u>216,388</u>
Total value of RLF portion of the CDBG 14.228 program	289,326
Other grants administered through the 14.228 program	<u>392,621</u>
Total CDBG 14.228	<u><u>\$681,947</u></u>

NOTE E- DOWNPAYMENT ASSISTANCE (HOME) PROGRAMS

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

These 20% pay back loans are collateralized by lien on the mortgages. At December 31, 2008, the amount of loan outstanding under this program is \$224,908.

NOTE F - MATCHING REQUIREMENTS

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



Mary Taylor, CPA

Auditor of State

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

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

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2009, in which we noted the opinion on Wood Lane Industries and Wood Lane Residential Services/Property Services, component units, were based on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. The financial statements of the Wood Lane Industries and Wood Lane Residential Services/Property Services component units were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to those component units.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

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

We noted certain matters that we reported to the County's management in a separate letter dated June 29, 2009.

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Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2008-001.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 29, 2009.

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

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



Mary Taylor, CPA
Auditor of State

June 29, 2009



Mary Taylor, CPA

Auditor of State

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

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

To the Board of County Commissioners:

Compliance

We have audited the compliance of Wood County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2008. In a separate letter to the County's management dated June 29, 2009, we reported a matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

**Internal Control Over Compliance
(Continued)**

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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 that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Wood County as of and for the year ended December 31, 2008, and have issued our report thereon dated June 29, 2009, in which we noted the opinions on the Wood Lane Industries or Wood Lane Residential Services/Property Services, component units, were based on the reports of other auditors. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

June 29, 2009

**FINANCIAL CONDITION
WOOD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA 93.778 – Medical Assistance Program CFDA 97.067,97.073, and 97.074 Homeland Security Cluster Grant
<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**

FINDING NUMBER 2008-001

Noncompliance Citation

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

**FINDING NUMBER 2008-001
(Continued)**

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

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

Amounts of less than \$100 may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the County. The County Commissioners may adopt a resolution exempting County purchases of one thousand dollars or less from the above requirements

Blanket Certificate: Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

Super Blanket Certificate: The County may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

For thirty-seven percent of the transactions tested, prior certification was not obtained nor was a "Then and Now" Certificate utilized. Certification is not only required by Ohio law but is a key control in the disbursement process to assure purchase commitments receive prior approval, and to help reduce the possibility of County funds being over expended or exceeding budgetary spending limitations as set by the Board of County Commissioners.

To improve controls over disbursements and to help reduce the possibility of the County's funds exceeding budgetary spending limitations, we recommend Fiscal Officer certification be obtained prior to making purchase commitments. When prior certification is not possible, "Then and Now" certificates should be utilized.

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

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

None

WOOD COUNTY, OHIO

Comprehensive Annual Financial Report

FOR THE YEAR ENDED
DECEMBER 31, 2008

Michael Sibbersen, Auditor

**INTRODUCTORY
SECTION**

WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2008

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, 2007

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MICHAEL SIBBERSEN
WOOD COUNTY AUDITOR

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June 26, 2009

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, 2008. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Wood County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to insure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

The Auditor of the State of Ohio, Mary Taylor, CPA has issued an unqualified opinion on Wood County's financial statements for the year ended December 31, 2008. The Independent Accountants' Report is located at the front of the financial section of this report.

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

Profile of the Government

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 619 square miles. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to 2008 estimates, the population of Wood County is 125,340. Bowling Green is the largest subdivision with a population of 29,725. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

While 2008 was a relatively slow year economically at the national and international level due to a number of macroeconomic issues, Wood County was the beneficiary of some economic development transactions that grew out of long-range strategic planning. In May, CSX Transportation announced a new \$80 million Intermodal Freight Hub to be built in 2009 and 2010 in southwestern Wood County. This project is part of CSX's National Gateway project and is consistent with the logistics and transportation section of the County's Strategic Plan adopted in 2006. Located in Henry Township, the five hundred acre project is expected to create fifty to one hundred jobs directly, with the potential of generating hundreds more jobs through associated uses attracted by this state-of-the-art intermodal hub bringing containerized freight of the global marketplace directly to Wood County for distribution, sub-assembly, and logistics activity.

At the opposite end of the County, home grown First Solar announced in October they would invest over \$100 million and add 500,000 square feet to their manufacturing and research/development facility in Perrysburg Township, bringing one hundred thirty-four new jobs to the seven hundred already employed there in North American's largest photovoltaic solar panel facility.

In between these two landmarks on the economic landscape was the acquisition by German multinational Vitakraft of Wood County-based Sun Seed Company. The acquisition took place in June and resulted in the home grown pet food company located in Wood County's Washington Township becoming a wholly-owned subsidiary of the one hundred eighty year old Bremen-based Vitakraft. In addition to keeping one hundred existing jobs in Wood County, an additional twenty-five will be added through growth and consolidation of Vitakraft's previous North American presence from New Jersey to rural Wood County.

Major Initiatives

In spite of continued revenue restrictions from the State of Ohio, the appropriations and expenditures for 2008 reflected a cautious, yet optimistic outlook by the County Commissioners. The appropriations resulted in expenditures that maintained quality services to the citizens, allowed for modest equipment purchases and capital improvements, provided recognition for County staff, and protected the County's financial position through its excellent bond rating.

The level of expenditures in 2008 was influenced by several significant factors outside of normal operating expenses including General Fund contributions of over \$350,000 to various programs and agencies including the Agricultural Society, Regional Airport, Health Department, Humane Society, Violence Against Woman, D.A.R.E., Victims of Crime Assistance, and the Emergency Management Agency; computer and vehicle purchases of over \$1.4 million; \$1.5 million to the Permanent Improvement fund; and \$140,000 for the absorption of debt for the Landfill property acquisition.

Replacement of the ten year old phone system for County offices was completed in the second half of 2008, with more than seven hundred phones installed. The new system serves the Courthouse and East Gypsy Lane complexes utilizing current technological advances such as voice over IP. Although the new software and equipment cost was more than \$651,000, long-term savings are anticipated concerning maintenance, repairs, and long distance charges. The old system had increasing operating costs and much of the hardware was beyond its useful life and could not be replaced if it failed. The new system will be managed internally by the Information Technology Department.

As a way to encourage County employees to take an active role in their health and wellbeing, the Commissioners offered wellness programming for the sixteenth consecutive year. Introduction of the Wellness Rewards Program in 2008 provided employees an opportunity to receive a future credit of \$50 or \$100 on their medical benefits deductible, increased financial reimbursement levels for higher participation in fitness related activities, and included challenge events to encourage better eating habits.

Long-Term Financial Planning

While much of 2008 was like most other years, it ended with what has been described as the worst financial crisis since the Great Depression. From a revenue perspective, Wood County ended 2008 on sound footing. However, based on forecasts from the State of Ohio and other economists, we expect 2009 to be difficult with reductions in State funding, further erosion of investment income, and a decrease in sales tax collections. With this in mind, the Commissioners used a very cautious and conservative approach in their planning for 2009.

The effect of the financial crisis is evident in several County departments. With home and commercial construction at near record lows, the Building Inspection Department witnessed a sharp decline in permits issued and permit income. As trash tonnage deposited at local landfills has decreased, the Solid Waste Management District has experienced a corresponding decline in revenue. This has resulted in the suspension of community grants for solid waste and recycling based projects, as well as other reductions in services. And with citizens increasingly seeking public assistance help from the Department of Job and Family Services as well as job training and other employment resources, vital State funding to support these important services has been reduced and will likely be cut further.

The phase out of the tangible personal property tax remains a concern for the Commissioners. In 2006, the State began making reimbursements to local governments for tangible personal property tax revenues based on 2004 values. This will continue until 2010. From 2011 to 2018, the State will gradually decrease the amount of reimbursement until this revenue source is eliminated. While the State has replaced its personal property tax revenue with the Commercial Activities Tax (CAT), there is currently no plan by the Legislature to share CAT revenues with local governments. The Commissioners will continue to work with the members of the State Legislature to communicate the increased burden to taxpayers due to the State not fulfilling its long-standing commitments.

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

Relevant Financial Policies

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

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

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

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, 2007. This was the twelfth consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

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

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

Respectfully submitted,



Michael Sibbersen
Wood County Auditor

WOOD COUNTY, OHIO

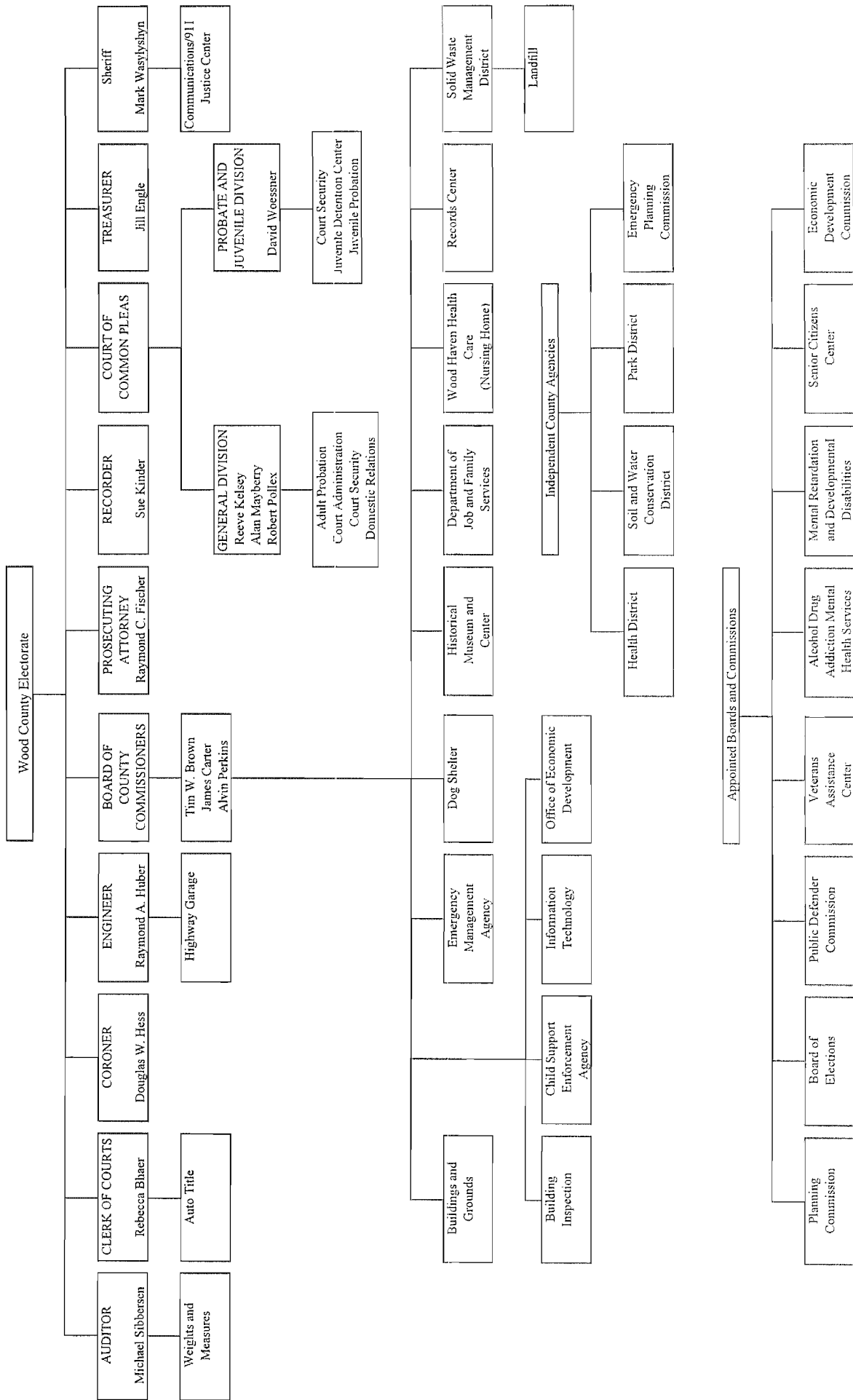
PRINCIPAL OFFICIALS

December 31, 2008

ELECTED OFFICIALS

Commissioner	Tim W. Brown
Commissioner	James Carter
Commissioner	Alvin Perkins
Auditor	Michael Sibbersen
Treasurer	Jill Engle
Recorder	Sue Kinder
Clerk of Courts.....	Rebecca Bhaer
Coroner	Douglas W. Hess
Engineer	Raymond A. Huber
Prosecuting Attorney	Raymond C. Fischer
Sheriff	Mark Wasylyshyn
Common Pleas Judge	Reeve Kelsey
Common Pleas Judge	Alan Mayberry
Common Pleas Judge	Robert Pollex
Probate/Juvenile Judge.....	David Woessner

WOOD COUNTY ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wood County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

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



President

Executive Director

**FINANCIAL
SECTION**

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Wood County
One Courthouse Square
Bowling Green, Ohio 43402

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component units, and the aggregate remaining fund information of Wood County, Ohio, (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Properties, the County's discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Properties on the report of the other auditors.

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

In our opinion, based on our audit and the report of the 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, each major fund, the discretely presented component units, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Mental Retardation and Developmental Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

One Government Center / Room 1420 / Toledo, OH 43604-2246
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www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit

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

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 29, 2009

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
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, 2008. 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 2008 are as follows:

In total, the County's net assets increased by \$1.2 million, which represents an overall increase of less than one percent from 2007, and is an insignificant change. Government activities increased by \$2.6 million (less than 2 percent) while business-type activities decreased by \$1.4 million (39 percent). All three enterprise funds reported as business-type activities had operating losses again in 2008, the second consecutive year that all three funds reported losses.

Using this Annual Report

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

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

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

Reporting the County as a Whole

The statement of net assets and the statement of activities reflect how the County did financially during 2008. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2008 and 2007.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
<u>Assets</u>						
Current and Other Assets	\$130,483,687	\$130,480,320	\$5,692,376	\$7,102,091	\$136,176,063	\$137,582,411
Capital Assets, Net	81,519,733	78,280,641	4,665,688	5,289,996	86,185,421	83,570,637
Total Assets	<u>212,003,420</u>	<u>208,760,961</u>	<u>10,358,064</u>	<u>12,392,087</u>	<u>222,361,484</u>	<u>221,153,048</u>
<u>Liabilities</u>						
Current and Other Liabilities	35,331,748	34,670,882	746,778	644,972	36,078,526	35,315,854
Long-Term Liabilities	12,268,125	12,309,553	7,386,457	8,110,323	19,654,582	20,419,876
Total Liabilities	<u>47,599,873</u>	<u>46,980,435</u>	<u>8,133,235</u>	<u>8,755,295</u>	<u>55,733,108</u>	<u>55,735,730</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	79,137,530	75,692,446	2,871,425	2,533,946	82,008,955	78,226,392
Restricted	55,271,294	58,707,196	0	0	55,271,294	58,707,196
Unrestricted (Deficit)	29,994,723	27,380,884	(646,596)	1,102,846	29,348,127	28,483,730
Total Net Assets	<u>\$164,403,547</u>	<u>\$161,780,526</u>	<u>\$2,224,829</u>	<u>\$3,636,792</u>	<u>\$166,628,376</u>	<u>\$165,417,318</u>

The increase in net assets for governmental activities was less than 2 percent and, as demonstrated in the above table, there were no changes of note.

Business-type activities had a substantial decrease in net assets, 39 percent. Current and other assets reflect a decrease of \$1.4 million, that being primarily realized in a decrease in cash and cash equivalents. As operating expenses continue to exceed operating revenues in all three of the County's enterprise funds, carryover cash resources are being spent. This decrease is also reflected in the decrease in unrestricted net assets which ended 2008 with a deficit balance.

The decrease in net capital assets for business-type activities is due to annual depreciation; however, note that there was an increase in invested in capital assets. Because the repayment of principal on debt exceeded the amount of annual depreciation, the overall effect resulted in an increase in invested in capital assets.

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Table 2 reflects the change in net assets for 2008 and 2007.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$20,322,841	\$20,430,435	\$8,673,014	\$8,966,267	\$28,995,855	\$29,396,702
Operating Grants, Contributions, and Interest	39,313,129	37,555,978	0	0	39,313,129	37,555,978
Capital Grants and Contributions	836,516	1,408,173	45,098	85,000	881,614	1,493,173
Total Program Revenues	<u>60,472,486</u>	<u>59,394,586</u>	<u>8,718,112</u>	<u>9,051,267</u>	<u>69,190,598</u>	<u>68,445,853</u>
General Revenues						
Property Taxes Levied for:						
General Operating	5,973,222	6,079,003	0	0	5,973,222	6,079,003
Health-Alcohol, Drug Addiction, and Mental Health Services	5,402,940	5,544,107	0	0	5,402,940	5,544,107
Human Services-Job and Family Services	2,366,748	2,354,705	0	0	2,366,748	2,354,705
Human Services- Mental Retardation and Developmental Disabilities	10,422,886	10,836,611	0	0	10,422,886	10,836,611
Human Services-Senior Citizens	1,777,339	1,804,504	0	0	1,777,339	1,804,504
Conservation and Recreation- Historical Center	127,089	129,308	0	0	127,089	129,308
Permissive Sales Taxes	15,820,157	17,157,429	0	0	15,820,157	17,157,429
Other Local Taxes	122,094	143,863	0	0	122,094	143,863
Grants and Entitlements	3,677,155	3,468,090	0	0	3,677,155	3,468,090
Interest	4,879,252	6,214,465	0	0	4,879,252	6,214,465
Other	1,467,910	1,807,029	0	0	1,467,910	1,807,029
Total General Revenues	<u>52,036,792</u>	<u>55,539,114</u>	<u>0</u>	<u>0</u>	<u>52,036,792</u>	<u>55,539,114</u>
Total Revenues	<u>112,509,278</u>	<u>114,933,700</u>	<u>8,718,112</u>	<u>9,051,267</u>	<u>121,227,390</u>	<u>123,984,967</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	19,240,213	17,789,568	0	0	19,240,213	17,789,568
Judicial	8,560,864	7,872,922	0	0	8,560,864	7,872,922
Intergovernmental	426,745	502,346	0	0	426,745	502,346
Internal Service Fund-External Portion	1,455,081	1,418,064	0	0	1,455,081	1,418,064
Public Safety	9,079,266	8,193,165	0	0	9,079,266	8,193,165
Public Works	10,471,311	9,396,403	0	0	10,471,311	9,396,403
Health						
Alcohol, Drug Addiction, and Mental Health Services	14,119,112	13,454,378	0	0	14,119,112	13,454,378
Other Health	666,827	628,595	0	0	666,827	628,595
Human Services						
Job and Family Services	11,914,199	10,229,599	0	0	11,914,199	10,229,599
Child Support Enforcement Agency	2,061,973	2,052,623	0	0	2,061,973	2,052,623
Mental Retardation and Developmental Disabilities	26,311,665	25,431,379	0	0	26,311,665	25,431,379
Other Human Services	2,701,471	2,641,010	0	0	2,701,471	2,641,010

(continued)

Wood County, Ohio
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Table 2
Change in Net Assets
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
<u>Program Expenses</u> (continued)						
Conservation and Recreation	\$321,207	\$301,984	\$0	\$0	\$321,207	\$301,984
Economic Development	1,630,361	1,269,256	0	0	1,630,361	1,269,256
Interest and Fiscal Charges	513,248	429,053	0	0	513,248	429,053
Building Inspection	0	0	1,348,482	1,225,768	1,348,482	1,225,768
Nursing Home	0	0	6,444,440	6,545,321	6,444,440	6,545,321
Landfill	0	0	2,749,867	2,338,918	2,749,867	2,338,918
Total Expenses	<u>109,473,543</u>	<u>101,610,345</u>	<u>10,542,789</u>	<u>10,110,007</u>	<u>120,016,332</u>	<u>111,720,352</u>
Increase (Decrease) in Net Assets before Transfers	3,035,735	13,323,355	(1,824,677)	(1,058,740)	1,211,058	12,264,615
Transfers	<u>(412,714)</u>	<u>(581,735)</u>	<u>412,714</u>	<u>581,735</u>	<u>0</u>	<u>0</u>
Increase (Decrease) in Net Assets	2,623,021	12,741,620	(1,411,963)	(477,005)	1,211,058	12,264,615
Net Assets Beginning of Year	161,780,526	149,038,906	3,636,792	4,113,797	165,417,318	153,152,703
Net Assets End of Year	<u>\$164,403,547</u>	<u>\$161,780,526</u>	<u>\$2,224,829</u>	<u>\$3,636,792</u>	<u>\$166,628,376</u>	<u>\$165,417,318</u>

While program revenues for governmental activities increased less than 2 percent, capital grants and contributions decreased 40 percent due to a large grant received in the prior year related to MRDD construction. General revenues were down slightly from 2007, the most significant decreases reflected in permissive sales taxes and interest, a reflection of the struggling economy.

Governmental activities expenses remained generally comparable to the prior year with an overall increase of 8 percent. Human services is the County's largest governmental expense, 39 percent of the County's total expenses. These expenses are for operations of the County's school for mental retardation and developmental disabilities as well as for operating the Job and Family Services department and the Child Support Enforcement Agency.

For business-type activities, almost 100 percent of total revenues are program revenues, meaning the business-type activities are entirely supported by charges for the services and contributions. The combination of the 4 percent decrease in revenues and 4 percent increase in expenses, as well as the fact that expenses exceeded revenues, led to the 39 percent decrease in net assets.

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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	
	2008	2007	2008	2007
General Government:				
Legislative and Executive	\$19,240,213	\$17,789,568	\$14,245,487	\$12,445,734
Judicial	8,560,864	7,872,922	5,291,428	4,778,342
Intergovernmental	426,745	502,346	426,745	502,346
Internal Service Fund-External Portion	1,455,081	1,418,064	(262,884)	(126,693)
Public Safety	9,079,266	8,193,165	7,195,114	6,520,157
Public Works	10,471,311	9,396,403	122,049	(417,133)
Health				
Alcohol, Drug Addiction and Mental Health Services	14,119,112	13,454,378	5,803,563	5,134,117
Other Health	666,827	628,595	374,751	331,620
Human Services				
Job and Family Services	11,914,199	10,229,599	2,322,365	650,129
Child Support Enforcement Agency	2,061,973	2,052,623	215,972	133,268
Mental Retardation and Developmental Disabilities	26,311,665	25,431,379	10,636,960	9,174,407
Other Human Services	2,701,471	2,641,010	2,336,919	2,340,353
Conservation and Recreation	321,207	301,984	(115,519)	282,050
Economic Development	1,630,361	1,269,256	(105,141)	38,009
Interest and Fiscal Charges	513,248	429,053	513,248	429,053
Total Expenses	<u>\$109,473,543</u>	<u>\$101,610,345</u>	<u>\$49,001,057</u>	<u>\$42,215,759</u>

For 2008, 45 percent of the costs for services provided by the County were paid for by general revenues, which remains relatively consistent with general revenue support in prior years. A review of the above table demonstrates that program revenues contributed significantly to several programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 25 and 30 percent, respectively. Again in 2008, charges for services for the external portion of the internal service fund were in excess of its costs. Approximately 69 percent of public works expenses are provided for through charges for services consisting primarily of permissive motor vehicle license monies as well as from work the Engineer performs for townships and villages within the County. Generally, the remainder of public works costs are provided for through operating and capital grants. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals. The conservation and recreation and economic development program expenses were fully funded by program revenues in 2008.

Wood County, Ohio
Management's Discussion and Analysis
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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 Mental Retardation and Developmental and Disabilities special revenue funds.

The General Fund (4 percent), Job and Family Services Fund (1 percent), and the Mental Retardation and Developmental Disabilities Fund (less than 1 percent) had insignificant changes from the prior year. The Motor Vehicle and Gasoline Tax Fund had a 55 percent decrease in fund balance from the prior year. This was due to revenue decreases (decrease in motor vehicle licenses and decrease in charges for services for work performed for townships and villages in the County) and expenditure increases (more projects in 2008). The Alcohol, Drug Addiction, and Mental Health Services Fund had a 12 percent decrease in fund balance. Although revenues decreased slightly, expenditures increased as the need for services increased.

Business-Type Activities Financial Analysis

As can be seen on the statement of revenues, expenses, and changes in fund net assets, there were somewhat sizable decreases in net assets in all three enterprise funds. The Building Inspection fund decreased 15 percent due to fewer licenses, permits, and inspections revenues (due to economy and downturn in construction and remodeling activities) as well as an increase in expenses (primarily in personnel related costs). The Nursing Home fund decreased 22 percent. Although revenues and expenses were very similar to the prior year, expenses continue to exceed revenues. The Landfill fund had a 31 percent decrease in net assets. Revenues were down over 11 percent and expenses increased 18 percent. There are no current rate increases being considered for dumping fees.

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. There was, however, a 10 percent increase in actual revenues received compared to those budgeted. This is primarily due to better than expected permissive sales taxes and interest revenues. There was also an 8 percent decrease in actual expenditures compared to the final budget and generally due to conservative spending efforts.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2008, was \$79,137,530 and \$2,871,425, 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, two new buildings, as well as equipment and vehicle purchases. Disposals were minimal. Additions for business-type activities were primarily equipment purchases. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
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Debt - At December 31, 2008, the County had several long-term obligations outstanding including \$7,157,128 in general obligation bonds and \$1,079,000 in special assessment bonds. Of this amount, \$675,141 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 10.9 percent (as of April 2009), which is an increase from a rate of 5.4 percent one year ago (April 2008). This rate is above the State's current rate of 10.2 percent and the national rate of 8.6 percent.

Sales tax revenues for 2008 were less than in 2007. And, as compared to the same period last year (Jan through April), sales tax revenues for 2009 are down 4 percent from last year.

Request for Information

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

Wood County, Ohio
Statement of Net Assets
Primary Government and Discretely Presented Component Units
December 31, 2008
June 30, 2008 - Wood Lane Industries

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$76,387,878	\$3,166,579	\$79,554,457	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	131,943	127,275	259,218	221,879	680,577
Cash and Cash Equivalents with Fiscal Agent	3,006,937	0	3,006,937	0	0
Investments in Segregated Accounts	0	0	0	0	967,466
Investments with Fiscal Agent	5,412,252	0	5,412,252	0	0
Accounts Receivable	471,155	334,849	806,004	114,489	113,112
Accrued Interest Receivable	693,385	0	693,385	0	0
Permissive Sales Taxes Receivable	4,033,987	0	4,033,987	0	0
Due from Other Governments	9,203,254	465,525	9,668,779	0	0
Prepaid Items	475,495	36,593	512,088	0	7,580
Materials and Supplies Inventory	571,044	78,045	649,089	53,527	0
Internal Balances	(1,474,578)	1,474,578	0	0	0
Property Taxes Receivable	29,814,763	0	29,814,763	0	0
Notes Receivable	297,846	0	297,846	0	0
Special Assessments Receivable	1,369,823	0	1,369,823	0	0
Unamortized Bond Issuance Costs	88,503	8,932	97,435	0	0
Nondepreciable Capital Assets	3,254,507	904,000	4,158,507	0	572,666
Depreciable Capital Assets, Net	78,265,226	3,761,688	82,026,914	14,473	3,095,457
Total Assets	212,003,420	10,358,064	222,361,484	404,368	5,436,858
<u>Liabilities</u>					
Accrued Wages Payable	2,298,200	297,517	2,595,717	32,747	0
Accounts Payable	1,618,306	358,387	1,976,693	9,243	111,531
Contracts Payable	88,806	0	88,806	0	0
Matured Compensated Absences Payable	2,034	0	2,034	0	0
Due to Other Governments	1,310,667	83,260	1,393,927	17,244	0
Due to External Parties	95,730	5,351	101,081	0	0
Accrued Interest Payable	31,541	2,263	33,804	0	3,842
Matured Bonds Payable	24,000	0	24,000	0	0
Matured Interest Payable	23,742	0	23,742	0	0
Claims Payable	1,398,537	0	1,398,537	0	0
Deferred Revenue	28,428,407	0	28,428,407	0	50,000
Retainage Payable	11,778	0	11,778	0	0
Deposits Held and Due to Others	0	0	0	0	5,132
Long-Term Liabilities:					
Due Within One Year	3,010,534	554,928	3,565,462	0	60,700
Due in More Than One Year	9,257,591	6,831,529	16,089,120	0	585,458
Total Liabilities	47,599,873	8,133,235	55,733,108	59,234	816,663
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	79,137,530	2,871,425	82,008,955	14,473	3,021,965
Restricted for:					
Debt Service	551,387	0	551,387	0	0
Capital Projects	2,941,154	0	2,941,154	0	0
Public Works	5,215,805	0	5,215,805	0	0
Health	2,211,098	0	2,211,098	0	0
Human Services	32,507,792	0	32,507,792	0	0
Other Purposes	11,844,058	0	11,844,058	0	0
Unrestricted (Deficit)	29,994,723	(646,596)	29,348,127	330,661	1,598,230
Total Net Assets	\$164,403,547	\$2,224,829	\$166,628,376	\$345,134	\$4,620,195

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Units
For the Year Ended December 31, 2008
For the Fiscal Year Ended June 30, 2008 - Wood Lane Industries

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$19,240,213	\$4,826,384	\$168,342	\$0
Judicial	8,560,864	2,525,625	743,811	0
Intergovernmental	426,745	0	0	0
Internal Service Fund-External Portion	1,455,081	1,717,965	0	0
Public Safety	9,079,266	1,361,847	522,305	0
Public Works	10,471,311	7,231,751	2,850,309	267,202
Health				
Alcohol, Drug Addiction, and Mental Health Services	14,119,112	9,645	8,305,904	0
Other Health	666,827	292,076	0	0
Human Services				
Job and Family Services	11,914,199	0	9,591,834	0
Child Support Enforcement Agency	2,061,973	380,207	1,465,794	0
Mental Retardation and Developmental Disabilities	26,311,665	1,639,680	13,874,711	160,314
Other Human Services	2,701,471	0	364,552	0
Conservation and Recreation	321,207	0	27,726	409,000
Economic Development	1,630,361	337,661	1,397,841	0
Interest and Fiscal Charges	513,248	0	0	0
Total Governmental Activities	109,473,543	20,322,841	39,313,129	836,516
<u>Business-Type Activities</u>				
Building Inspection	1,348,482	1,066,728	0	0
Nursing Home	6,444,440	6,016,219	0	0
Landfill	2,749,867	1,590,067	0	45,098
Total Business-Type Activities	10,542,789	8,673,014	0	45,098
Total Primary Government	\$120,016,332	\$28,995,855	\$39,313,129	\$881,614
<u>Component Units</u>				
Wood Lane Industries	\$3,459,622	\$3,339,846	\$0	\$0
Wood Lane Residential Services/Properties	11,245,790	11,138,751	217,867	0
Total Component Units	\$14,705,412	\$14,478,597	\$217,867	\$0

General Revenues:

Property Taxes Levied for:

- General Operating
- Health-Alcohol, Drug Addiction, and Mental Health Services
- Human Services-Job and Family Services
- Human Services-Mental Retardation and Developmental Disabilities
- Human Services-Senior Citizens
- Conservation and Recreation-Historical Center

Permissive Sales Taxes

Other Taxes

Grants and Entitlements not Restricted to Specific Programs

Interest

Contributions

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated (Note 3)

Net Assets End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
(\$14,245,487)	\$0	(\$14,245,487)	\$0	\$0
(5,291,428)	0	(5,291,428)	0	0
(426,745)	0	(426,745)	0	0
262,884	0	262,884	0	0
(7,195,114)	0	(7,195,114)	0	0
(122,049)	0	(122,049)	0	0
(5,803,563)	0	(5,803,563)	0	0
(374,751)	0	(374,751)	0	0
(2,322,365)	0	(2,322,365)	0	0
(215,972)	0	(215,972)	0	0
(10,636,960)	0	(10,636,960)	0	0
(2,336,919)	0	(2,336,919)	0	0
115,519	0	115,519	0	0
105,141	0	105,141	0	0
(513,248)	0	(513,248)	0	0
(49,001,057)	0	(49,001,057)	0	0
0	(281,754)	(281,754)	0	0
0	(428,221)	(428,221)	0	0
0	(1,114,702)	(1,114,702)	0	0
0	(1,824,677)	(1,824,677)	0	0
(49,001,057)	(1,824,677)	(50,825,734)	0	0
0	0	0	(119,776)	0
0	0	0	0	110,828
0	0	0	(119,776)	110,828
5,973,222	0	5,973,222	0	0
5,402,940	0	5,402,940	0	0
2,366,748	0	2,366,748	0	0
10,422,886	0	10,422,886	0	0
1,777,339	0	1,777,339	0	0
127,089	0	127,089	0	0
15,820,157	0	15,820,157	0	0
122,094	0	122,094	0	0
3,677,155	0	3,677,155	0	0
4,879,252	0	4,879,252	4,365	34,209
0	0	0	3,310	206,247
1,467,910	0	1,467,910	57,103	15,563
52,036,792	0	52,036,792	64,778	256,019
(412,714)	412,714	0	0	0
51,624,078	412,714	52,036,792	64,778	256,019
2,623,021	(1,411,963)	1,211,058	(54,998)	366,847
161,780,526	3,636,792	165,417,318	400,132	4,253,348
\$164,403,547	\$2,224,829	\$166,628,376	\$345,134	\$4,620,195

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2008

	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	\$17,986,270	\$2,527,012	\$731,846	\$6,025,676
Cash and Cash Equivalents in Segregated Accounts	62,005	0	0	0
Accounts Receivable	69,858	0	0	0
Accrued Interest Receivable	693,385	0	0	0
Permissive Sales Taxes Receivable	4,033,987	0	0	0
Due from Other Governments	1,661,043	3,209,956	1,366,800	595,627
Prepaid Items	266,791	0	5,766	23,693
Materials and Supplies Inventory	199,597	317,820	0	20,910
Interfund Receivable	1,252,159	4,612	0	840
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	91,109	0	0	0
Property Taxes Receivable	6,642,032	0	5,959,420	3,512,090
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$32,958,236	\$6,059,400	\$8,063,832	\$10,178,836
<u>Liabilities</u>				
Accrued Wages Payable	\$1,181,516	\$138,520	\$30,778	\$198,461
Accounts Payable	439,177	354,714	60,993	509,620
Contracts Payable	28,500	28,447	0	0
Matured Compensated Absences Payable	322	0	0	0
Due to Other Governments	579,696	64,027	4,689	132,672
Interfund Payable	85,057	67,612	2,112	29,561
Due to External Parties	0	4,535	0	85,426
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Deferred Revenue	11,548,509	2,727,162	7,105,475	4,067,230
Retainage Payable	0	0	0	0
Total Liabilities	13,862,777	3,385,017	7,204,047	5,022,970
<u>Fund Balance</u>				
Reserved for Interfund Receivable	959,413	0	0	0
Reserved for Unclaimed Monies	91,109	0	0	0
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	624,073	781,657	0	76,804
Unreserved, Designated for:				
Economic Development	865,363	0	0	0
Unreserved, Reported in:				
General Fund	16,555,501	0	0	0
Special Revenue Funds	0	1,892,726	859,785	5,079,062
Debt Service Funds (Deficit)	0	0	0	0
Capital Projects Funds	0	0	0	0
Total Fund Balance	19,095,459	2,674,383	859,785	5,155,866
Total Liabilities and Fund Balance	\$32,958,236	\$6,059,400	\$8,063,832	\$10,178,836

See Accompanying Notes to the Basic Financial Statements

Mental Retardation and Developmental Disabilities	Other Governmental	Total
\$27,168,740	\$17,183,500	\$71,623,044
2,383	67,555	131,943
0	401,297	471,155
0	0	693,385
0	0	4,033,987
1,150,144	1,219,684	9,203,254
28,221	151,024	475,495
26,873	5,844	571,044
8,550	62,033	1,328,194
0	0	91,109
11,612,993	2,088,228	29,814,763
0	297,846	297,846
0	1,369,823	1,369,823
<u>\$39,997,904</u>	<u>\$22,846,834</u>	<u>\$120,105,042</u>
\$547,569	\$201,356	\$2,298,200
107,090	146,712	1,618,306
0	31,859	88,806
1,712	0	2,034
154,336	56,145	991,565
39,146	1,204,875	1,428,363
4,936	833	95,730
0	24,000	24,000
0	23,742	23,742
12,565,946	4,786,149	42,800,471
0	11,778	11,778
<u>13,420,735</u>	<u>6,487,449</u>	<u>49,382,995</u>
0	0	959,413
0	0	91,109
0	254,667	254,667
0	1,005,432	2,487,966
0	0	865,363
0	0	16,555,501
26,577,169	6,400,907	40,809,649
0	(138,145)	(138,145)
0	8,836,524	8,836,524
<u>26,577,169</u>	<u>16,359,385</u>	<u>70,722,047</u>
<u>\$39,997,904</u>	<u>\$22,846,834</u>	<u>\$120,105,042</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Assets of Governmental Activities
 December 31, 2008

Total Governmental Fund Balance \$70,722,047

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 81,519,733

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

Accounts Receivable	337,873	
Accrued Interest Receivable	545,367	
Permissive Sales Taxes Receivable	2,860,549	
Due from Other Governments	7,816,279	
Interfund Receivable	55,817	
Property Taxes Receivable	1,386,356	
Special Assessments Receivable	1,369,823	
		14,372,064

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 88,503

An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (1,554,667)

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

Accrued Interest Payable	(31,541)	
General Obligation Bonds Payable	(6,481,987)	
Special Assessment Bonds Payable	(1,079,000)	
Compensated Absences Payable	(4,523,278)	
Capital Leases Payable	(183,860)	
		(12,299,666)

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. 11,555,533

Net Assets of Governmental Activities \$164,403,547

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, 2008

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$5,954,085	\$0	\$5,390,212	\$2,305,239
Permissive Sales Taxes	16,129,904	0	0	0
Permissive Motor Vehicle License Taxes	0	3,983,158	0	0
Other Taxes	26,514	0	25,007	10,996
Charges for Services	6,029,762	575,824	9,645	0
Licenses and Permits	7,493	0	0	0
Fines, Costs, and Forfeitures	257,064	146,104	0	0
Intergovernmental	4,312,343	2,405,010	8,566,573	9,577,818
Special Assessments	0	0	0	0
Interest	4,315,358	0	0	0
Other	1,048,730	0	1,125	18,118
Total Revenues	38,081,253	7,110,096	13,992,562	11,912,171
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	17,736,783	0	0	0
Judicial	6,845,054	0	0	0
Intergovernmental	426,745	0	0	0
Public Safety	7,504,780	0	0	0
Public Works	496,852	10,564,818	0	0
Health	297,530	0	14,109,561	0
Human Services	532,012	0	0	11,969,869
Conservation and Recreation	137,997	0	0	0
Economic Development	415,959	0	0	0
Other	416,294	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	3,259	50,000	0	0
Interest and Fiscal Charges	245	0	0	0
Total Expenditures	34,813,510	10,614,818	14,109,561	11,969,869
Excess of Revenues Over (Under) Expenditures	3,267,743	(3,504,722)	(116,999)	(57,698)
<u>Other Financing Sources (Uses)</u>				
Inception of Capital Lease	0	231,009	0	0
Transfers In	7,162	0	0	0
Transfers Out	(2,556,161)	0	0	0
Total Other Financing Sources (Uses)	(2,548,999)	231,009	0	0
Changes in Fund Balance	718,744	(3,273,713)	(116,999)	(57,698)
Fund Balance Beginning of Year	18,376,715	5,948,096	976,784	5,213,564
Fund Balance End of Year	\$19,095,459	\$2,674,383	\$859,785	\$5,155,866

See Accompanying Notes to the Basic Financial Statements

Mental Retardation and Developmental Disabilities	Other Governmental	Total
\$10,400,499	\$1,899,523	\$25,949,558
0	0	16,129,904
0	0	3,983,158
51,118	8,459	122,094
1,639,680	3,268,854	11,523,765
0	599,716	607,209
0	65,288	468,456
14,082,520	5,331,794	44,276,058
0	1,033,717	1,033,717
74,761	75,492	4,465,611
12,011	1,041,527	2,121,511
<u>26,260,589</u>	<u>13,324,370</u>	<u>110,681,041</u>
0	1,248,681	18,985,464
0	1,449,686	8,294,740
0	0	426,745
0	1,161,811	8,666,591
0	1,716,324	12,777,994
0	308,675	14,715,766
25,247,193	4,259,219	42,008,293
0	154,564	292,561
0	1,201,866	1,617,825
0	10,639	426,933
0	2,792,539	2,792,539
0	842,000	895,259
0	457,508	457,753
<u>25,247,193</u>	<u>15,603,512</u>	<u>112,358,463</u>
<u>1,013,396</u>	<u>(2,279,142)</u>	<u>(1,677,422)</u>
0	0	231,009
0	3,465,951	3,473,113
(1,250,000)	(79,666)	(3,885,827)
<u>(1,250,000)</u>	<u>3,386,285</u>	<u>(181,705)</u>
(236,604)	1,107,143	(1,859,127)
<u>26,813,773</u>	<u>15,252,242</u>	<u>72,581,174</u>
<u>\$26,577,169</u>	<u>\$16,359,385</u>	<u>\$70,722,047</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, 2008

Changes in Fund Balance - Total Governmental Funds (\$1,859,127)

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

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

Capital Outlay - Nondepreciable Capital Assets	1,132,385	
Capital Outlay - Depreciable Capital Assets	6,529,055	
Depreciation	<u>(4,176,282)</u>	3,485,158

Capital assets removed from the capital asset account when disposed of on the statement of net assets results in a loss on disposal of capital assets on the statement of activities. (246,066)

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

Property Taxes	120,666	
Permissive Sales Taxes	(309,747)	
Permissive Motor Vehicle License Taxes	(33,628)	
Charges for Services	86,664	
Intergovernmental	184,793	
Special Assessments	(365,091)	
Interest	86,175	
Other	<u>9,913</u>	(220,255)

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

General Obligation Bonds Payable	520,000	
Special Assessment Bonds Payable	322,000	
Capital Leases Payable	<u>53,259</u>	895,259

Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. 18,955

The inception of a capital lease is reported as an other financing source in governmental funds but increases long-term liabilities on the statement of net assets. (231,009)

(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, 2008
 (continued)

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net assets. Accounting losses are amortized over the life of the debt on the statement of activities.		
Accrued Interest Payable	3,537	
Amortization of Accounting Loss	<u>(72,203)</u>	(\$68,666)
Issuance costs are reported as an expenditure when paid in governmental funds but are amortized on the statement of activities.		(5,784)
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.		(569,574)
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	330,527	
Allocated to Activities	<u>830,719</u>	1,161,246
The internal service fund used by management to charge the cost of insurance to an external agency is reported on the statement of activities. The change for the external portion is reported for the year.		<u>262,884</u>
Change in Net Assets of Governmental Activities		<u><u>\$2,623,021</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,775,894	\$5,974,802	\$5,964,665	(\$10,137)
Permissive Sales Tax:	14,205,000	14,205,000	16,116,924	1,911,924
Other Taxes	39,422	29,694	26,514	(3,180)
Charges for Services	5,713,885	5,988,915	6,031,122	42,207
Licenses and Permits	10,100	10,100	7,493	(2,607)
Fines, Costs, and Forfeiture:	285,000	285,000	245,273	(39,727)
Intergovernmental	3,366,854	4,200,981	4,319,441	118,460
Interest	2,800,000	2,800,000	3,947,997	1,147,997
Other	860,110	860,110	1,051,184	191,074
Total Revenues	34,056,265	34,354,602	37,710,613	3,356,011
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	19,468,824	20,063,137	18,468,007	1,595,130
Judicial	7,065,789	7,131,455	6,843,537	287,918
Public Safety	7,070,895	7,550,532	7,446,206	104,326
Public Works	577,442	577,442	488,793	88,649
Health	297,991	297,991	297,530	461
Human Services	591,750	591,750	532,910	58,840
Conservation and Recreation	136,959	136,959	136,422	537
Economic Development	393,117	395,897	371,574	24,323
Other	2,618,921	1,339,982	449,755	890,227
Intergovernmental	432,100	432,100	426,745	5,355
Total Expenditures	38,653,788	38,517,245	35,461,479	3,055,766
Excess of Revenues Over (Under) Expenditures	(4,597,523)	(4,162,643)	2,249,134	6,411,777
<u>Other Financing Sources (Uses)</u>				
Advances In	80,743	80,743	80,743	0
Advances Out	(178,963)	(178,963)	(178,963)	0
Transfers In	46,131	46,131	7,162	(38,969)
Transfers Out	(1,858,805)	(2,608,805)	(2,555,876)	52,929
Total Other Financing Sources (Uses)	(1,910,894)	(2,660,894)	(2,646,934)	13,960
Changes in Fund Balance	(6,508,417)	(6,823,537)	(397,800)	6,425,737
Fund Balance Beginning of Year	15,633,484	15,633,484	15,633,484	0
Prior Year Encumbrances Appropriated	861,405	861,405	861,405	0
Fund Balance End of Year	\$9,986,472	\$9,671,352	\$16,097,089	\$6,425,737

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Permissive Motor Vehicle License Tax	\$4,071,344	\$4,071,344	\$3,981,900	(\$89,444)
Charges for Services	708,976	708,976	557,277	(151,699)
Fines, Costs, and Forfeiture:	167,280	167,280	149,392	(17,888)
Intergovernmental	2,313,300	2,313,300	2,415,819	102,519
Total Revenues	7,260,900	7,260,900	7,104,388	(156,512)
<u>Expenditures</u>				
Current:				
Public Works	12,809,659	12,809,657	11,253,912	1,555,745
Changes in Fund Balance	(5,548,759)	(5,548,757)	(4,149,524)	1,399,233
Fund Balance Beginning of Year	4,878,532	4,878,532	4,878,532	0
Prior Year Encumbrances Appropriated	855,590	855,590	855,590	0
Fund Balance End of Year	\$185,363	\$185,365	\$1,584,598	\$1,399,233

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$5,392,142	\$5,392,142	\$5,404,495	\$12,353
Other Taxes	28,382	28,382	25,007	(3,375)
Charges for Services	0	0	9,645	9,645
Intergovernmental	8,615,402	8,615,402	8,480,571	(134,831)
Other	0	0	1,125	1,125
Total Revenues	14,035,926	14,035,926	13,920,843	(115,083)
<u>Expenditures</u>				
Current:				
Health	14,388,279	14,543,279	14,107,426	435,853
Excess of Revenues Under Expenditures	(352,353)	(507,353)	(186,583)	320,770
<u>Other Financing Uses</u>				
Transfers Out	(395,756)	(240,756)	0	240,756
Changes in Fund Balance	(748,109)	(748,109)	(186,583)	561,526
Fund Balance Beginning of Year	748,109	748,109	748,109	0
Fund Balance End of Year	\$0	\$0	\$561,526	\$561,526

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,631,945	\$2,289,016	\$2,278,712	(\$10,304)
Other Taxes	9,746	12,352	10,996	(1,356)
Intergovernmental	11,847,459	12,182,642	9,621,055	(2,561,587)
Other	20,003	20,003	18,118	(1,885)
Total Revenues	14,509,153	14,504,013	11,928,881	(2,575,132)
<u>Expenditures</u>				
Current:				
Human Services	15,399,778	15,439,515	11,862,793	3,576,722
Excess of Revenues Over (Under) Expenditures	(890,625)	(935,502)	66,088	1,001,590
<u>Other Financing Sources (Uses)</u>				
Transfers In	45,000	45,000	0	(45,000)
Transfers Out	(234,559)	(196,000)	0	196,000
Total Other Financing Sources (Uses)	(189,559)	(151,000)	0	151,000
Changes in Fund Balance	(1,080,184)	(1,086,502)	66,088	1,152,590
Fund Balance Beginning of Year	5,419,354	5,419,354	5,419,354	0
Prior Year Encumbrances Appropriated	232,009	232,009	232,009	0
Fund Balance End of Year	\$4,571,179	\$4,564,861	\$5,717,451	\$1,152,590

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$10,359,305	\$10,359,305	\$10,436,445	\$77,140
Other Taxes	57,361	57,361	51,118	(6,243)
Charges for Services	850,873	851,503	1,599,958	748,455
Intergovernmental	14,305,172	14,305,172	14,070,177	(234,995)
Interest	0	0	84,777	84,777
Other	29,953	29,953	12,011	(17,942)
Total Revenues	25,602,664	25,603,294	26,254,486	651,192
<u>Expenditures</u>				
Current:				
Human Services	26,449,779	27,000,941	25,445,772	1,555,169
Excess of Revenues Over (Under) Expenditures	(847,115)	(1,397,647)	808,714	2,206,361
<u>Other Financing Sources (Uses)</u>				
Transfers In	31,162	31,162	0	(31,162)
Transfers Out	(14,926,463)	(14,554,301)	(1,250,000)	13,304,301
Total Other Financing Sources (Uses)	(14,895,301)	(14,523,139)	(1,250,000)	13,273,139
Changes in Fund Balance	(15,742,416)	(15,920,786)	(441,286)	15,479,500
Fund Balance Beginning of Year	27,281,856	27,281,856	27,281,856	0
Fund Balance End of Year	\$11,539,440	\$11,361,070	\$26,840,570	\$15,479,500

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2008

	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	\$1,596,245	\$434,583	\$1,135,751	\$3,166,579	\$4,673,725
Cash and Cash Equivalents in Segregated Accounts	105,820	21,455	0	127,275	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	3,006,937
Investments with Fiscal Agent	0	0	0	0	5,412,252
Accounts Receivable	0	244,554	90,295	334,849	0
Due from Other Governments	76,981	325,839	62,705	465,525	0
Prepaid Items	1,332	5,361	29,900	36,593	0
Materials and Supplies Inventory	0	50,284	27,761	78,045	0
Interfund Receivable	0	0	0	0	180,258
Total Current Assets	1,780,378	1,082,076	1,346,412	4,208,866	13,273,172
<u>Non-Current Assets</u>					
Unamortized Bond Issuance Costs	0	0	8,932	8,932	0
Nondepreciable Capital Assets	0	0	904,000	904,000	0
Depreciable Capital Assets, Net	150,563	1,873,070	1,738,055	3,761,688	0
Total Non-Current Assets	150,563	1,873,070	2,650,987	4,674,620	0
Total Assets	1,930,941	2,955,146	3,997,399	8,883,486	13,273,172
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	52,416	219,616	25,485	297,517	0
Accounts Payable	430	287,496	70,461	358,387	0
Due to Other Governments	11,450	55,059	16,751	83,260	319,102
Interfund Payable	3,616	70,495	5,978	80,089	0
Due to External Parties	0	4,330	1,021	5,351	0
Claims Payable	0	0	0	0	1,398,537
Accrued Interest Payable	0	878	1,385	2,263	0
General Obligation Bonds Payable	0	35,000	125,000	160,000	0
Compensated Absences Payable	68,049	128,240	11,263	207,552	0
Capital Leases Payable	0	0	187,376	187,376	0
Total Current Liabilities	135,961	801,114	444,720	1,381,795	1,717,639
<u>Non-Current Liabilities</u>					
General Obligation Bonds Payable	0	160,000	355,141	515,141	0
Compensated Absences Payable	46,367	34,233	33,673	114,273	0
Capital Leases Payable	0	0	940,678	940,678	0
Closure/Postclosure Costs Payable	0	0	5,261,437	5,261,437	0
Total Non-Current Liabilities	46,367	194,233	6,590,929	6,831,529	0
Total Liabilities	182,328	995,347	7,035,649	8,213,324	1,717,639
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	150,563	1,678,070	1,042,792	2,871,425	0
Unrestricted (Deficit)	1,598,050	281,729	(4,081,042)	(2,201,263)	11,555,533
Total Net Assets (Deficit)	\$1,748,613	\$1,959,799	(\$3,038,250)	670,162	\$11,555,533
Net assets reported for business-type activities on the statement of net assets is different because it includes a proportionate share of the balance of the internal service fund.				1,554,667	
Net Assets of Business-Type Activities				\$2,224,829	

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2008

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Operating Revenues</u>					
Charges for Services	\$47,995	\$6,016,219	\$1,590,067	\$7,654,281	\$8,180,788
Licenses, Permits, and Inspections	1,018,733	0	0	1,018,733	0
Total Operating Revenues	<u>1,066,728</u>	<u>6,016,219</u>	<u>1,590,067</u>	<u>8,673,014</u>	<u>8,180,788</u>
<u>Operating Expenses</u>					
Personal Services	1,123,889	4,172,987	499,508	5,796,384	0
Materials and Supplies	11,498	573,261	419,500	1,004,259	0
Contractual Services	29,927	1,618,317	552,042	2,200,286	1,260,156
Claims	0	0	0	0	5,665,966
Other	177,201	65,699	227,053	469,953	2,831
Closure and Postclosure Costs	0	0	231,367	231,367	0
Depreciation	35,959	116,718	695,161	847,838	0
Total Operating Expenses	<u>1,378,474</u>	<u>6,546,982</u>	<u>2,624,631</u>	<u>10,550,087</u>	<u>6,928,953</u>
Operating Income (Loss)	<u>(311,746)</u>	<u>(530,763)</u>	<u>(1,034,564)</u>	<u>(1,877,073)</u>	<u>1,251,835</u>
<u>Non-Operating Revenues (Expenses)</u>					
Gain on Disposal of Capital Assets	0	0	18,559	18,559	0
Interest Revenue	0	0	0	0	330,527
Interest Expense	0	(12,263)	(138,671)	(150,934)	0
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>(12,263)</u>	<u>(120,112)</u>	<u>(132,375)</u>	<u>330,527</u>
Income (Loss) Before Contributions and Transfers	<u>(311,746)</u>	<u>(543,026)</u>	<u>(1,154,676)</u>	<u>(2,009,448)</u>	<u>1,582,362</u>
Capital Contributions	0	0	26,539	26,539	0
Transfers In	0	0	412,714	412,714	0
Changes in Net Assets	<u>(311,746)</u>	<u>(543,026)</u>	<u>(715,423)</u>	<u>(1,570,195)</u>	<u>1,582,362</u>
Net Assets (Deficit) Beginning of Year	<u>2,060,359</u>	<u>2,502,825</u>	<u>(2,322,827)</u>		<u>9,973,171</u>
Net Assets (Deficit) End of Year	<u>\$1,748,613</u>	<u>\$1,959,799</u>	<u>(\$3,038,250)</u>		<u>\$11,555,533</u>

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

158,232

Change in Net Assets of Business-Type Activities

(\$1,411,963)

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

	Business-Type Activities				Governmental Activity
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
Increase (Decrease) in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$1,021,805	\$6,091,746	\$1,684,111	\$8,797,662	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	8,000,530
Cash Payments for Personal Services	(1,112,034)	(4,191,491)	(492,193)	(5,795,718)	0
Cash Payments to Suppliers	(20,442)	(593,452)	(557,562)	(1,171,456)	0
Cash Payments for Contractual Services	(22,519)	(1,404,333)	(416,882)	(1,843,734)	(1,079,898)
Cash Payments for Claims	0	0	0	0	(6,022,854)
Cash Received for Other Revenues	47,995	5,266	19,063	72,324	0
Cash Payments for Other Expenses	(177,201)	(60,606)	(228,233)	(466,040)	(2,831)
Net Cash Provided by (Used for) Operating Activities	(262,396)	(152,870)	8,304	(406,962)	894,947
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Received from Transfers In	0	0	412,714	412,714	0
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	(84,632)	0	(26,539)	(111,171)	0
Principal Paid on General Obligation Bonds	0	(35,000)	(120,000)	(155,000)	0
Interest Paid on General Obligation Bonds	0	(12,420)	(20,214)	(32,634)	0
Lease Principal	0	0	(901,609)	(901,609)	0
Lease Interest	0	0	(117,734)	(117,734)	0
Capital Contributions	0	0	26,539	26,539	0
Net Cash Used for Capital and Related Financing Activities	(84,632)	(47,420)	(1,159,557)	(1,291,609)	0
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(4,415,686)
Sale of Investments	0	0	0	0	2,257,592
Interest on Investments	0	0	0	0	330,527
Net Cash Used for Investing Activities	0	0	0	0	(1,827,567)
Net Decrease in Cash and Cash Equivalents	(347,028)	(200,290)	(738,539)	(1,285,857)	(932,620)
Cash and Cash Equivalents Beginning of Year	2,049,093	656,328	1,874,290	4,579,711	8,613,282
Cash and Cash Equivalents End of Year	\$1,702,065	\$456,038	\$1,135,751	\$3,293,854	\$7,680,662

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008
(continued)

	Business-Type Activities			Total	Governmental Activity
	Building Inspection	Nursing Home	Landfill	Enterprise	Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Operating Income (Loss)	(\$311,746)	(\$530,763)	(\$1,034,564)	(\$1,877,073)	\$1,251,835
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Closure and Postclosure Liability	0	0	231,367	231,367	0
Depreciation	35,959	116,718	695,161	847,838	0
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	0	(54,881)	85,821	30,940	0
Decrease in Due from Other Governments	3,072	135,674	14,925	153,671	0
(Increase) Decrease in Prepaid Items	(1,332)	1,661	0	329	0
Decrease in Materials and Supplies Inventory	0	917	6,511	7,428	0
(Increase) Decrease in Interfund Receivable	0	0	12,361	12,361	(180,258)
Increase in Accrued Wages Payable	6,876	24,681	4,227	35,784	0
Increase (Decrease) in Accounts Payable	(204)	130,878	(8,669)	122,005	0
Increase (Decrease) in Due to Other Governments	(10,962)	(42,993)	(6,923)	(60,878)	319,102
Increase in Interfund Payable	3,616	70,495	815	74,926	0
Increase in Due to External Parties	0	4,330	1,021	5,351	0
Decrease in Claims Payable	0	0	0	0	(495,732)
Increase (Decrease) in Compensated Absences Payable	12,325	(9,587)	6,251	8,989	0
Total Adjustments	49,350	377,893	1,042,868	1,470,111	(356,888)
Net Cash Provided by (Used for) Operating Activities	(\$262,396)	(\$152,870)	\$8,304	(\$406,962)	\$894,947
<u>Non-Cash Investing Transaction</u>					

During 2008, the Landfill enterprise fund entered into two new leases for machinery and equipment, in the amount of \$156,100 and \$23,161

For 2008, the Health internal service fund's investments increased by \$132,548 to reflect investments at fair value as of December 31, 2008.

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2008

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$1,320,329	\$9,296,073
Cash and Cash Equivalents in Segregated Accounts	0	1,262,503
Accounts Receivable	0	806,141
Due from Other Governments	0	6,205,457
Due from External Parties	0	101,081
Property Taxes Receivable	0	127,252,908
Special Assessments Receivable	0	5,484,739
	1,320,329	\$150,408,902
<u>Liabilities</u>		
Due to Other Governments	0	\$144,789,592
Undistributed Assets	0	5,453,166
Deposits Held and Due to Others	0	166,144
	0	\$150,408,902
<u>Net Assets</u>		
Held in Trust for External Pool Participants	1,320,329	
Total Net Assets	\$1,320,329	

See Accompanying Notes to the Basic Financial Statement:

Wood County, Ohio
Statement of Change in Fiduciary Net Assets
Investment Trust Fund
For the Year Ended December 31, 2008

<u>Additions</u>	
Interest	\$27,392
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Net Increase in Assets Resulting from Operations	27,392
Distributions to Participants	(32,658)
Capital Transactions	<u>(73,144)</u>
Change in Net Assets	(78,410)
Net Assets Beginning of Year	<u>1,398,739</u>
Net Assets End of Year	<u><u>\$1,320,329</u></u>

See Accompanying Notes to the Basic Financial Statement:

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 Mental Retardation and Developmental Disabilities (MRDD); and departments and activities that are directly operated by the elected County officials.

B. Component Units

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

Discretely Presented Component Units

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 1 - Reporting Entity (continued)

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 1 - Reporting Entity (continued)

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

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

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

Proprietary Funds

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

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2008, but were levied to finance 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

During 2008, the County invested in nonnegotiable certificates of deposit, repurchase agreements, federal agency securities, commercial paper, U.S. Treasury notes, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit and repurchase agreements which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s share price, which is the price the investment could be sold for on December 31, 2008.

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 2008 was \$4,315,358, which includes \$3,483,501 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, 2008, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

J. Unamortized Bond Issuance Costs/Bond Premiums

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

K. Capital Assets

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

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

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

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

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Unamortized Loss on Advance Refunding

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

P. Net Assets

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Q. Fund Balance Reserves and Designations

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance designations are established to indicate tentative plans for financial utilization in future periods. Fund balance reserves have been established for interfund receivable, unclaimed monies, notes receivable, and encumbrances. In the General Fund, the County has designated a portion of fund balance for economic development.

R. Operating Revenues and Expenses

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

S. Capital Contributions

Capital contributions arise from outside contributions of capital assets.

T. Interfund Transactions

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

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

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

T. Estimates

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

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

A. Changes in Accounting Principles

For 2008, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations", Statement No. 51, "Accounting and Financial Reporting for Intangible Assets" and Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments".

GASB Statement No. 49 establishes accounting and financial reporting requirements for pollution remediation obligations by requiring more timely and complete reporting of the obligations and by requiring all governments to account for pollution remediation obligations in the same manner. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of the accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 52 establishes consistent standards for reporting land and other real estate held as investments. It requires endowments to report land and other real estate investments at fair value, to report the changes in fair value as investment income, and to disclose the methods and significant assumptions used to determine fair value. The implementation of this statement did not result in any changes to the financial statements.

B. Restatement of Net Assets

In prior years, the County should have recorded an additional month of sales taxes receivable based on the date of collection by vendors rather than the date of collection by the State. The restatement had the following effect on net assets of the County as previously reported.

	Total Governmental Activities
Net Assets December 31, 2007	<u>\$160,026,358</u>
Permissive Sales Taxes Receivable	1,754,168
Adjusted Net Assets December 31, 2007	<u>\$161,780,526</u>

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2008, the Bond Retirement debt service fund had a deficit fund balance, in the amount of \$1,091,141, 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 4 - Accountability and Compliance (continued)

The deficit net assets in the Landfill enterprise fund, in the amount of \$3,038,250, is the result of accumulated operating losses. Effective January 1, 2006, the Landfill increased solid waste and construction/demolition disposal rates in \$2 increments over the following three years. Currently, the disposal rate is \$15 and was capped at this rate on January 1, 2008.

B. Compliance

For the year ended December 31, 2008, the County made certain payments without certifying the availability of funds prior to the purchase commitment.

Note 5 - Budgetary Basis of Accounting

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(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	Mental Retardation and Developmental Disabilities
GAAP Basis	\$718,744	(\$3,273,713)	(\$116,999)	(\$57,698)	(\$236,604)
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2007, Received in Cash 2008	1,762,946	423,998	134,743	84,564	153,676
Accrued 2008, Not Yet Received in Cash	(1,671,359)	(429,706)	(220,745)	(41,327)	(205,741)
Expenditure Accruals:					
Accrued 2007, Paid in Cash 2008	(2,019,595)	(548,180)	(99,685)	(642,848)	(1,080,854)
Accrued 2008, Not Yet Paid in Cash	2,314,268	600,155	98,572	955,740	854,789
Cash Adjustments:					
Unrecorded Activity 2007	579,907	0	184,603	78,280	374,132
Unrecorded Activity 2008	(1,068,808)	0	(170,320)	(104,807)	(328,170)
Prepaid Items	(23,070)	0	3,248	(5,449)	19,596
Materials and Supplies Inventory	(1,386)	20,336	0	3,051	6,358
Advances In	80,743	0	0	0	0
Advances Out	(178,963)	0	0	0	0
Transfers Out	285	0	0	0	0
Excess of Revenues Under Expenditures for Nonbudgeted Activity	19,970	0	0	0	1,532
Encumbrances Outstanding at Year End (Budget Basis)	(911,482)	(942,414)	0	(203,418)	0
Budget Basis	<u>(\$397,800)</u>	<u>(\$4,149,524)</u>	<u>(\$186,583)</u>	<u>\$66,088</u>	<u>(\$441,286)</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, 2008
(continued)

Note 6 - Deposits and Investments (continued)

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 6 - Deposits and Investments (continued)

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

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$2,604,672 of the County's bank balance of \$15,922,549 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, 2008
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2008, the County had the following investments:

	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
Repurchase Agreements	\$27,567	\$27,567	\$0
Federal Home Loan Mortgage Corporation Notes	24,450,514	0	24,450,514
Federal Farm Credit Bank Notes	1,985,000	0	1,985,000
Federal Farm Credit Bank Bonds	2,707,295	0	2,707,295
Federal Home Loan Bank Notes	23,780,333	104,063	23,676,270
Federal Home Loan Bank Bonds	3,722,837	1,395,801	2,327,036
Federal National Mortgage Association Notes	20,740,037	351,204	20,388,833
General Electric Commercial Paper	4,893,990	2,033,680	2,860,310
US Treasury Notes	1,564,838	0	1,564,838
Mutual Funds	3,006,937	3,006,937	0
STAR Ohio	73,638	73,638	0
Total Investments	\$86,952,986	\$6,992,890	\$79,960,096

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, including the securities underlying the repurchase agreements (Federal Home Loan Mortgage Corporation Bonds), as well as the commercial paper and mutual funds. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires repurchase agreements be limited to investments listed in items 1 and 2 on page 48, that mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service, that commercial paper be rated in the highest qualification established by two nationally recognized standard rating services, and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 6 - Deposits and Investments (continued)

For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The repurchase agreements are exposed to custodial credit risk as they are uninsured, unregistered, and held by the counterparty's trust department or agent. The County has no investment policy dealing with custodial credit risk beyond the requirements of State statute.

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	\$24,450,514	28.12%
Federal Farm Credit Bank	4,692,295	5.40
Federal Home Loan Bank	27,503,170	31.63
Federal National Mortgage Association	20,740,037	23.85
Commercial Paper	4,893,990	5.63

Note 7 - Investment Pool

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

Condensed financial information for the investment pool is as follows:

Statement of Net Assets
December 31, 2008

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$90,170,859
Accrued Interest Receivable	693,385
Total Assets	\$90,864,244
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 7 - Investment Pool (continued)

Statement of Net Assets
December 31, 2008
(continued)

<u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$89,543,915
External Portion	1,320,329
Total Net Assets Held in Trust for Pool Participants	\$90,864,244

Statement of Changes in Net Assets
December 31, 2008

<u>Revenues</u>	
Interest	\$4,823,530
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	4,823,530
Distributions to Participants	(4,069,500)
Capital Transactions	(3,781,490)
Total Decrease in Net Assets	(3,027,460)
Net Assets Beginning of Year	93,891,704
Net Assets End of Year	\$90,864,244

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, \$2,572,121 of the County's bank balance of \$14,258,753 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, 2008
(continued)

Note 7 - Investment Pool (continued)

Investments

As of December 31, 2008, the County's investment pool had the following investments:

	Investment Maturities (in Years)		
	Fair Value	Less Than 1	1-5
Repurchase Agreements	\$27,567	\$27,567	\$0
Federal Home Loan Mortgage Corporation Notes	23,648,105	0	23,648,105
Federal Farm Credit Bank Notes	1,985,000	0	1,985,000
Federal Farm Credit Bank Bonds	2,000,620	0	2,000,620
Federal Home Loan Bank Notes	22,795,253	0	22,795,253
Federal Home Loan Bank Bonds	3,042,510	1,035,630	2,006,880
Federal National Mortgage Association Notes	20,067,114	0	20,067,114
General Electric Commercial Paper	4,893,990	2,033,680	2,860,310
STAR Ohio	73,638	73,638	0
Total Investments	\$78,533,797	\$3,170,515	\$75,363,282

Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. 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, including the securities underlying the repurchase agreements (Federal Home Loan Mortgage Corporation Bonds), and the commercial paper. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that repurchase agreements be limited to investments listed in items 1 and 2 on page 48, that commercial paper must be rated in the highest qualification established by two nationally recognized standard rating services, and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 7 - Investment Pool (continued)

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The repurchase agreements are exposed to custodial credit risk as they are uninsured, unregistered, and held by the counterparty's trust department or agent. The County has no investment policy dealing with custodial credit risk beyond the requirements of State statute.

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	\$23,648,105	30.11%
Federal Farm Credit Bank	3,985,620	5.08
Federal Home Loan Bank	25,837,763	32.90
Federal National Mortgage Association	20,067,114	25.55
Commercial Paper	4,893,990	6.23

Note 8 - Receivables

Receivables at December 31, 2008, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$254,667, will not be received within one year. Special assessments receivable, in the amount of \$445,583, will not be received within one year. At December 31, 2008, the amount of delinquent special assessments was \$33,247. 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	\$198,973	\$7,818,137
Less Allowance for Uncollectible Accounts	(129,115)	(7,011,996)
Net Accounts Receivable	\$69,858	\$806,141

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 8 - Receivables (continued)

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

Notes receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program and the Housing Assistance program. The notes have an annual interest rate of 4 percent and are repaid over five years. A summary of the changes in notes receivable during 2008 follows:

	Balance January 1, 2008	New Loans	Repayments	Balance December 31, 2008
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$104,209	\$0	\$31,271	\$72,938
Homebuyer Assistance	176,560	59,797	11,449	224,908
	\$280,769	\$59,797	\$42,720	\$297,846

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$883,386
Local Government Revenue Assistance	164,495
Sheriff's Contracts	21,727
Detention Contract	14,780
Public Defender	31,110
Election Costs	50,088
Homestead and Rollback	353,041
Personal Property Phase-Out	96,443
Charges for Services	10,068
Bowling Green Municipal Court	19,982
Other	15,923
Total General Fund	1,661,043
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Motor Vehicle and Gasoline Tax	
Gasoline Tax	\$1,207,910
Motor Vehicle License Fees	1,990,950
Fines and Costs	8,751
Charges for Services	2,345
Total Motor Vehicle and Gasoline Tax	3,209,956
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	951,974
Homestead and Rollback	308,123
Personal Property Phase-Out	106,703
Total Alcohol, Drug Addiction, and Mental Health Services	1,366,800
Job and Family Services	
Job and Family Services	350,734
Homestead and Rollback	191,541
Personal Property Phase-Out	53,352
Total Job and Family Services	595,627
Mental Retardation and Developmental Disabilities	
Title VI	9,934
Preschool	1,772
Inform and Refer	9,375
Target Case Management	81,450
Day Hab	147,656
Rehabilitation Service Commission	2,447
Food Service	807
Title XX	18,726
Homestead and Rollback	563,289
Personal Property Phase-Out	274,966
Charges for Services	39,722
Total Mental Retardation and Developmental Disabilities	1,150,144
Total Major Funds	7,983,570
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	229
Child Support Enforcement Agency	
CSEA	36,374
Real Estate Assessment	
Location Based Response System	41,800
Victims of Crime Assistance - Juvenile	
VOCA	15,689
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Victims of Crime Assistance - Prosecutor	
VOCA	\$28,447
Historical Center	
Homestead and Rollback	7,511
Personal Property Phase-Out	2,052
Total Historical Center	9,563
Senior Citizens	
Homestead and Rollback	103,138
Personal Property Phase-Out	28,728
Total Senior Citizens	131,866
Solid Waste Management District	
Recycle Ohio	162,500
Community Development Block Grant	
CDBG	16,600
Sheriff	
Drug Awareness Resistance Education (D.A.R.E)	23,454
Electronic Monitoring	
Electronic Monitoring	48,016
Adult Probation	
Intensive Supervision - Probate	75,295
Emergency Management Agency	
State Homeland Security	174,657
Issue I	
Issue I	293,109
Historical Museum	
Cultural Facility Grant	162,085
Total Nonmajor Funds	1,219,684
Total Governmental Activities	\$9,203,254
Business-Type Activities	
Major Funds	
Building Inspection	
Licenses, Permits, and Inspections	\$76,981
Nursing Home	
Medicaid/Medicare	325,839
Landfill	
Charges for Services	62,705
Total Business-Type Activities	\$465,525

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 8 - Receivables (continued)

	<u>Amount</u>
Agency Funds	
Local Government	\$1,859,006
Local Government Revenue Assistance	346,170
Library Local Government	2,439,798
Gasoline Tax	899,510
Motor Vehicle License Fees	660,973
Total Agency Funds	<u>\$6,205,457</u>

Note 9 - Permissive Sales and Use Tax

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

Note 10 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2008 represent the collection of 2007 taxes. Real property taxes received in 2008 were levied after October 1, 2007, on the assessed values as of January 1, 2007, 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 2008 represent the collection of 2007 taxes. Public utility real and tangible personal property taxes received in 2008 became a lien on December 31, 2006, were levied after October 1, 2007, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Tangible personal property tax revenues received in 2008 (other than public utility property) represent the collection of 2008 taxes. Tangible personal property taxes received in 2008 were levied after October 1, 2007, on the true value as of December 31, 2007. In prior years, tangible personal property was assessed at 25 percent of true value for capital assets and 23 percent for inventory. The tangible personal property tax is being phased out. The assessment percentage for all property, including inventory, for 2008 is 6.25 percent. This will be reduced to zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 10 - Property Taxes (continued)

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2008, and for which there was an enforceable legal claim. In governmental funds, the entire receivable has been deferred since current taxes were not levied to finance 2008 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

The full tax rate for all County operations for the year ended December 31, 2008, was \$15.20 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real Property	
Residential	\$1,917,114,060
Agriculture	96,267,990
Commercial/Industrial/Mineral	655,154,000
Public Utility Property	
Real	3,528,600
Personal	70,298,130
Tangible Personal Property	6,809,423
Total Assessed Value	\$2,749,172,203

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2008, was as follows:

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,884,470	\$0	\$0	\$2,884,470
Construction in Progress	309,052	1,132,385	(1,071,400)	370,037
Total Nondepreciable Capital Assets	3,193,522	1,132,385	(1,071,400)	3,254,507

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008
Governmental Activities (continued):				
Depreciable Capital Assets				
Buildings and Building Improvements	\$36,750,569	\$1,230,386	\$0	\$37,980,955
Improvements Other Than Buildings	8,648,233	0	0	8,648,233
Roads	43,599,942	1,809,532	0	45,409,474
Bridges	37,870,424	2,007,500	(419,790)	39,458,134
Machinery and Equipment	5,471,277	1,174,474	(220,723)	6,425,028
Computer Equipment	2,878,929	163,535	(266,142)	2,776,322
Furniture and Fixtures	760,897	0	0	760,897
Vehicles	7,335,538	1,215,028	(715,667)	7,834,899
Total Depreciable Capital Assets	143,315,809	7,600,455	(1,622,322)	149,293,942
Less Accumulated Depreciation for				
Buildings and Building Improvements	(12,681,165)	(746,065)	0	(13,427,230)
Improvements Other Than Buildings	(2,949,842)	(294,594)	0	(3,244,436)
Roads	(28,689,487)	(1,297,602)	0	(29,987,089)
Bridges	(10,679,157)	(570,560)	251,323	(10,998,394)
Machinery and Equipment	(4,425,000)	(423,546)	220,723	(4,627,823)
Computer Equipment	(2,585,713)	(91,462)	211,189	(2,465,986)
Furniture and Fixtures	(450,851)	(64,551)	0	(515,402)
Vehicles	(5,767,475)	(687,902)	693,021	(5,762,356)
Total Accumulated Depreciation	(68,228,690)	(4,176,282)	1,376,256	(71,028,716)
Total Depreciable Capital Assets, Net	75,087,119	3,424,173	(246,066)	78,265,226
Governmental Activities Capital Assets, Net	\$78,280,641	\$4,556,558	(\$1,317,466)	\$81,519,733
	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
Depreciable Capital Assets				
Buildings and Building Improvements	2,795,575	0	0	2,795,575
Improvements Other Than Buildings	1,345,055	0	0	1,345,055
Machinery and Equipment	3,915,628	205,800	(142,138)	3,979,290
Vehicles	448,683	84,632	(85,896)	447,419
Total Depreciable Capital Assets	8,504,941	290,432	(228,034)	8,567,339

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008
Business-Type Activities (continued):				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$894,490)	(\$81,108)	\$0	(\$975,598)
Improvements Other Than Buildings	(874,355)	(80,257)	0	(954,612)
Machinery and Equipment	(1,995,429)	(645,854)	75,236	(2,566,047)
Vehicles	(354,671)	(40,619)	85,896	(309,394)
Total Accumulated Depreciation	<u>(4,118,945)</u>	<u>(847,838)</u>	<u>161,132</u>	<u>(4,805,651)</u>
Total Depreciable Capital Assets, Net	<u>4,385,996</u>	<u>(557,406)</u>	<u>(66,902)</u>	<u>3,761,688</u>
Business-Type Activities Capital Assets, Net	<u>\$5,289,996</u>	<u>(\$557,406)</u>	<u>(\$66,902)</u>	<u>\$4,665,688</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$532,555
Judicial	251,272
Public Safety	634,034
Public Works	2,104,837
Health	87,632
Human Services	528,272
Conservation and Recreation	23,864
Economic Development	13,816
Total Depreciation Expense - Governmental Activities	<u>\$4,176,282</u>

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2008, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services	\$5,926
Other Governmental	1,190,416
Nursing Home	55,817
Total General Fund	<u>\$1,252,159</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 12 - Interfund Receivables/Payables

Due to Motor Vehicle and Gasoline Tax Fund from:

General Fund	\$1,598
Job and Family Services	1,314
Mental Retardation and Developmental Disabilities	1,320
Other Governmental	380
Total Motor Vehicle an Gasoline Tax Fund	\$4,612

Due to Job and Family Services Fund from:

Other Governmental	\$840
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Due to Mental Retardation and Developmental Disabilities Fund from:

Job and Family Services	\$8,550
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Due to Other Governmental Funds from:

Motor Vehicle and Gasoline Tax	\$57,700
Landfill	4,333
Total Other Governmental	\$62,033

Due to Internal Service Fund from:

General Fund	\$83,459
Motor Vehicle and Gasoline Tax	9,912
Alcohol, Drug Addiction, and Mental Health Services	2,112
Job and Family Services	13,771
Mental Retardation and Developmental Disabilities	37,826
Other Governmental	13,239
Building Inspection	3,616
Nursing Home	14,678
Landfill	1,645
Total Internal Service Fund	\$180,258

The balance due to the General Fund includes loans made to provide working capital for operations or projects. The remaining interfund receivables/payables resulted from the time lag between dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All of these amounts, except for the General Fund receivable from other governmental funds, in the amount of \$959,413, are expected to be received within one year.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(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 \$34,711 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2008, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator. Once the remaining claims have been paid, the internal service fund will be closed. The changes in the claims liability for 2008 and 2007 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2008	\$25,032	\$162,012	(\$13,489)	(\$138,844)	\$34,711
2007	31,399	2,019	(8,386)	0	25,032

B. Health Insurance Program

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

Under the health insurance program, the Health internal service fund provides coverage for up to a maximum lifetime benefit of \$1,000,000 per individual. Under the vision insurance program, the maximum benefit is \$200 every two years for adults and children. The County purchased commercial insurance for claims in excess of coverage provided by the Health internal service fund. The group aggregate stop-loss coverage for 2008 was \$4,480,674. 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, 2008
(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, 2008, was estimated by a third party administrator at \$1,363,826. The changes in the claims liability for 2008 and 2007 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2008	\$1,869,237	\$5,503,954	(\$6,009,365)	\$1,363,826
2007	1,158,834	5,721,978	(5,011,575)	1,869,237

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 2008, the County contracted for the following coverage:

	Amount	Deductible
General Liability	\$3,000,000	\$250,000
Commercial Umbrella	5,000,000	10,000
Law Enforcement Professional Liability	1,000,000	250,000
Public Official Liability	1,000,000	250,000
Automobile Liability	1,000,000	250
Nursing Home Property	7,149,022	5,000
Nursing Home Liability	2,000,000	None
Old County Home Property		
Hog Barn	74,970	1,000
Ice House	126,787	1,000
Annex	233,730	1,000
Building	2,318,447	1,000
Fairgrounds	5,676,120	2,500
Property	82,108,900	1,000
Data Processing Equipment	2,699,720	500
Contractors' Equipment	9,528,005	500
Comprehensive Boiler and Machinery	18,000,000	1,000
Crime	300,000	2,500

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 13 - Risk Management (continued)

With the exceptions of health, vision, dental, and drug card insurance, workers' compensation, fairgrounds, and comprehensive boiler and machinery, all insurance is held with Brooks Insurance Company. Fairgrounds and comprehensive boiler and machinery is held with Huber, Harger, Welt, and Smith. The County pays all elected officials' bonds by statute. There have been no significant reductions in insurance coverage from 2007, 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, 2008. The following amounts remain on these contracts.

<u>Project</u>	<u>Outstanding Balance</u>
Bridge Replacement	\$127,423
Building Repairs	64,567
Community Development Block Grant	62,485
Equipment	474,890
Equipment Maintenance Agreements	24,500
Food Supplies	20,073
License Agreements	136,281
Professional Services	158,517
Real Estate Revaluation Services	151,852
Recycling Programs	162,500
Road Improvements	447,440
Youth Services Program	115,702

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 15 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

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

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in state and local classifications contributed 10 percent of covered payroll, public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2008 was 14 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.4 percent of covered payroll. For 2008, a portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the postemployment health care plan. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2008, 2007, and 2006 was \$2,793,108, \$3,207,521, and \$3,406,257, respectively; 93 percent has been contributed for 2008 and 100 percent for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$99,786 made by the County and \$71,276 made by the plan members.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

B. State Teachers Retirement System

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

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

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

Funding Policy - For the fiscal year ended June 30, 2008, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2008, 2007, and 2006 were \$81,985, \$79,814, and \$79,039, respectively; 100 percent has been contributed all three years. Contributions to the DCP and CP for 2008 were \$3,739 made by the plan members.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 16 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2008, local government employers contributed 14 percent of covered payroll (17.4 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The amount of the employer contributions which was allocated to fund postemployment health care was 7 percent of covered payroll for 2008.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2008, 2007, and 2006 was \$2,749,983, \$2,079,750, and \$1,635,712, respectively; 93 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 16 - Postemployment Benefits (continued)

B. State Teachers Retirement System

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

Funding Policy - Ohio law authorizes STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For fiscal year 2008, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contribution for health care for the fiscal years ended June 30, 2008, 2007, and 2006 was \$6,307, \$6,140 and \$6,080 respectively; 100 percent has been contributed for all three years.

Note 17 - Compensated Absences

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

The percentage of accumulated unused sick leave paid to Mental Retardation and 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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 17 - Compensated Absences (continued)

The percentage of accumulated unused sick leave paid to all other County employees upon retirement, including Mental Retardation and 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, 2008, was as follows:

	Interest Rate	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
1993 Children Resource Center (Original Amount \$375,000)	2.85-11.5%	\$150,000	\$0	\$20,000	\$130,000	\$25,000
1998 Sheriff Office (Original Amount \$2,410,000)	4.0-4.75	1,165,000	0	175,000	990,000	180,000
1998 Educational Service Center (Original Amount \$1,435,000)	4.0-4.75	680,000	0	100,000	580,000	105,000
2002 Wood County District Public Library (Original Amount \$4,990,000)	4.0-5.88	710,000	0	130,000	580,000	135,000
2002 Historical Museum (Original Amount \$385,000)	3.0-3.75	205,000	0	40,000	165,000	40,000
Bond Premium		1,649	0	335	1,314	0
2002 Human Services Building Refunding (Original Amount \$645,000)	3.0-4.1	390,000	0	50,000	340,000	50,000
Bond Premium		2,487	0	314	2,173	0
2007 Wood County District Public Library Refunding (Original Amount \$3,635,000)	4.0-5.5	3,635,000	0	5,000	3,630,000	5,000
Bond Premium		364,601	0	18,306	346,295	0
Accounting Loss		(354,998)	0	(72,203)	(282,795)	0
Total General Obligation Bonds		6,948,739	0	466,752	6,481,987	540,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008	Due Within One Year
Governmental Activities (continued)						
Special Assessment Bonds with Governmental Commitment						
1993 Sanitary Sewer 428 (Original Amount \$420,000)	2.85-11.5%	\$170,000	\$0	\$25,000	\$145,000	\$25,000
1993 Water Line 316 (Original Amount \$335,000)	2.85-11.5	135,000	0	20,000	115,000	20,000
1994 Water Line 316A (Original Amount \$1,040,000)	4.35-13	350,000	0	50,000	300,000	50,000
1995 Sanitary Sewer 238 Ayers Road (Original Amount \$38,000)	6.99	16,000	0	2,000	14,000	2,000
1998 Sanitary Sewer 140, Water Line 183 Refunding (Original Amount \$2,285,000)	6.45-6.5	730,000	0	225,000	505,000	245,000
Total Special Assessment Bonds		<u>1,401,000</u>	<u>0</u>	<u>322,000</u>	<u>1,079,000</u>	<u>342,000</u>
Other Long-Term Obligations						
Compensated Absences Payable		3,953,704	917,179	347,605	4,523,278	2,082,719
Capital Leases Payable		6,110	231,009	53,259	183,860	45,815
Total Other Long-Term Obligations		<u>3,959,814</u>	<u>1,148,188</u>	<u>400,864</u>	<u>4,707,138</u>	<u>2,128,534</u>
Total Governmental Activities		<u>\$12,309,553</u>	<u>\$1,148,188</u>	<u>\$1,189,616</u>	<u>\$12,268,125</u>	<u>\$3,010,534</u>
Business-Type Activities						
General Obligation Bonds						
1993 Nursing Home (Original Amount \$565,000)	2.85-11.5%	\$230,000	\$0	\$35,000	\$195,000	\$35,000
2002 Landfill Improvement Refunding (Original Amount \$305,000)	3-3.65	120,000	0	25,000	95,000	30,000
Bond Premium		1,534	0	392	1,142	0
2002 Landfill Bond Issue-1994 Refunding (Original Amount \$1,010,000)	3-3.75	475,000	0	95,000	380,000	95,000
Bond Premium		5,020	0	1,021	3,999	0
Total General Obligation Bonds		<u>831,554</u>	<u>0</u>	<u>156,413</u>	<u>675,141</u>	<u>160,000</u>
Other Long-Term Obligations						
Compensated Absences Payable		312,836	53,690	44,701	321,825	207,552
Capital Leases Payable		1,935,863	179,261	987,070	1,128,054	187,376
Closure/Postclosure Costs Payable		5,030,070	231,367	0	5,261,437	0
Total Other Long-Term Obligations		<u>7,278,769</u>	<u>464,318</u>	<u>1,031,771</u>	<u>6,711,316</u>	<u>394,928</u>
Total Business-Type Activities		<u>\$8,110,323</u>	<u>\$464,318</u>	<u>\$1,188,184</u>	<u>\$7,386,457</u>	<u>\$554,928</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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 18 - Long-Term Obligations (continued)

In 2002, the County issued refunding bonds to partially refund bonds previously issued in 1994 for the Human Services Building, Landfill Improvement, and Landfill Bond Issue. At December 31, 2008, all of this debt has been retired.

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, 2008, \$3,645,000 of this debt was still outstanding.

Special Assessment Bonds

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

The Sanitary Sewer 140 and Water Line 183 refunding special assessment bonds issued in 1998 advance refunded bonds previously issued for construction of sewer and water lines. Accordingly, the liability for the defeased bonds is not included on the County's financial statements. At December 31, 2008, \$530,000 of this debt was still outstanding.

Compensated Absences Payable

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

Capital Leases Payable

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

Business-Type Activities Obligations

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 18 - Long-Term Obligations (continued)

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2008, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Annual Long-Term Debt Obligation Summary

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

Year	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2009	\$540,000	\$310,974	\$342,000	\$67,494
2010	565,000	287,298	362,000	45,724
2011	590,000	262,214	107,000	22,709
2012	600,000	235,487	107,000	16,324
2013	595,000	207,758	107,000	9,939
2014-2018	1,065,000	816,375	54,000	3,695
2019-2023	1,220,000	549,175	0	0
2024-2027	1,240,000	175,175	0	0
	<u>\$6,415,000</u>	<u>\$2,844,456</u>	<u>\$1,079,000</u>	<u>\$165,885</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(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
2009	\$160,000	\$27,145
2010	160,000	21,255
2011	175,000	15,052
2012	130,000	7,965
2013	45,000	2,430
	\$670,000	\$73,847

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, 2008, was an overall debt margin of \$60,814,305 and an unvoted debt margin of \$21,076,722.

Industrial Revenue Bonds

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

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/08
Reclamation Technologies, Inc.	6/15/06	\$3,253,000	\$2,898,000
Edge Seal Technologies, Inc.	4/27/06	2,800,000	2,100,000
Kellermeyer Partnership Project	12/31/05	1,650,000	1,490,000
Kellermeyer Partnership Project	12/31/05	2,850,000	2,565,000
TWT Warehousing	9/15/04	2,250,000	1,750,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	2,480,000
NW Ohio Carpenter's Joint Apprentice & Training Trust	3/1/02	3,765,000	3,130,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	2,290,000
Sun Seed Holding Co.	11/1/01	3,500,000	3,500,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 18 - Long-Term Obligations (continued)

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/08
Jeri Machine, Inc.	9/27/01	\$5,300,000	\$5,300,000
C M C Group, Inc.	7/1/01	2,600,000	1,605,000
Hammil Manufacturing Co.	6/1/01	750,000	525,000
TL Industries, Inc.	4/1/01	3,000,000	3,000,000
Hammil Manufacturing Co.	5/1/00	2,000,000	1,415,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	2,000,000
Principle Industries, Inc.	8/1/99	1,200,000	1,200,000
Principle Industries, Inc.	8/1/99	2,800,000	2,800,000
DOWA THT America, Inc.	7/1/99	7,300,000	7,300,000
Williams Industrial Service, Inc.	7/1/99	1,000,000	640,000
Aluminite of Ohio	9/1/98	1,750,000	765,000
The IMCO Division	5/4/98	3,425,000	1,115,000
Cast Masters	2/1/97	2,650,000	850,000
Precision Aggregate	11/1/96	2,500,000	1,340,000
B & B Box Co.	3/1/96	1,235,000	230,000
		<u>\$65,363,000</u>	<u>\$52,288,000</u>

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

Note 19 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. New capital leases are reflected in the accounts "Public Works" and "Inception of Capital Lease" in the funds which will be making the lease payments. 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 2008 were \$53,259 for the governmental funds and \$987,070 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Machinery and Equipment	\$273,617	\$1,520,492
Less Accumulated Depreciation	(44,543)	(659,614)
Carrying Value, December 31, 2008	<u>\$229,074</u>	<u>\$860,878</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 19 - Capital Leases - Lessee Disclosure (continued)

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2008.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2009	\$45,815	\$6,351	\$187,376	\$80,710
2010	44,455	4,790	201,702	66,384
2011	45,997	3,248	217,260	50,825
2012	47,593	1,652	443,491	6,796
2013	0	0	20,196	2,572
2014-2015	0	0	58,029	2,615
Total	\$183,860	\$16,041	\$1,128,054	\$209,902

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 \$5,261,437 reported as the landfill closure and postclosure liability at December 31, 2008, represents the cumulative amount reported to date based on the use of 74 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,879,282 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2008. 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 21 - Interfund Transfers

During 2008, the following transfers were made:

		Transfers Out			
		General	Mental Retardation and Developmental Disabilities	Other Governmental	Total
Transfers In					
	Governmental Activities				
	General	\$0	\$0	\$7,162	\$7,162
	Other Governmental	2,215,947	1,250,000	4	3,465,951
	Total Governmental Activities	2,215,947	1,250,000	7,166	3,473,113
	Business-Type Activities				
	Landfill	340,214	0	72,500	412,714
	Total	\$2,556,161	\$1,250,000	\$79,666	\$3,885,827

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

Note 22 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 23 - Related Organizations

A. Wood County District Public Library

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

B. Wood County Park District

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

C. Wood County Regional Airport

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

Although the County has no obligation to provide financial resources to the airport, the County Commissioners have in prior years allocated certain funds to the Regional Airport. In 2008, this allocation was \$26,345.

Note 24 - Wood Lane Industries

A. Summary of Significant Accounting Policies

Reporting Entity

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 24 - Wood Lane Industries (continued)

Basis of Presentation

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

Materials and Supplies Inventory

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

B. Deposits and Investments

At fiscal year end, the carrying amount of the Industries' deposits was \$221,879 and the bank balance was \$230,737. 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 \$166,443, as of June 30, 2008. Accumulated depreciation was \$151,970, with a net capital asset amount of \$14,473. Depreciation is computed using the straight-line method over a five year useful life.

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

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

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

Capital Assets

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

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

B. Deposits and Investments

At year end, the carrying amount of the Residential Services/Properties deposits was \$680,577 and the bank balance was \$370,881. At December 31, 2008, the carrying amount and fair value of repurchase agreements, held as investments, was \$967,466. 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, 2008, follows:

Land	\$496,389
Construction in Progress	76,277
Buildings	3,880,595
Furniture and Equipment	183,605
	4,636,866
Less Accumulated Depreciation	(968,743)
Net Capital Assets	\$3,668,123

D. Long-Term Obligations

	Interest Rate	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008	Due Within One Year
Mortgage Loans Payable	6.75-7.5%	\$814,417	\$0	\$168,259	\$646,158	\$60,700

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008
(continued)

Note 26 - Contingent Liabilities

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

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

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**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Nonmajor Special Revenue Funds

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

Dog and Kennel

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

Mediation Grant

To account for a grant from the Supreme Court of Ohio for the establishment of a mediation program for the Common Pleas Court and filing charges for civil and domestic relation cases.

Child Support Enforcement Agency (CSEA)

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

Real Estate Assessment

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

Delinquent Tax and Assessments - Prosecutor

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

Delinquent Tax and Assessments - Treasurer

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

Youth Olympics

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

Railroad Crossing Improvement

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

Victims of Crime Assistance (VOCA) - Juvenile

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

Victims of Crime Assistance (VOCA) - Prosecutor

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Historical Center

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

Senior Citizens

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

Title Administration

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

Recorder's Equipment

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

Solid Waste Management District

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

Probation Services

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

Community Development Block Grant (CDBG)

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

Sheriff

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

Community Service Work Litter Collection

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

Electronic Monitoring

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Electric Monitoring Offenders

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

Juvenile Indigent Driver

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

Juvenile Accountability Incentive

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

Youth Services

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

Felony Delinquent Care

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

Court Security

To account for a state grant used for court security.

Adult Probation

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

Emergency Management Agency (EMA)

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

Indigent Guardianship

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

Computer Legal Research

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

Clerk of Courts Computerization

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Probate Court Computerization

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

Juvenile Court Computerization

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

Donations Retreat

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

Ditch Maintenance

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

Probate Conduct of Business

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

Law Enforcement - Prosecutor

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

Legal Research

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

Drug Enforcement

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

Commissary

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

Nonmajor Debt Service Funds

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

Bond Retirement

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

(continued)

**Nonmajor Debt Service Funds
(continued)**

Special Assessment

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

Special Assessment Bond

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

Nonmajor Capital Projects Funds

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

Issue I

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

Permanent Improvement

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

Wood Lane Building Construction

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

Methane Gas

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

Historical Museum

To account for renovations at the Historical Museum.

Construction - Ditches

To account for special assessments used for construction of ditches.

Parks and Open Spaces

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

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	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	\$7,467,726	\$967,597	\$8,748,177	\$17,183,500
Cash and Cash Equivalents in Segregated Accounts	67,555	0	0	67,555
Accounts Receivable	401,297	0	0	401,297
Due from Other Governments	764,490	0	455,194	1,219,684
Prepaid Items	99,725	0	51,299	151,024
Materials and Supplies Inventory	5,844	0	0	5,844
Interfund Receivable	4,333	0	57,700	62,033
Property Taxes Receivable	2,088,228	0	0	2,088,228
Notes Receivable	297,846	0	0	297,846
Special Assessments Receivable	586,953	782,246	624	1,369,823
Total Assets	<u>\$11,783,997</u>	<u>\$1,749,843</u>	<u>\$9,312,994</u>	<u>\$22,846,834</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$200,942	\$0	\$414	\$201,356
Accounts Payable	139,361	0	7,351	146,712
Contracts Payable	0	0	31,859	31,859
Due to Other Governments	56,076	0	69	56,145
Interfund Payable	112,409	1,058,000	34,466	1,204,875
Due to External Parties	833	0	0	833
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Deferred Revenue	3,614,118	782,246	389,785	4,786,149
Retainage Payable	568	0	11,210	11,778
Total Liabilities	<u>4,124,307</u>	<u>1,887,988</u>	<u>475,154</u>	<u>6,487,449</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	254,667	0	0	254,667
Reserved for Encumbrances	1,004,116	0	1,316	1,005,432
Unreserved, Reported in				
Special Revenue Funds	6,400,907	0	0	6,400,907
Debt Service Funds (Deficit)	0	(138,145)	0	(138,145)
Capital Projects Funds	0	0	8,836,524	8,836,524
Total Fund Balance (Deficit)	<u>7,659,690</u>	<u>(138,145)</u>	<u>8,837,840</u>	<u>16,359,385</u>
Total Liabilities and Fund Balance	<u>\$11,783,997</u>	<u>\$1,749,843</u>	<u>\$9,312,994</u>	<u>\$22,846,834</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Dog and Kennel	Mediation Grant	CSEA	Real Estate Assessment
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$18,442	\$98,836	\$375,032	\$1,561,665
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	2,892	0	0	0
Due from Other Governments	229	0	36,374	41,800
Prepaid Items	0	0	6,268	5,405
Materials and Supplies Inventory	1,756	0	0	1,834
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>\$23,319</u>	<u>\$98,836</u>	<u>\$417,674</u>	<u>\$1,610,704</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$15,564	\$0	\$71,767	\$16,241
Accounts Payable	1,033	0	14,274	32,042
Due to Other Governments	5,356	398	16,384	3,537
Interfund Payable	742	331	62,478	1,067
Due to External Parties	0	0	833	0
Deferred Revenue	0	0	0	41,800
Retainage Payable	0	0	0	568
Total Liabilities	<u>22,695</u>	<u>729</u>	<u>165,736</u>	<u>95,255</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	3,072	1,026	9,180	327,221
Unreserved (Deficit)	(2,448)	97,081	242,758	1,188,228
Total Fund Balance	<u>624</u>	<u>98,107</u>	<u>251,938</u>	<u>1,515,449</u>
Total Liabilities and Fund Balance	<u>\$23,319</u>	<u>\$98,836</u>	<u>\$417,674</u>	<u>\$1,610,704</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>VOCA- Juvenile</u>	<u>VOCA- Prosecutor</u>
\$384,670	\$860,181	\$8,639	\$12,750	\$4,742	\$21,273
0	0	0	0	0	0
0	2,593	0	0	0	0
0	0	0	0	15,689	28,447
0	0	0	0	0	0
0	0	0	0	0	0
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>\$384,670</u>	<u>\$862,774</u>	<u>\$8,639</u>	<u>\$12,750</u>	<u>\$20,431</u>	<u>\$49,720</u>
\$5,171	\$2,595	\$0	\$0	\$1,153	\$4,766
3,674	6,428	0	0	0	0
1,102	1,357	0	0	274	374
346	333	0	0	93	0
0	0	0	0	0	0
0	0	0	0	15,689	24,841
0	0	0	0	0	0
<u>10,293</u>	<u>10,713</u>	<u>0</u>	<u>0</u>	<u>17,209</u>	<u>29,981</u>
0	0	0	0	0	0
738	491	0	0	0	195
<u>373,639</u>	<u>851,570</u>	<u>8,639</u>	<u>12,750</u>	<u>3,222</u>	<u>19,544</u>
<u>374,377</u>	<u>852,061</u>	<u>8,639</u>	<u>12,750</u>	<u>3,222</u>	<u>19,739</u>
<u>\$384,670</u>	<u>\$862,774</u>	<u>\$8,639</u>	<u>\$12,750</u>	<u>\$20,431</u>	<u>\$49,720</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008
(continued)

	Historical Center	Senior Citizens	Title Administration	Recorder's Equipment
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,083	\$56,437	\$375,072	\$146,864
Cash and Cash Equivalents in Segregated Accounts	0	0	0	4,348
Accounts Receivable	0	0	0	0
Due from Other Governments	9,563	131,866	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	1,806	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	141,379	1,946,849	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$155,025</u>	<u>\$2,135,152</u>	<u>\$376,878</u>	<u>\$151,212</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$17,045	\$0
Accounts Payable	0	0	453	0
Due to Other Governments	0	0	3,841	0
Interfund Payable	0	0	1,713	0
Due to External Parties	0	0	0	0
Deferred Revenue	150,942	2,078,715	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>150,942</u>	<u>2,078,715</u>	<u>23,052</u>	<u>0</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	0	0	1,724	24,500
Unreserved (Deficit)	4,083	56,437	352,102	126,712
Total Fund Balance	<u>4,083</u>	<u>56,437</u>	<u>353,826</u>	<u>151,212</u>
Total Liabilities and Fund Balance	<u>\$155,025</u>	<u>\$2,135,152</u>	<u>\$376,878</u>	<u>\$151,212</u>

Solid Waste Management District	Probation Services	CDBG	Sheriff	Community Service Work Litter Collection	Electronic Monitoring
\$520,219	\$17,912	\$346,631	\$715,265	\$20,108	\$23,522
0	0	0	1,592	0	0
69,916	0	3,776	23,815	0	0
162,500	0	16,600	23,454	0	48,016
0	0	41,105	46,947	0	0
448	0	0	0	0	0
4,333	0	0	0	0	0
0	0	0	0	0	0
0	0	297,846	0	0	0
0	0	0	0	0	0
<u>\$757,416</u>	<u>\$17,912</u>	<u>\$705,958</u>	<u>\$811,073</u>	<u>\$20,108</u>	<u>\$71,538</u>
\$13,406	\$0	\$722	\$12,397	\$0	\$2,921
8,089	0	30,280	0	0	0
2,917	0	158	6,604	0	636
919	0	53	40,386	18	576
0	0	0	0	0	0
162,500	0	0	22,137	0	24,008
0	0	0	0	0	0
<u>187,831</u>	<u>0</u>	<u>31,213</u>	<u>81,524</u>	<u>18</u>	<u>28,141</u>
0	0	254,667	0	0	0
164,283	0	387,799	79,130	0	0
405,302	17,912	32,279	650,419	20,090	43,397
<u>569,585</u>	<u>17,912</u>	<u>674,745</u>	<u>729,549</u>	<u>20,090</u>	<u>43,397</u>
<u>\$757,416</u>	<u>\$17,912</u>	<u>\$705,958</u>	<u>\$811,073</u>	<u>\$20,108</u>	<u>\$71,538</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008
(continued)

	Electronic Monitoring Offenders	Juvenile Indigent Driver	Juvenile Accountability Incentive	Youth Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$268,540	\$3,348	\$22	\$43,245
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	297,295	0	0	0
Due from Other Governments	0	0	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>\$565,835</u>	<u>\$3,348</u>	<u>\$22</u>	<u>\$43,245</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	11,117	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Due to External Parties	0	0	0	0
Deferred Revenue	294,229	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>305,346</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	0	0	0	0
Unreserved (Deficit)	260,489	3,348	22	43,245
Total Fund Balance	<u>260,489</u>	<u>3,348</u>	<u>22</u>	<u>43,245</u>
Total Liabilities and Fund Balance	<u>\$565,835</u>	<u>\$3,348</u>	<u>\$22</u>	<u>\$43,245</u>

<u>Felony Delinquent Care</u>	<u>Adult Probation</u>	<u>EMA</u>	<u>Indigent Guardianship</u>	<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>
\$833,919	\$24,885	\$53,135	\$7,859	\$16,832	\$237,620
0	0	0	0	0	0
0	0	0	0	0	0
0	75,295	174,657	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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>\$833,919</u>	<u>\$100,180</u>	<u>\$227,792</u>	<u>\$7,859</u>	<u>\$16,832</u>	<u>\$237,620</u>
\$20,897	\$5,215	\$7,253	\$0	\$0	\$0
9,461	0	0	542	0	0
9,544	1,123	1,574	0	0	0
2,111	374	481	0	0	0
0	0	0	0	0	0
0	37,647	174,657	0	0	0
0	0	0	0	0	0
<u>42,013</u>	<u>44,359</u>	<u>183,965</u>	<u>542</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	10	1,968	0	0
<u>791,906</u>	<u>55,821</u>	<u>43,817</u>	<u>5,349</u>	<u>16,832</u>	<u>237,620</u>
<u>791,906</u>	<u>55,821</u>	<u>43,827</u>	<u>7,317</u>	<u>16,832</u>	<u>237,620</u>
<u>\$833,919</u>	<u>\$100,180</u>	<u>\$227,792</u>	<u>\$7,859</u>	<u>\$16,832</u>	<u>\$237,620</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008
(continued)

	Probate Court Computerization	Juvenile Court Computerization	Ditch Maintenance	Probate Conduct of Business
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$97,285	\$68,076	\$177,377	\$4,106
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	1,010	0	0	0
Due from Other Governments	0	0	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	586,953	0
Total Assets	<u>\$98,295</u>	<u>\$68,076</u>	<u>\$764,330</u>	<u>\$4,106</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$3,829	\$0
Accounts Payable	0	0	21,169	799
Due to Other Governments	0	0	897	0
Interfund Payable	0	0	388	0
Due to External Parties	0	0	0	0
Deferred Revenue	0	0	586,953	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>613,236</u>	<u>799</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	0	2,000	568	211
Unreserved (Deficit)	98,295	66,076	150,526	3,096
Total Fund Balance	<u>98,295</u>	<u>68,076</u>	<u>151,094</u>	<u>3,307</u>
Total Liabilities and Fund Balance	<u>\$98,295</u>	<u>\$68,076</u>	<u>\$764,330</u>	<u>\$4,106</u>

Law Enforcement- Prosecutor	Legal Research	Drug Enforcement	Commissary	Total
\$0	\$59,134	\$0	\$0	\$7,467,726
1,523	0	2,644	57,448	67,555
0	0	0	0	401,297
0	0	0	0	764,490
0	0	0	0	99,725
0	0	0	0	5,844
0	0	0	0	4,333
0	0	0	0	2,088,228
0	0	0	0	297,846
0	0	0	0	586,953
<u>\$1,523</u>	<u>\$59,134</u>	<u>\$2,644</u>	<u>\$57,448</u>	<u>\$11,783,997</u>
\$0	\$0	\$0	\$0	\$200,942
0	0	0	0	139,361
0	0	0	0	56,076
0	0	0	0	112,409
0	0	0	0	833
0	0	0	0	3,614,118
0	0	0	0	568
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,124,307</u>
0	0	0	0	254,667
0	0	0	0	1,004,116
1,523	59,134	2,644	57,448	6,400,907
<u>1,523</u>	<u>59,134</u>	<u>2,644</u>	<u>57,448</u>	<u>7,659,690</u>
<u>\$1,523</u>	<u>\$59,134</u>	<u>\$2,644</u>	<u>\$57,448</u>	<u>\$11,783,997</u>

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2008

	<u>Bond Retirement</u>	<u>Special Assessment</u>	<u>Special Assessment Bond</u>	<u>Total</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$54,847	\$5,966	\$906,784	\$967,597
Special Assessments Receivable	0	10,316	771,930	782,246
Total Assets	<u>\$54,847</u>	<u>\$16,282</u>	<u>\$1,678,714</u>	<u>\$1,749,843</u>
<u>Liabilities</u>				
Interfund Payable	\$1,058,000	\$0	\$0	\$1,058,000
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Deferred Revenue	0	10,316	771,930	782,246
Total Liabilities	1,073,988	10,316	803,684	1,887,988
<u>Fund Balance</u>				
Unreserved (Deficit)	<u>(1,019,141)</u>	<u>5,966</u>	<u>875,030</u>	<u>(138,145)</u>
Total Liabilities and Fund Balance	<u>\$54,847</u>	<u>\$16,282</u>	<u>\$1,678,714</u>	<u>\$1,749,843</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2008

	Issue I	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$117,473	\$6,286,471	\$2,160,148	\$450
Due from Other Governments	293,109	0	0	0
Prepaid Items	0	0	51,299	0
Interfund Receivable	57,700	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$468,282	\$6,286,471	\$2,211,447	\$450
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	0	7,351	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	293,109	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	293,109	0	7,351	0
<u>Fund Balance</u>				
Reserved for Encumbrances	0	866	0	450
Unreserved	175,173	6,285,605	2,204,096	0
Total Fund Balance	175,173	6,286,471	2,204,096	450
Total Liabilities and Fund Balance	\$468,282	\$6,286,471	\$2,211,447	\$450

Historical Museum	Construction- Ditches	Parks and Open Spaces	Total
\$83,907	\$53,938	\$45,790	\$8,748,177
162,085	0	0	455,194
0	0	0	51,299
0	0	0	57,700
0	624	0	624
<u>\$245,992</u>	<u>\$54,562</u>	<u>\$45,790</u>	<u>\$9,312,994</u>
\$0	\$414	\$0	\$414
0	0	0	7,351
31,859	0	0	31,859
0	69	0	69
0	34,466	0	34,466
96,052	624	0	389,785
11,210	0	0	11,210
<u>139,121</u>	<u>35,573</u>	<u>0</u>	<u>475,154</u>
0	0	0	1,316
106,871	18,989	45,790	8,836,524
<u>106,871</u>	<u>18,989</u>	<u>45,790</u>	<u>8,837,840</u>
<u>\$245,992</u>	<u>\$54,562</u>	<u>\$45,790</u>	<u>\$9,312,994</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, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,899,523	\$0	\$0	\$1,899,523
Other Taxes	8,459	0	0	8,459
Charges for Services	3,268,854	0	0	3,268,854
Licenses and Permits	599,716	0	0	599,716
Fines, Costs, and Forfeitures	65,288	0	0	65,288
Intergovernmental	5,047,532	0	284,262	5,331,794
Special Assessments	669,989	351,400	12,328	1,033,717
Interest	4,094	71,398	0	75,492
Other	94,039	462,325	485,163	1,041,527
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	11,657,494	885,123	781,753	13,324,370
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,248,681	0	0	1,248,681
Judicial	1,449,686	0	0	1,449,686
Public Safety	1,161,811	0	0	1,161,811
Public Works	1,716,324	0	0	1,716,324
Health	308,675	0	0	308,675
Human Services	4,259,219	0	0	4,259,219
Conservation and Recreation	154,564	0	0	154,564
Economic Development	1,201,866	0	0	1,201,866
Other	0	10,639	0	10,639
Capital Outlay	0	0	2,792,539	2,792,539
Debt Service:				
Principal Retirement	0	842,000	0	842,000
Interest and Fiscal Charges	0	455,384	2,124	457,508
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	11,500,826	1,308,023	2,794,663	15,603,512
Excess of Revenues Over (Under) Expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	156,668	(422,900)	(2,012,910)	(2,279,142)
<u>Other Financing Sources (Uses)</u>				
Transfers In	354,821	361,130	2,750,000	3,465,951
Transfers Out	(79,662)	0	(4)	(79,666)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	275,159	361,130	2,749,996	3,386,285
Changes in Fund Balance	431,827	(61,770)	737,086	1,107,143
Fund Balance (Deficit) Beginning of Year	<hr/>	<hr/>	<hr/>	<hr/>
	7,227,863	(76,375)	8,100,754	15,252,242
Fund Balance (Deficit) End of Year	<hr/>	<hr/>	<hr/>	<hr/>
	\$7,659,690	(\$138,145)	\$8,837,840	\$16,359,385

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008

	Dog and Kennel	Mediation Grant	CSEA	Real Estate Assessment
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	21,943	72,194	380,207	778,894
Licenses and Permits	258,384	0	0	0
Fines, Costs, and Forfeitures	11,749	0	0	0
Intergovernmental	0	0	1,465,794	19,269
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	4,725	29,228	13,030	1,863
Total Revenues	296,801	101,422	1,859,031	800,026
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	714,750
Judicial	0	89,027	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	308,675	0	0	0
Human Services	0	0	2,103,265	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	308,675	89,027	2,103,265	714,750
Excess of Revenues Over (Under) Expenditures	(11,874)	12,395	(244,234)	85,276
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	175,000	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	175,000	0
Changes in Fund Balance	(11,874)	12,395	(69,234)	85,276
Fund Balance Beginning of Year	12,498	85,712	321,172	1,430,173
Fund Balance End of Year	\$624	\$98,107	\$251,938	\$1,515,449

<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>VOCA- Juvenile</u>	<u>VOCA- Prosecutor</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
145,032	155,010	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	20,720	54,407
0	0	0	0	0	0
0	0	0	0	0	0
770	0	6,750	0	192	0
<u>145,802</u>	<u>155,010</u>	<u>6,750</u>	<u>0</u>	<u>20,912</u>	<u>54,407</u>
120,684	162,571	7,789	0	0	71,683
0	0	0	0	22,611	0
0	0	0	0	0	0
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>120,684</u>	<u>162,571</u>	<u>7,789</u>	<u>0</u>	<u>22,611</u>	<u>71,683</u>
<u>25,118</u>	<u>(7,561)</u>	<u>(1,039)</u>	<u>0</u>	<u>(1,699)</u>	<u>(17,276)</u>
0	0	0	0	0	20,910
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	20,910
25,118	(7,561)	(1,039)	0	(1,699)	3,634
<u>349,259</u>	<u>859,622</u>	<u>9,678</u>	<u>12,750</u>	<u>4,921</u>	<u>16,105</u>
<u>\$374,377</u>	<u>\$852,061</u>	<u>\$8,639</u>	<u>\$12,750</u>	<u>\$3,222</u>	<u>\$19,739</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, 2008
(continued)

	Historical Center	Senior Citizens	Title Administration	Recorder's Equipment
<u>Revenues</u>				
Property Taxes	\$126,681	\$1,772,842	\$0	\$0
Other Taxes	562	7,897	0	0
Charges for Services	0	0	362,264	72,348
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	27,093	371,347	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	2,627	0
Total Revenues	154,336	2,152,086	364,891	72,348
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	171,151
Judicial	0	0	416,209	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	2,155,954	0	0
Conservation and Recreation	154,564	0	0	0
Economic Development	0	0	0	0
Total Expenditures	154,564	2,155,954	416,209	171,151
Excess of Revenues Over (Under) Expenditures	(228)	(3,868)	(51,318)	(98,803)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance	(228)	(3,868)	(51,318)	(98,803)
Fund Balance Beginning of Year	4,311	60,305	405,144	250,015
Fund Balance End of Year	\$4,083	\$56,437	\$353,826	\$151,212

Solid Waste Management District	Probation Services	CDBG	Sheriff	Community Service Work Litter Collection	Electronic Monitoring
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
979,192	4,068	0	0	0	0
0	0	0	341,332	0	0
0	0	0	0	0	0
282,500	0	1,431,480	394,562	13	97,097
0	0	0	0	0	0
0	0	3,061	67	0	0
6,150	0	6,487	16,546	0	0
<u>1,267,842</u>	<u>4,068</u>	<u>1,441,028</u>	<u>752,507</u>	<u>13</u>	<u>97,097</u>
0	0	0	0	0	0
0	141	0	0	4,690	86,928
0	0	0	705,011	0	0
1,098,489	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,201,866	0	0	0
<u>1,098,489</u>	<u>141</u>	<u>1,201,866</u>	<u>705,011</u>	<u>4,690</u>	<u>86,928</u>
<u>169,353</u>	<u>3,927</u>	<u>239,162</u>	<u>47,496</u>	<u>(4,677)</u>	<u>10,169</u>
0	0	0	92,947	0	0
(72,500)	0	0	(7,162)	0	0
<u>(72,500)</u>	<u>0</u>	<u>0</u>	<u>85,785</u>	<u>0</u>	<u>0</u>
96,853	3,927	239,162	133,281	(4,677)	10,169
472,732	13,985	435,583	596,268	24,767	33,228
<u>\$569,585</u>	<u>\$17,912</u>	<u>\$674,745</u>	<u>\$729,549</u>	<u>\$20,090</u>	<u>\$43,397</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, 2008
(continued)

	Electronic Monitoring Offenders	Juvenile Indigent Driver	Juvenile Accountability Incentive	Youth Services
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	88,728	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	190	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>88,728</u>	<u>190</u>	<u>0</u>	<u>0</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	108,762	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>108,762</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(20,034)</u>	<u>190</u>	<u>0</u>	<u>0</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(20,034)	190	0	0
Fund Balance Beginning of Year	<u>280,523</u>	<u>3,158</u>	<u>22</u>	<u>43,245</u>
Fund Balance End of Year	<u>\$260,489</u>	<u>\$3,348</u>	<u>\$22</u>	<u>\$43,245</u>

Felony Delinquent Care	Court Security	Adult Probation	EMA	Indigent Guardianship	Computer Legal Research
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	590	13,250	1,719
0	0	0	0	0	0
0	0	0	0	0	0
472,622	0	152,259	258,179	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	1,250	0	0
<u>472,622</u>	<u>0</u>	<u>152,259</u>	<u>260,019</u>	<u>13,250</u>	<u>1,719</u>
0	0	0	0	0	0
522,947	16	143,440	0	24,000	0
0	0	0	305,577	0	0
0	0	0	0	0	0
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>522,947</u>	<u>16</u>	<u>143,440</u>	<u>305,577</u>	<u>24,000</u>	<u>0</u>
<u>(50,325)</u>	<u>(16)</u>	<u>8,819</u>	<u>(45,558)</u>	<u>(10,750)</u>	<u>1,719</u>
0	0	0	65,964	0	0
0	0	0	0	0	0
0	0	0	65,964	0	0
(50,325)	(16)	8,819	20,406	(10,750)	1,719
842,231	16	47,002	23,421	18,067	15,113
<u>\$791,906</u>	<u>\$0</u>	<u>\$55,821</u>	<u>\$43,827</u>	<u>\$7,317</u>	<u>\$16,832</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, 2008
(continued)

	Clerk of Courts Computerization	Probate Court Computerization	Juvenile Court Computerization	Donations Retreat
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	42,858	15,469	13,041	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>42,858</u>	<u>15,469</u>	<u>13,041</u>	<u>0</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	53
Judicial	2,046	3,569	20,571	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>2,046</u>	<u>3,569</u>	<u>20,571</u>	<u>53</u>
Excess of Revenues Over (Under) Expenditures	<u>40,812</u>	<u>11,900</u>	<u>(7,530)</u>	<u>(53)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	40,812	11,900	(7,530)	(53)
Fund Balance Beginning of Year	<u>196,808</u>	<u>86,395</u>	<u>75,606</u>	<u>53</u>
Fund Balance End of Year	<u>\$237,620</u>	<u>\$98,295</u>	<u>\$68,076</u>	<u>\$0</u>

<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement- Prosecutor</u>	<u>Legal Research</u>	<u>Drug Enforcement</u>	<u>Commissary</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	816	0	9,856	0	111,375
0	0	0	0	0	0
0	0	0	0	53,539	0
0	0	0	0	0	0
669,989	0	0	0	0	0
0	0	26	0	209	731
4,421	0	0	0	0	0
<u>674,410</u>	<u>816</u>	<u>26</u>	<u>9,856</u>	<u>53,748</u>	<u>112,106</u>
0	0	0	0	0	0
0	4,729	0	0	0	0
0	0	27	0	66,813	84,383
617,835	0	0	0	0	0
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>617,835</u>	<u>4,729</u>	<u>27</u>	<u>0</u>	<u>66,813</u>	<u>84,383</u>
<u>56,575</u>	<u>(3,913)</u>	<u>(1)</u>	<u>9,856</u>	<u>(13,065)</u>	<u>27,723</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>56,575</u>	<u>(3,913)</u>	<u>(1)</u>	<u>9,856</u>	<u>(13,065)</u>	<u>27,723</u>
<u>94,519</u>	<u>7,220</u>	<u>1,524</u>	<u>49,278</u>	<u>15,709</u>	<u>29,725</u>
<u>\$151,094</u>	<u>\$3,307</u>	<u>\$1,523</u>	<u>\$59,134</u>	<u>\$2,644</u>	<u>\$57,448</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, 2008
(continued)

	Total
<u>Revenues</u>	
Property Taxes	\$1,899,523
Other Taxes	8,459
Charges for Services	3,268,854
Licenses and Permits	599,716
Fines, Costs, and Forfeitures	65,288
Intergovernmental	5,047,532
Special Assessments	669,989
Interest	4,094
Other	94,039
	11,657,494
<u>Expenditures</u>	
Current:	
General Government:	
Legislative and Executive	1,248,681
Judicial	1,449,686
Public Safety	1,161,811
Public Works	1,716,324
Health	308,675
Human Services	4,259,219
Conservation and Recreation	154,564
Economic Development	1,201,866
	11,500,826
Total Expenditures	11,500,826
Excess of Revenues Over (Under) Expenditures	156,668
<u>Other Financing Sources (Uses)</u>	
Transfers In	354,821
Transfers Out	(79,662)
	275,159
Total Other Financing Sources (Uses)	275,159
Changes in Fund Balance	431,827
Fund Balance Beginning of Year	7,227,863
Fund Balance End of Year	\$7,659,690

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2008

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$351,400	\$351,400
Interest	0	0	71,398	71,398
Other	458,519	0	3,806	462,325
Total Revenues	458,519	0	426,604	885,123
<u>Expenditures</u>				
Current:				
Other	8,832	0	1,807	10,639
Debt Service:				
Principal Retirement	520,000	0	322,000	842,000
Interest and Fiscal Charges	367,534	0	87,850	455,384
Total Expenditures	896,366	0	411,657	1,308,023
Excess of Revenues Over (Under) Expenditures	(437,847)	0	14,947	(422,900)
<u>Other Financing Sources</u>				
Transfers In	360,008	4	1,118	361,130
Changes in Fund Balance	(77,839)	4	16,065	(61,770)
Fund Balance (Deficit) Beginning of Year	(941,302)	5,962	858,965	(76,375)
Fund Balance (Deficit) End of Year	(\$1,019,141)	\$5,966	\$875,030	(\$138,145)

Wood County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2008

	Issue I	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Revenues</u>				
Intergovernmental	\$0	\$0	\$160,314	\$0
Special Assessments	0	0	0	0
Other	0	295,500	0	0
Total Revenues	0	295,500	160,314	0
<u>Expenditures</u>				
Capital Outlay	0	568,124	1,954,453	1,050
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	568,124	1,954,453	1,050
Excess of Revenues Over (Under) Expenditures	0	(272,624)	(1,794,139)	(1,050)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	1,500,000	1,250,000	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	1,500,000	1,250,000	0
Changes in Fund Balance	0	1,227,376	(544,139)	(1,050)
Fund Balance Beginning of Year	175,173	5,059,095	2,748,235	1,500
Fund Balance End of the Year	\$175,173	\$6,286,471	\$2,204,096	\$450

Historical Museum	Construction- Ditches	Parks and Open Spaces	Total
\$123,948	\$0	\$0	\$284,262
0	12,328	0	12,328
189,000	663	0	485,163
<u>312,948</u>	<u>12,991</u>	<u>0</u>	<u>781,753</u>
256,614	12,298	0	2,792,539
0	2,124	0	2,124
<u>256,614</u>	<u>14,422</u>	<u>0</u>	<u>2,794,663</u>
<u>56,334</u>	<u>(1,431)</u>	<u>0</u>	<u>(2,012,910)</u>
0	0	0	2,750,000
0	(4)		(4)
<u>0</u>	<u>(4)</u>	<u>0</u>	<u>2,749,996</u>
56,334	(1,435)	0	737,086
<u>50,537</u>	<u>20,424</u>	<u>45,790</u>	<u>8,100,754</u>
<u>\$106,871</u>	<u>\$18,989</u>	<u>\$45,790</u>	<u>\$8,837,840</u>

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Wood County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Internal Service Funds

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

Workers' Compensation Retro Reserve

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

Health

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

Wood County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2008

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$4,673,725	\$0	\$4,673,725
Cash and Cash Equivalents with Fiscal Agent	0	3,006,937	3,006,937
Investments with Fiscal Agent	0	5,412,252	5,412,252
Interfund Receivable	180,258	0	180,258
Total Assets	<u>4,853,983</u>	<u>8,419,189</u>	<u>13,273,172</u>
<u>Current Liabilities</u>			
Due to Other Governments	319,102	0	319,102
Claims Payable	34,711	1,363,826	1,398,537
Total Liabilities	<u>353,813</u>	<u>1,363,826</u>	<u>1,717,639</u>
Total Net Assets			
Unrestricted	<u>\$4,500,170</u>	<u>\$7,055,363</u>	<u>\$11,555,533</u>

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2008

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$180,258	\$8,000,530	\$8,180,788
<u>Operating Expenses</u>			
Contractual Services	180,258	1,079,898	1,260,156
Claims	162,012	5,503,954	5,665,966
Other	0	2,831	2,831
Total Operating Expenses	342,270	6,586,683	6,928,953
Operating Income (Loss)	(162,012)	1,413,847	1,251,835
<u>Non-Operating Revenues</u>			
Interest Revenue	0	330,527	330,527
Changes in Net Assets	(162,012)	1,744,374	1,582,362
Net Assets Beginning of Year	4,662,182	5,310,989	9,973,171
Net Assets End of Year	\$4,500,170	\$7,055,363	\$11,555,533

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2008

	Workers' Compensation Retro Reserve	Health	Total
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$0	\$8,000,530	\$8,000,530
Cash Payments for Contractual Services	0	(1,079,898)	(1,079,898)
Cash Payments for Claims	(13,489)	(6,009,365)	(6,022,854)
Cash Payments for Other Expenses	0	(2,831)	(2,831)
Net Cash Provided by (Used for) Operating Activities	(13,489)	908,436	894,947
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(4,415,686)	(4,415,686)
Sale of Investments	0	2,257,592	2,257,592
Interest on Investments	0	330,527	330,527
Net Cash Used for Investing Activities	0	(1,827,567)	(1,827,567)
Net Decrease in Cash and Cash Equivalents	(13,489)	(919,131)	(932,620)
Cash and Cash Equivalents Beginning of Year	4,687,214	3,926,068	8,613,282
Cash and Cash Equivalents End of Year	\$4,673,725	\$3,006,937	\$7,680,662
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>			
Operating Income (Loss)	(\$162,012)	\$1,413,847	\$1,251,835
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>			
Increase in Interfund Receivable	(180,258)	0	(180,258)
Increase in Due to Other Governments	319,102	0	319,102
Increase (Decrease) in Claims Payable	9,679	(505,411)	(495,732)
Total Adjustments	148,523	(505,411)	(356,888)
Net Cash Provided by (Used for) Operating Activities	(\$13,489)	\$908,436	\$894,947
<u>Non-Cash Investing Transaction</u>			

For 2008, the Health internal service fund's investments increased by \$132,548 to reflect investments at fair value as of December 31, 2008.

Wood County, Ohio
Combining Statements - Fiduciary Funds

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

Investment Trust Fund

Park and Recreation

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

Agency Funds

Health

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

Family and Children First

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

Soil and Water Conservation

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

Northwest Community Correctional Center

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

Juvenile Residential Center

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

Emergency Planning Commission

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

Housing Trust

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

Law Library

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

(continued)

Wood County, Ohio
Combining Statements - Fiduciary Funds

**Agency Funds
(continued)**

Auditor

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

Nursing Home Residents

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

Domestic Violence Shelter

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

Payroll

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

Undivided Tax

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

Alimony and Child Support

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

County Court

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

Sheriff

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

Inmate

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

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2008

	Health	Family and Children First	Soil and Water Conservation	Northwest Community Correctional Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,116,683	\$136,990	\$156,240	\$340,706
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Due from External Parties	85,426	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$2,202,109</u>	<u>\$136,990</u>	<u>\$156,240</u>	<u>\$340,706</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	2,202,109	136,990	156,240	340,706
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	<u>\$2,202,109</u>	<u>\$136,990</u>	<u>\$156,240</u>	<u>\$340,706</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2008
(continued)

	Juvenile Residential Center	Emergency Planning Commission	Housing Trust	Law Library
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$340,085	\$96,486	\$91,036	\$11,870
Cash and Cash Equivalents in Segregated Accounts	0	0	25,007	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Due from External Parties	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$340,085</u>	<u>\$96,486</u>	<u>\$116,043</u>	<u>\$11,870</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	340,085	96,486	91,036	11,870
Deposits Held and Due to Others	0	0	25,007	0
Total Liabilities	<u>\$340,085</u>	<u>\$96,486</u>	<u>\$116,043</u>	<u>\$11,870</u>

<u>Auditor</u>	<u>Nursing Home Residents</u>	<u>Domestic Violence Shelter</u>	<u>Payroll</u>	<u>Undivided Tax</u>	<u>Alimony and Child Support</u>
\$75,957	\$0	\$13,080	\$70,452	\$5,846,488	\$0
0	17,300	0	0	0	18,026
0	0	0	0	0	0
0	0	0	0	6,205,457	0
0	4,330	0	0	10,492	833
0	0	0	0	127,252,908	0
0	0	0	0	5,484,739	0
<u>\$75,957</u>	<u>\$21,630</u>	<u>\$13,080</u>	<u>\$70,452</u>	<u>\$144,800,084</u>	<u>\$18,859</u>
\$0	\$0	\$0	\$0	\$144,789,592	\$0
75,957	0	13,080	70,452	10,492	18,859
0	21,630	0	0	0	0
<u>\$75,957</u>	<u>\$21,630</u>	<u>\$13,080</u>	<u>\$70,452</u>	<u>\$144,800,084</u>	<u>\$18,859</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2008
(continued)

	County Court	Sheriff	Inmate	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$9,296,073
Cash and Cash Equivalents in Segregated Accounts	1,005,938	180,304	15,928	1,262,503
Accounts Receivable	806,141	0	0	806,141
Due from Other Governments	0	0	0	6,205,457
Due from External Parties	0	0	0	101,081
Property Taxes Receivable	0	0	0	127,252,908
Special Assessments Receivable	0	0	0	5,484,739
Total Assets	<u>\$1,812,079</u>	<u>\$180,304</u>	<u>\$15,928</u>	<u>\$150,408,902</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$144,789,592
Undistributed Assets	1,812,079	76,725	0	5,453,166
Deposits Held and Due to Others	0	103,579	15,928	166,144
Total Liabilities	<u>\$1,812,079</u>	<u>\$180,304</u>	<u>\$15,928</u>	<u>\$150,408,902</u>

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2008

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,075,841	\$5,199,824	\$5,158,982	\$2,116,683
Due from External Parties	35,936	85,426	35,936	85,426
Total Assets	<u>\$2,111,777</u>	<u>\$5,285,250</u>	<u>\$5,194,918</u>	<u>\$2,202,109</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,111,777</u>	<u>\$5,285,250</u>	<u>\$5,194,918</u>	<u>\$2,202,109</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$120,575	\$216,630	\$200,215	\$136,990
<u>Liabilities</u>				
Undistributed Assets	<u>\$120,575</u>	<u>\$216,630</u>	<u>\$200,215</u>	<u>\$136,990</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$112,411	\$361,000	\$317,171	\$156,240
<u>Liabilities</u>				
Undistributed Assets	<u>\$112,411</u>	<u>\$361,000</u>	<u>\$317,171</u>	<u>\$156,240</u>
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$271,866	\$2,082,725	\$2,013,885	\$340,706
<u>Liabilities</u>				
Undistributed Assets	<u>\$271,866</u>	<u>\$2,082,725</u>	<u>\$2,013,885</u>	<u>\$340,706</u>
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$282,962	\$1,881,291	\$1,824,168	\$340,085
<u>Liabilities</u>				
Undistributed Assets	<u>\$282,962</u>	<u>\$1,881,291</u>	<u>\$1,824,168</u>	<u>\$340,085</u>
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$89,799	\$32,642	\$25,955	\$96,486
<u>Liabilities</u>				
Undistributed Assets	<u>\$89,799</u>	<u>\$32,642</u>	<u>\$25,955</u>	<u>\$96,486</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2008
(continued)

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$122,226	\$464,572	\$495,762	\$91,036
Cash and Cash Equivalents in Segregated Accounts	38,357	25,007	38,357	25,007
Total Assets	<u>\$160,583</u>	<u>\$489,579</u>	<u>\$534,119</u>	<u>\$116,043</u>
<u>Liabilities</u>				
Undistributed Assets	\$122,226	\$464,572	\$495,762	\$91,036
Deposits Held and Due to Others	38,357	25,007	38,357	25,007
Total Liabilities	<u>\$160,583</u>	<u>\$489,579</u>	<u>\$534,119</u>	<u>\$116,043</u>
<u>Law Library</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$19,963</u>	<u>\$224,042</u>	<u>\$232,135</u>	<u>\$11,870</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$19,963</u>	<u>\$224,042</u>	<u>\$232,135</u>	<u>\$11,870</u>
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$79,682</u>	<u>\$75,460</u>	<u>\$79,185</u>	<u>\$75,957</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$79,682</u>	<u>\$75,460</u>	<u>\$79,185</u>	<u>\$75,957</u>
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$22,966	\$0	\$5,666	\$17,300
Due from External Parties	0	4,330	0	4,330
Total Assets	<u>\$22,966</u>	<u>\$4,330</u>	<u>\$5,666</u>	<u>\$21,630</u>
<u>Liabilities</u>				
Deposits Held and Due to Others	<u>\$22,966</u>	<u>\$4,330</u>	<u>\$5,666</u>	<u>\$21,630</u>
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$11,644</u>	<u>\$26,201</u>	<u>\$24,765</u>	<u>\$13,080</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$11,644</u>	<u>\$26,201</u>	<u>\$24,765</u>	<u>\$13,080</u>
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$59,607</u>	<u>\$8,018,575</u>	<u>\$8,007,730</u>	<u>\$70,452</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$59,607</u>	<u>\$8,018,575</u>	<u>\$8,007,730</u>	<u>\$70,452</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2008
(continued)

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,001,182	\$294,016,812	\$294,171,506	\$5,846,488
Due from Other Governments	6,251,140	6,205,457	6,251,140	6,205,457
Due from External Parties	8,895	10,492	8,895	10,492
Property Taxes Receivable	122,999,424	127,252,908	122,999,424	127,252,908
Special Assessments Receivable	4,809,421	5,484,739	4,809,421	5,484,739
Total Assets	<u>\$140,070,062</u>	<u>\$432,970,408</u>	<u>\$428,240,386</u>	<u>\$144,800,084</u>
<u>Liabilities</u>				
Due to Other Governments	\$140,061,167	\$432,959,916	\$428,231,491	\$144,789,592
Undistributed Assets	8,895	10,492	8,895	10,492
Total Liabilities	<u>\$140,070,062</u>	<u>\$432,970,408</u>	<u>\$428,240,386</u>	<u>\$144,800,084</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$17,462	\$564	\$0	\$18,026
Due from External Parties	3,210	833	3,210	833
Total Assets	<u>\$20,672</u>	<u>\$1,397</u>	<u>\$3,210</u>	<u>\$18,859</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$20,672</u>	<u>\$1,397</u>	<u>\$3,210</u>	<u>\$18,859</u>
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$971,312	\$166,008	\$131,382	\$1,005,938
Accounts Receivable	642,233	806,141	642,233	806,141
Total Assets	<u>\$1,613,545</u>	<u>\$972,149</u>	<u>\$773,615</u>	<u>\$1,812,079</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,613,545</u>	<u>\$972,149</u>	<u>\$773,615</u>	<u>\$1,812,079</u>
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$248,894	\$10,731	\$79,321	\$180,304
<u>Liabilities</u>				
Undistributed Assets	\$156,046	\$0	\$79,321	\$76,725
Deposits Held and Due to Others	92,848	10,731	0	103,579
Total Liabilities	<u>\$248,894</u>	<u>\$10,731</u>	<u>\$79,321</u>	<u>\$180,304</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2008
(continued)

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$52,230	\$487	\$36,789	\$15,928
<u>Liabilities</u>				
Deposits Held and Due to Others	\$52,230	\$487	\$36,789	\$15,928
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,247,758	\$312,599,774	\$312,551,459	\$9,296,073
Cash and Cash Equivalents in Segregated Accounts	1,351,221	202,797	291,515	1,262,503
Accounts Receivable	642,233	806,141	642,233	806,141
Due from Other Governments	6,251,140	6,205,457	6,251,140	6,205,457
Due from External Parties	48,041	101,081	48,041	101,081
Property Taxes Receivable	122,999,424	127,252,908	122,999,424	127,252,908
Special Assessments Receivable	4,809,421	5,484,739	4,809,421	5,484,739
Total Assets	\$145,349,238	\$452,652,897	\$447,593,233	\$150,408,902
<u>Liabilities</u>				
Due to Other Governments	\$140,061,167	\$432,959,916	\$428,231,491	\$144,789,592
Undistributed Assets	5,081,670	19,652,426	19,280,930	5,453,166
Deposits Held and Due to Others	206,401	40,555	80,812	166,144
Total Liabilities	\$145,349,238	\$452,652,897	\$447,593,233	\$150,408,902

**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, 2008

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,775,894	\$5,974,802	\$5,964,665	(\$10,137)
Permissive Sales Taxes	14,205,000	14,205,000	16,116,924	1,911,924
Other Taxes	39,422	29,694	26,514	(3,180)
Charges for Services	5,713,885	5,988,915	6,031,122	42,207
Licenses and Permits	10,100	10,100	7,493	(2,607)
Fines, Costs, and Forfeitures	285,000	285,000	245,273	(39,727)
Intergovernmental	3,366,854	4,200,981	4,319,441	118,460
Interest	2,800,000	2,800,000	3,947,997	1,147,997
Other	860,110	860,110	1,051,184	191,074
Total Revenues	34,056,265	34,354,602	37,710,613	3,356,011
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	154,564	192,676	190,806	1,870
Materials and Supplies	385,505	385,005	339,527	45,478
Contractual Services	1,026,716	1,028,316	973,120	55,196
Other	0	200	35	165
Capital Outlay	2,073,163	2,073,298	1,898,436	174,862
Total County	3,639,948	3,679,495	3,401,924	277,571
Commissioners				
Personal Services	625,619	628,619	618,341	10,278
Materials and Supplies	2,741	3,405	3,374	31
Contractual Services	5,425	7,306	6,733	573
Other	2,500	2,008	2,008	0
Total Commissioners	636,285	641,338	630,456	10,882
Central Services				
Personal Services	13,563	13,563	9,679	3,884
Materials and Supplies	67,089	73,739	73,252	487
Contractual Services	239,479	239,479	237,552	1,927
Other	29,225	29,225	24,187	5,038
Total Central Services	349,356	356,006	344,670	11,336
Auditor				
Personal Services	582,627	582,627	559,930	22,697
Materials and Supplies	12,841	12,841	12,786	55
Contractual Services	34,350	34,850	34,307	543
Other	10,613	10,113	9,067	1,046
Total Auditor	640,431	640,431	616,090	24,341
Assessing Real Property				
Personal Services	34,879	34,879	25,959	8,920
Materials and Supplies	1,000	1,000	0	1,000
Other	600	600	274	326
Total Assessing Real Property	36,479	36,479	26,233	10,246

(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, 2008
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Appraising Real Property				
Personal Services	\$208,573	\$208,573	\$187,067	\$21,506
Materials and Supplies	6,122	6,122	5,429	693
Other	1,000	1,000	859	141
Total Appraising Real Property	215,695	215,695	193,355	22,340
Treasurer				
Personal Services	165,408	165,408	163,887	1,521
Materials and Supplies	40,000	42,000	40,348	1,652
Contractual Services	6,000	6,000	4,327	1,673
Other	3,184	3,184	2,882	302
Total Treasurer	214,592	216,592	211,444	5,148
Prosecuting Attorney				
Personal Services	1,129,075	1,129,076	1,073,301	55,775
Materials and Supplies	14,374	13,765	7,920	5,845
Contractual Services	21,100	21,100	19,930	1,170
Other	72,769	74,267	74,267	0
Total Prosecuting Attorney	1,237,318	1,238,208	1,175,418	62,790
Budget Commission				
Personal Services	19,556	19,556	19,456	100
Materials and Supplies	200	200	169	31
Contractual Services	1,565	1,565	1,565	0
Other	100	100	0	100
Total Budget Commission	21,421	21,421	21,190	231
Board of Revision				
Personal Services	41,407	41,407	40,172	1,235
Materials and Supplies	100	100	41	59
Other	600	600	600	0
Total Board of Revision	42,107	42,107	40,813	1,294
Bureau of Inspection				
Contractual Services	97,000	97,000	96,288	712
Planning Commission				
Personal Services	123,518	123,518	122,371	1,147
Materials and Supplies	760	760	636	124
Other	1,600	1,600	1,135	465
Total Planning Commission	125,878	125,878	124,142	1,736
Data Processing				
Contractual Services	20,000	20,000	19,113	887

(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, 2008
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Board of Elections				
Personal Services	\$490,715	\$541,607	\$541,499	\$108
Materials and Supplies	26,273	17,773	17,347	426
Contractual Services	97,101	140,826	140,723	103
Other	1,560	585	521	64
Capital Outlay	65,332	12,557	12,524	33
Total Board of Elections	<u>680,981</u>	<u>713,348</u>	<u>712,614</u>	<u>734</u>
Maintenance and Operating-Courthouse				
Personal Services	446,102	446,102	434,112	11,990
Materials and Supplies	48,280	51,780	49,982	1,798
Contractual Services	100,720	98,720	75,042	23,678
Other	523,239	548,239	531,345	16,894
Total Maintenance and Operating-Courthouse	<u>1,118,341</u>	<u>1,144,841</u>	<u>1,090,481</u>	<u>54,360</u>
Maintenance and Operating-Juvenile Court				
Personal Services	532,428	533,891	533,757	134
Materials and Supplies	39,540	49,040	47,844	1,196
Contractual Services	172,483	210,100	206,024	4,076
Other	470,015	494,215	493,153	1,062
Total Maintenance and Operating-Juvenile Court	<u>1,214,466</u>	<u>1,287,246</u>	<u>1,280,778</u>	<u>6,468</u>
Recorder				
Personal Services	436,687	435,700	434,533	1,167
Materials and Supplies	21,833	21,833	19,370	2,463
Contractual Services	111,986	140,523	138,927	1,596
Other	5,000	5,000	237	4,763
Capital Outlay	0	2,091	2,091	0
Total Recorder	<u>575,506</u>	<u>605,147</u>	<u>595,158</u>	<u>9,989</u>
Records Center				
Personal Services	121,462	123,962	121,121	2,841
Materials and Supplies	8,000	8,000	6,978	1,022
Contractual Services	71,013	71,013	65,767	5,246
Other	320	320	195	125
Total Records Center	<u>200,795</u>	<u>203,295</u>	<u>194,061</u>	<u>9,234</u>
Insurance on Property				
Contractual Services	607,026	607,026	432,240	174,786
Insurance on Person				
Personal Services	3,811,500	3,811,500	3,335,810	475,690
Pensions				
Personal Services	2,550,000	2,550,000	2,443,810	106,190
Taxes				
Other	4,000	4,000	2,857	1,143
Miscellaneous				
Other	10,000	10,000	8,237	1,763

(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, 2008
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Work Safety				
Personal Services	\$780,087	\$780,087	\$703,162	\$76,925
Annexations				
Other	1,025	1,025	202	823
Information Technology				
Personal Services	101,445	101,445	100,579	866
Materials and Supplies	3,005	3,067	3,067	0
Contractual Services	5,500	5,500	0	5,500
Other	1,000	938	195	743
Total Information Technology	110,950	110,950	103,841	7,109
Operation Fuel Facility				
Materials and Supplies	421,314	759,843	602,737	157,106
Contractual Services	3,000	35,456	35,456	0
Other	3,323	3,223	3,083	140
Total Operation Fuel Facility	427,637	798,522	641,276	157,246
Workers Compensation Self Insurance				
Contractual Services	100,000	105,500	22,344	83,156
Total Legislative and Executive	19,468,824	20,063,137	18,468,007	1,595,130
Judicial				
Domestic Relations				
Personal Services	226,181	226,181	214,222	11,959
Materials and Supplies	5,879	6,541	5,933	608
Contractual Services	32,245	31,745	31,599	146
Other	2,570	2,570	2,557	13
Total Domestic Relations	266,875	267,037	254,311	12,726
Court of Appeals				
Other	123,000	124,024	124,024	0
Jury Commission				
Personal Services	59,232	59,232	58,756	476
Materials and Supplies	43,802	43,802	43,777	25
Contractual Services	4,943	4,943	4,775	168
Other	500	500	150	350
Total Jury Commission	108,477	108,477	107,458	1,019
Adult Probation				
Personal Services	557,752	557,754	557,149	605
Materials and Supplies	2,400	2,396	2,396	0
Contractual Services	15,400	15,401	12,127	3,274
Other	2,808	2,809	1,304	1,505
Total Adult Probation	578,360	578,360	572,976	5,384

(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, 2008
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court Security				
Personal Services	\$337,407	\$337,407	\$300,983	\$36,424
Materials and Supplies	2,563	2,563	2,143	420
Contractual Services	8,927	8,927	8,453	474
Other	3,960	3,960	3,672	288
Total Court Security	352,857	352,857	315,251	37,606
Common Pleas Courts 1, 2, and 4				
Personal Services	837,493	837,493	829,680	7,813
Materials and Supplies	68,707	68,657	68,250	407
Contractual Services	173,062	188,262	173,738	14,524
Other	9,796	12,096	12,005	91
Total Common Pleas Courts 1, 2, and 4	1,089,058	1,106,508	1,083,673	22,835
Juvenile Court				
Personal Services	392,307	393,226	392,753	473
Materials and Supplies	16,225	16,225	12,225	4,000
Contractual Services	40,028	40,028	33,552	6,476
Other	4,500	4,500	4,265	235
Total Juvenile Court	453,060	453,979	442,795	11,184
Juvenile Probation				
Personal Services	258,307	258,307	232,167	26,140
Materials and Supplies	2,289	2,289	2,192	97
Contractual Services	39,050	39,050	21,850	17,200
Other	7,200	7,200	5,375	1,825
Total Juvenile Probation	306,846	306,846	261,584	45,262
Detention Home				
Personal Services	931,826	931,826	894,179	37,647
Materials and Supplies	81,650	81,650	78,304	3,346
Contractual Services	101,544	101,544	97,058	4,486
Other	6,174	6,175	6,175	0
Total Detention Home	1,121,194	1,121,195	1,075,716	45,479
Probate Court				
Personal Services	346,545	346,545	328,512	18,033
Materials and Supplies	12,093	12,093	10,981	1,112
Contractual Services	10,900	14,679	11,861	2,818
Other	2,915	2,915	2,800	115
Total Probate Court	372,453	376,232	354,154	22,078
Clerk of Courts				
Personal Services	633,151	632,801	631,184	1,617
Materials and Supplies	19,564	19,564	19,486	78
Contractual Services	38,104	38,354	32,910	5,444
Other	2,913	3,263	3,203	60
Total Clerk of Courts	693,732	693,982	686,783	7,199

(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, 2008
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Fostoria Municipal Court				
Personal Services	\$10,206	\$10,206	\$9,309	\$897
Contractual Services	10,530	10,530	10,530	0
Other	1,000	1,000	0	1,000
Total Fostoria Municipal Court	21,736	21,736	19,839	1,897
Perrysburg Municipal Court				
Personal Services	97,000	116,512	113,204	3,308
Contractual Services	14,100	14,600	14,157	443
Other	4,500	4,500	619	3,881
Total Perrysburg Municipal Court	115,600	135,612	127,980	7,632
Bowling Green Municipal Court				
Personal Services	124,700	126,609	126,082	527
Contractual Services	107,500	116,559	114,845	1,714
Other	1,500	3,120	3,015	105
Total Bowling Green Municipal Court	233,700	246,288	243,942	2,346
Public Defender				
Personal Services	697,017	698,017	686,735	11,282
Materials and Supplies	3,572	3,572	3,408	164
Contractual Services	47,021	53,771	40,497	13,274
Other	18,870	17,870	14,312	3,558
Capital Outlay	5,000	5,000	3,936	1,064
Total Public Defender	771,480	778,230	748,888	29,342
Law Library				
Other	63,419	63,419	53,613	9,806
Miscellaneous				
Contractual Services	393,942	396,673	370,550	26,123
Total Judicial	7,065,789	7,131,455	6,843,537	287,918
Public Safety				
Coroner				
Personal Services	68,020	68,020	58,997	9,023
Materials and Supplies	90	90	0	90
Contractual Services	48,300	85,300	64,555	20,745
Other	6,200	10,200	8,915	1,285
Total Coroner	122,610	163,610	132,467	31,143
Sheriff				
Personal Services	2,323,495	2,477,745	2,471,608	6,137
Materials and Supplies	31,412	31,412	30,305	1,107
Contractual Services	95,686	184,186	158,027	26,159
Other	82,631	82,631	81,108	1,523
Total Sheriff	2,533,224	2,775,974	2,741,048	34,926

(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, 2008
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Communications Center				
Personal Services	\$602,340	\$671,515	\$666,841	\$4,674
Materials and Supplies	6,549	6,549	1,284	5,265
Contractual Services	110,000	110,000	101,922	8,078
Other	40,000	39,875	39,232	643
Total Communications Center	758,889	827,939	809,279	18,660
Other Expenditure				
Contractual Services	16,000	20,001	20,001	0
Jail-Sheriff				
Personal Services	2,437,202	2,591,051	2,587,976	3,075
Materials and Supplies	406,608	370,012	366,766	3,246
Contractual Services	644,862	622,458	614,794	7,664
Other	151,500	179,487	173,875	5,612
Total Jail-Sheriff	3,640,172	3,763,008	3,743,411	19,597
Total Public Safety	7,070,895	7,550,532	7,446,206	104,326
Public Works				
Engineer				
Personal Services	565,692	565,692	477,750	87,942
Materials and Supplies	4,700	4,700	4,183	517
Contractual Services	2,000	2,000	1,946	54
Other	5,050	5,050	4,914	136
Total Public Works	577,442	577,442	488,793	88,649
Health				
Registration of Vital Statistics				
Other	2,000	2,000	1,539	461
Other Health				
Contractual Services	295,991	295,991	295,991	0
Total Health	297,991	297,991	297,530	461
Human Services				
Veteran Services				
Personal Services	165,000	165,000	157,174	7,826
Materials and Supplies	6,200	6,200	5,399	801
Contractual Services	100,360	100,600	82,404	18,196
Other	95,580	95,340	81,768	13,572
Total Veteran Services	367,140	367,140	326,745	40,395
Public Assistance				
Other	224,610	224,610	206,165	18,445
Total Human Services	591,750	591,750	532,910	58,840
Conservation and Recreation				
Historical Society				
Personal Services	136,959	136,959	136,422	537

(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, 2008
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Economic Development				
Economic Development				
Personal Services	\$254,114	\$259,091	\$257,034	\$2,057
Materials and Supplies	4,500	6,500	5,241	1,259
Contractual Services	93,024	88,904	69,957	18,947
Other	36,479	36,402	34,567	1,835
Capital Outlay	5,000	5,000	4,775	225
Total Economic Development	393,117	395,897	371,574	24,323
Other				
Airport				
Other	26,345	26,345	26,345	0
Miscellaneous				
Other	374,270	374,270	356,806	17,464
Contingencies				
Other	518,306	176,226	45,108	131,118
Budget Stabilization				
Other	1,700,000	738,141	0	738,141
Unclaimed Monies				
Other	0	25,000	21,496	3,504
Total Other	2,618,921	1,339,982	449,755	890,227
Intergovernmental				
Agriculture				
Contractual Services	14,000	14,000	13,380	620
Other	418,100	418,100	413,365	4,735
Total Intergovernmental	432,100	432,100	426,745	5,355
Total Expenditures	38,653,788	38,517,245	35,461,479	3,055,766
Excess of Revenues Over (Under) Expenditures	(4,597,523)	(4,162,643)	2,249,134	6,411,777
<u>Other Financing Sources (Uses)</u>				
Advances In	80,743	80,743	80,743	0
Advances Out	(178,963)	(178,963)	(178,963)	0
Transfers In	46,131	46,131	7,162	(38,969)
Transfers Out	(1,858,805)	(2,608,805)	(2,555,876)	52,929
Total Other Financing Sources (Uses)	(1,910,894)	(2,660,894)	(2,646,934)	13,960
Changes in Fund Balance	(6,508,417)	(6,823,537)	(397,800)	6,425,737
Fund Balance Beginning of Year	15,633,484	15,633,484	15,633,484	0
Prior Year Encumbrances Appropriated	861,405	861,405	861,405	0
Fund Balance End of Year	\$9,986,472	\$9,671,352	\$16,097,089	\$6,425,737

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, 2008

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,071,344	\$4,071,344	\$3,981,900	(\$89,444)
Charges for Services	708,976	708,976	557,277	(151,699)
Fines, Costs, and Forfeitures	167,280	167,280	149,392	(17,888)
Intergovernmental	2,313,300	2,313,300	2,415,819	102,519
Total Revenues	7,260,900	7,260,900	7,104,388	(156,512)
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,726,416	2,678,804	2,424,731	254,073
Materials and Supplies	2,083,113	2,783,113	2,542,179	240,934
Contractual Services	3,937,670	3,802,280	3,297,306	504,974
Other	2,970,186	2,503,186	2,175,144	328,042
Capital Outlay	1,092,274	1,042,274	814,552	227,722
Total Expenditures	12,809,659	12,809,657	11,253,912	1,555,745
Changes in Fund Balance	(5,548,759)	(5,548,757)	(4,149,524)	1,399,233
Fund Balance Beginning of Year	4,878,532	4,878,532	4,878,532	0
Prior Year Encumbrances Appropriated	855,590	855,590	855,590	0
Fund Balance End of Year	\$185,363	\$185,365	\$1,584,598	\$1,399,233

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, 2008

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$5,392,142	\$5,392,142	\$5,404,495	\$12,353
Other Taxes	28,382	28,382	25,007	(3,375)
Charges for Services	0	0	9,645	9,645
Intergovernmental	8,615,402	8,615,402	8,480,571	(134,831)
Other	0	0	1,125	1,125
Total Revenues	14,035,926	14,035,926	13,920,843	(115,083)
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	521,647	526,647	505,534	21,113
Materials and Supplies	12,000	12,000	10,240	1,760
Contractual Services	10,282,379	10,282,379	10,086,226	196,153
Other	600,000	750,000	683,246	66,754
Capital Outlay	15,000	15,000	5,749	9,251
Total Community Mental Health	11,431,026	11,586,026	11,290,995	295,031
Women's Health				
Contractual Services	410,622	410,622	359,801	50,821
Indigent Driver Alcohol Treatment				
Contractual Services	80,000	80,000	54,306	25,694
Community Mental Health-Title XX				
Contractual Services	100,000	100,000	82,839	17,161
Community Mental Health-Title XIX				
Contractual Services	2,366,631	2,366,631	2,319,485	47,146
Total Expenditures	14,388,279	14,543,279	14,107,426	435,853
Excess of Revenues Under Expenditures	(352,353)	(507,353)	(186,583)	320,770
<u>Other Financing Uses</u>				
Transfers Out	(395,756)	(240,756)	0	240,756
Changes in Fund Balance	(748,109)	(748,109)	(186,583)	561,526
Fund Balance Beginning of Year	748,109	748,109	748,109	0
Fund Balance End of Year	\$0	\$0	\$561,526	\$561,526

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, 2008

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$2,631,945	\$2,289,016	\$2,278,712	(\$10,304)
Other Taxes	9,746	12,352	10,996	(1,356)
Intergovernmental	11,847,459	12,182,642	9,621,055	(2,561,587)
Other	20,003	20,003	18,118	(1,885)
Total Revenues	14,509,153	14,504,013	11,928,881	(2,575,132)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	4,492,685	4,481,685	3,958,049	523,636
Materials and Supplies	206,488	206,488	122,320	84,168
Contractual Services	1,006,509	966,509	742,451	224,058
Other	4,501,657	4,591,657	3,965,329	626,328
Capital Outlay	135,348	135,348	96,196	39,152
Total Public Assistance	10,342,687	10,381,687	8,884,345	1,497,342
Work Force Investment Act				
Contractual Services	1,157,819	1,157,819	534,382	623,437
Other	60,000	60,000	40,120	19,880
Total Work Force Investment Act	1,217,819	1,217,819	574,502	643,317
Children's Services				
Contractual Services	351,941	351,941	0	351,941
Other	3,002,650	3,002,650	2,032,140	970,510
Total Children's Services	3,354,591	3,354,591	2,032,140	1,322,451
Child and Adult Protect-Levy				
Contractual Services	1,380	1,380	0	1,380
Other	393,301	393,301	290,028	103,273
Capital Outlay	70,000	70,000	66,240	3,760
Total Child and Adult Protect-Levy	464,681	464,681	356,268	108,413
Trust-Homeless Donation				
Other	20,000	20,737	15,538	5,199
Total Expenditures	15,399,778	15,439,515	11,862,793	3,576,722
Excess of Revenues Over (Under) Expenditures	(890,625)	(935,502)	66,088	1,001,590

(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, 2008
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$45,000	\$45,000	\$0	(\$45,000)
Transfers Out	(234,559)	(196,000)	0	196,000
Total Other Financing Sources (Uses)	(189,559)	(151,000)	0	151,000
Changes in Fund Balance	(1,080,184)	(1,086,502)	66,088	1,152,590
Fund Balance Beginning of Year	5,419,354	5,419,354	5,419,354	0
Prior Year Encumbrances Appropriated	232,009	232,009	232,009	0
Fund Balance End of Year	<u>\$4,571,179</u>	<u>\$4,564,861</u>	<u>\$5,717,451</u>	<u>\$1,152,590</u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$10,359,305	\$10,359,305	\$10,436,445	\$77,140
Other Taxes	57,361	57,361	51,118	(6,243)
Charges for Services	850,873	851,503	1,599,958	748,455
Intergovernmental	14,305,172	14,305,172	14,070,177	(234,995)
Interest	0	0	84,777	84,777
Other	29,953	29,953	12,011	(17,942)
Total Revenues	25,602,664	25,603,294	26,254,486	651,192
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	1,350,000	1,350,000	872,955	477,045
Other	5,000	115,000	36,529	78,471
Total Residential Development Services	1,355,000	1,465,000	909,484	555,516
Community Assistance				
Contractual Services	93,554	93,554	28,918	64,636
Other	50,000	50,000	465	49,535
Total Community Assistance	143,554	143,554	29,383	114,171
MRDD				
Personal Services	10,896,750	10,996,750	10,801,664	195,086
Materials and Supplies	607,700	692,700	666,653	26,047
Contractual Services	9,042,081	9,178,081	8,910,897	267,184
Other	328,535	338,535	325,008	13,527
Capital Outlay	22,700	32,700	31,971	729
Total MRDD	20,897,766	21,238,766	20,736,193	502,573
Reserve Operations				
Personal Services	35,000	64,000	63,038	962
Contractual Services	15,000	15,000	0	15,000
Total Reserve Operations	50,000	79,000	63,038	15,962
Title I				
Personal Services	58,000	58,000	34,344	23,656
Family Resource Services				
Personal Services	117	117	59	58
Contractual Services	103,760	106,585	93,665	12,920
Other	109,282	137,619	131,583	6,036
Total Family Resource Services	213,159	244,321	225,307	19,014

(continued)

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Supported Living				
Personal Services	\$28,400	\$32,900	\$29,612	\$3,288
Contractual Services	163,500	197,000	181,705	15,295
Other	1,000	3,000	2,583	417
	<u>192,900</u>	<u>232,900</u>	<u>213,900</u>	<u>19,000</u>
Total Supported Living	192,900	232,900	213,900	19,000
Toy Lending				
Personal Services	69,900	69,900	62,702	7,198
Trust Health Insurance				
Personal Services	3,419,000	3,419,000	3,170,371	248,629
Trust Donations				
Other	50,500	50,500	1,050	49,450
	<u>50,500</u>	<u>50,500</u>	<u>1,050</u>	<u>49,450</u>
Total Expenditures	<u>26,449,779</u>	<u>27,000,941</u>	<u>25,445,772</u>	<u>1,555,169</u>
Excess of Revenues Over (Under) Expenditures	<u>(847,115)</u>	<u>(1,397,647)</u>	<u>808,714</u>	<u>2,206,361</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	31,162	31,162	0	(31,162)
Transfers Out	(14,926,463)	(14,554,301)	(1,250,000)	13,304,301
	<u>(14,895,301)</u>	<u>(14,523,139)</u>	<u>(1,250,000)</u>	<u>13,273,139</u>
Total Other Financing Sources (Uses)	(14,895,301)	(14,523,139)	(1,250,000)	13,273,139
Changes in Fund Balance	(15,742,416)	(15,920,786)	(441,286)	15,479,500
Fund Balance Beginning of Year	<u>27,281,856</u>	<u>27,281,856</u>	<u>27,281,856</u>	<u>0</u>
Fund Balance End of Year	<u>\$11,539,440</u>	<u>\$11,361,070</u>	<u>\$26,840,570</u>	<u>\$15,479,500</u>

Wood County, Ohio
Building Inspection Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,370,000	\$1,021,805	(\$348,195)
Other	10,000	47,995	37,995
Total Revenues	<u>1,380,000</u>	<u>1,069,800</u>	<u>(310,200)</u>
<u>Expenses</u>			
Personal Services	1,293,709	1,112,034	181,675
Materials and Supplies	11,498	11,498	0
Contractual Services	31,316	22,544	8,772
Other	152,000	146,061	5,939
Capital Outlay	115,700	93,576	22,124
Total Expenses	<u>1,604,223</u>	<u>1,385,713</u>	<u>218,510</u>
Changes in Fund Balance	(224,223)	(315,913)	(91,690)
Fund Balance Beginning of Year	1,911,817	1,911,817	0
Prior Year Encumbrances Appropriated	<u>316</u>	<u>316</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,687,910</u></u>	<u><u>\$1,596,220</u></u>	<u><u>(\$91,690)</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, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,463,122	\$6,091,746	(\$371,376)
Other	3,000	5,271	2,271
Total Revenues	6,466,122	6,097,017	(369,105)
<u>Expenses</u>			
Personal Services	4,439,412	4,191,799	247,613
Materials and Supplies	640,932	589,561	51,371
Contractual Services	1,471,285	1,417,230	54,055
Other	79,080	47,537	31,543
Capital Outlay	242,076	40,815	201,261
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest Expense	12,420	12,420	0
Total Expenses	6,920,205	6,334,362	585,843
Changes in Fund Balance	(454,083)	(237,345)	216,738
Fund Balance Beginning of Year	613,407	613,407	0
Prior Year Encumbrances Appropriated	7,478	7,478	0
Fund Balance End of Year	\$166,802	\$383,540	\$216,738

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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$1,673,000	\$1,684,111	\$11,111
Other	20,000	19,063	(937)
Total Revenues	<u>1,693,000</u>	<u>1,703,174</u>	<u>10,174</u>
<u>Expenses</u>			
Personal Services	503,789	492,193	11,596
Materials and Supplies	431,033	425,359	5,674
Contractual Services	439,235	436,143	3,092
Other	229,184	228,547	637
Capital Outlay	1,192,964	1,187,785	5,179
Debt Service:			
Principal Retirement	120,000	120,000	0
Interest Expense	20,214	20,214	0
Total Expenses	<u>2,936,419</u>	<u>2,910,241</u>	<u>26,178</u>
Excess of Revenues Under Expenses	(1,243,419)	(1,207,067)	36,352
Transfers In	<u>422,426</u>	<u>412,714</u>	<u>(9,712)</u>
Changes in Fund Balance	(820,993)	(794,353)	26,640
Fund Balance Beginning of Year	1,841,875	1,841,875	0
Prior Year Encumbrances Appropriated	<u>32,415</u>	<u>32,415</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,053,297</u></u>	<u><u>\$1,079,937</u></u>	<u><u>\$26,640</u></u>

Wood County, Ohio
Dog and Kennel Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$21,200	\$21,943	\$743
Licenses and Permits	250,660	255,492	4,832
Fines, Costs, and Forfeitures	23,780	11,545	(12,235)
Other	1,800	4,725	2,925
Total Revenues	<u>297,440</u>	<u>293,705</u>	<u>(3,735)</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	242,199	227,529	14,670
Materials and Supplies	6,976	6,301	675
Contractual Services	41,742	41,367	375
Other	10,146	9,652	494
Capital Outlay	29,359	29,278	81
Total Expenditures	<u>330,422</u>	<u>314,127</u>	<u>16,295</u>
Changes in Fund Balance	(32,982)	(20,422)	12,560
Fund Balance Beginning of Year	28,528	28,528	0
Prior Year Encumbrances Appropriated	<u>6,219</u>	<u>6,219</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,765</u></u>	<u><u>\$14,325</u></u>	<u><u>\$12,560</u></u>

Wood County, Ohio
Mediation Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$50,000	\$72,836	\$22,836
Other	48,000	29,228	(18,772)
Total Revenues	<u>98,000</u>	<u>102,064</u>	<u>4,064</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Mediation Grant			
Personal Services	132,348	95,410	36,938
Materials and Supplies	994	315	679
Contractual Services	3,324	2,374	950
Other	950	270	680
Total Expenditures	<u>137,616</u>	<u>98,369</u>	<u>39,247</u>
Changes in Fund Balance	(39,616)	3,695	43,311
Fund Balance Beginning of Year	87,577	87,577	0
Prior Year Encumbrances Appropriated	<u>1,238</u>	<u>1,238</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$49,199</u></u>	<u><u>\$92,510</u></u>	<u><u>\$43,311</u></u>

Wood County, Ohio
CSEA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$416,250	\$377,988	(\$38,262)
Intergovernmental	2,198,250	1,462,506	(735,744)
Other	21,500	13,163	(8,337)
	<u>2,636,000</u>	<u>1,853,657</u>	<u>(782,343)</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,792,674	1,545,905	246,769
Materials and Supplies	30,954	15,432	15,522
Contractual Services	1,156,435	525,575	630,860
Other	5,213	4,108	1,105
Capital Outlay	75,000	46,738	28,262
	<u>3,060,276</u>	<u>2,137,758</u>	<u>922,518</u>
Total Expenditures			
Excess of Revenues Under Expenditures	(424,276)	(284,101)	140,175
<u>Other Financing Sources</u>			
Transfers In	350,000	175,000	(175,000)
Changes in Fund Balance	(74,276)	(109,101)	(34,825)
Fund Balance Beginning of Year	421,237	421,237	0
Prior Year Encumbrances Appropriated	15,044	15,044	0
Fund Balance End of Year	<u>\$362,005</u>	<u>\$327,180</u>	<u>(\$34,825)</u>

Wood County, Ohio
Real Estate Assessment Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$733,106	\$778,894	\$45,788
Intergovernmental	19,269	19,269	0
Other	0	1,863	1,863
	<u>752,375</u>	<u>800,026</u>	<u>47,651</u>
Total Revenues			
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	326,765	278,949	47,816
Materials and Supplies	8,255	3,204	5,051
Contractual Services	759,916	738,780	21,136
Other	4,052	1,537	2,515
Capital Outlay	80,083	29,107	50,976
	<u>1,179,071</u>	<u>1,051,577</u>	<u>127,494</u>
Total Real Estate Assessment			
Trust - Auditor			
Other	875	0	875
	<u>1,179,946</u>	<u>1,051,577</u>	<u>128,369</u>
Total Expenditures			
Changes in Fund Balance	(427,571)	(251,551)	176,020
Fund Balance Beginning of Year	1,269,600	1,269,600	0
Prior Year Encumbrances Appropriated	185,307	185,307	0
Fund Balance End of Year	<u>\$1,027,336</u>	<u>\$1,203,356</u>	<u>\$176,020</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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$100,000	\$145,032	\$45,032
Other	0	770	770
Total Revenues	<u>100,000</u>	<u>145,802</u>	<u>45,802</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	85,477	84,875	602
Materials and Supplies	4,189	2,159	2,030
Contractual Services	50,000	20,789	29,211
Other	41,643	12,794	28,849
Capital Outlay	10,000	1,301	8,699
Total Expenditures	<u>191,309</u>	<u>121,918</u>	<u>69,391</u>
Changes in Fund Balance	(91,309)	23,884	115,193
Fund Balance Beginning of Year	357,611	357,611	0
Prior Year Encumbrances Appropriated	<u>587</u>	<u>587</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$266,889</u></u>	<u><u>\$382,082</u></u>	<u><u>\$115,193</u></u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$130,025	\$152,417	\$22,392
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	105,030	78,073	26,957
Contractual Services	31,843	23,297	8,546
Other	103,370	57,030	46,340
Capital Outlay	25,000	8,484	16,516
Total Expenditures	265,243	166,884	98,359
Changes in Fund Balance	(135,218)	(14,467)	120,751
Fund Balance Beginning of Year	863,945	863,945	0
Prior Year Encumbrances Appropriated	10,212	10,212	0
Fund Balance End of Year	<u>\$738,939</u>	<u>\$859,690</u>	<u>\$120,751</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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$6,000	\$6,750	\$750
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	8,000	7,789	211
Changes in Fund Balance	(2,000)	(1,039)	961
Fund Balance Beginning of Year	9,678	9,678	0
Fund Balance End of Year	\$7,678	\$8,639	\$961

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, 2008

	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
VOCA - Juvenile Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$23,899	\$20,720	(\$3,179)
Other	954	192	(762)
Total Revenues	<u>24,853</u>	<u>20,912</u>	<u>(3,941)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	31,558	22,508	9,050
Contractual Services	243	243	0
Other	2,000	125	1,875
Total Expenditures	<u>33,801</u>	<u>22,876</u>	<u>10,925</u>
Excess of Revenues Under Expenditures	(8,948)	(1,964)	6,984
<u>Other Financing Sources</u>			
Transfers In	6,827	0	(6,827)
Changes in Fund Balance	(2,121)	(1,964)	157
Fund Balance Beginning of Year	<u>6,706</u>	<u>6,706</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$4,585</u></u>	<u><u>\$4,742</u></u>	<u><u>\$157</u></u>

Wood County, Ohio
VOCA - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$48,079	\$54,808	\$6,729
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor	71,373	71,075	298
Personal Services	320	0	320
Contractual Services	320	0	320
Total Expenditures	71,693	71,075	618
Excess of Revenues			
Under Expenditures	(23,614)	(16,267)	7,347
<u>Other Financing Sources</u>			
Transfers In	20,910	20,910	0
Changes in Fund Balance	(2,704)	4,643	7,347
Fund Balance Beginning of Year	16,280	16,280	0
Prior Year Encumbrances Appropriated	155	155	0
Fund Balance End of Year	<u>\$13,731</u>	<u>\$21,078</u>	<u>\$7,347</u>

Wood County, Ohio
 Historical Center Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$127,101	\$126,909	(\$192)
Other Taxes	633	562	(71)
Intergovernmental	26,988	27,093	105
Total Revenues	154,722	154,564	(158)
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	154,564	154,564	0
Changes in Fund Balance	158	0	(158)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$158	\$0	(\$158)

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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$1,779,889	\$1,776,710	(\$3,179)
Other Taxes	8,876	7,897	(979)
Intergovernmental	369,367	371,347	1,980
Total Revenues	2,158,132	2,155,954	(2,178)
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	2,155,954	2,155,954	0
Changes in Fund Balance	2,178	0	(2,178)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$2,178	\$0	(\$2,178)

Wood County, Ohio
Title Administration Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$380,000	\$366,631	(\$13,369)
Other	0	2,627	2,627
	<u>380,000</u>	<u>369,258</u>	<u>(10,742)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Clerk of Courts			
Personal Services	420,801	390,392	30,409
Materials and Supplies	8,732	5,488	3,244
Contractual Services	45,414	43,243	2,171
Other	1,800	20	1,780
Capital Outlay	9,400	9,343	57
	<u>486,147</u>	<u>448,486</u>	<u>37,661</u>
Total Expenditures	<u>486,147</u>	<u>448,486</u>	<u>37,661</u>
Changes in Fund Balance	(106,147)	(79,228)	26,919
Fund Balance Beginning of Year	430,409	430,409	0
Prior Year Encumbrances Appropriated	1,990	1,990	0
Fund Balance End of Year	<u>\$326,252</u>	<u>\$353,171</u>	<u>\$26,919</u>

Wood County, Ohio
Recorder's Equipment Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$85,000	\$74,028	(\$10,972)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Recorder's Equipment			
Materials and Supplies	6,000	0	6,000
Contractual Services	164,500	144,206	20,294
Capital Outlay	63,236	63,230	6
Total Expenditures	233,736	207,436	26,300
Changes in Fund Balance	(148,736)	(133,408)	15,328
Fund Balance Beginning of Year	219,487	219,487	0
Prior Year Encumbrances Appropriated	36,285	36,285	0
Fund Balance End of Year	\$107,036	\$122,364	\$15,328

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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,250,000	\$1,001,347	(\$248,653)
Intergovernmental	244,500	282,500	38,000
Other	0	6,150	6,150
Total Revenues	1,494,500	1,289,997	(204,503)
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	295,146	269,837	25,309
Materials and Supplies	12,000	4,796	7,204
Contractual Services	445,678	355,273	90,405
Other	771,735	621,667	150,068
Capital Outlay	90,000	21,906	68,094
Total Expenditures	1,614,559	1,273,479	341,080
Excess of Revenues Over (Under) Expenditures	(120,059)	16,518	136,577
<u>Other Financing Uses</u>			
Transfers Out	(290,000)	(72,500)	217,500
Changes in Fund Balance	(410,059)	(55,982)	354,077
Fund Balance Beginning of Year	199,672	199,672	0
Prior Year Encumbrances Appropriated	210,913	210,913	0
Fund Balance End of Year	\$526	\$354,603	\$354,077

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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$4,740	\$4,068	(\$672)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	2,500	0	2,500
Materials and Supplies	1,500	0	1,500
Contractual Services	3,000	0	3,000
Other	3,000	0	3,000
Capital Outlay	2,000	141	1,859
Total Expenditures	12,000	141	11,859
Changes in Fund Balance	(7,260)	3,927	11,187
Fund Balance Beginning of Year	13,985	13,985	0
Fund Balance End of Year	\$6,725	\$17,912	\$11,187

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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,884,134	\$1,434,329	(\$449,805)
Interest	2,703	4,068	1,365
Other	45,371	33,982	(11,389)
Total Revenues	1,932,208	1,472,379	(459,829)
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Other	18,028	0	18,028
RLF Cameo			
Contractual Services	96,790	70,835	25,955
Other	141,527	1,007	140,520
Total RLF Cameo	238,317	71,842	166,475
Block Grant 2005			
Contractual Services	24,422	7,000	17,422
Other	14,570	14,570	0
Total Block Grant 2005	38,992	21,570	17,422
CHIP 2005			
Contractual Services	80,612	34,394	46,218
Other	2,237	1,537	700
Total CHIP 2005	82,849	35,931	46,918
Block Grant North Baltimore			
Contractual Services	607,362	597,362	10,000
Block Grant 2006			
Personal Services	1,674	992	682
Materials and Supplies	80	0	80
Contractual Services	380,596	362,790	17,806
Other	131	100	31
Capital Outlay	182	0	182
Total Block Grant 2006	382,663	363,882	18,781

(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, 2008
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Block Grant 2007			
Personal Services	\$13,214	\$12,158	\$1,056
Materials and Supplies	250	160	90
Contractual Services	285,600	179,962	105,638
Other	2,236	1,257	979
Capital Outlay	300	271	29
	<u>301,600</u>	<u>193,808</u>	<u>107,792</u>
Total Block Grant 2007			
CHIP 2007			
Personal Services	1,000	0	1,000
Materials and Supplies	1,000	0	1,000
Contractual Services	528,500	528,500	0
Other	11,888	11,840	48
Capital Outlay	1,612	0	1,612
	<u>544,000</u>	<u>540,340</u>	<u>3,660</u>
Total CHIP 2007			
Total Expenditures	<u>2,213,811</u>	<u>1,824,735</u>	<u>389,076</u>
Changes in Fund Balance	(281,603)	(352,356)	(70,753)
Fund Balance (Deficit) Beginning of Year	(17,262)	(17,262)	0
Prior Year Encumbrances Appropriated	<u>319,369</u>	<u>319,369</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u>\$20,504</u>	<u>(\$50,249)</u>	<u>(\$70,753)</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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$376,000	\$341,332	(\$34,668)
Intergovernmental	351,529	369,430	17,901
Total Revenues	727,529	710,762	(16,767)
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	13,000	1,335	11,665
Materials and Supplies	2,526	1,818	708
Contractual Services	76,162	60,588	15,574
Other	1,000	0	1,000
Capital Outlay	24,500	23,283	1,217
Total Handgun License	117,188	87,024	30,164
Wireless 9-1-1			
Personal Services	53,642	0	53,642
Materials and Supplies	1,500	657	843
Contractual Services	155,500	151,623	3,877
Other	59,472	5,814	53,658
Capital Outlay	222,464	201,950	20,514
Total Wireless 9-1-1	492,578	360,044	132,534
Continued Professional Training			
Personal Services	15,660	13,393	2,267
Community Policing			
Personal Services	62,355	42,744	19,611
Materials and Supplies	112	0	112
Other	4,200	2,755	1,445
Total Community Policing	66,667	45,499	21,168
VAWA Grant			
Personal Services	56,135	56,106	29
Materials and Supplies	250	105	145
Other	7,251	6,409	842
Total VAWA Grant	63,636	62,620	1,016
D.A.R.E.			
Personal Services	107,074	99,912	7,162
Litter Control			
Personal Services	106,315	101,410	4,905
Materials and Supplies	500	0	500
Contractual Services	8,800	3,148	5,652
Capital Outlay	1,000	0	1,000
Total Litter Control	116,615	104,558	12,057

(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, 2008
(continued)

	Budget	Actual	Variance Over (Under)
DUI Education Capital Outlay	\$6,000	\$3,985	\$2,015
NBI Grant Other	36,000	11,338	24,662
Total Expenditures	1,021,418	788,373	233,045
Excess of Revenues Under Expenditures	(293,889)	(77,611)	216,278
<u>Other Financing Sources (Uses)</u>			
Advances In	45,963	45,963	0
Advances Out	(11,031)	(11,031)	0
Transfers In	78,084	92,662	14,578
Transfers Out	(7,162)	(7,162)	0
Total Other Financing Sources (Uses)	105,854	120,432	14,578
Changes in Fund Balance	(188,035)	42,821	230,856
Fund Balance Beginning of Year	560,162	560,162	0
Prior Year Encumbrances Appropriated	33,152	33,152	0
Fund Balance End of Year	<u>\$405,279</u>	<u>\$636,135</u>	<u>\$230,856</u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$16,000	\$13	(\$15,987)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Litter Collection			
Personal Services	10,430	4,184	6,246
Materials and Supplies	1,000	43	957
Other	3,300	0	3,300
Capital Outlay	1,270	467	803
Total Expenditures	16,000	4,694	11,306
Changes in Fund Balance	0	(4,681)	(4,681)
Fund Balance Beginning of Year	24,789	24,789	0
Fund Balance End of Year	\$24,789	\$20,108	(\$4,681)

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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$94,613	\$96,742	\$2,129
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	64,304	63,282	1,022
Materials and Supplies	2,804	2,608	196
Contractual Services	31,690	20,658	11,032
Total Expenditures	98,798	86,548	12,250
Changes in Fund Balance	(4,185)	10,194	14,379
Fund Balance Beginning of Year	13,328	13,328	0
Fund Balance End of Year	<u>\$9,143</u>	<u>\$23,522</u>	<u>\$14,379</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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$65,000	\$87,574	\$22,574
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	11,500	265	11,235
Materials and Supplies	1,500	0	1,500
Contractual Services	125,000	106,271	18,729
Other	3,000	10	2,990
Capital Outlay	15,000	1,723	13,277
Total Expenditures	156,000	108,269	47,731
Changes in Fund Balance	(91,000)	(20,695)	70,305
Fund Balance Beginning of Year	289,235	289,235	0
Fund Balance End of Year	<u>\$198,235</u>	<u>\$268,540</u>	<u>\$70,305</u>

Wood County, Ohio
 Juvenile Indigent Driver Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$200	\$190	(\$10)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Indigent Driver			
Contractual Services	200	0	200
Changes in Fund Balance	0	190	190
Fund Balance Beginning of Year	3,158	3,158	0
Fund Balance End of Year	\$3,158	\$3,348	\$190

Wood County, Ohio
 Juvenile Accountability Incentive Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2008

	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	22	22	0
Fund Balance End of Year	\$22	\$22	\$0

Wood County, Ohio
Youth Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	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	43,245	43,245	0
Fund Balance End of Year	\$43,245	\$43,245	\$0

Wood County, Ohio
 Felony Delinquent Care Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$300,000	\$472,622	\$172,622
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Felony Delinquent Care			
Personal Services	336,441	321,924	14,517
Materials and Supplies	24,320	17,791	6,529
Contractual Services	221,000	142,567	78,433
Other	14,000	4,998	9,002
Capital Outlay	50,000	25,705	24,295
Total Expenditures	645,761	512,985	132,776
Changes in Fund Balance	(345,761)	(40,363)	305,398
Fund Balance Beginning of Year	872,962	872,962	0
Prior Year Encumbrances Appropriated	1,320	1,320	0
Fund Balance End of Year	\$528,521	\$833,919	\$305,398

Wood County, Ohio
Court Security Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Security			
Materials and Supplies	16	16	0
Changes in Fund Balance	(16)	(16)	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	16	16	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$148,365	\$151,702	\$3,337
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	119,329	117,163	2,166
Materials and Supplies	14,240	13,963	277
Contractual Services	8,461	6,640	1,821
Other	1,847	1,805	42
Capital Outlay	6,713	6,713	0
Total Expenditures	150,590	146,284	4,306
Changes in Fund Balance	(2,225)	5,418	7,643
Fund Balance Beginning of Year	19,467	19,467	0
Fund Balance End of Year	<u>\$17,242</u>	<u>\$24,885</u>	<u>\$7,643</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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,500	\$590	(\$910)
Intergovernmental	290,281	264,590	(25,691)
Other	0	1,250	1,250
Total Revenues	291,781	266,430	(25,351)
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	147,545	140,957	6,588
Materials and Supplies	8,500	6,773	1,727
Contractual Services	11,219	10,253	966
Other	49,000	48,051	949
Capital Outlay	7,497	5,423	2,074
Total EMA	223,761	211,457	12,304
EMA Communications			
Contractual Services	3,000	1,064	1,936
Other	1,000	0	1,000
Capital Outlay	2,000	1,506	494
Total EMA Communications	6,000	2,570	3,430
State Homeland Security Program			
Materials and Supplies	309	301	8
Other	78,463	78,463	0
Capital Outlay	2,965	2,965	0
Total State Homeland Security Program	81,737	81,729	8
Citizen Corp Grant			
Materials and Supplies	324	240	84
Capital Outlay	2,444	2,444	0
Total Citizen Corp Grant	2,768	2,684	84
State Homeland Security Program Sheriff			
Contractual Services	5,700	5,700	0
Capital Outlay	1,316	1,316	0
Total State Homeland Security Program Sheriff	7,016	7,016	0
Total Expenditures	321,282	305,456	15,826
Excess of Revenues			
Under Expenditures	(29,501)	(39,026)	(9,525)

(continued)

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, 2008
(continued)

	Budget	Actual	Variance Over (Under)
<u>Other Financing Sources</u>			
Transfers In	\$86,000	\$65,964	(\$20,036)
Changes in Fund Balance	56,499	26,938	(29,561)
Fund Balance Beginning of Year	19,762	19,762	0
Prior Year Encumbrances Appropriated	6,425	6,425	0
Fund Balance End of Year	\$82,686	\$53,125	(\$29,561)

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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$13,000	\$13,250	\$250
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	30,170	25,968	4,202
Changes in Fund Balance	(17,170)	(12,718)	4,452
Fund Balance Beginning of Year	17,897	17,897	0
Prior Year Encumbrances Appropriated	170	170	0
Fund Balance End of Year	<u>\$897</u>	<u>\$5,349</u>	<u>\$4,452</u>

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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,900	\$1,719	(\$181)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	2,500	0	2,500
Changes in Fund Balance	(600)	1,719	2,319
Fund Balance Beginning of Year	15,113	15,113	0
Fund Balance End of Year	\$14,513	\$16,832	\$2,319

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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$33,000	\$42,430	\$9,430
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	59,658	11,006	48,652
Changes in Fund Balance	(26,658)	31,424	58,082
Fund Balance Beginning of Year	193,415	193,415	0
Prior Year Encumbrances Appropriated	9,658	9,658	0
Fund Balance End of Year	\$176,415	\$234,497	\$58,082

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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$15,600	\$14,459	(\$1,141)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	24,500	3,569	20,931
Changes in Fund Balance	(8,900)	10,890	19,790
Fund Balance Beginning of Year	86,395	86,395	0
Fund Balance End of Year	\$77,495	\$97,285	\$19,790

Wood County, Ohio
 Juvenile Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$18,000	\$14,156	(\$3,844)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Juvenile Court			
Capital Outlay	25,565	23,336	2,229
Changes in Fund Balance	(7,565)	(9,180)	(1,615)
Fund Balance Beginning of Year	67,691	67,691	0
Prior Year Encumbrances Appropriated	7,565	7,565	0
Fund Balance End of Year	\$67,691	\$66,076	(\$1,615)

Wood County, Ohio
 Donations Retreat Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Trust Donations			
Other	53	53	0
Changes in Fund Balance	(53)	(53)	0
Fund Balance Beginning of Year	53	53	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Ditch Maintenance Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$629,217	\$669,989	\$40,772
Other	3,700	4,421	721
Total Revenues	<u>632,917</u>	<u>674,410</u>	<u>41,493</u>
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	116,000	92,128	23,872
Materials and Supplies	90,000	79,221	10,779
Contractual Services	447,500	426,917	20,583
Other	28,400	22,670	5,730
Capital Outlay	5,000	1,817	3,183
Total Expenditures	<u>686,900</u>	<u>622,753</u>	<u>64,147</u>
Changes in Fund Balance	(53,983)	51,657	(105,640)
Fund Balance Beginning of Year	<u>103,983</u>	<u>103,983</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$50,000</u></u>	<u><u>\$155,640</u></u>	<u><u>(\$105,640)</u></u>

Wood County, Ohio
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,000	\$816	(\$184)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	4,800	4,441	359
Changes in Fund Balance	(3,800)	(3,625)	175
Fund Balance Beginning of Year	5,420	5,420	0
Prior Year Encumbrances Appropriated	1,800	1,800	0
Fund Balance End of Year	\$3,420	\$3,595	\$175

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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,300	\$9,789	\$2,489
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	9,000	0	9,000
Changes in Fund Balance	(1,700)	9,789	11,489
Fund Balance Beginning of Year	48,617	48,617	0
Fund Balance End of Year	\$46,917	\$58,406	\$11,489

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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$458,485	\$458,519	\$34
<u>Expenditures</u>			
Current:			
Other	8,832	8,832	0
Debt Service:			
Principal Retirement	520,000	520,000	0
Interest and Fiscal Charges	369,766	369,766	0
Total Debt Service	889,766	889,766	0
Total Expenditures	898,598	898,598	0
Excess of Revenues Under Expenditures	(440,113)	(440,079)	34
<u>Other Financing Sources (Uses)</u>			
Advances In	131,970	133,000	1,030
Advances Out	(60,000)	(60,000)	0
Transfers In	360,008	360,008	0
Total Other Financing Sources (Uses)	431,978	433,008	1,030
Changes in Fund Balance	(8,135)	(7,071)	1,064
Fund Balance Beginning of Year	61,918	61,918	0
Fund Balance End of Year	<u>\$53,783</u>	<u>\$54,847</u>	<u>\$1,064</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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$11,840	\$11,840	\$0
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	2,124	2,124	0
Excess of Revenues Over Expenditures	9,716	9,716	0
<u>Other Financing Uses</u>			
Advances Out	(9,712)	(9,712)	0
Transfers Out	(13)	0	13
Total Other Financing Uses	(9,725)	(9,712)	13
Changes in Fund Balance	(9)	4	13
Fund Balance Beginning of Year	5,962	5,962	0
Fund Balance End of Year	\$5,953	\$5,966	\$13

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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$408,732	\$422,798	\$14,066
Other	1,000	3,806	2,806
Total Revenues	<u>409,732</u>	<u>426,604</u>	<u>16,872</u>
<u>Expenditures</u>			
Current:			
Other	1,807	1,807	0
Debt Service:			
Principal Retirement	322,000	322,000	0
Interest and Fiscal Charges	87,850	87,850	0
Total Debt Service	<u>409,850</u>	<u>409,850</u>	<u>0</u>
Total Expenditures	<u>411,657</u>	<u>411,657</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,925)</u>	<u>14,947</u>	<u>16,872</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	1,104	1,118	14
Transfers Out	(258,351)	0	258,351
Total Other Financing Sources (Uses)	<u>(257,247)</u>	<u>1,118</u>	<u>258,365</u>
Changes in Fund Balance	(259,172)	16,065	275,237
Fund Balance Beginning of Year	<u>890,719</u>	<u>890,719</u>	<u>0</u>
Fund Balance End of Year	<u>\$631,547</u>	<u>\$906,784</u>	<u>\$275,237</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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$402,024	\$25,907	(\$376,117)
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	402,024	25,907	(376,117)
Fund Balance Beginning of Year	91,566	91,566	0
Fund Balance End of Year	\$493,590	\$117,473	(\$376,117)

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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$0	\$295,500	\$295,500
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>642,610</u>	<u>576,930</u>	<u>65,680</u>
Excess of Revenues Under Expenditures	(642,610)	(281,430)	361,180
<u>Other Financing Sources</u>			
Transfers In	<u>1,000,000</u>	<u>1,500,000</u>	<u>500,000</u>
Changes in Fund Balance	357,390	1,218,570	861,180
Fund Balance Beginning of Year	5,009,375	5,009,375	0
Prior Year Encumbrances Appropriated	<u>57,660</u>	<u>57,660</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$5,424,425</u></u>	<u><u>\$6,285,605</u></u>	<u><u>\$861,180</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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$160,314	\$160,314
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	2,150,000	2,008,163	141,837
Excess of Revenues Under Expenditures	(2,150,000)	(1,847,849)	302,151
<u>Other Financing Sources</u>			
Transfers In	1,250,000	1,250,000	0
Changes in Fund Balance	(900,000)	(597,849)	302,151
Fund Balance Beginning of Year	2,757,997	2,757,997	0
Fund Balance End of Year	\$1,857,997	\$2,160,148	\$302,151

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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,500	1,500	0
Changes in Fund Balance	(1,500)	(1,500)	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	1,500	1,500	0
Fund Balance End of Year	\$0	\$0	\$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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$220,000	\$57,915	(\$162,085)
Other	<u>247,000</u>	<u>189,000</u>	<u>(58,000)</u>
Total Revenues	467,000	246,915	(220,085)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>303,717</u>	<u>219,725</u>	<u>83,992</u>
Changes in Fund Balance	163,283	27,190	(136,093)
Fund Balance Beginning of Year	50,337	50,337	0
Prior Year Encumbrances Appropriated	<u>6,380</u>	<u>6,380</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$220,000</u></u>	<u><u>\$83,907</u></u>	<u><u>(\$136,093)</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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$500	\$488	(\$12)
Other	1,500	663	(837)
Total Revenues	2,000	1,151	(849)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	26,468	12,985	13,483
Contractual Services	809	193	616
Other	1,500	1,268	232
Total Expenditures	28,777	14,446	14,331
Excess of Revenues Under Expenditures	(26,777)	(13,295)	13,482
<u>Other Financing Uses</u>			
Transfers Out	(21,850)	0	21,850
Changes in Fund Balance	(48,627)	(13,295)	35,332
Fund Balance Beginning of Year	67,233	67,233	0
Fund Balance End of Year	\$18,606	\$53,938	\$35,332

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, 2008

	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, 2008

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenses</u>			
Claims	31,000	13,489	17,511
Changes in Fund Balance	(31,000)	(13,489)	17,511
Fund Balance Beginning of Year	4,687,214	4,687,214	0
Fund Balance End of Year	\$4,656,214	\$4,673,725	\$17,511

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**STATISTICAL
SECTION**

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Wood County, Ohio
Statistical Section

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

Contents **Page**

Financial Trends..... S-2

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

Revenue Capacity S-12

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

Debt Capacity..... S-26

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

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

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

Operating Information S-34

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

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

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$79,137,530	\$75,692,446	\$73,881,680	\$74,262,614
Restricted	55,271,294	58,707,196	56,024,223	53,382,096
Unrestricted	<u>29,994,723</u>	<u>27,380,884</u>	<u>19,133,003</u>	<u>15,157,155</u>
Total Governmental Activities Net Assets	<u>164,403,547</u>	<u>161,780,526</u>	<u>149,038,906</u>	<u>142,801,865</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	2,871,425	2,533,946	2,417,366	2,120,189
Unrestricted (Deficit)	<u>(646,596)</u>	<u>1,102,846</u>	<u>1,696,431</u>	<u>2,001,754</u>
Total Business-Type Activities Net Assets	<u>2,224,829</u>	<u>3,636,792</u>	<u>4,113,797</u>	<u>4,121,943</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	82,008,955	78,226,392	76,299,046	76,382,803
Restricted	55,271,294	58,707,196	56,024,223	53,382,096
Unrestricted	<u>29,348,127</u>	<u>28,483,730</u>	<u>20,829,434</u>	<u>17,158,909</u>
Total Primary Government Net Assets	<u><u>\$166,628,376</u></u>	<u><u>\$165,417,318</u></u>	<u><u>\$153,152,703</u></u>	<u><u>\$146,923,808</u></u>

<u>2004</u>	<u>2003</u>
\$72,777,058	\$71,927,787
52,174,724	47,562,191
<u>14,716,050</u>	<u>15,134,653</u>
<u>139,667,832</u>	<u>134,624,631</u>
1,493,356	697,695
<u>1,836,961</u>	<u>1,825,927</u>
<u>3,330,317</u>	<u>2,523,622</u>
74,270,414	72,625,482
52,174,724	47,562,191
<u>16,553,011</u>	<u>16,960,580</u>
<u>\$142,998,149</u>	<u>\$137,148,253</u>

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

	2008	2007	2006	2005
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$19,240,213	\$17,789,568	\$17,170,831	\$17,802,965
Judicial	8,560,864	7,872,922	7,859,875	7,446,259
Intergovernmental	426,745	502,346	309,530	427,016
Internal Service Fund-External Portion	1,455,081	1,418,064	1,176,556	1,505,316
Public Safety	9,079,266	8,193,165	7,986,357	9,090,728
Public Works	10,471,311	9,396,403	12,182,962	9,321,445
Health				
Alcohol, Drug Addiction, and Mental Health Services	14,119,112	13,454,378	13,397,107	11,871,066
Other Health	666,827	628,595	517,840	465,842
Human Services				
Job and Family Services	11,914,199	10,229,599	10,602,912	9,237,254
Child Support Enforcement Agency	2,061,973	2,052,623	2,165,525	2,284,056
Mental Retardation and Developmental Disabilities	26,311,665	25,431,379	24,783,050	24,003,808
Other Human Services	2,701,471	2,641,010	2,348,469	2,220,585
Conservation and Recreation	321,207	301,984	291,413	253,394
Economic Development	1,630,361	1,269,256	1,270,983	896,738
Interest and Fiscal Charges	513,248	429,053	596,103	701,636
Total Governmental Activities Expenses	<u>109,473,543</u>	<u>101,610,345</u>	<u>102,659,513</u>	<u>97,528,108</u>
Business-Type Activities				
Building Inspection	1,348,482	1,225,768	1,259,527	1,235,069
Nursing Home	6,444,440	6,545,321	6,413,035	6,072,828
Landfill	2,749,867	2,338,918	2,248,499	2,041,228
Total Business-Type Activities Expenses	<u>10,542,789</u>	<u>10,110,007</u>	<u>9,921,061</u>	<u>9,349,125</u>
Total Primary Government Expenses	<u>120,016,332</u>	<u>111,720,352</u>	<u>112,580,574</u>	<u>106,877,233</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	4,826,384	5,233,883	5,248,103	5,193,796
Judicial	2,525,625	2,403,761	2,540,375	2,547,112
Internal Service Fund-External Portion	1,717,965	1,544,757	1,431,043	1,680,117
Public Safety	1,361,847	1,204,815	1,301,727	842,233
Public Works	7,231,751	7,252,058	9,612,767	6,619,276
Health				
Alcohol, Drug Addiction, and Mental Health Services	9,645	2,981	2,300	12,252
Other Health	292,076	296,975	278,056	276,313
Human Services				
Child Support Enforcement Agency	380,207	361,346	363,954	415,706
Mental Retardation and Developmental Disabilities	1,639,680	1,675,731	1,376,018	1,203,812
Other Human Services	0	0	0	0
Economic Development	337,661	454,128	516,712	539,090
Total Charges for Services	<u>20,322,841</u>	<u>20,430,435</u>	<u>22,671,055</u>	<u>19,329,707</u>
Operating Grants, Contributions, and Interest	39,313,129	37,555,978	35,247,914	34,013,720
Capital Grants and Contributions	836,516	1,408,173	185,552	1,981,652
Total Governmental Activities Program Revenues	<u>60,472,486</u>	<u>59,394,586</u>	<u>58,104,521</u>	<u>55,325,079</u>

<u>2004</u>	<u>2003</u>
\$15,442,066	\$14,730,269
6,882,638	6,592,738
462,747	518,030
1,281,046	1,399,268
8,354,594	7,713,811
8,167,253	9,554,854
11,913,988	9,955,538
464,163	475,855
9,432,850	8,762,729
1,923,438	1,949,291
21,761,064	21,379,233
2,309,365	2,279,227
237,735	274,086
1,624,607	1,442,864
755,473	854,416
<u>91,013,027</u>	<u>87,882,209</u>
1,294,435	1,210,671
5,500,976	5,036,902
<u>1,736,072</u>	<u>1,145,512</u>
<u>8,531,483</u>	<u>7,393,085</u>
<u>99,544,510</u>	<u>95,275,294</u>
5,005,587	4,472,270
2,448,244	2,759,176
1,587,077	1,473,880
733,516	1,116,809
6,459,918	6,333,152
1,916	215,133
260,943	229,788
345,470	348,449
1,298,016	1,139,860
0	0
592,078	526,792
<u>18,732,765</u>	<u>18,615,309</u>
33,458,550	31,848,539
<u>272,623</u>	<u>606,263</u>
<u>52,463,938</u>	<u>51,070,111</u>

(continued)

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

	2008	2007	2006	2005
Business-Type Activities				
Charges for Services				
Building Inspection	\$1,066,728	\$1,152,427	\$1,299,059	\$1,692,592
Nursing Home	6,016,219	6,016,168	6,308,663	6,266,004
Landfill	1,590,067	1,797,672	1,750,724	1,620,791
Total Charges for Services	8,673,014	8,966,267	9,358,446	9,579,387
Capital Grants and Contributions	45,098	85,000	0	0
Total Business-Type Activities Program Revenues	8,718,112	9,051,267	9,358,446	9,579,387
Total Primary Government Program Revenues	69,190,598	68,445,853	67,462,967	64,904,466
Net (Expense) Revenue				
Governmental Activities	(49,001,057)	(42,215,759)	(44,554,992)	(42,203,029)
Business-Type Activities	(1,824,677)	(1,058,740)	(562,615)	230,262
Total Primary Government Net Expense	(50,825,734)	(43,274,499)	(45,117,607)	(41,972,767)
General Revenues and Other Changes in Net Assets				
Governmental Activities				
Property Taxes Levied for:				
General Operating	5,973,222	6,079,003	6,228,901	5,444,271
Health-Alcohol, Drug Addiction, and Mental Health Services	5,402,940	5,544,107	5,729,160	3,840,202
Human Services-Job and Family Services	2,366,748	2,354,705	2,449,768	2,366,677
Human Services-Mental Retardation and Developmental Disabilities	10,422,886	10,836,611	11,340,509	11,029,987
Human Services-Senior Citizens	1,777,339	1,804,504	1,638,990	1,545,406
Conservation and Recreation-Historical Center	127,089	129,308	133,073	115,254
Permissive Sales Taxes	15,820,157	17,157,429	14,809,637	14,802,878
Other Taxes	122,094	143,863	146,269	177,723
Grants and Entitlements not Restricted to Specific Programs	3,677,155	3,468,090	3,316,695	3,026,241
Interest	4,879,252	6,214,465	4,524,150	2,171,228
Other	1,467,910	1,807,029	1,029,350	1,378,559
Transfers	(412,714)	(581,735)	(554,469)	(561,364)
Total Governmental Activities	51,624,078	54,957,379	50,792,033	45,337,062
Business-Type Activities				
Interest	0	0	0	0
Transfers	412,714	581,735	554,469	561,364
Total Business-Type Activities	412,714	581,735	554,469	561,364
Total Primary Government	52,036,792	55,539,114	51,346,502	45,898,426
Change in Net Assets				
Governmental Activities	2,623,021	12,741,620	6,237,041	3,134,033
Business-Type Activities	(1,411,963)	(477,005)	(8,146)	791,626
Total Primary Government	\$1,211,058	\$12,264,615	\$6,228,895	\$3,925,659

<u>2004</u>	<u>2003</u>
\$1,663,670	\$1,122,909
5,789,453	5,206,280
<u>1,615,318</u>	<u>1,608,139</u>
9,068,441	7,937,328
<u>0</u>	<u>85,838</u>
<u>9,068,441</u>	<u>8,023,166</u>
<u>61,532,379</u>	<u>59,093,277</u>
(38,549,089)	(36,812,098)
<u>536,958</u>	<u>630,081</u>
<u>(38,012,131)</u>	<u>(36,182,017)</u>
5,404,653	5,252,747
3,718,520	3,641,047
2,367,142	2,312,532
10,957,849	10,768,986
1,554,779	1,513,464
115,190	111,850
14,195,796	13,619,983
182,482	178,233
3,105,068	3,102,080
1,664,277	1,714,107
596,263	783,632
<u>(269,729)</u>	<u>(271,895)</u>
<u>43,592,290</u>	<u>42,726,766</u>
8	343
<u>269,729</u>	<u>271,895</u>
<u>269,737</u>	<u>272,238</u>
<u>43,862,027</u>	<u>42,999,004</u>
5,043,201	5,914,668
<u>806,695</u>	<u>902,319</u>
<u>\$5,849,896</u>	<u>\$6,816,987</u>

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General Fund				
Reserved	\$1,674,595	\$1,696,645	\$1,695,550	\$1,765,636
Unreserved	17,420,864	16,680,070	11,903,884	7,090,616
Total General Fund	<u>19,095,459</u>	<u>18,376,715</u>	<u>13,599,434</u>	<u>8,856,252</u>
All Other Governmental Funds				
Reserved	2,118,560	1,833,484	2,045,579	1,435,928
Unreserved, Reported in				
Special Revenue Funds	40,809,649	44,398,016	43,211,009	39,293,832
Debt Service Funds (Deficit)	(138,145)	(76,375)	(144,881)	(174,571)
Capital Projects Funds	8,836,524	8,049,334	6,910,766	8,307,607
Total All Other Governmental Funds	<u>51,626,588</u>	<u>54,204,459</u>	<u>52,022,473</u>	<u>48,862,796</u>
Total Governmental Funds	<u><u>\$70,722,047</u></u>	<u><u>\$72,581,174</u></u>	<u><u>\$65,621,907</u></u>	<u><u>\$57,719,048</u></u>

Note: Information prior to 2003 is not available.

<u>2004</u>	<u>2003</u>
\$554,034	\$747,819
<u>7,967,840</u>	<u>8,036,131</u>
<u>8,521,874</u>	<u>8,783,950</u>
3,204,483	3,603,662
35,900,946	32,402,378
887,913	914,080
<u>7,700,560</u>	<u>6,858,803</u>
<u>47,693,902</u>	<u>43,778,923</u>
<u>\$56,215,776</u>	<u>\$52,562,873</u>

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

	2008	2007	2006	2005
<u>Revenues</u>				
Property Taxes	\$25,949,558	\$26,699,540	\$27,410,533	\$24,236,944
Permissive Sales Taxes	16,129,904	15,048,296	14,926,452	14,917,807
Permissive Motor Vehicle License Taxes	3,983,158	4,042,836	4,003,730	3,856,819
Other Taxes	122,094	143,863	146,269	177,723
Charges for Services	11,523,765	12,144,073	14,418,668	11,669,716
Licenses and Permits	607,209	589,924	618,030	274,874
Fines, Costs, and Forfeitures	468,456	490,248	756,588	602,367
Intergovernmental	44,276,058	42,254,634	39,822,034	40,431,404
Special Assessments	1,033,717	1,094,185	836,989	912,515
Interest	4,465,611	5,929,398	4,160,631	2,058,157
Other	2,121,511	1,815,992	1,042,863	1,293,461
Total Revenues	110,681,041	110,252,989	108,142,787	100,431,787
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	18,985,464	17,158,087	16,527,375	17,231,779
Judicial	8,294,740	7,747,981	7,556,736	7,145,549
Intergovernmental	426,745	502,346	309,530	427,016
Public Safety	8,666,591	7,829,141	7,451,992	8,623,679
Public Works	12,777,994	10,426,922	9,045,799	8,288,532
Health	14,715,766	14,041,751	13,854,531	12,266,405
Human Services	42,008,293	39,707,613	38,686,475	36,741,752
Conservation and Recreation	292,561	279,988	265,961	240,488
Economic Development	1,617,825	1,254,359	1,296,278	912,852
Other	426,933	435,076	400,652	346,668
Capital Outlay	2,792,539	1,572,916	4,170,963	2,655,405
Debt Service:				
Payment to Refunded Bond Escrow Agent	0	89,125	0	0
Principal Retirement	895,259	1,220,092	1,806,694	2,781,849
Interest and Fiscal Charges	457,753	446,590	606,564	717,785
Issuance Costs	0	84,236	0	0
Total Expenditures	112,358,463	102,796,223	101,979,550	98,379,759
Excess of Revenues Over (Under) Expenditures	(1,677,422)	7,456,766	6,163,237	2,052,028
<u>Other Financing Sources (Uses)</u>				
Special Assessment Notes Issued	0	0	0	0
General Obligation Bonds Issued	0	3,635,000	0	0
Premium on Bonds Issued	0	366,126	0	0
Payment to Refunded Bond Escrow Agent	0	(3,916,890)	0	0
Inception of Capital Lease	231,009	0	0	12,608
Transfers In	3,473,113	2,406,400	5,979,298	3,277,883
Transfers Out	(3,885,827)	(2,988,135)	(4,239,676)	(3,839,247)
Total Other Financing Sources (Uses)	(181,705)	(497,499)	1,739,622	(548,756)
Changes in Fund Balance	(\$1,859,127)	\$6,959,267	\$7,902,859	\$1,503,272
Debt Service as a Percentage of Noncapital Expenditures	1.29%	1.88%	2.42%	3.70%

Note: Information prior to 2003 is not available.

<u>2004</u>	<u>2003</u>
\$24,080,588	\$23,332,276
14,077,018	13,465,803
4,057,451	3,811,102
182,482	178,233
11,423,063	11,538,596
253,423	214,263
435,407	390,743
38,827,749	35,164,685
1,014,536	966,566
1,727,034	1,636,742
780,417	3,236,718
96,859,168	93,935,727
15,235,654	14,927,266
6,752,602	6,557,348
462,747	518,030
7,848,517	6,937,019
7,531,191	10,301,585
12,308,711	10,330,519
35,104,179	32,805,900
233,146	219,640
1,622,456	1,440,290
332,742	418,847
2,811,059	7,941,218
0	0
1,791,689	1,716,385
765,055	838,358
0	0
92,799,748	94,952,405
4,059,420	(1,016,678)
0	40,200
0	0
0	0
0	0
0	10,322
3,180,732	7,374,429
(3,587,249)	(7,646,324)
(406,517)	(221,373)
\$3,652,903	(\$1,238,051)
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			
2008	\$2,013,382,050	\$658,682,600	\$7,634,470,428	\$70,298,130	\$79,884,239
2007	1,980,042,050	654,674,520	7,527,761,628	88,017,410	100,019,784
2006	1,943,363,630	632,569,660	7,359,809,400	84,698,130	96,247,875
2005	1,692,790,570	532,326,650	6,357,477,771	95,634,220	108,675,250
2004	1,650,169,950	516,646,860	6,190,905,171	98,741,850	112,206,648
2003	1,604,854,320	497,610,780	6,007,043,143	98,599,340	112,044,705
2002	1,504,209,400	464,959,400	5,626,196,571	102,373,450	116,333,466
2001	1,473,872,790	453,920,110	5,507,979,714	131,238,770	149,134,966
2000	1,434,054,380	445,004,940	5,368,740,914	144,278,570	167,052,307
1999	1,109,700,600	336,635,060	4,132,387,600	141,577,380	160,883,386

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 is 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 is assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out. The percentage was 6.25 percent for 2008 and is zero for 2009.

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

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$6,809,423	\$108,950,768	\$2,749,172,203	\$7,823,305,434	35.14%	\$11.80
13,523,158	108,185,264	2,736,257,138	7,735,966,676	35.37	11.03
240,768,558	1,284,098,976	2,901,399,978	8,740,156,251	33.20	11.33
304,440,354	1,217,761,416	2,625,191,794	7,683,914,437	34.16	11.38
303,012,862	1,212,051,448	2,568,571,522	7,515,163,267	34.18	11.50
301,762,586	1,207,050,344	2,502,827,026	7,326,138,192	34.16	11.52
328,762,224	1,315,048,896	2,400,304,474	7,057,578,933	34.01	11.59
333,565,563	1,334,262,252	2,392,597,233	6,991,376,932	34.22	11.92
315,013,447	1,260,053,788	2,338,351,337	6,795,847,009	34.41	10.35
301,945,596	1,207,782,384	1,889,858,636	5,501,053,369	34.35	8.45

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

	2008	2007	2006	2005	2004
Voted Millage					
Alcohol, Drug Addiction, and Mental Health Services					
Effective Millage Rates					
Residential/Agricultural	\$2.0510	\$2.0912	\$2.0906	\$2.0843	\$1.5078
Commercial/Industrial	2.1065	2.1094	2.1091	2.1002	1.5674
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000	2.1000
Job and Family Services					
Effective Millage Rates					
Residential/Agricultural	1.2750	0.8684	0.8681	0.8655	0.9763
Commercial/Industrial	1.2982	0.8723	0.8722	0.8685	0.9703
Tangible/Public Utility Personal	1.3000	1.3000	1.3000	1.3000	1.3000
Mental Retardation and Developmental Disabilities					
Effective Millage Rates					
Residential/Agricultural	3.7491	3.8228	3.8216	3.8101	4.2976
Commercial/Industrial	4.2106	4.2165	4.2160	4.1982	4.6902
Tangible/Public Utility Personal	6.7000	6.7000	6.7000	6.7000	6.7000
Commission on Aging					
Effective Millage Rates					
Residential/Agricultural	0.6865	0.7000	0.7000	0.5912	0.6668
Commercial/Industrial	0.6990	0.7000	0.7000	0.6061	0.6772
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000	0.7000
Park District					
Effective Millage Rates					
Residential/Agricultural	0.9807	0.4676	0.4675	0.4661	0.5257
Commercial/Industrial	0.9986	0.4697	0.4696	0.4677	0.5225
Tangible/Public Utility Personal	1.0000	0.7000	0.7000	0.7000	0.7000
General Health District					
Effective Millage Rates					
Residential/Agricultural	0.4155	0.4236	0.4235	0.4222	0.4762
Commercial/Industrial	0.4342	0.4349	0.4348	0.4330	0.4836
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Total Voted Millage					
Total Effective Voted Millage by Type of Property					
Residential/Agricultural	9.1578	8.3736	8.3713	8.2395	8.4503
Commercial/Industrial	9.7471	8.8028	8.8017	8.6736	8.9111
Tangible/Public Utility Personal	12.8000	12.5000	12.5000	12.5000	12.0000
Unvoted Millage					
General Fund					
	2.3500	2.3500	2.3500	2.3500	2.3500
Historical Society					
	0.0500	0.0500	0.0500	0.0500	0.0500
Total Unvoted Millage					
	2.4000	2.4000	2.4000	2.4000	2.4000
Total Wood County					
Effective Millage Rates					
Residential/Agricultural	11.5578	10.7736	10.7713	10.6395	10.8503
Commercial/Industrial	12.1471	11.2028	11.2017	11.0736	11.3111
Tangible/Public Utility Personal	15.2000	14.9000	14.9000	14.9000	14.4000

2003	2002	2001	2000	1999
\$1.5130	\$1.5130	\$1.5827	\$1.5827	\$1.5822
1.5604	1.5583	1.6203	1.6178	1.6066
2.1000	2.1000	2.1000	2.1000	2.1000
0.9797	0.9797	1.0248	0.0000	0.0000
0.9659	0.9647	1.0030	0.0000	0.0000
1.3000	1.3000	1.3000	0.0000	0.0000
4.3125	4.3125	4.5113	4.5112	2.5104
4.6691	4.6629	4.8484	4.8440	2.8242
6.7000	6.7000	6.7000	6.7000	4.7000
0.6692	0.6692	0.2883	0.2883	0.2882
0.6741	0.6732	0.3086	0.3082	0.3060
0.7000	0.7000	0.4000	0.4000	0.4000
0.5275	0.5275	0.5518	0.5518	0.5516
0.5201	0.5194	0.5401	0.5393	0.5355
0.7000	0.7000	0.7000	0.7000	0.7000
0.4779	0.4779	0.5000	0.3192	0.3191
0.4814	0.4809	0.5000	0.3412	0.3388
0.5000	0.5000	0.5000	0.5000	0.5000
8.4797	8.4797	8.4589	7.2532	5.2514
8.8710	8.8595	8.8204	7.6504	5.6110
12.0000	12.0000	11.7000	10.4000	8.4000
2.3500	2.3500	2.3500	2.3500	2.3500
0.0500	0.0500	0.0500	0.0500	0.0500
2.4000	2.4000	2.4000	2.4000	2.4000
10.8797	10.8797	10.8589	9.6532	7.6514
11.2710	11.2595	11.2204	10.0504	8.0110
14.4000	14.4000	14.1000	12.8000	10.8000

(continued)

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

	2008	2007	2006	2005	2004
School Districts					
Bowling Green CSD	\$56.1500	\$56.1500	\$56.7800	\$53.9000	\$52.2000
Eastwood LSD	40.0500	40.2000	40.0500	48.8000	43.8000
Elmwood LSD	37.3000	36.8000	37.6000	37.3000	39.0000
Fostoria CSD	60.1600	60.1600	60.5600	60.5600	65.3100
Lake LSD	56.8100	58.7500	59.0500	51.7000	52.2000
North Baltimore LSD	51.5000	51.6000	51.6000	51.1000	51.8000
Northwood LSD	80.2000	71.7000	72.0000	71.3000	72.0000
Otsego LSD	48.6500	48.8500	49.1000	49.3000	49.6000
Perrysburg EVSD	63.3800	61.6400	61.5600	61.0500	62.6500
Rossford EVSD	52.3000	52.3000	52.3000	52.3000	52.3000
Out-of-County School Districts					
Anthony Wayne LSD	66.7000	66.8000	67.7000	68.2000	68.2000
Gibsonburg EVSD	52.2000	52.2000	52.6000	52.9000	52.9000
Lakota LSD	42.9000	42.9000	36.4000	41.5000	41.4500
McComb LSD	34.6900	34.7800	34.9000	34.7400	34.8600
Patrick Henry LSD	41.3100	41.3100	41.3100	41.3100	41.3100
Joint Vocational School Districts					
Four County JVSD	3.2000	3.2000	3.2000	3.2000	3.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000	1.6000
Corporations					
Bairdstown Village	2.4000	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000	5.7000
Bowling Green City	5.0000	5.0000	5.0000	5.0000	5.0000
Bradner Village	8.2000	8.5000	8.5000	8.7000	9.0000
Custar Village	6.2000	6.2000	6.2000	6.2000	6.2000
Cygnets Village	2.4000	2.4000	2.4000	2.4000	2.4000
Fostoria City	4.3000	4.3000	4.3000	4.3000	4.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000	4.1000
Haskins Village	9.5000	7.2000	10.2000	10.2000	8.2000
Hoytville Village	4.0000	4.0000	4.0000	4.0000	4.0000
Jerry City Village	8.5000	8.5000	8.5000	11.5000	11.5000
Luckey Village	6.5000	6.5000	6.5000	6.5000	6.5000
Millbury Village	3.4000	3.4000	3.4000	3.4000	3.4000
Milton Center Village	10.0000	10.0000	10.0000	10.0000	5.0000
North Baltimore Village	4.9000	5.7500	4.4000	4.5000	2.7000
Northwood City	1.6000	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	2.4000	2.4000
Perrysburg City	5.7500	5.5500	5.6500	5.6500	5.8500
Portage Village	2.2000	2.2000	2.2000	2.2000	2.2000
Risingsun Village	13.5000	13.5000	13.5000	13.5000	13.5000
Rossford City	7.7000	7.7000	7.7000	6.9500	3.4500
Tontogany Village	1.2000	1.2000	1.2000	1.2000	1.2000
Walbridge Village	1.7000	1.7000	1.7000	1.7000	1.7000
Wayne Village	11.7000	11.7000	12.3000	12.3000	12.3000
West Millgrove Village	12.4000	12.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	3.6000	4.3000	4.3000	4.3000

2003	2002	2001	2000	1999
\$52.2000	\$48.3000	\$48.4000	\$48.4000	\$49.1000
44.7000	44.7000	44.7000	44.7000	44.7000
39.5000	39.5000	39.9000	39.7000	36.5000
55.6800	55.6800	51.3800	52.8800	52.8800
52.8000	52.6000	52.9000	52.6500	47.6000
51.4600	53.3000	53.6600	53.6600	50.5000
67.9000	67.6600	62.9800	62.8000	62.7000
43.5000	47.4000	56.9000	56.9000	57.7000
63.5000	63.5000	58.4000	58.8000	58.8000
52.3000	53.3000	46.4000	46.4000	47.2000
68.2000	63.7000	63.7000	63.7000	64.5000
53.0000	53.7000	53.7000	53.7000	47.2000
41.4500	41.7000	41.8000	41.8000	42.0000
34.8600	34.7600	34.8600	35.0600	34.9600
35.4100	35.4100	31.5500	31.5500	31.5500
3.2000	3.2000	3.2000	3.2000	3.2000
3.2000	2.2000	2.2000	2.2000	2.2000
1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000	5.7000
5.0000	5.0000	5.0000	5.0000	4.6000
7.8000	7.8000	8.8000	8.8000	8.8000
6.2000	7.0000	7.0000	7.0000	7.0000
2.4000	2.4000	2.4000	2.4000	2.4000
4.3000	4.3000	4.3000	4.6000	4.3000
4.1000	4.1000	4.1000	4.1000	4.1000
8.2000	8.2000	5.2000	5.2000	5.2000
4.0000	4.0000	4.0000	4.0000	4.0000
11.5000	11.5000	9.0000	8.5000	8.5000
6.5000	6.5000	6.5000	6.5000	6.5000
3.4000	3.4000	3.4000	3.4000	3.4000
5.0000	5.0000	5.0000	5.0000	5.0000
3.7000	3.7000	3.7000	3.2000	2.9000
1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000
6.1500	6.1500	6.6000	6.6000	6.1000
2.2000	2.2000	2.2000	2.2000	2.0000
13.5000	13.5000	13.5000	13.5000	13.5000
3.2000	3.2000	3.2000	3.2000	3.2000
1.2000	1.2000	1.2000	1.2000	1.2000
1.7000	1.7000	1.7000	1.7000	1.7000
12.3000	12.3000	12.3000	12.3000	12.3000
12.4000	12.4000	12.4000	12.4000	12.4000
4.3000	4.3000	4.3000	4.3000	4.3000

(continued)

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

	2008	2007	2006	2005	2004
Townships					
Bloom	\$2.2000	\$7.1000	\$9.7000	\$6.5000	\$6.5000
Center	5.8000	5.8000	5.8000	5.8000	5.8000
Freedom	8.0000	8.0000	8.0000	7.0000	6.8000
Grand Rapids	5.4000	5.4000	5.7000	6.7000	6.7000
Henry	7.7000	7.7000	7.7000	7.7000	7.7000
Jackson	7.7000	7.7000	7.7000	7.7000	7.7000
Lake	15.2000	15.2000	12.3000	12.3000	12.3000
Liberty	4.4500	5.2000	5.2000	5.2000	5.2000
Middleton	11.2000	11.2000	11.2000	11.2000	11.2000
Milton	8.2000	7.6000	7.6000	5.1000	5.1000
Montgomery	6.9000	6.9000	6.9000	6.9000	6.9000
Perry	6.1000	6.1000	6.1000	6.1000	6.1000
Perrysburg	14.6000	14.6000	14.6000	12.2500	12.2500
Plain	4.9000	4.9000	4.9000	4.9000	4.4000
Portage	4.4000	4.4000	4.4000	4.4000	4.4000
Troy	7.4000	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.9500	6.9500	6.9500	5.2000
Webster	5.7000	5.5000	5.5000	5.5000	5.5000
Weston	8.4000	9.4000	9.0000	7.0000	7.0000
Other Units					
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000	3.5000
Fort Meigs Cemetery	0.0000	0.0000	0.0000	0.0000	0.0000
Mid County Ambulance District	2.0000	2.0000	2.0000	2.0000	2.0000
Northwest EMS District	4.0000	4.0000	4.0000	4.0000	5.0000
Pemberville Public Library	1.0000	1.0000	1.0000	1.0000	0.0000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000	0.3000
TARTA	2.5000	2.5000	2.5000	2.5000	2.5000
Way Library	1.5000	1.0000	1.0000	1.0000	1.0000
Wood County District Public Library	0.3700	0.1700	0.2700	0.2500	0.3000

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.

2003	2002	2001	2000	1999
\$7.2000	\$7.2000	\$6.1000	\$6.5000	\$6.5000
5.8000	7.8000	7.8000	7.8000	7.8000
6.8000	6.8000	6.8000	6.8000	6.8000
6.7000	6.7000	6.7000	6.7000	6.7000
6.7000	6.7000	6.7000	6.7000	6.7000
7.7000	7.7000	7.7000	7.7000	7.7000
12.3000	12.3000	12.3000	12.3000	12.3000
5.2000	5.2000	5.2000	5.2000	6.2000
11.7000	9.7000	9.7000	9.7000	9.7000
5.1000	5.1000	5.1000	4.1000	4.1000
6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	5.3000	5.1000	5.1000	5.1000
11.2500	11.2500	11.0700	10.9500	10.9500
4.4000	4.4000	4.4000	4.4000	3.4000
4.4000	4.4000	4.4000	4.4000	5.4000
7.4000	7.4000	7.4000	7.4000	5.6000
5.2000	5.2000	5.2000	5.2000	5.2000
5.5000	2.6000	2.6000	2.6000	2.6000
6.0000	6.0000	6.0000	6.0000	6.0000
3.5000	3.5000	3.5000	3.5000	2.0000
0.3200	0.3200	0.2000	0.2000	0.2000
2.0000	2.0000	2.5000	2.5000	2.5000
5.0000	5.0000	4.0000	4.0000	5.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
2.5000	2.5000	2.5000	2.5000	2.5000
0.0000	0.0000	0.0000	0.0000	0.0000
0.3000	0.2400	0.3200	0.0000	0.0000

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

<u>Year</u>	<u>Current Taxes Levied (1)</u>	<u>Current Taxes Collected</u>	<u>Percentage of Current Taxes Collected to Current Levy</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Percentage of Total Taxes Collected to Current Levy</u>	<u>Unpaid Taxes</u>	<u>Ratio of Unpaid Taxes to Current Levy</u>
2008	\$30,274,531	\$28,019,097	92.55%	\$882,275	\$28,901,372	95.46%	\$1,374,225	4.54%
2007	29,711,437	28,685,806	96.55	824,843	29,510,649	99.32	1,358,667	4.57
2006	28,751,302	28,147,006	97.90	676,777	28,823,783	100.25	1,331,079	4.63
2005	25,758,345	24,967,493	96.93	686,429	25,653,922	99.59	1,210,324	4.70
2004	22,615,603	21,833,063	96.54	763,869	22,596,932	99.92	1,103,927	4.88
2003	21,615,489	21,189,740	98.03	573,198	21,762,938	100.68	623,527	2.88
2002	20,576,785	20,066,543	97.52	544,859	20,611,402	100.17	767,040	3.73
2001	18,806,410	17,895,178	95.15	476,041	18,371,219	97.69	318,869	1.70
2000	17,424,007	17,231,965	98.90	465,467	17,697,432	101.57	259,684	1.49
1999	14,055,602	13,791,255	98.12	359,273	14,150,528	100.68	360,350	2.56

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
2008	\$2,467,091	\$1,455,807	59.01%	\$1,011,285	40.99%
2007	3,274,683	2,875,810	87.82	398,874	12.18
2006	3,424,060	3,289,461	96.07	558,915	16.32
2005	4,292,570	4,293,235	100.02	576,807	13.44
2004	4,285,940	4,120,378	96.14	541,984	12.65
2003	4,162,144	3,983,387	95.71	470,472	11.30
2002	4,349,232	4,177,810	96.06	396,904	9.13
2001	4,631,167	4,286,948	92.57	464,960	10.04
2000	3,949,238	3,851,152	97.52	276,401	7.00
1999	3,380,972	3,163,504	93.57	217,468	6.43

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	2008			1999		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Toledo Edison Co.	Utility	\$28,761,410	1	1.04%	\$51,028,970	1	2.70%
DaimlerChrysler Corp.	Manufacturer	19,689,520	2	0.72	32,669,110	2	1.73
Meijer Stores Limited Partnership	Retail	10,310,730	3	0.38			
OI Levis Park, Inc./Ownes Illinois, Inc.	Industrial	10,228,610	4	0.37	9,291,710	9	0.49
Levis Land LLC/Levis Commons	Commercial	10,288,140	5	0.37			
Cooper Standard Automotive	Manufacturer	9,721,290	6	0.35	9,683,240	8	0.51
Ramco Auburn Crossroads LLC	Commercial	9,508,290	7	0.35			
Beatrice Hunt Wesson/Conagra Foods	Manufacturer	8,111,660	8	0.30	16,569,640	4	0.88
Corporate Property Associates Walbridge Coatings	Industrial	7,666,975	9	0.28	12,206,561	6	0.64
CSX Transportation	Railroad	7,543,980	10	0.27			
Columbia Gas of Ohio	Utility				14,466,650	5	0.77
LOF Inc./Pilkington North America	Manufacturer				17,045,410	3	0.90
Ohio Bell Telephone Co.	Utility				10,108,600	7	0.54
General Telephone Co./GTE North	Utility				8,917,980	10	0.47
Total Principal Taxpayers		<u>121,830,605</u>		<u>4.43</u>	<u>181,987,871</u>		<u>9.63</u>
All Other Taxpayers		<u>2,627,341,598</u>		<u>95.57</u>	<u>1,707,870,765</u>		<u>90.37</u>
Total County Assessed Value		<u>\$2,749,172,203</u>		<u>100.00%</u>	<u>\$1,889,858,636</u>		<u>100.00%</u>

Source: Wood County Auditor

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Sales Tax Payments	\$4,597,764	\$4,998,840	\$4,403,350	\$4,171,982
Direct Pay Tax Return Payments	356,325	448,887	253,837	303,583
Seller's Use Tax Return Payments	1,661,557	1,571,662	1,429,954	1,265,014
Consumer's Use Tax Return Payments	618,751	660,424	513,487	583,082
Motor Vehicle Tax Payments	1,826,927	2,097,826	1,732,472	1,983,711
Non-Resident Motor Vehicle Tax Payments	41,660	13,812	0	0
Watercraft and Outboard Motors	33,047	29,036	34,698	45,278
Department of Liquor Control	45,066	46,572	39,749	37,254
Sales Tax on Motor Vehicle Fuel Refunds	1,501	1,577	1,985	1,866
Sales/Use Tax Voluntary Payments	9,790	25,453	9,046	20,699
Statewide Master Numbers	6,711,561	7,425,747	6,546,160	6,594,909
Sales/Use Tax Assessment Payments	111,249	51,879	37,433	22,893
Streamlined Sales Tax Payments	5,220	15,471	638	0
Managed Audit Sales/Use Tax Payments	0	0	0	0
Administrative Rotary Fund Fee	(159,808)	(173,322)	(149,947)	(150,303)
Sales/Use Tax Refunds Approved	(39,549)	(55,002)	(43,225)	(77,090)
Destination Sourcing Adjustment	(904)	(1,433)	0	0
Total	<u>\$15,820,157</u>	<u>\$17,157,429</u>	<u>\$14,809,637</u>	<u>\$14,802,878</u>
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

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

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

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
\$4,154,940	\$4,388,757	\$4,024,466	\$4,262,144	\$4,411,604	\$4,254,397
272,994	198,944	424,797	497,402	259,710	278,636
1,308,216	1,214,437	1,268,025	1,294,358	1,095,017	1,108,874
506,266	452,592	422,532	414,618	361,124	332,543
2,024,420	2,191,988	2,139,541	1,942,834	1,810,332	1,855,973
0	0	0	0	0	0
35,246	42,462	38,770	38,161	54,251	46,224
34,599	32,016	30,336	28,568	26,396	23,665
387	545	235	410	133	78
31,516	9,876	9,533	6,040	7,717	5,322
5,985,394	5,231,049	4,844,481	4,560,503	4,166,909	3,966,589
14,079	13,261	24,320	15,223	21,409	35,090
0	0	0	0	0	0
0	0	0	0	0	0
(143,681)	(137,759)	(132,270)	(130,602)	(122,146)	(119,075)
(28,580)	(18,185)	(31,594)	(464,509)	(110,794)	(17,917)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$14,195,796</u>	<u>\$13,619,983</u>	<u>\$13,063,172</u>	<u>\$12,465,150</u>	<u>\$11,981,662</u>	<u>\$11,770,399</u>
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

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

Year	Governmental Activities					Business-Type Activities		
	Bond Anticipation Notes	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Bond Anticipation Notes	General Obligation Bonds	Capital Leases
2008	\$0	\$0	\$6,481,987	\$1,079,000	\$183,860	\$0	\$675,141	\$1,128,054
2007	0	0	6,948,739	1,401,000	6,110	0	831,554	1,935,863
2006	0	0	7,839,428	1,743,000	9,202	0	1,092,967	1,396,726
2005	0	0	9,341,052	2,062,000	11,896	0	1,364,600	1,922,183
2004	0	27,600	11,822,676	2,395,238	5,137	0	1,636,254	1,099,188
2003	0	40,200	13,234,300	2,709,944	24,682	0	1,897,908	809,285
2002	0	37,000	14,605,924	3,004,650	44,039	0	2,154,561	623,890
2001	4,950,000	47,500	10,275,000	3,276,000	76,775	40,000	2,250,000	731,360
2000	0	20,000	11,435,000	3,667,500	117,689	60,000	2,440,000	241,200
1999	0	41,000	12,555,000	4,080,000	154,815	86,000	2,615,000	280,423

Source: Wood County Auditor

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

<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$9,548,042	\$76.18	0.23%
11,123,266	88.70	0.28
12,081,323	97.29	0.32
14,701,731	118.67	0.39
16,986,093	137.68	0.47
18,716,319	152.99	0.53
20,470,064	167.87	0.60
21,646,635	177.53	0.65
17,981,389	148.53	0.54
19,812,238	164.70	0.62

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)
2008	\$7,157,128	0.09%	\$57.10
2007	7,780,294	0.10	62.04
2006	8,932,395	0.10	71.93
2005	10,705,652	0.14	86.41
2004	13,458,930	0.18	109.09
2003	15,132,208	0.21	123.69
2002	16,760,485	0.24	137.45
2001	12,525,000	0.18	102.72
2000	13,875,000	0.20	114.61
1999	15,170,000	0.28	126.11

Source: Wood County Auditor

(1) Includes general obligation bonds only.

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

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

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

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
The County	\$7,744,847	100.00%	\$7,744,847
All Villages, Townships, and Cities wholly within the County	57,373,131	100.00	57,373,131
City of Fostoria	300,679	11.13	33,458
All School Districts wholly within the County	36,058,480	100.00	36,058,480
Anthony Wayne LSD	21,164,110	2.23	471,930
Bowling Green CSD	27,605,000	99.97	27,596,669
Elmwood LSD	2,970,000	98.16	2,915,257
Fostoria CSD	4,091,467	21.43	876,879
Four County JVSD	410,814	0.05	207
Gibsonburg EVSD	4,605,996	1.33	61,342
Lake LSD	11,835,862	99.66	11,795,097
McComb LSD	1,885,000	19.48	367,145
North Baltimore LSD	1,680,000	99.79	1,676,498
Otsego LSD	17,249,973	82.89	14,297,976
Patrick Henry LSD	4,924,667	1.29	63,555
Penta JVSD	84,910,000	46.57	39,541,874
Vanguard JVSD	19,656,494	2.83	555,626
Total Overlapping Debt	<u>\$296,721,673</u>		<u>193,685,124</u>
Total Direct and Overlapping Debt			<u>\$201,429,971</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 2008 tax year.

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

	2008	2007	2006	2005
Total Assessed Valuation	<u>\$2,749,172,203</u>	<u>\$2,736,257,138</u>	<u>\$2,901,399,978</u>	<u>\$2,625,191,794</u>
Overall Debt Limitation (1)	67,229,305	66,906,428	71,034,999	64,129,795
Gross Indebtedness	8,164,000	9,161,000	10,648,000	12,722,000
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Notes	0	0	0	0
General Obligation Bonds	670,000	825,000	1,085,000	1,355,000
Special Assessment Bonds	<u>1,079,000</u>	<u>1,401,000</u>	<u>1,743,000</u>	<u>2,062,000</u>
Net Indebtedness	6,415,000	6,935,000	7,820,000	9,305,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>6,415,000</u>	<u>6,935,000</u>	<u>7,820,000</u>	<u>9,305,000</u>
Legal Debt Margin Within Limitation	<u>\$60,814,305</u>	<u>\$59,971,428</u>	<u>\$63,214,999</u>	<u>\$54,824,795</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	90.46%	89.63%	88.99%	85.49%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$27,491,722	\$27,362,571	\$29,014,000	\$26,251,918
Gross Indebtedness	8,164,000	9,161,000	10,648,000	12,722,000
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Notes	0	0	0	0
General Obligation Bonds	670,000	825,000	1,085,000	1,355,000
Special Assessment Bonds	<u>1,079,000</u>	<u>1,401,000</u>	<u>1,743,000</u>	<u>2,062,000</u>
Net Indebtedness	6,415,000	6,935,000	7,820,000	9,305,000
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>6,415,000</u>	<u>6,935,000</u>	<u>7,820,000</u>	<u>9,305,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$21,076,722</u>	<u>\$20,427,571</u>	<u>\$21,194,000</u>	<u>\$16,946,918</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	76.67%	74.66%	73.05%	64.55%

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.

2004	2003	2002	2001	2000	1999
<u>\$2,568,571,522</u>	<u>\$2,502,827,026</u>	<u>\$2,400,304,474</u>	<u>\$2,392,597,233</u>	<u>\$2,338,351,337</u>	<u>\$1,889,858,636</u>
62,714,288	61,070,676	58,507,612	58,314,931	56,958,783	45,746,466
15,817,838	17,800,144	19,701,650	20,838,500	17,622,500	19,377,000
0	0	0	40,000	0	0
27,600	40,200	37,000	47,500	20,000	41,000
1,625,000	1,885,000	2,140,000	2,250,000	2,440,000	2,615,000
<u>2,395,238</u>	<u>2,709,944</u>	<u>3,004,650</u>	<u>3,276,000</u>	<u>3,667,500</u>	<u>4,080,000</u>
11,770,000	13,165,000	14,520,000	15,225,000	11,495,000	12,641,000
79,458	131,832	220,761	197,416	190,612	195,137
<u>11,690,542</u>	<u>13,033,168</u>	<u>14,299,239</u>	<u>15,027,584</u>	<u>11,304,388</u>	<u>12,445,863</u>
<u>\$51,023,746</u>	<u>\$48,037,508</u>	<u>\$44,208,373</u>	<u>\$43,287,347</u>	<u>\$45,654,395</u>	<u>\$33,300,603</u>
81.36%	78.66%	75.56%	74.23%	80.15%	72.79%
\$25,685,715	\$25,028,270	\$24,003,045	\$23,925,972	\$23,383,513	\$18,898,586
15,817,838	17,800,144	19,701,650	20,838,500	17,622,500	19,377,000
0	0	0	40,000	0	0
27,600	40,200	37,000	47,500	20,000	41,000
1,625,000	1,885,000	2,140,000	2,250,000	2,440,000	2,615,000
<u>2,395,238</u>	<u>2,709,944</u>	<u>3,004,650</u>	<u>3,276,000</u>	<u>3,667,500</u>	<u>4,080,000</u>
11,770,000	13,165,000	14,520,000	15,225,000	11,495,000	12,641,000
79,458	131,832	220,761	197,416	190,612	195,137
<u>11,690,542</u>	<u>13,033,168</u>	<u>14,299,239</u>	<u>15,027,584</u>	<u>11,304,388</u>	<u>12,445,863</u>
<u>\$13,995,173</u>	<u>\$11,995,102</u>	<u>\$9,703,806</u>	<u>\$8,898,388</u>	<u>\$12,079,125</u>	<u>\$6,452,723</u>
54.49%	47.93%	40.43%	37.19%	51.66%	34.14%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2008	125,340	\$4,204,404,960	\$33,544	6.80%
2007	125,399	4,204,377,672	33,528	5.40
2006	124,183	3,971,123,974	31,978	5.20
2005	123,889	3,762,261,152	30,368	5.60
2004	123,377	3,636,413,698	29,474	5.70
2003	122,340	3,547,737,660	28,999	5.40
2002	121,940	3,376,152,780	27,687	4.80
2001	121,935	3,314,315,235	27,181	3.50
2000	121,065	3,310,643,490	27,346	3.20
1999	120,292	3,183,648,072	26,466	3.50

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

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

Employer	Type of Business	2008			1999		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	5,361	1	8.35	6,085	1	9.58
Owens Community College	College	1,665	2	2.59	1,560	3	2.45
Wood County	Government	1,221	3	1.90	1,080	5	1.70
DaimlerChrysler Corp.	Manufacturer	925	4	1.44	2,100	2	3.31
First Solar, Inc.	Manufacturer	768	5	1.20	-	-	-
Walgreens	Retail	760	6	1.18	-	-	-
GEM Rudolph/Libbe Companies, Inc.	General Contractor	750	7	1.17	-	-	-
Cooper Standard Automotive	Manufacturer	716	8	1.12	1,393	4	2.19
Wood County Hospital	Hospital	705	9	1.10	525	8	0.83
Norplas (Magna)	Manufacturer	613	10	0.95	-	-	-
TNS Market Research (NFO)	Information Research	-	-	-	800	6	1.26
Great Lakes Window, Inc.	Manufacturer	-	-	-	550	7	0.87
Modine Manufacturing	Manufacturer	-	-	-	435	9	0.69
LOF Inc./Pilkington North America	Manufacturer	-	-	-	387	10	0.61
Total		<u>13,484</u>		<u>21.00%</u>	<u>14,915</u>		<u>23.49%</u>
Total Employment Within Wood County		<u>64,200</u>			<u>63,500</u>		

Source: Wood County Economic Development Commission
Ohio Labor Market Informer

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
General Government:					
Legislative and Executive					
Commissioners	48.50	50.00	46.50	43.00	47.50
Auditor	25.50	25.00	24.00	28.50	28.00
Treasurer	5.00	5.00	5.00	5.00	5.00
Prosecuting Attorney	26.00	22.50	23.00	22.00	23.00
Planning Commission	3.00	3.00	3.00	3.00	3.00
Board of Elections	14.00	13.00	12.50	14.00	14.00
Recorder	14.00	14.00	15.00	14.00	15.00
Records Center	4.00	4.00	3.00	3.00	3.00
Judicial					
Domestic Relations	3.50	4.00	4.00	4.00	4.00
Jury Commission	1.00	1.00	1.00	1.00	1.00
Adult Probation	16.50	15.50	15.50	15.50	15.50
Court Security	7.00	8.00	7.50	4.50	4.00
Common Pleas Court Administration	4.00	4.50	4.50	3.50	3.50
Common Pleas Court Number 1	6.00	6.00	7.00	6.00	6.00
Common Pleas Court Number 2	4.50	5.50	5.50	5.50	5.50
Common Pleas Court Number 4	6.00	6.00	6.00	6.00	6.00
Juvenile Court and Juvenile Detention	48.50	47.00	45.50	48.50	47.00
Probate Court	9.50	9.50	9.50	10.00	10.00
Clerk of Courts	20.00	20.00	18.00	19.50	17.50
Title Administration	8.00	8.50	9.50	8.50	8.50
Public Defender	13.00	13.00	13.00	12.00	12.50
Public Safety					
Coroner	2.50	2.50	2.50	2.50	2.50
Sheriff and Justice Center	124.50	123.50	120.00	120.00	121.00
Emergency Management Agency	3.50	3.50	3.50	3.50	3.00
Building Inspection	17.50	19.00	18.00	18.50	19.50
Public Works					
Engineer	21.00	20.50	19.50	21.50	17.00
Highway Garage	38.50	41.00	33.50	43.00	42.50
Solid Waste Management District	12.00	12.00	12.00	12.00	12.00
Health					
Alcohol, Drug Addiction, and Mental Health Services	7.00	7.00	7.00	7.00	7.00
Dog and Kennel	4.50	4.50	4.50	4.50	4.50
Human Services					
Job and Family Services	84.00	81.00	78.50	75.00	74.00
Child Support Enforcement Agency	29.00	31.00	29.00	30.00	31.00
MRDD	205.50	211.50	207.00	209.00	196.00
Veterans Services	5.50	5.50	6.00	6.00	6.00
Nursing Home	85.00	90.00	90.50	100.00	95.50
Economic Development					
Economic Development	3.00	3.00	3.00	3.00	3.00
Conservation and Recreation					
Historical Center and Museum	4.00	4.00	4.00	4.00	4.00
Total	<u>934.50</u>	<u>944.50</u>	<u>917.00</u>	<u>936.50</u>	<u>918.00</u>

Source: Wood County Auditor

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

Note: Information prior to 2000 is not available.

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

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

	2008	2007	2006	2005	2004
General Government:					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	2,011	2,417	2,639	2,996	3,037
Number of Exempt Conveyances	1,824	1,969	1,970	2,044	2,129
Number of Parcels Transferred	5,905	6,567	7,189	8,067	8,684
Number of Dog Tags Sold	20,686	20,319	19,445	19,071	17,587
Number of Kennel Licenses Sold	131	139	152	146	126
Number of Weights/Measures Inspections	432	417	408	446	432
Number of Establishments	274	277	292	297	288
Number of Commercial Scales	730	720	723	693	747
Number of Retail Motor Fuel Dispensers	1,495	1,464	1,503	1,467	1,447
Commissioners					
Number of Resolutions	2,307	2,256	2,284	2,321	2,453
Number of Annexations	14	13	13	13	6
Board of Elections					
Number of Registered Voters	101,891	93,281	94,067	93,617	90,688
Number of Voters Last General Election	65,164	28,918	52,211	38,061	64,103
Percentage of Register Voters that Voted	64	31	56	41	71
Recorder					
Number of Documents Filed	18,948	22,150	25,456	27,492	30,321
Number of Mortgages Filed	5,025	6,552	8,396	9,327	10,086
Number of Deeds Filed	3,486	4,027	4,295	4,823	4,909
Judicial					
Common Pleas Court					
Number of General Civil Cases Completed	1,273	1,111	909	965	950
Number of Domestic Relations Cases Completed	1,181	1,150	1,168	1,171	1,223
Number of Criminal Cases Completed	575	538	618	674	515
Number of Cases Pending	1,177	1,178	1,083	1,042	1,082
Probate Court					
Number of Adoption/Placement Cases Filed	39	35	52	51	31
Number of Civil Action Cases Filed	9	13	17	12	19
Number of Estate Cases Filed	577	520	576	537	559
Number of Guardianship Cases Filed	57	84	64	51	54
Number of Mental Illness Cases Filed	1	4	8	6	4
Number of Trust Cases Filed	1	4	5	3	2
Number of Marriage Applications	780	761	815	796	779
Number of Miscellaneous Filings	91	117	86	89	88
Juvenile Court					
Number of Delinquent Cases Filed	1,170	1,360	1,494	1,461	1,641
Number of Traffic Cases Filed	858	975	1,054	1,042	1,108
Number of Dependent/Neglect/Abuse Cases Filed	407	371	372	357	231
Number of Unruly Cases Filed	134	143	181	166	147
Number of Adult Cases Filed	15	25	20	34	17
Number of Change of Custody Cases Filed	264	249	253	245	229
Number of Support Cases Filed	738	806	835	835	776
Number of Parentage Cases Filed	57	62	50	50	53

2003	2002
2,985	2,705
2,031	2,113
7,904	7,659
16,062	15,953
126	122
359	346
266	262
651	673
1,415	1,799
2,421	2,720
6	10
78,334	75,660
28,266	39,061
36	52
40,495	36,404
14,336	13,063
4,805	4,560
972	801
1,162	1,225
521	416
1,102	1,160
70	56
23	12
571	574
61	55
6	6
4	2
815	820
51	71
1,569	1,511
1,331	1,419
284	221
222	221
23	20
244	218
654	575
61	30

(continued)

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

	2008	2007	2006	2005	2004
Public Safety					
Sheriff					
911 Division/Communications					
Number of 911 Calls Answered Sheriff's Office	32,178	33,750	33,215	7,104	6,382
Number of 911 Calls Answered All Locations	32,178	33,750	33,215	18,990	17,951
Civil Division					
Number of Sheriff Foreclosure Property Sales	326	261	247	190	149
Number of Warrants Received	2,415	2,510	2,691	3,866	2,357
Number of Warrants Served	1,956	1,912	1,922	1,852	1,707
Enforcement					
Number of Murder/Non-Negligent Manslaughter	0	0	0	1	1
Number of Rapes and Other Sexual Assaults	28	25	21	32	19
Number of Assaults	88	83	101	76	100
Number of Breaking and Entering	143	74	84	70	113
Number of Thefts	399	440	451	411	345
Number of Motor Vehicle Thefts	21	17	33	62	35
Number of Vandalism/Criminal Damaging	189	274	347	346	410
Number of Domestic Violence Incidents	331	258	314	155	285
Number of Domestic Disputes Incidents	219	178	205	301	n/a
Justice Center Operations					
Number of Inmates Booked	4,402	4,582	5,081	4,830	4,585
Number of Inmates Released	4,351	4,449	5,043	4,894	4,572
Average Daily Population	159	157	150	160	145
Road Patrol Division					
Number of Complaints Received and Investigated	21,450	22,107	22,251	20,907	18,315
Number of Criminal Charges	1,244	809	667	690	544
Number of Accidents Investigated	880	915	766	577	805
Number of Injury Accidents	261	211	139	112	141
Number of Fatal Accidents	5	7	6	2	6
Public Works					
Engineer					
Miles of Roads Resurfaced	11	5	2	1	8
Number of Bridges Replaced/Improved	12	10	2	9	0
Number of Culverts Replaced	8	7	9	11	11
Ditch Maintenance					
Number of Total Projects	17	30	24	32	14
Number of Miles of Dip Out	25	29	29	37	16
Number of Miles of Mow and Debrush	14	8	5	10	5
Number of Miles of Rip Rap	1	0	2	1	0
Number of Total Septic Sytem Requests	43	16	239	147	136
Number of Total Private Culvert Requests	75	73	104	120	119
Number of Total Private Culvert Set with Grade	41	28	37	24	11
Health					
Number of Dogs Impounded	768	727	726	802	853
Number of Adoptions	247	215	217	206	234
Number of Redemptions	238	256	224	274	314

2003	2002
6,544	6,833
21,547	22,876
134	89
2,040	2,061
1,406	1,557
0	1
31	30
117	141
95	208
398	578
32	59
583	496
295	349
n/a	n/a
4,050	3,873
4,049	3,937
135	119
17,460	16,787
407	655
859	879
123	163
2	2
0	8
5	2
17	32
33	26
21	24
14	16
1	0
140	171
136	87
18	12
820	822
231	228
239	247

(continued)

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

	2008	2007	2006	2005	2004
Human Services					
Jobs and Family Services					
Number of Individuals - Food Stamps	9,710	8,537	8,443	7,999	7,516
Number of Individuals - Cash Assistance	905	891	1,160	1,400	1,430
Number of Children and Families - Medicaid	18,872	16,784	17,520	17,770	16,789
Number of Aged/Blind/Disabled - Medicaid	3,986	3,674	3,424	3,359	3,181
Number of Families - PRC	2,473	1,355	2,344	1,444	641
Monthly Average Children - Child Care	554	545	388	331	341
Children's Services					
Total Average Kids in Care	80	65	95	102	94
Child Support Enforcement Agency					
Number of Contempt of Court Actions	350	429	423	513	473
Number of Misdemeanor Criminal Nonsupport Actions	83	102	70	117	82
Number of Paternities - Administrative	146	141	128	133	77
Number of Acknowledged Father Child Relationships	305	305	333	362	334
Number of Open Cases	6,965	6,851	6,193	6,489	6,469
MRDD					
Number of Clients Enrolled - Children	324	274	269	224	214
Number of Clients Enrolled - Adults	328	297	293	299	288
Number of Clients Enrolled - Early Interventior	79	74	68	54	57
Number of Clients Enrolled - School	32	29	29	27	24
Number of Clients Enrolled - Sheltered Workshop	74	59	52	69	64
Number of Clients Community Employment/Training	141	144	153	149	148
Veteran Services					
Number of Client Contacts	14,431	15,700	11,165	8,741	7,716
Number of Veterans Transported to Medical Facilities	474	317	240	198	220
Number of Newsletters Distributed	8,000	7,900	8,100	4,500	2,000
Number of Flags and Grave Markers Distributed	8,497	8,234	9,139	9,006	7,111
Number of Persons Assisted Emergency Financial	195	255	313	163	241
Number of VA Claims/Documents Processed	17,429	11,568	11,072	10,827	10,648
Economic Development and Assistance					
Economic Development Commission					
Job Creations	234	460	493	1,234	158
Job Retention	1,559	1,527	641	1,315	365
Building Inspection					
Number of Residential Permits Issued (Wood County)	2,439	2,824	3,238	4,167	4,366
Number of Residential Inspections (Wood County)	6,030	7,672	10,219	12,746	14,074
Number of Commercial Permits Issued (Wood County)	1,189	1,462	1,432	1,304	1,474
Number of Commercial Inspections (Wood County)	5,284	5,379	5,501	5,062	4,335
Number of Commercial Permits Issued (Other County)	597	706	645	693	898
Number of Commercial Inspections (Other County)	2,341	2,741	2,882	3,541	3,727
Landfill					
In-District Tonnage	36,221	42,126	36,417	34,182	35,293
Out-of-District Tonnage	792	897	408	194	95
Nursing Home					
Admissions	145	167	170	162	156
Discharges	154	137	161	143	146
Residents Returning Home	108	121	104	97	100
Resident In-House Days	26,912	29,998	32,277	32,139	31,695

Source: Wood County Departments and Offices

Note: Information prior to 2002 is not available.

2003	2002
6,592	5,689
1,405	1,401
15,357	13,995
3,164	3,088
496	438
400	400
93	98
343	371
83	84
89	80
254	252
6,330	6,253
216	197
274	263
65	47
26	25
66	72
142	140
7,067	7,012
213	266
2,713	1,200
7,977	7,435
309	454
11,071	10,760
50	238
50	608
4,347	4,339
13,188	13,253
1,331	1,372
4,506	5,253
687	734
3,162	3,215
33,627	30,479
1,285	1,109
161	128
168	117
121	72
31,086	35,996

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Public Works					
Engineer					
Centerline Miles of Roads	244	244	241	242	242
Number of Bridges	444	442	449	450	455
Number of Culverts	2,100	2,100	2,100	2,100	2,100

Source: Wood County Engineer

Note: Information prior to 2002 is not available.

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

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Wood County Courthouse

On the front cover is a

WOOD COUNTY OFFICES

1 COURTHOUSE SQUARE
BOWLING GREEN, OHIO 43402

(419) 354-9150



Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

WOOD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 27, 2009**