

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, 2007**

FEDERAL GRANTOR	Federal		
<i>Pass Through Grantor</i>	CFDA	Project	
Program Title	Number	Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Education</i>			
Food Donation	10.550	FY 06	\$ 2,511
Food Donation	10.550	FY 07	4,219
Total CFDA # 10.550			6,730
 Child Nutrition Cluster			
School Breakfast Program			
Juvenile Court	10.553		24,971
Board of MRDD	10.553		1,239
Total CFDA # 10.553			26,210
National School Lunch Program			
Juvenile Court	10.555		8,163
Board of MRDD	10.555		5,438
Total CFDA # 10.555			13,601
Total Child Nutrition Cluster			39,811
Total U.S. Department of Agriculture			46,541
 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-2004-080-1	6,954
Small Cities Program	14.228	B-F-2005-080-1	242,557
Small Cities Program	14.228	B-F-2006-080-1	41,121
Small Cities Program	14.228	B-C-2005-080-1	53,598
Total CFDA # 14.228			344,230
HOME Investment Partnerships Program	14.239	B-C-2005-080-2	278,132
Total U.S. Department of Housing and Urban Development			622,362
 U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Crime Victim Assistance	16.575	2007VAGENE200	36,058
Crime Victim Assistance	16.575	2008VAGENE200	12,021
Crime Victim Assistance	16.575	2008SAGENE200	1,200
 <i>Passed Through the Ohio Attorney General</i>			
Crime Victim Assistance - State Victims Assistance Act	16.575	2007SACHAE517	2,102
Crime Victim Assistance - State Victims Assistance Act	16.575	2008SACHAE517	380
Crime Victim Assistance - Victims of Crime Act	16.575	2007VACHAE517	20,919
Crime Victim Assistance - Victims of Crime Act	16.575	2008VACHAE517	4,871
Total CFDA # 16.575			77,551

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007**

FEDERAL GRANTOR	Federal	Project	
<i>Pass Through Grantor</i>	CFDA	Number	Disbursements
Program Title	Number	Number	
<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	2003-DG-A0V-78522	4,200
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.738	2006-JG-D01-6565	37,856
Total CFDA # 16.738			<u>42,056</u>
Bullet Proof Vest Partnership Program	16.607	2006-BO-BX-016135086	792
<i>Passed Through the Ohio Governor's Office</i>			
Juvenile Accountability Incentive Block Grants	16.523	2005-JB-003-A005	<u>1,045</u>
Total U.S. Department of Justice			<u>121,444</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 06	12,890
Workforce Investment Act - Adult Program	17.258	PY 06	11,993
Workforce Investment Act - Adult Program	17.258	FY 07	180,260
Workforce Investment Act - Adult Program	17.258	PY 07	2,513
Workforce Investment Act - Adult Program - Administration	17.258	PY 06	1,826
Workforce Investment Act - Adult Program - Administration	17.258	FY 07	<u>544</u>
Total WIA Adult			210,026
Workforce Investment Act - Youth Activities	17.259	PY 06	220,036
Workforce Investment Act - Dislocated Workers	17.260	FY 07	37,457
Workforce Investment Act - Dislocated Workers	17.260	PY 06	14,858
Workforce Investment Act - Dislocated Workers - Administration	17.260	PY 06	3,707
Workforce Investment Act - Dislocated Workers - Administration	17.260	FY07	<u>566</u>
Total WIA Dislocated Workers			<u>56,588</u>
Total U.S. Department of Labor			<u>486,650</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster			
Special Education Grants to States	84.027	066308-6B-SF-2008	27,458
Special Education Preschool Grants	84.173	166308-PG-S1-2007	2,599
Special Education Preschool Grants	84.173	166308-PG-S1-2007	<u>2,297</u>
Total CFDA # 84.173			<u>4,896</u>
Total Special Education Cluster			<u>32,354</u>

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007**

FEDERAL GRANTOR	Federal	Project	Disbursements
<i>Pass Through Grantor</i>	CFDA	Number	
Program Title	Number	Number	
State Grants for Innovative Programs	84.298	066308-C2-S1-2008	90
 <i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	FY 07	43,038
 <i>Passed Through Wood County Health Department</i>			
Special Education Grants for Infants and Families With Disabilities	84.181	OGM-920.1	9,375
Special Education Grants for Infants and Families With Disabilities	84.181	87-10021-EG-07/08	64,550
Total CFDA # 84.181			<u>73,925</u>
Total U.S. Department of Education			<u>149,407</u>
 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Wood County Job and Family Services</i>			
Temporary Assistance for Needy Families	93.558	FY 07	14,988
Temporary Assistance for Needy Families	93.558	FY 08	10,154
Total CFDA # 93.558			<u>25,142</u>
 <i>Passed Through Ohio Department of Job and Family Services</i>			
Child Welfare Services State Grant	93.645		8,488
Child Abuse and Neglect State Grants	93.669		1,980
Chafee Foster Care Independence Program	93.674		8,633
Promoting Safe and Stable Families	93.556		14,969
Promoting Safe and Stable Families	93.556		5,609
Promoting Safe and Stable Families	93.556		10,487
Promoting Safe and Stable Families	93.556		4,790
 <i>Passed Through Ohio Department of Mental Health</i>			
Promoting Safe and Stable Families	93.556	FY 07	33,222
Promoting Safe and Stable Families	93.556	FY 07	7,500
Promoting Safe and Stable Families	93.556	FY 07	10,000
Promoting Safe and Stable Families	93.556	FY 08	4,708
Total CFDA # 93.556			<u>91,285</u>
Network of Care	93.243	FY 07	13,662
Children's Trust Fund	93.590	FY 07	11,208
 Block Grants for Community Mental Health Services			
Community Plan	93.958	FY 07	23,855
Community Plan	93.958	FY 08	23,854
Child/Adolescent Core	93.958	FY 07	46,914
Child/Adolescent Core	93.958	FY 08	46,915
Suicide Grant	93.958	FY 07	5,000
Total CFDA # 93.958			<u>146,538</u>

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007**

FEDERAL GRANTOR	Federal		
Pass Through Grantor	CFDA	Project	
Program Title	Number	Number	Disbursements
Social Services Block Grant			
Wood County ADAMHS Board	93.667	FY 07	62,597
Wood County ADAMHS Board	93.667	FY 08	20,918
Passed Through Ohio Department of Mental Retardation and Developmental Disabilities			
Social Services Block Grant			
Board of MRDD	93.667	FY 07	55,737
Total CFDA # 93.667			<u>139,252</u>
Medical Assistance Program	93.778	FY 07	1,165,771
Medical Assistance Program	93.778	FY 07	188,189
Medical Assistance Program	93.778	FY 07	5,192
Passed Through Ohio Department of Mental Health			
Medical Assistance Program	93.778	FY 07/08	1,835,855
Passed Through Ohio Department of Alcohol and Drug Addiction Services			
Medical Assistance Program	93.778	FY 07/08	206,401
Total CFDA # 93.778			<u>3,401,408</u>
Block Grants for Prevention and Treatment of Substance Abuse			
Rural Opportunities, Inc. Rescue Our Youth	93.959	FY 07	50,000
Rural Opportunities, Inc. The Roads Towards the Future	93.959	FY 07	38,500
Federal Per Capita	93.959	FY 07	185,370
Federal Per Capita	93.959	FY 08	185,372
Women's Specific Recovery Program	93.959	FY 07	32,124
Women's Specific Recovery Program	93.959	FY 08	38,550
Rural Women's Residential Project	93.959	FY 07	153,886
Rural Women's Residential Project	93.959	FY 08	184,662
Communities Mobilizing for Change on Alcohol	93.959	87-08308-CMMCO-P-07-0213	26,185
Communities Mobilizing for Change on Alcohol	93.959	87-08308-CMMCO-P-08-0213	14,640
Total CFDA # 93.959			<u>909,289</u>
Total U.S. Department of Health and Human Services			<u>4,756,885</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through Ohio Emergency Management Agency			
Emergency Management Performance Grants	97.042	2007-EM-E7-0085	57,448
Homeland Security Grant Program	97.067	2006-GC-T6-0001	1,480
Total U.S. Department of Homeland Security			<u>58,928</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 6,242,217</u>

The accompanying notes are an integral part of this schedule.

**FINANCIAL CONDITION
WOOD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2007**

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 - SUBRECIPIENTS

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 (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash. Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Network of Care	93.243	\$13,662
Promoting Safe & Stable Families	93.556	55,430
Temporary Assistance for Needy Families	93.558	25,142
Children's Trust Fund	93.590	11,208
Social Service's Block Grant	93.667	83,515
Medical Assistance Program	93.778	2,042,256
Block Grants for Community Mental Health Services	93.958	146,538
Block Grants for Prevention and Treatment of Substance Abuse	93.959	909,289
Crime Victim Assistance	16.575	28,272
WIA Youth Activities	17.259	220,036

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

NOTE C - 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.

NOTE D - FOOD DONATION PROGRAM

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, 2007
(Continued)**

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

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

These loans are collateralized by mortgages on the property. At December 31, 2007, the gross amount of loans outstanding under this program was \$280,769.

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*

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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2008. Our report indicated we did not audit the financial statements of the Wood Lane Industries or Wood Lane Residential Services/Property Services component units, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Property Services, is based on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to those component units.

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 26, 2008.

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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 26, 2008.

We intend this report solely for the information and use of the financial report review committee, management, Board of County Commissioners, and 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 26, 2008



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, 2007. 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, 2007. In a separate letter to the County's management dated June 26, 2008, we reported another matter related to federal noncompliance not requiring inclusion in the 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.

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 the County as of and for the year ended December 31, 2007, and have issued our report thereon dated June 26, 2008. Our report indicated we did not audit the financial statements of the Wood Lane Industries or Wood Lane Residential Services/Property Services component units, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Property Services, is based on the reports of other auditors. Our audit was performed to form opinions 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.

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

Mary Taylor, CPA
Auditor of State

June 26, 2008

**FINANCIAL CONDITION
WOOD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2007**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA 17.258 Workforce Investment Act – Adult Program CFDA 17.259 Workforce Investment Act – Youth Activities CFDA 17.260 Workforce Investment Act – Dislocated Workers CFDA 93.778 – Medical Assistance Program CFDA 93.959 Block Grants for Prevention and Treatment of Substance Abuse
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

WOOD COUNTY, OHIO

Comprehensive Annual Financial Report

FOR THE YEAR ENDED
DECEMBER 31, 2007

Michael Sibbersen, Auditor

**INTRODUCTORY
SECTION**

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WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2007

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

ONE COURTHOUSE SQUARE
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Local to Bowling Green
(419) 354-9150

Northern Wood County
(419) 243-4223
Extension 9150

June 26, 2008

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, 2007. 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, 2007. 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 2007 estimates, the population of Wood County is 125,399. Bowling Green is the largest subdivision with a population of 29,636. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

The County provides for its citizens with the powers conferred upon it by Ohio statutes. 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

This year (2007) saw the groundbreaking of a major project announced through the Wood County Commissioners' Office during 2006. This was the 150,000 square foot BassPro Outdoor World destination facility in Rossford, near the intersection of Interstate Highways 75, 80, and 90. Construction on the \$50 million facility got underway in August 2007, with a projected opening date in June 2008. Expected to employ between two hundred fifty and three hundred people, the presence of this destination facility is expected to have a major multiplier effect attracting more economic activity and creating more "spin-off" jobs.

Further reinforcement of Wood County's comparative advantage for transportation and logistics comes through two projects, one at each end of the County, in which major transportation entities are investing millions of dollars and bringing hundreds of jobs to Wood County. Fed Ex Ground Package Systems acquired one hundred twenty-seven acres of land in Perrysburg Township near Interstate 75, upon which they plan to build an \$87 million regional hub. It will initially employ twelve full-time and two hundred fifty-nine part-time employees, with projected expansion to result in an additional thirty-one full-time and ninety-one part-time employees. At the southern end of the County, CSX Transportation continues to acquire land it needs, mostly in Henry Township, to create a state-of-the-art intermodal hub. This intermodal hub is expected to create one hundred jobs, and to attract many more "spin-off" jobs through its continued presence.

In Lake Township, longtime corporate citizen Jones-Hamilton broke ground on an expansion to their facility they announced in 2006. Jacobs Industries consummated an arrangement with the Port Authority of New York and New Jersey whereby they would lift containerized freight off oceangoing ships in New York harbor and take them by rail directly to their Foreign Trade Zone facility in Lake Township to break bulk and add value.

Wood County continues to position itself well in the global marketplace, having paid a retention call along with the Lt. Governor of the State of Ohio to Nippon Sheet Glass, owners of Pilkington LOF which employs over three hundred people in Wood County.

Major Initiatives

Expenditures for 2007, despite continued revenue restrictions from the State of Ohio, once again reflect a cautious, yet optimistic, outlook. The result was a budget that maintained quality services to the citizens of Wood County, that allowed for modest equipment and capital expenditures, provided recognition for County staff, and protected the County's bond rating, while protecting the balance in the General Fund.

In 2007, the County provided \$56,000 to the Wood County Health Department to support their environmental programs related to housing, sewage, nuisance programs, and concentrated animal feeding operations. With this funding, the Health Department was able to improve their air sample testing, conduct baseline surface water testing, continue efforts to demolish hazardous structures, and provide assistance to residents with controlling mosquitoes.

Environmental stewardship plays an increasing role in efforts to conserve natural and economic resources. The County completed a project to install capacitors on major electric equipment, thus allowing these units to run more efficiently. A vapor recovery system was installed on the pumps at the County fuel facility. This system prevents ozone causing gasoline fumes from escaping into the atmosphere. Finally, the Wood County Landfill continues to make steady progress on a system to capture methane produced by the landfill and use it to generate electricity.

The Board of County Commissioners agreed to provide \$352,725 to maintain and enhance the technology needs of numerous computer-related County systems. The Commissioners have also agreed to work cooperatively with the Data Processing Board to create an Information Technology Department to serve the growing technology needs of all County offices.

Other significant expenditures for 2007 included \$115,000 renovation of the control booth at the Juvenile Detention Center, \$120,000 for equipment at the Sheriff's Office, and \$149,135 for purchasing and equipping six new road duty cruisers for the Sheriff's Office.

Long-Term Financial Planning

While the nation and state economies have struggled and local areas of concern are evident in the rate of home foreclosures, as well as the decline in the total number of building inspections performed, the County remains excited about its future prospects. The main objectives of the County are to continue to reduce the level of debt, maintain the County's bond rating of Aa3, and to protect the cash balance of the General Fund while balancing the needs of an expanding population, enhance the attractiveness of the County for industrial and commercial development, protect prime farmland, and protect the quality of life that the citizens of Wood County have come to expect. The main tools in reaching these goals are to continue growing the retail tax base and thus increase the County's sales tax revenue, and to diversify the tax base increasing jobs and stability.

Local government funds, which represent the important historical partnership between the State and counties, as well as other units of local government had been frozen since 2003, but in 2007 was returned to a formula basis. The State is phasing out the personal property tax and has replaced it with the Commercial Activities Tax (CAT). In 2006, the State began making reimbursements to local governments for lost personal property tax revenues. This will continue until 2010 and is based on 2004 property values. Beginning in 2011, the State will decrease the amount of reimbursement until 2018, at which time it will be eliminated. While the State has replaced the personal property tax revenue with the CAT, there is currently no plan by the Legislature to share CAT revenues with local governments. The County will continue to work with the members of the State Legislature to communicate their concerns regarding the increased burden to Wood County taxpayers due to the State not fulfilling its long-standing commitments.

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, 2006. This was the eleventh 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

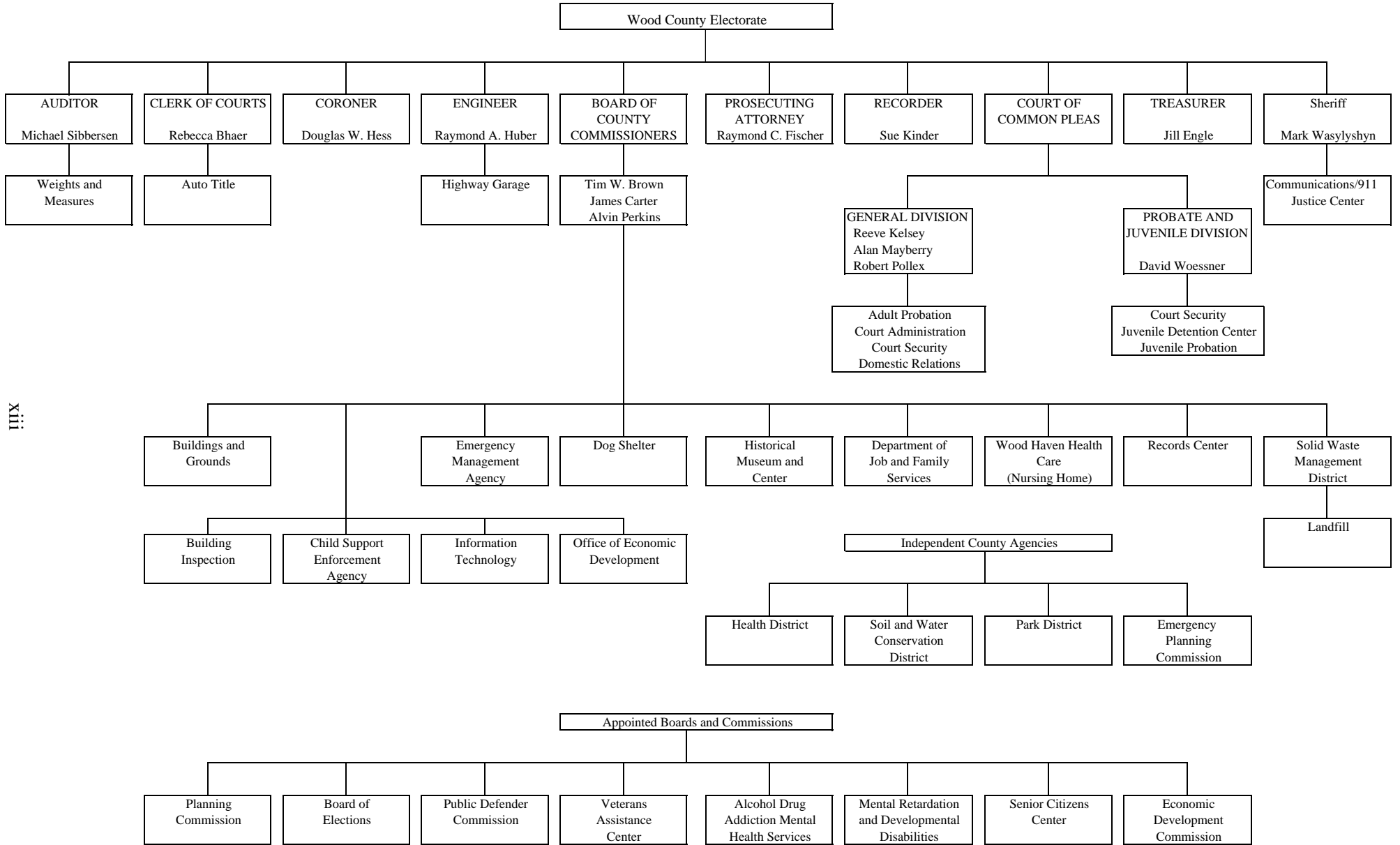
PRINCIPAL OFFICIALS

December 31, 2007

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



III

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wood County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2006

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.



Charles S. Cox

President

Jeffrey R. Emer

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, 2007, 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 or 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, 2007, 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
Telephone: (419) 245-2811 (800) 443-9276 Fax: (419) 245-2484
www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2008, 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 and 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 schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Mary Taylor, CPA
Auditor of State

June 26, 2008

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
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, 2007. 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 2007 are as follows:

In total, the County's net assets increased by \$10.5 million, which represents an overall increase of less than 7 percent from 2006, which is a fairly insignificant change. Governmental activities increased by \$11 million (7 percent) while business-type activities decreased by \$477 thousand (12 percent).

Using this Annual Report

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

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

Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. Fund financial statements report the County's most significant funds individually and the County's nonmajor funds in a single column. The County's major funds are the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; 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 2007. 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, 2007
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, 2007
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2007 and 2006.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
<u>Assets</u>						
Current and Other Assets	\$128,726,152	\$119,378,404	\$7,102,091	\$7,442,970	\$135,828,243	\$126,821,374
Capital Assets, Net	78,280,641	77,211,264	5,289,996	4,893,257	83,570,637	82,104,521
Total Assets	<u>207,006,793</u>	<u>196,589,668</u>	<u>12,392,087</u>	<u>12,336,227</u>	<u>219,398,880</u>	<u>208,925,895</u>
<u>Liabilities</u>						
Current and Other Liabilities	34,670,882	34,282,200	644,972	572,379	35,315,854	34,854,579
Long-Term Liabilities	12,309,553	13,268,562	8,110,323	7,650,051	20,419,876	20,918,613
Total Liabilities	<u>46,980,435</u>	<u>47,550,762</u>	<u>8,755,295</u>	<u>8,222,430</u>	<u>55,735,730</u>	<u>55,773,192</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	75,692,446	73,864,236	2,533,946	2,417,366	78,226,392	76,281,602
Restricted	58,707,196	56,041,667	0	0	58,707,196	56,041,667
Unrestricted	25,626,716	19,133,003	1,102,846	1,696,431	26,729,562	20,829,434
Total Net Assets	<u>\$160,026,358</u>	<u>\$149,038,906</u>	<u>\$3,636,792</u>	<u>\$4,113,797</u>	<u>\$163,663,150</u>	<u>\$153,152,703</u>

Overall the County reported increases in total net assets for government activities from 2006 to 2007, while business-type total net assets decreased somewhat from 2006 to 2007.

Total net assets for governmental activities increased just under \$11 million. This increase is primarily due to an increase in current and other assets, largely found in the \$7.7 million increase in cash and cash equivalents. While not a significant increase, the County's revenues related to governmental activities increased almost 5 percent from the prior year while expenses went down slightly (1 percent). These unspent resources at year end resulted in the increase in total assets and the corresponding increase in unrestricted net assets.

Total net assets for business-type activities decreased by \$477 thousand, or 11 percent. The above table reflects few changes from the prior year for assets, or liabilities, or net assets. However, with a slight decrease in revenues (3 percent) and a slight increase in expenses (2 percent), the result is a decrease in overall net assets.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Table 2 reflects the change in net assets for 2007 and 2006.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$20,430,435	\$22,671,055	\$8,966,267	\$9,358,446	\$29,396,702	\$32,029,501
Operating Grants, Contributions, and Interest	37,555,978	35,247,914	0	0	37,555,978	35,247,914
Capital Grants and Contributions	1,408,173	185,552	85,000	0	1,493,173	185,552
Total Program Revenues	<u>59,394,586</u>	<u>58,104,521</u>	<u>9,051,267</u>	<u>9,358,446</u>	<u>68,445,853</u>	<u>67,462,967</u>
General Revenues						
Property Taxes Levied for:						
General Operating	6,079,003	6,228,901	0	0	6,079,003	6,228,901
Health-Alcohol, Drug Addiction, and Mental Health Services	5,544,107	5,729,160	0	0	5,544,107	5,729,160
Human Services-Job and Family Services	2,354,705	2,449,768	0	0	2,354,705	2,449,768
Human Services- Mental Retardation and Developmental Disabilities	10,836,611	11,340,509	0	0	10,836,611	11,340,509
Human Services-Senior Citizens	1,804,504	1,638,990	0	0	1,804,504	1,638,990
Conservation and Recreation- Historical Center	129,308	133,073	0	0	129,308	133,073
Permissive Sales Taxes	15,403,261	14,809,637	0	0	15,403,261	14,809,637
Other Local Taxes	143,863	146,269	0	0	143,863	146,269
Grants and Entitlements	3,468,090	3,316,695	0	0	3,468,090	3,316,695
Interest	6,214,465	4,524,150	0	0	6,214,465	4,524,150
Other	1,807,029	1,029,350	0	0	1,807,029	1,029,350
Total General Revenues	<u>53,784,946</u>	<u>51,346,502</u>	<u>0</u>	<u>0</u>	<u>53,784,946</u>	<u>51,346,502</u>
Total Revenues	<u>113,179,532</u>	<u>109,451,023</u>	<u>9,051,267</u>	<u>9,358,446</u>	<u>122,230,799</u>	<u>118,809,469</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	17,789,568	17,170,831	0	0	17,789,568	17,170,831
Judicial	7,872,922	7,859,875	0	0	7,872,922	7,859,875
Intergovernmental	502,346	309,530	0	0	502,346	309,530
Internal Service Fund-External Portion	1,418,064	1,176,556	0	0	1,418,064	1,176,556
Public Safety	8,193,165	7,986,357	0	0	8,193,165	7,986,357
Public Works	9,396,403	12,182,962	0	0	9,396,403	12,182,962
Health						
Alcohol, Drug Addiction, and Mental Health Services	13,454,378	13,397,107	0	0	13,454,378	13,397,107
Other Health	628,595	517,840	0	0	628,595	517,840
Human Services						
Job and Family Services	10,229,599	10,602,912	0	0	10,229,599	10,602,912
Child Support Enforcement Agency	2,052,623	2,165,525	0	0	2,052,623	2,165,525
Mental Retardation and Developmental Disabilities	25,431,379	24,783,050	0	0	25,431,379	24,783,050
Other Human Services	2,641,010	2,348,469	0	0	2,641,010	2,348,469

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Table 2
Change in Net Assets
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
<u>Program Expense</u> (continued)						
Conservation and Recreation	\$301,984	\$291,413	\$0	\$0	\$301,984	\$291,413
Economic Development	1,269,256	1,270,983	0	0	1,269,256	1,270,983
Interest and Fiscal Charges	429,053	596,103	0	0	429,053	596,103
Building Inspection	0	0	1,225,768	1,259,527	1,225,768	1,259,527
Nursing Home	0	0	6,545,321	6,413,035	6,545,321	6,413,035
Landfill	0	0	2,338,918	2,248,499	2,338,918	2,248,499
Total Expenses	<u>101,610,345</u>	<u>102,659,513</u>	<u>10,110,007</u>	<u>9,921,061</u>	<u>111,720,352</u>	<u>112,580,574</u>
Increase (Decrease) in Net Assets before Transfers	11,569,187	6,791,510	(1,058,740)	(562,615)	10,510,447	6,228,895
Transfers	(581,735)	(554,469)	581,735	554,469	0	0
Increase (Decrease) in Net Assets	10,987,452	6,237,041	(477,005)	(8,146)	10,510,447	6,228,895
Net Assets Beginning of Year	149,038,906	142,801,865	4,113,797	4,121,943	153,152,703	146,923,808
Net Assets End of Year	<u>\$160,026,358</u>	<u>\$149,038,906</u>	<u>\$3,636,792</u>	<u>\$4,113,797</u>	<u>\$163,663,150</u>	<u>\$153,152,703</u>

While program revenues for governmental activities only increased 2 percent, there was a \$1.2 million increase in capital grants and contributions resulting from a grant for the Wood Lane construction project. General revenues were also quite comparable to the prior year with only interest revenue reflecting much of a change.

Human services is the County's largest governmental expense at almost 40 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. General government activities of operating the County's government and courts represents 25 percent of total expenses and health expenses, primarily for alcohol, drug addiction, and mental health services represent almost 14 percent of total expenses. Combined, these three areas account for almost 79 percent of the County's expenses for 2007.

As demonstrated in the above table, except for public works, expenses were very comparable to the prior year with a slight decrease in overall program expenses. Public works expenses decreased 23 percent, due to finalizing the Route 6 Turn Lane in 2006.

For business-type activities, 100 percent of total revenues are program revenues, meaning the business-type activities are entirely supported by charges for the services and contributions. Business-type activities reflect a slight decrease in revenues from 2006.

The largest of the County's business-type activities is the nursing home, representing almost 65 percent of total expenses.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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	
	2007	2006	2007	2006
General Government:				
Legislative and Executive	\$17,789,568	\$17,170,831	\$12,445,734	\$11,865,126
Judicial	7,872,922	7,859,875	4,778,342	4,566,499
Intergovernmental	502,346	309,530	502,346	309,530
Internal Service Fund-External Portion	1,418,064	1,176,556	(126,693)	(254,487)
Public Safety	8,193,165	7,986,357	6,520,157	6,232,456
Public Works	9,396,403	12,182,962	(417,133)	(148,715)
Health				
Alcohol, Drug Addiction and Mental Health Services	13,454,378	13,397,107	5,134,117	5,697,478
Other Health	628,595	517,840	331,620	239,784
Human Services				
Job and Family Services	10,229,599	10,602,912	650,129	1,808,557
Child Support Enforcement Agency	2,052,623	2,165,525	133,268	456,587
Mental Retardation and Developmental Disabilities	25,431,379	24,783,050	9,174,407	10,715,655
Other Human Services	2,641,010	2,348,469	2,340,353	2,118,636
Conservation and Recreation	301,984	291,413	282,050	274,100
Economic Development	1,269,256	1,270,983	38,009	77,683
Interest and Fiscal Charges	429,053	596,103	429,053	596,103
Total Expenses	<u>\$101,610,345</u>	<u>\$102,659,513</u>	<u>\$42,215,759</u>	<u>\$44,554,992</u>

For 2007, 42 percent of the costs for services provided by the County were paid for by general revenues, which remains relatively consistent with general revenue support in prior years. A review of the above table demonstrates that program revenues contributed significantly to several programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 29 and 31 percent, respectively. Again in 2007, charges for services for the external portion of the internal service fund were in excess of its costs. Approximately 77 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 County Engineer performs for townships and villages within the County. 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 economic development program expenses remained consistent with 2006, while program revenues in the form of charges for services and grants and contributions covered 97 percent of its costs.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund; 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.

Four of the five major funds had significant changes from the prior year. The General Fund had a 28 percent increase in fund balance. Revenues were fairly comparable to the prior year, with the exception of interest revenue which increased over \$1.7 million (better rates and more money to invest). Another significant contributing factor to the increase in fund balance was a substantial decrease in the transfers made to subsidize activities in other funds, a decrease of almost \$1.3 million. The Motor Vehicle and Gasoline Tax Fund had an 11 percent decrease in fund balance from the prior year. This was due to a decrease in charges for services (for work performed for townships and villages in the County) and an increase in expenditures for County projects during the year. The Alcohol, Drug Addiction, and Mental Health Services Fund had a 28 percent increase in fund balance. This increase was the result of additional grants and entitlements received in 2007. Due to a combination of increased grants and entitlement revenues and a 4 percent decrease in expenditures, the Job and Family Services Fund had an increase in fund balance of 41 percent.

Business-Type Activities Financial Analysis

As can be seen on the statement of revenues, expenses, and changes in fund net assets, there was a slight decrease in net assets in the Building Inspection fund (4 percent) and a slight increase in net assets for the Landfill fund (4 percent). The Nursing Home fund had a sizable 19 percent decrease in net assets. While expenses were very similar to 2006, charges for services revenues were lower by almost 5 percent.

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, an 11 percent increase in actual revenues received compared to those budgeted. This is primarily due to better than expected investment revenue. Actual expenditures were almost 10 percent less than budgeted amounts due to budgeting conservatively.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2007, was \$75,692,446 and \$2,533,946, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of additions to or rehabilitation of roads and bridges as well as 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, 2007
Unaudited

Debt - At December 31, 2007, the County had several long-term obligations outstanding including \$7,780,293 in general obligation bonds and \$1,401,000 in special assessment bonds. Of this amount, \$831,554 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 5.3 percent (as of April 2008), which is a decrease from a rate of 5.4 percent one year ago (March 2007). This rate is below the State's current rate of 5.5 percent, but higher than the national rate of 4.8 percent.

Sales tax revenues for 2007 were slightly higher than in 2006.

Bass Pro Outdoor World broke ground in 2007 for their 150,000 square foot retail facility in Wood County. This new business will help to increase sales tax revenues, attract additional business, and add to what is already a strong retail base in the County.

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, 2007
June 30, 2007 - 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	\$78,112,721	\$4,407,313	\$82,520,034	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	140,798	172,398	313,196	215,504	726,398
Cash and Cash Equivalents with Fiscal Agent	3,926,068	0	3,926,068	0	0
Investments in Segregated Accounts	0	0	0	0	843,878
Investments with Fiscal Agent	3,254,158	0	3,254,158	0	0
Accounts Receivable	352,493	365,789	718,282	137,316	80,497
Accrued Interest Receivable	725,173	0	725,173	0	0
Permissive Sales Taxes Receivable	2,576,586	0	2,576,586	0	0
Due from Other Governments	8,972,931	619,196	9,592,127	0	0
Prepaid Items	377,870	36,922	414,792	11,338	5,934
Materials and Supplies Inventory	598,822	85,473	684,295	69,880	0
Internal Balances	(1,403,633)	1,403,633	0	0	0
Property Taxes Receivable	28,982,195	0	28,982,195	0	0
Notes Receivable	280,769	0	280,769	0	0
Special Assessments Receivable	1,734,914	0	1,734,914	0	0
Unamortized Bond Issuance Costs	94,287	11,367	105,654	0	0
Nondepreciable Capital Assets	3,193,522	904,000	4,097,522	0	484,789
Depreciable Capital Assets, Net	75,087,119	4,385,996	79,473,115	18,716	3,107,548
Total Assets	207,006,793	12,392,087	219,398,880	452,754	5,249,044
<u>Liabilities</u>					
Accrued Wages Payable	2,021,107	261,733	2,282,840	31,516	0
Accounts Payable	1,404,486	236,382	1,640,868	6,031	121,424
Contracts Payable	156,033	0	156,033	0	0
Matured Compensated Absences Payable	58,394	0	58,394	0	0
Due to Other Governments	1,289,227	144,138	1,433,365	15,075	0
Due to External Parties	48,041	0	48,041	0	0
Accrued Interest Payable	35,078	2,719	37,797	0	4,723
Matured Bonds Payable	24,000	0	24,000	0	0
Matured Interest Payable	23,742	0	23,742	0	0
Claims Payable	1,894,269	0	1,894,269	0	0
Deferred Revenue	27,716,505	0	27,716,505	0	50,000
Deposits Held and Due to Others	0	0	0	0	5,132
Long-Term Liabilities:					
Due Within One Year	2,727,818	751,525	3,479,343	0	59,076
Due in More Than One Year	9,581,735	7,358,798	16,940,533	0	755,341
Total Liabilities	46,980,435	8,755,295	55,735,730	52,622	995,696
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	75,692,446	2,533,946	78,226,392	18,716	2,777,920
Restricted for:					
Debt Service	553,188	0	553,188	0	0
Capital Projects	3,067,578	0	3,067,578	0	0
Public Works	8,528,482	0	8,528,482	0	0
Health	2,521,198	0	2,521,198	0	0
Human Services	32,987,478	0	32,987,478	0	0
Other Purposes	11,049,272	0	11,049,272	0	0
Unrestricted	25,626,716	1,102,846	26,729,562	381,416	1,475,428
Total Net Assets	\$160,026,358	\$3,636,792	\$163,663,150	\$400,132	\$4,253,348

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, 2007
For the Fiscal Year Ended June 30, 2007 - Wood Lane Industries

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$17,789,568	\$5,233,883	\$109,951	\$0
Judicial	7,872,922	2,403,761	690,819	0
Intergovernmental	502,346	0	0	0
Internal Service Fund-External Portion	1,418,064	1,544,757	0	0
Public Safety	8,193,165	1,204,815	468,193	0
Public Works	9,396,403	7,252,058	2,535,571	25,907
Health				
Alcohol, Drug Addiction, and Mental Health Services	13,454,378	2,981	8,317,280	0
Other Health	628,595	296,975	0	0
Human Services				
Job and Family Services	10,229,599	0	9,579,470	0
Child Support Enforcement Agency	2,052,623	361,346	1,558,009	0
Mental Retardation and Developmental Disabilities	25,431,379	1,675,731	13,198,975	1,382,266
Other Human Services	2,641,010	0	300,657	0
Conservation and Recreation	301,984	0	19,934	0
Economic Development	1,269,256	454,128	777,119	0
Interest and Fiscal Charges	429,053	0	0	0
Total Governmental Activities	<u>101,610,345</u>	<u>20,430,435</u>	<u>37,555,978</u>	<u>1,408,173</u>
<u>Business-Type Activities</u>				
Building Inspection	1,225,768	1,152,427	0	0
Nursing Home	6,545,321	6,016,168	0	0
Landfill	2,338,918	1,797,672	0	85,000
Total Business-Type Activities	<u>10,110,007</u>	<u>8,966,267</u>	<u>0</u>	<u>85,000</u>
Total Primary Government	<u>\$111,720,352</u>	<u>\$29,396,702</u>	<u>\$37,555,978</u>	<u>\$1,493,173</u>
<u>Component Units</u>				
Wood Lane Industries	\$3,474,613	\$3,416,065	\$0	\$0
Wood Lane Residential Services/Properties	10,865,490	10,615,859	7,887	0
Total Component Units	<u>\$14,340,103</u>	<u>\$14,031,924</u>	<u>\$7,887</u>	<u>\$0</u>

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

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
(\$12,445,734)	\$0	(\$12,445,734)	\$0	\$0
(4,778,342)	0	(4,778,342)	0	0
(502,346)	0	(502,346)	0	0
126,693	0	126,693	0	0
(6,520,157)	0	(6,520,157)	0	0
417,133	0	417,133	0	0
(5,134,117)	0	(5,134,117)	0	0
(331,620)	0	(331,620)	0	0
(650,129)	0	(650,129)	0	0
(133,268)	0	(133,268)	0	0
(9,174,407)	0	(9,174,407)	0	0
(2,340,353)	0	(2,340,353)	0	0
(282,050)	0	(282,050)	0	0
(38,009)	0	(38,009)	0	0
(429,053)	0	(429,053)	0	0
(42,215,759)	0	(42,215,759)	0	0
0	(73,341)	(73,341)	0	0
0	(529,153)	(529,153)	0	0
0	(456,246)	(456,246)	0	0
0	(1,058,740)	(1,058,740)	0	0
(42,215,759)	(1,058,740)	(43,274,499)	0	0
0	0	0	(58,548)	0
0	0	0	0	(241,744)
0	0	0	(58,548)	(241,744)
6,079,003	0	6,079,003	0	0
5,544,107	0	5,544,107	0	0
2,354,705	0	2,354,705	0	0
10,836,611	0	10,836,611	0	0
1,804,504	0	1,804,504	0	0
129,308	0	129,308	0	0
15,403,261	0	15,403,261	0	0
143,863	0	143,863	0	0
3,468,090	0	3,468,090	0	0
6,214,465	0	6,214,465	4,612	61,335
0	0	0	0	200,130
1,807,029	0	1,807,029	54,186	13,778
53,784,946	0	53,784,946	58,798	275,243
(581,735)	581,735	0	0	0
53,203,211	581,735	53,784,946	58,798	275,243
10,987,452	(477,005)	10,510,447	250	33,499
149,038,906	4,113,797	153,152,703	399,882	4,219,849
\$160,026,358	\$3,636,792	\$163,663,150	\$400,132	\$4,253,348

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2007

	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	\$16,977,290	\$5,734,122	\$932,712	\$5,729,643
Cash and Cash Equivalents in Segregated Accounts	81,975	0	0	0
Accounts Receivable	79,507	7,758	0	0
Accrued Interest Receivable	725,173	0	0	0
Permissive Sales Taxes Receivable	2,576,586	0	0	0
Due from Other Governments	1,731,841	3,240,021	1,468,695	595,846
Prepaid Items	243,721	0	9,014	18,244
Materials and Supplies Inventory	198,211	338,156	0	23,961
Interfund Receivable	1,085,641	317	2,896	4,160
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	97,506	0	0	0
Property Taxes Receivable	6,604,891	0	6,007,911	2,541,234
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$30,402,342	\$9,320,374	\$8,421,228	\$8,913,088
<u>Liabilities</u>				
Accrued Wages Payable	\$997,365	\$145,633	\$24,442	\$167,726
Accounts Payable	299,804	311,404	61,755	214,985
Contracts Payable	71,801	0	0	0
Matured Compensated Absences Payable	16,088	15,349	0	0
Due to Other Governments	631,680	69,756	13,488	214,146
Interfund Payable	0	83,607	0	10,055
Due to External Parties	2,857	6,038	0	35,936
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Deferred Revenue	10,006,032	2,740,491	7,344,759	3,056,676
Total Liabilities	12,025,627	3,372,278	7,444,444	3,699,524
<u>Fund Balance</u>				
Reserved for Interfund Receivable	1,029,125	0	0	0
Reserved for Unclaimed Monies	97,506	0	0	0
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	570,014	745,245	0	116,626
Unreserved, Designated for:				
Economic Development	897,371	0	0	0
Unreserved, Reported in:				
General Fund	15,782,699	0	0	0
Special Revenue Funds	0	5,202,851	976,784	5,096,938
Debt Service Funds (Deficit)	0	0	0	0
Capital Projects Funds	0	0	0	0
Total Fund Balance	18,376,715	5,948,096	976,784	5,213,564
Total Liabilities and Fund Balance	\$30,402,342	\$9,320,374	\$8,421,228	\$8,913,088

See Accompanying Notes to the Basic Financial Statements

Mental Retardation and Developmental Disabilities	Other Governmental	Total
\$27,655,988	\$16,298,246	\$73,328,001
3,915	54,908	140,798
0	265,228	352,493
0	0	725,173
0	0	2,576,586
1,139,692	796,836	8,972,931
47,817	59,074	377,870
33,231	5,263	598,822
0	88,770	1,181,784
0	0	97,506
11,727,883	2,100,276	28,982,195
0	280,769	280,769
0	1,734,914	1,734,914
<u>\$40,608,526</u>	<u>\$21,684,284</u>	<u>\$119,349,842</u>
\$488,087	\$197,854	\$2,021,107
329,380	187,158	1,404,486
0	84,232	156,033
3,501	23,456	58,394
259,886	100,271	1,289,227
0	1,095,320	1,188,982
0	3,210	48,041
0	24,000	24,000
0	23,742	23,742
12,713,899	4,692,799	40,554,656
<u>13,794,753</u>	<u>6,432,042</u>	<u>46,768,668</u>
0	0	1,029,125
0	0	97,506
0	238,864	238,864
0	732,749	2,164,634
0	0	897,371
0	0	15,782,699
26,813,773	6,307,670	44,398,016
0	(76,375)	(76,375)
0	8,049,334	8,049,334
<u>26,813,773</u>	<u>15,252,242</u>	<u>72,581,174</u>
<u>\$40,608,526</u>	<u>\$21,684,284</u>	<u>\$119,349,842</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Assets of Governmental Activities
 December 31, 2007

Total Governmental Fund Balance \$72,581,174

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. 78,280,641

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

Accounts Receivable	212,219	
Accrued Interest Receivable	459,192	
Permissive Sales Taxes Receivable	1,416,128	
Due from Other Governments	7,750,008	
Property Taxes Receivable	1,265,690	
Special Assessments Receivable	1,734,914	12,838,151

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 94,287

An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (1,396,435)

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

Accrued Interest Payable	(35,078)	
General Obligation Bonds Payable	(6,948,739)	
Special Assessment Bonds Payable	(1,401,000)	
Compensated Absences Payable	(3,953,704)	
Capital Leases Payable	(6,110)	(12,344,631)

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. 9,973,171

Net Assets of Governmental Activities \$160,026,358

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, 2007

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$6,063,724	\$0	\$5,532,559	\$2,350,825
Permissive Sales Taxes	15,048,296	0	0	0
Permissive Motor Vehicle License Taxes	0	4,042,836	0	0
Other Taxes	30,951	0	29,366	12,987
Charges for Services	6,136,824	771,834	2,981	0
Licenses and Permits	8,524	0	0	0
Fines, Costs, and Forfeitures	265,933	175,070	0	0
Intergovernmental	3,912,953	2,408,639	8,111,526	9,332,807
Special Assessments	0	0	0	0
Interest	5,687,754	0	0	0
Other	951,812	0	6,577	15,728
Total Revenues	38,106,771	7,398,379	13,683,009	11,712,347
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	16,239,442	0	0	0
Judicial	6,338,321	0	0	0
Intergovernmental	502,346	0	0	0
Public Safety	7,051,511	0	0	0
Public Works	445,458	8,160,098	0	0
Health	262,899	0	13,470,560	0
Human Services	516,058	0	0	10,190,781
Conservation and Recreation	128,272	0	0	0
Economic Development	368,045	0	0	0
Other	403,938	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Payment to Refunded Bond Escrow Agent	0	0	0	0
Principal Retirement	3,092	0	0	0
Interest and Fiscal Charges	412	0	0	0
Issuance Costs	0	0	0	0
Total Expenditures	32,259,794	8,160,098	13,470,560	10,190,781
Excess of Revenues Over (Under) Expenditures	5,846,977	(761,719)	212,449	1,521,566
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	12,159	0	0	0
Transfers Out	(1,867,495)	0	0	0
Total Other Financing Sources (Uses)	(1,855,336)	0	0	0
Changes in Fund Balance	3,991,641	(761,719)	212,449	1,521,566
Fund Balance Beginning of Year	14,385,074	6,709,815	764,335	3,691,998
Fund Balance End of Year	\$18,376,715	\$5,948,096	\$976,784	\$5,213,564

Mental Retardation and Developmental Disabilities	Other Governmental	Total
\$10,823,496	\$1,928,936	\$26,699,540
0	0	15,048,296
0	0	4,042,836
60,682	9,877	143,863
1,675,731	3,556,703	12,144,073
0	581,400	589,924
0	49,245	490,248
13,284,599	5,204,110	42,254,634
0	1,094,185	1,094,185
165,670	75,974	5,929,398
23,764	818,111	1,815,992
<u>26,033,942</u>	<u>13,318,541</u>	<u>110,252,989</u>
0	918,645	17,158,087
0	1,409,660	7,747,981
0	0	502,346
0	777,630	7,829,141
0	1,821,366	10,426,922
0	308,292	14,041,751
24,840,009	4,160,765	39,707,613
0	151,716	279,988
0	886,314	1,254,359
0	31,138	435,076
0	1,572,916	1,572,916
0	89,125	89,125
0	1,217,000	1,220,092
0	446,178	446,590
0	84,236	84,236
<u>24,840,009</u>	<u>13,874,981</u>	<u>102,796,223</u>
<u>1,193,933</u>	<u>(556,440)</u>	<u>7,456,766</u>
0	3,635,000	3,635,000
0	366,126	366,126
0	(3,916,890)	(3,916,890)
0	2,394,241	2,406,400
(750,000)	(370,640)	(2,988,135)
<u>(750,000)</u>	<u>2,107,837</u>	<u>(497,499)</u>
443,933	1,551,397	6,959,267
<u>26,369,840</u>	<u>13,700,845</u>	<u>65,621,907</u>
<u>\$26,813,773</u>	<u>\$15,252,242</u>	<u>\$72,581,174</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, 2007

Changes in Fund Balance - Total Governmental Funds \$6,959,267

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	365,013	
Capital Outlay - Depreciable Capital Assets	4,793,236	
Depreciation	<u>(3,923,180)</u>	1,235,069

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. (165,692)

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

Property Taxes	48,698	
Permissive Sales Taxes	354,965	
Permissive Motor Vehicle License Taxes	26,512	
Charges for Services	85,465	
Intergovernmental	930,698	
Special Assessments	(365,218)	
Interest	(18,747)	
Other	<u>1,037</u>	1,063,410

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

Payment to Refunded Bond Escrow Agent	4,006,015	
General Obligation Bonds Payable	875,000	
Special Assessment Bonds Payable	342,000	
Capital Leases Payable	<u>3,092</u>	5,226,107

General obligation bonds issued are other financing sources in the governmental funds, but the issuance increases long-term liabilities on the statement of net assets. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.

General Obligation Bonds	(3,635,000)	
Unamortized Premium	(366,126)	
Amortization of Premium	<u>16,817</u>	(3,984,309)

(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, 2007
 (continued)

<p>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 new debt on the statement of activities.</p>			
Accrued Interest Payable	21,304		
Amortization of Accounting Loss	<u>(6,017)</u>		\$15,287
<p>Issuance costs are reported as an expenditure when paid in governmental funds, but are amortized on the statement of activities.</p>			
Unamortized Issuance Costs	84,236		
Amortization of Issuance Costs	<u>(14,567)</u>		69,669
<p>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.</p>			(276,772)
<p>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.</p>			
Interest Revenue	318,376		
Allocated to Activities	<u>400,347</u>		718,723
<p>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.</p>			<u>126,693</u>
<p>Change in Net Assets of Governmental Activities</p>			<u><u>\$10,987,452</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,074,289	\$6,195,339	\$6,106,068	(\$89,271)
Permissive Sales Tax:	14,205,000	14,205,000	15,000,366	795,366
Other Taxes	39,422	34,751	30,951	(3,800)
Charges for Services	5,087,612	5,534,827	6,137,123	602,296
Licenses and Permits	10,100	10,100	8,524	(1,576)
Fines, Costs, and Forfeiture:	273,000	273,000	297,066	24,066
Intergovernmental	2,966,609	3,850,231	3,905,293	55,062
Interest	2,300,000	2,300,000	4,633,744	2,333,744
Other	828,582	923,341	974,985	51,644
Total Revenues	32,784,614	33,326,589	37,094,120	3,767,531
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	17,794,669	17,723,695	16,764,773	958,922
Judicial	6,750,761	6,805,944	6,474,658	331,286
Public Safety	7,122,241	7,162,842	6,985,902	176,940
Public Works	457,477	457,477	438,943	18,534
Health	263,589	275,523	274,834	689
Human Services	571,242	614,102	512,887	101,215
Conservation and Recreation	127,727	127,727	127,302	425
Economic Development	362,652	400,905	372,466	28,439
Other	2,524,705	2,271,863	427,004	1,844,859
Intergovernmental	505,928	505,928	502,346	3,582
Total Expenditures	36,480,991	36,346,006	32,881,115	3,464,891
Excess of Revenues Over (Under) Expenditures	(3,696,377)	(3,019,417)	4,213,005	7,232,422
<u>Other Financing Sources (Uses)</u>				
Advances In	68,706	68,706	68,706	0
Advances Out	(38,257)	(38,257)	(38,257)	0
Transfers In	125,000	121,000	12,159	(108,841)
Transfers Out	(2,762,273)	(2,762,275)	(1,867,495)	894,780
Total Other Financing Sources (Uses)	(2,606,824)	(2,610,826)	(1,824,887)	785,939
Changes in Fund Balance	(6,303,201)	(5,630,243)	2,388,118	8,018,361
Fund Balance Beginning of Year	12,579,990	12,579,990	12,579,990	0
Prior Year Encumbrances Appropriated	665,376	665,376	665,376	0
Fund Balance End of Year	\$6,942,165	\$7,615,123	\$15,633,484	\$8,018,361

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Permissive Motor Vehicle License Tax	\$4,510,000	\$4,510,000	\$4,046,639	(\$463,361)
Charges for Services	1,328,800	1,328,800	703,140	(625,660)
Fines, Costs, and Forfeiture:	164,000	164,000	174,693	10,693
Intergovernmental	2,710,000	2,710,000	2,398,373	(311,627)
Total Revenues	8,712,800	8,712,800	7,322,845	(1,389,955)
<u>Expenditures</u>				
Current:				
Public Works	11,504,335	11,504,336	8,719,806	2,784,530
Excess of Revenues Under Expenditures	(2,791,535)	(2,791,536)	(1,396,961)	1,394,575
<u>Other Financing Sources</u>				
Advances In	75,000	75,000	75,000	0
Transfers In	175,000	175,000	0	(175,000)
Total Other Financing Source:	250,000	250,000	75,000	(175,000)
Changes in Fund Balance	(2,541,535)	(2,541,536)	(1,321,961)	1,219,575
Fund Balance Beginning of Year	5,513,940	5,513,940	5,513,940	0
Prior Year Encumbrances Appropriated	686,553	686,553	686,553	0
Fund Balance End of Year	\$3,658,958	\$3,658,957	\$4,878,532	\$1,219,575

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,429,968	\$5,673,277	\$5,576,838	(\$96,439)
Other Taxes	21,954	17,678	29,366	11,688
Charges for Services	0	0	2,981	2,981
Intergovernmental	7,012,455	7,915,678	8,208,382	292,704
Other	0	0	6,577	6,577
Total Revenues	13,464,377	13,606,633	13,824,144	217,511
<u>Expenditures</u>				
Current:				
Health	13,617,108	14,077,243	13,690,613	386,630
Excess of Revenues Over (Under) Expenditures	(152,731)	(470,610)	133,531	604,141
<u>Other Financing Uses</u>				
Transfers Out	(461,847)	(1,712)	0	1,712
Changes in Fund Balance	(614,578)	(472,322)	133,531	605,853
Fund Balance Beginning of Year	614,122	614,122	614,122	0
Prior Year Encumbrances Appropriated	456	456	456	0
Fund Balance End of Year	\$0	\$142,256	\$748,109	\$605,853

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,788,757	\$2,412,313	\$2,372,032	(\$40,281)
Other Taxes	9,746	8,676	12,987	4,311
Intergovernmental	10,368,116	10,745,629	9,435,558	(1,310,071)
Other	20,003	20,003	15,728	(4,275)
Total Revenues	13,186,622	13,186,621	11,836,305	(1,350,316)
<u>Expenditures</u>				
Current:				
Human Services	13,825,500	13,825,501	10,540,068	3,285,433
Excess of Revenues Over (Under) Expenditures	(638,878)	(638,880)	1,296,237	1,935,117
<u>Other Financing Sources (Uses)</u>				
Transfers In	45,000	45,000	0	(45,000)
Transfers Out	(165,000)	(165,000)	0	165,000
Total Other Financing Sources (Uses)	(120,000)	(120,000)	0	120,000
Changes in Fund Balance	(758,878)	(758,880)	1,296,237	2,055,117
Fund Balance Beginning of Year	3,990,718	3,990,718	3,990,718	0
Prior Year Encumbrances Appropriated	132,399	132,399	132,399	0
Fund Balance End of Year	<u>\$3,364,239</u>	<u>\$3,364,237</u>	<u>\$5,419,354</u>	<u>\$2,055,117</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$12,904,424	\$11,118,490	\$10,931,057	(\$187,433)
Other Taxes	45,694	37,420	60,682	23,262
Charges for Services	827,747	827,747	1,678,730	850,983
Intergovernmental	11,963,698	13,757,906	13,299,052	(458,854)
Interest	0	0	165,210	165,210
Other	0	0	23,764	23,764
Total Revenues	25,741,563	25,741,563	26,158,495	416,932
<u>Expenditures</u>				
Current:				
Human Services	25,171,204	26,707,682	24,538,797	2,168,885
Excess of Revenues Over (Under) Expenditures	570,359	(966,119)	1,619,698	2,585,817
<u>Other Financing Uses</u>				
Transfers Out	(16,298,411)	(15,903,311)	(750,000)	15,153,311
Changes in Fund Balance	(15,728,052)	(16,869,430)	869,698	17,739,128
Fund Balance Beginning of Year	26,410,382	26,410,382	26,410,382	0
Prior Year Encumbrances Appropriated	1,776	1,776	1,776	0
Fund Balance End of Year	\$10,684,106	\$9,542,728	\$27,281,856	\$17,739,128

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2007

	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	\$1,912,133	\$620,890	\$1,874,290	\$4,407,313	\$4,687,214
Cash and Cash Equivalents in Segregated Accounts	136,960	35,438	0	172,398	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	3,926,068
Investments with Fiscal Agent	0	0	0	0	3,254,158
Accounts Receivable	0	189,673	176,116	365,789	0
Due from Other Governments	80,053	461,513	77,630	619,196	0
Prepaid Items	0	7,022	29,900	36,922	0
Materials and Supplies Inventory	0	51,201	34,272	85,473	0
Interfund Receivable	0	0	12,361	12,361	0
Total Current Assets	2,129,146	1,365,737	2,204,569	5,699,452	11,867,440
<u>Non-Current Assets</u>					
Unamortized Bond Issuance Costs	0	0	11,367	11,367	0
Nondepreciable Capital Assets	0	0	904,000	904,000	0
Depreciable Capital Assets, Net	101,890	1,989,788	2,294,318	4,385,996	0
Total Non-Current Assets	101,890	1,989,788	3,209,685	5,301,363	0
Total Assets	2,231,036	3,355,525	5,414,254	11,000,815	11,867,440
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	45,540	194,935	21,258	261,733	0
Accounts Payable	634	156,618	79,130	236,382	0
Due to Other Governments	22,412	98,052	23,674	144,138	0
Interfund Payable	0	0	5,163	5,163	0
Claims Payable	0	0	0	0	1,894,269
Accrued Interest Payable	0	1,035	1,684	2,719	0
General Obligation Bonds Payable	0	35,000	120,000	155,000	0
Compensated Absences Payable	83,837	127,043	18,733	229,613	0
Capital Leases Payable	0	0	366,912	366,912	0
Total Current Liabilities	152,423	612,683	636,554	1,401,660	1,894,269
<u>Non-Current Liabilities</u>					
General Obligation Bonds Payable	0	195,000	481,554	676,554	0
Compensated Absences Payable	18,254	45,017	19,952	83,223	0
Capital Leases Payable	0	0	1,568,951	1,568,951	0
Closure/Postclosure Costs Payable	0	0	5,030,070	5,030,070	0
Total Non-Current Liabilities	18,254	240,017	7,100,527	7,358,798	0
Total Liabilities	170,677	852,700	7,737,081	8,760,458	1,894,269
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	101,890	1,759,788	672,268	2,533,946	0
Unrestricted (Deficit)	1,958,469	743,037	(2,995,095)	(293,589)	9,973,171
Total Net Assets (Deficit)	\$2,060,359	\$2,502,825	(\$2,322,827)	2,240,357	\$9,973,171
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.				1,396,435	
Net Assets of Business-Type Activities				<u>1,396,435</u>	
				<u>\$3,636,792</u>	

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2007

	Business-Type Activities			Total	Governmental
	Building Inspection	Nursing Home	Landfill	Enterprise	Activity Internal Service
<u>Operating Revenues</u>					
Charges for Services	\$9,654	\$6,016,168	\$1,797,672	\$7,823,494	\$7,277,889
Licenses, Permits, and Inspections	1,142,773	0	0	1,142,773	0
Other	0	0	0	0	78,095
Total Operating Revenues	1,152,427	6,016,168	1,797,672	8,966,267	7,355,984
<u>Operating Expenses</u>					
Personal Services	1,052,149	4,230,630	490,606	5,773,385	0
Materials and Supplies	2,559	594,302	358,981	955,842	0
Contractual Services	21,835	1,579,989	242,833	1,844,657	1,021,965
Claims	0	0	0	0	5,723,997
Other	136,707	56,249	257,800	450,756	6,725
Closure and Postclosure Costs	0	0	177,340	177,340	0
Depreciation	28,558	122,948	688,160	839,666	0
Total Operating Expenses	1,241,808	6,584,118	2,215,720	10,041,646	6,752,687
Operating Income (Loss)	(89,381)	(567,950)	(418,048)	(1,075,379)	603,297
<u>Non-Operating Revenues (Expenses)</u>					
Loss on Disposal of Capital Assets	(514)	0	(4,126)	(4,640)	0
Interest Revenue	0	0	0	0	318,376
Interest Expense	0	(13,905)	(126,073)	(139,978)	0
Total Non-Operating Revenues (Expenses)	(514)	(13,905)	(130,199)	(144,618)	318,376
Income (Loss) Before Contributions and Transfers	(89,895)	(581,855)	(548,247)	(1,219,997)	921,673
Capital Contributions	0	0	85,000	85,000	0
Transfers In	0	0	581,735	581,735	0
Changes in Net Assets	(89,895)	(581,855)	118,488	(553,262)	921,673
Net Assets (Deficit) Beginning of Year	2,150,254	3,084,680	(2,441,315)		9,051,498
Net Assets (Deficit) End of Year	\$2,060,359	\$2,502,825	(\$2,322,827)		\$9,973,171

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.

76,257

Change in Net Assets of Business-Type Activities

(\$477,005)

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2007

	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	\$1,139,319	\$6,370,532	\$1,742,749	\$9,252,600	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	7,277,889
Cash Received from Other Revenues	0	0	0	0	78,095
Cash Payments for Personal Services	(1,055,902)	(4,230,381)	(480,664)	(5,766,947)	0
Cash Payments to Suppliers	(13,824)	(738,078)	(236,503)	(988,405)	0
Cash Payments for Contractual Services	(18,284)	(1,443,261)	(316,195)	(1,777,740)	(1,021,965)
Cash Payments for Claims	0	0	0	0	(5,019,961)
Cash Payments for Other Expenses	(136,707)	(55,438)	(262,260)	(454,405)	(6,725)
Net Cash Provided by (Used for) Operating Activities	(85,398)	(96,626)	447,127	265,103	1,307,333
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Received from Transfers In	0	0	581,735	581,735	0
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	(37,393)	0	(364,281)	(401,674)	0
Principal Paid on General Obligation Bonds	0	(30,000)	(230,000)	(260,000)	0
Interest Paid on General Obligation Bonds	0	(14,040)	(29,275)	(43,315)	0
Lease Principal	0	0	(300,234)	(300,234)	0
Lease Interest	0	0	(96,531)	(96,531)	0
Capital Contributions	0	0	85,000	85,000	0
Net Cash Used for Capital and Related Financing Activities	(37,393)	(44,040)	(935,321)	(1,016,754)	0
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(1,248,004)
Sale of Investments	0	0	0	0	2,406,347
Interest on Investments	0	0	0	0	318,376
Net Cash Provided by Investing Activities	0	0	0	0	1,476,719
Net Increase (Decrease) in Cash and Cash Equivalents	(122,791)	(140,666)	93,541	(169,916)	2,784,052
Cash and Cash Equivalents Beginning of Year	2,171,884	796,994	1,780,749	4,749,627	5,829,230
Cash and Cash Equivalents End of Year	\$2,049,093	\$656,328	\$1,874,290	\$4,579,711	\$8,613,282

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2007
(continued)

	Business-Type Activities			Total	Governmental
	Building Inspection	Nursing Home	Landfill	Enterprise	Activity Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Operating Income (Loss)	(\$89,381)	(\$567,950)	(\$418,048)	(\$1,075,379)	\$603,297
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Closure and Postclosure Liability	0	0	177,340	177,340	0
Depreciation	28,558	122,948	688,160	839,666	0
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	0	97,777	(34,107)	63,670	0
(Increase) Decrease in Due from Other Governments	(13,108)	256,587	(8,455)	235,024	0
Increase in Prepaid Items	0	(4,221)	0	(4,221)	0
(Increase) Decrease in Materials and Supplies Inventory	0	4,188	(8,223)	(4,035)	0
Increase in Interfund Receivable	0	0	(12,361)	(12,361)	0
Increase (Decrease) in Accrued Wages Payable	(2,756)	9,889	3,121	10,254	0
Increase in Accounts Payable	634	21,767	54,835	77,236	0
Increase (Decrease) in Due to Other Governments	(876)	(12,796)	441	(13,231)	0
Decrease in Interfund Payable	(8,348)	(23,655)	(1,289)	(33,292)	0
Decrease in Due to External Parties	0	0	(776)	(776)	0
Increase in Claims Payable	0	0	0	0	704,036
Increase (Decrease) in Compensated Absences Payable	(121)	(1,160)	6,489	5,208	0
Total Adjustments	3,983	471,324	865,175	1,340,482	704,036
Net Cash Provided by (Used for) Operating Activities	(\$85,398)	(\$96,626)	\$447,127	\$265,103	\$1,307,333

Non-Cash Investing Transaction

For 2007, the Health internal service fund's investments increased by \$35,758 to reflect investments at fair value a of December 31, 2007.

During 2007, the Landfill enterprise fund entered into two new leases for machinery and equipment, in the amount of \$475,599 and \$363,772

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2007

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$1,398,739	\$9,247,758
Cash and Cash Equivalents in Segregated Accounts	0	1,351,221
Accounts Receivable	0	642,233
Due from Other Governments	0	6,251,140
Due from External Parties	0	48,041
Property Taxes Receivable	0	122,999,424
Special Assessments Receivable	0	4,809,421
	1,398,739	\$145,349,238
Total Assets	1,398,739	\$145,349,238
<u>Liabilities</u>		
Due to Other Governments	0	\$140,061,167
Undistributed Assets	0	5,081,670
Deposits Held and Due to Others	0	206,401
	0	\$145,349,238
Total Liabilities	0	\$145,349,238
<u>Net Assets</u>		
Held in Trust for External Pool Participants	1,398,739	
Total Net Assets	\$1,398,739	

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, 2007

<u>Additions</u>	
Interest	\$66,269
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Net Increase in Assets Resulting from Operations	66,269
Distributions to Participants	(67,161)
Capital Transactions	<u>54,701</u>
Change in Net Assets	53,809
Net Assets Beginning of Year	<u>1,344,930</u>
Net Assets End of Year	<u><u>\$1,398,739</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, 2007

Note 1 - Reporting Entity

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

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

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

A. Primary Government

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

B. Component Units

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

Discretely Presented Component Units

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(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, 2007
(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, 2007
(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 earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

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, 2007
(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, 2007
(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, 2007
(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, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days after year end.

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, 2007, but were levied to finance 2008 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, 2007
(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 Route 6 Turn Lane capital projects fund, 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 that are held separately within departments of the County or by a fiscal agent are recorded as "Cash and Cash Equivalents in Segregated Accounts" and "Cash and Cash Equivalents with Fiscal Agent", respectively.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

During 2007, the County invested in nonnegotiable certificates of deposit, repurchase agreements, federal agency securities, 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, 2007.

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 2007 was \$5,687,754, which includes \$4,745,660 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, 2007, 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, or 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, 2007
(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, 2007
(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 occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated leave are paid. 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. As of December 31, 2007, there were no net assets restricted by enabling legislation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(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 charges for internal service fund activities. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are reported as nonoperating.

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, 2007
(continued)

Note 3 - Change in Accounting Principles and Correction of an Error

A. Change in Accounting Principles

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues", and GASB Statement No. 50, "Pension Disclosures".

GASB Statement No. 45 improves the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB costs over a period that approximates employees' years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. An OPEB liability at transition was determined in accordance with this statement for both the Ohio Public Employees Retirement System and the State Teachers Retirement System postemployment healthcare plans, in the amount of \$164,945 and \$419, respectively, which are the same as the previously reported liabilities.

GASB Statement No. 48 addresses how to account for the exchange of an interest in expected cash flows from collecting specific receivables or specific future revenues for immediate cash payments. The statement established criteria used to determine whether the transaction should be recorded as revenue or as a liability (a sale or a collateralized borrowing). The implementation of this statement did not result in any change to the financial statements.

GASB Statement No. 50 requires employers contributing to defined benefit pension plans to include the legal or contractual maximum contribution rates in the notes to the financial statements. The implementation of this statement did not result in any change to the financial statements.

B. Correction of an Error

The County reported cash and cash equivalents as of December 31, 2006, in the agency funds of \$12,345,224. This amount was \$573,809 too high and should have been \$11,771,415.

Note 4 - Accountability

At December 31, 2007, the Bond Retirement debt service fund had a deficit fund balance, in the amount of \$941,302, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net assets in the Landfill enterprise fund, in the amount of \$2,322,827, 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 next three years. Currently, the disposal rate is \$13 and will reach a cap of \$15 by January 1, 2008.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

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.

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	\$3,991,641	(\$761,719)	\$212,449	\$1,521,566	\$443,933
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2006, Received in Cash 2007	1,597,594	348,464	231,599	187,315	175,043
Accrued 2007, Not Yet Received in Cash	(1,762,946)	(423,998)	(134,743)	(84,564)	(153,676)
Expenditure Accruals:					
Accrued 2006, Paid in Cash 2007	(1,780,205)	(279,630)	(325,124)	(757,033)	(772,611)
Accrued 2007, Not Yet Paid in Cash	2,019,595	548,180	99,685	642,848	1,080,854

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

	Changes in Fund Balance (continued)				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Mental Retardation and Developmental Disabilities
Cash Adjustments:					
Unrecorded Activity 2006	(\$297,002)	\$0	\$228,882	\$99,487	\$481,233
Unrecorded Activity 2007	(579,907)	0	(184,603)	(78,280)	(374,132)
Prepaid Items	41,074	0	5,386	(1,106)	(1,079)
Materials and Supplies Inventory	(13,514)	27,332	0	(1,987)	(5,952)
Advances In	68,706	75,000	0	0	0
Advances Out	(38,257)	0	0	0	0
Excess of Revenues (Over)					
Under Expenditures for Nonbudgeted Activity	2,744	0	0	0	(3,915)
Encumbrances Outstanding at Year End (Budget Basis)					
	(861,405)	(855,590)	0	(232,009)	0
Budget Basis	<u>\$2,388,118</u>	<u>(\$1,321,961)</u>	<u>\$133,531</u>	<u>\$1,296,237</u>	<u>\$869,698</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.

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;

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 6 - Deposits and Investments (continued)

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;
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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 6 - Deposits and Investments (continued)

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, \$22,734,588 of the County's bank balance of \$30,803,854 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, 2007
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2007, the County had the following investments:

	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1-5	More Than 6
Repurchase Agreements	\$347,756	\$347,756	\$0	\$0
Federal Home Loan Mortgage Corporation Notes	19,967,160	3,245,103	16,521,861	200,196
Federal Home Loan Bank Notes	17,567,956	0	17,567,956	0
Federal Home Loan Bank Bonds	6,945,259	4,048,193	2,640,972	256,094
Federal National Mortgage Association Notes	24,488,300	6,749,921	17,738,379	0
Mutual Funds	3,916,123	3,916,123	0	0
STAR Ohio	560,999	560,999	0	0
Total Investments	<u>\$73,793,553</u>	<u>\$18,868,095</u>	<u>\$54,469,168</u>	<u>\$456,290</u>

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

All securities carry a rating of AAA by Moody's, including the securities underlying the repurchase agreements (Federal Home Loan Bank Bonds), and the 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 that the market value of repurchase agreements in eligible securities exceed the principal value of the agreement by at least 2 percent and be marked to market daily, that mutual funds consist of securities listed in items 1 and 2 on page 47 and be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service, and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 6 - Deposits and Investments (continued)

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	\$19,967,160	27.06%
Federal Home Loan Bank	24,513,215	33.22
Federal National Mortgage Association	24,488,300	33.18

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, 2007

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$93,166,531
Accrued Interest Receivable	725,173
Total Assets	\$93,891,704
 <u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$92,492,965
External Portion	1,398,739
Total Net Assets Held in Trust for Pool Participants	\$93,891,704

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 7 - Investment Pool (continued)

Statement of Changes in Net Assets
December 31, 2007

<u>Revenues</u>	
Interest	\$6,314,043
<u>Expenses</u>	
Operating Expenses	<u>0</u>
Net Increase in Assets Resulting from Operations	6,314,043
Distributions to Participants	(4,881,831)
Capital Transactions	<u>3,195,637</u>
Total Increase in Net Assets	4,627,849
Net Assets Beginning of Year	<u>89,263,855</u>
Net Assets End of Year	<u>\$93,891,704</u>

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, \$21,407,269 of the County's bank balance of \$28,825,247 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, 2007
(continued)

Note 7 - Investment Pool (continued)

Investments

As of December 31, 2007, the County's investment pool had the following investments:

	Investment Maturities (in Years)		
	Fair Value	Less Than 1	1-5
Repurchase Agreements	\$347,756	\$347,756	\$0
Federal Home Loan Mortgage Corporation Notes	19,365,828	3,245,103	16,120,725
Federal Home Loan Bank Notes	16,961,938	0	16,961,938
Federal Home Loan Bank Bonds	5,935,430	3,748,662	2,186,768
Federal National Mortgage Association Notes	23,451,321	6,549,859	16,901,462
STAR Ohio	560,999	560,999	0
Total Investments	\$66,623,272	\$14,452,379	\$52,170,893

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 Bank Bonds). 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 the market value of the repurchase agreements in eligible securities exceed the principle value of the agreement by at least 2 percent and be marked to market daily and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 7 - Investment Pool (continued)

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	\$19,365,828	29.07%
Federal Home Loan Bank	22,897,368	34.37
Federal National Mortgage Association	23,451,321	35.20

Note 8 - Receivables

Receivables at December 31, 2007, 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 \$238,864, will not be received within one year. Special assessments receivable, in the amount of \$793,400, will not be received within one year. At December 31, 2007, the amount of delinquent special assessments was \$33,675. All other receivables are considered fully collectible within one year, except for the following: 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	\$195,549	\$5,727,517
Less Allowance for Uncollectible Accounts	(116,042)	(5,085,284)
Net Accounts Receivable	\$79,507	\$642,233

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 8 - Receivables (continued)

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 2007 follows:

	Balance January 1, 2007	New Loans	Repayments	Balance December 31, 2007
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$167,230	\$0	\$63,021	\$104,209
Homebuyer Assistance	114,080	62,480	0	176,560
	<u>\$281,310</u>	<u>\$62,480</u>	<u>\$63,021</u>	<u>\$280,769</u>

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$894,457
Local Government Revenue Assistance	166,328
Sheriff's Contracts	21,822
Detention Contract	9,390
Public Defender	35,341
Election Costs	141,033
Homestead and Rollback	341,738
Personal Property Phase-Out	72,494
Charges for Services	2,719
Bowling Green Municipal Court	11,317
Sheriff Grant	32,749
Other	2,453
Total General Fund	<u>1,731,841</u>
Motor Vehicle and Gasoline Tax	
Gasoline Tax	1,198,420
Motor Vehicle License Fees	2,023,320
Fines and Costs	12,039
Charges for Services	6,242
Total Motor Vehicle and Gasoline Tax	<u>3,240,021</u>

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	\$1,084,379
Homestead and Rollback	304,109
Personal Property Phase-Out	80,207
Total Alcohol, Drug Addiction, and Mental Health Services	1,468,695
Job and Family Services	
Job and Family Services	429,457
Homestead and Rollback	126,286
Personal Property Phase-Out	40,103
Total Job and Family Services	595,846
Mental Retardation and Developmental Disabilities	
Title VI	15,960
Preschool	2,251
Inform and Refer	9,375
Target Case Management	60,997
Day Hab	267,252
Rehabilitation Service Commission	1,288
Food Service	1,065
Title XX	18,880
Homestead and Rollback	555,938
Personal Property Phase-Out	206,686
Total Mental Retardation and Developmental Disabilities	1,139,692
Total Major Funds	8,176,095
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	25
Child Support Enforcement Agency	
CSEA	31,000
Real Estate Assessment	
Location Based Response System	61,069
Victims of Crime Assistance - Juvenile	
VOCA	15,690
Victims of Crime Assistance - Prosecutor	
VOCA	35,660
Historical Center	
Homestead and Rollback	7,271
Personal Property Phase-Out	1,543
Total Historical Center	8,814

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Senior Citizens	
Homestead and Rollback	\$101,795
Personal Property Phase-Out	21,594
Total Senior Citizens	123,389
Solid Waste Management District	
Recycle Ohio	20,000
Community Development Block Grant	
CDBG	44,700
Sheriff	
Drug Awareness Resistance Education (D.A.R.E)	12,994
Electronic Monitoring	
Electronic Monitoring	47,306
Adult Probation	
Intensive Supervision - Probate	74,182
Emergency Management Agency	
State Homeland Security	296,100
Issue I	
Issue I	25,907
Total Nonmajor Funds	796,836
Total Governmental Activities	\$8,972,931
Business-Type Activities	
Major Funds	
Building Inspection	
Fees, Licenses, and Permits	\$80,053
Nursing Home	
Medicaid/Medicare	461,513
Landfill	
Charges for Services	77,630
Total Business-Type Activities	\$619,196
Agency Funds	
Local Government	\$1,882,331
Local Government Revenue Assistance	350,027
Library Local Government	2,479,821
Gasoline Tax	889,230
Motor Vehicle License Tax	649,731
Total Agency Funds	\$6,251,140

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 9 - Permissive Sales and Use Tax

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

Note 10 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2007 represent the collection of 2006 taxes. Real property taxes received in 2007 were levied after October 1, 2006, on the assessed values as of January 1, 2006, 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 2007 represent the collection of 2006 taxes. Public utility real and tangible personal property taxes received in 2007 became a lien on December 31, 2005, were levied after October 1, 2006, 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 2007 (other than public utility property) represent the collection of 2007 taxes. Tangible personal property taxes received in 2007 were levied after October 1, 2006, on the true value as of December 31, 2006. 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 2007 is 12.5 percent. This will be reduced to 6.25 percent for 2008 and 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.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 10 - Property Taxes (continued)

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2007, 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 2007 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, 2007, was \$14.90 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2007 property tax receipts were based are as follows:

Real Property	
Residential	\$1,882,612,940
Agriculture	97,429,110
Commercial/Industrial/Mineral	651,651,750
Public Utility Property	
Real	3,022,770
Personal	88,017,410
Tangible Personal Property	13,523,158
Total Assessed Value	\$2,736,257,138

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2007, was as follows:

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,757,310	\$127,160	\$0	\$2,884,470
Construction in Progress	107,909	237,853	(36,710)	309,052
Total Nondepreciable Capital Assets	2,865,219	365,013	(36,710)	3,193,522

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
Governmental Activities (continued):				
Depreciable Capital Assets				
Buildings and Building Improvements	\$36,349,267	\$401,302	\$0	\$36,750,569
Improvements Other Than Buildings	8,611,523	36,710	0	8,648,233
Roads	42,694,942	905,000	0	43,599,942
Bridges	36,234,527	2,004,633	(368,736)	37,870,424
Machinery and Equipment	5,166,065	454,856	(149,644)	5,471,277
Computer Equipment	2,673,605	221,224	(15,900)	2,878,929
Furniture and Fixtures	760,897	0	0	760,897
Vehicles	6,951,884	806,221	(422,567)	7,335,538
Total Depreciable Capital Assets	139,442,710	4,829,946	(956,847)	143,315,809
Less Accumulated Depreciation for				
Buildings and Building Improvements	(11,948,552)	(732,613)	0	(12,681,165)
Improvements Other Than Buildings	(2,644,254)	(305,588)	0	(2,949,842)
Roads	(27,482,369)	(1,207,118)	0	(28,689,487)
Bridges	(10,324,749)	(562,937)	208,529	(10,679,157)
Machinery and Equipment	(4,210,845)	(363,799)	149,644	(4,425,000)
Computer Equipment	(2,510,894)	(90,719)	15,900	(2,585,713)
Furniture and Fixtures	(380,704)	(70,147)	0	(450,851)
Vehicles	(5,594,298)	(590,259)	417,082	(5,767,475)
Total Accumulated Depreciation	(65,096,665)	(3,923,180)	791,155	(68,228,690)
Total Depreciable Capital Assets, Net	74,346,045	906,766	(165,692)	75,087,119
Governmental Activities Capital Assets, Net	\$77,211,264	\$1,271,779	(\$202,402)	\$78,280,641
	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
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	2,777,272	1,203,652	(65,296)	3,915,628
Vehicles	733,032	37,393	(321,742)	448,683
Total Depreciable Capital Assets	7,650,934	1,241,045	(387,038)	8,504,941

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
Business-Type Activities (continued):				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$813,382)	(\$81,108)	\$0	(\$894,490)
Improvements Other Than Buildings	(796,627)	(77,728)	0	(874,355)
Machinery and Equipment	(1,408,987)	(647,612)	61,170	(1,995,429)
Vehicles	(642,681)	(33,218)	321,228	(354,671)
Total Accumulated Depreciation	<u>(3,661,677)</u>	<u>(839,666)</u>	<u>382,398</u>	<u>(4,118,945)</u>
Total Depreciable Capital Assets, Net	<u>3,989,257</u>	<u>401,379</u>	<u>(4,640)</u>	<u>4,385,996</u>
Business-Type Activities Capital Assets, Net	<u>\$4,893,257</u>	<u>\$401,379</u>	<u>(\$4,640)</u>	<u>\$5,289,996</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$514,800
Judicial	262,224
Public Safety	634,609
Public Works	1,936,398
Health	84,057
Human Services	451,940
Conservation and Recreation	25,336
Economic Development	13,816
Total Depreciation Expense - Governmental Activities	<u>\$3,923,180</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2007, consisted of the following individual fund receivables and payables:

Due to General Fund from:

Job and Family Services	\$7,159
Other Governmental	1,078,482
Total General Fund	<u>\$1,085,641</u>

Due to Motor Vehicle and Gasoline Tax from:

Other Governmental	<u>\$317</u>
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Due to Alcohol, Drug Addiction, and Mental Health Services Fund from:

Job and Family Services	<u>\$2,896</u>
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Due to Job and Family Services from:

Other Governmental	<u>\$4,160</u>
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Due to Other Governmental funds from:

Landfill	\$5,163
Motor Vehicle and Gasoline Tax	83,607
Total Other Governmental	<u>\$88,770</u>

Due to Landfill fund from:

Other Governmental	<u>\$12,361</u>
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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 \$1,029,125, are expected to be received within one year.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 13 - Risk Management

A. Workers' Compensation

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$25,032 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2007, 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 2007 and 2006 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2007	\$31,399	\$2,019	(\$8,386)	\$25,032
2006	28,648	14,073	(11,322)	31,399

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

B. Self 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 2007 was \$3,925,726. 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, 2007
(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, 2007, was estimated by a third party administrator at \$1,869,237. The changes in the claims liability for 2007 and 2006 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2007	\$1,158,834	\$5,721,978	(\$5,011,575)	\$1,869,237
2006	1,332,567	4,599,603	(4,773,336)	1,158,834

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 2007, 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	71,400	1,000
Ice House	120,750	1,000
Annex	222,600	1,000
Building	2,208,045	1,000
Fairgrounds	5,676,120	2,500
Property	78,821,430	1,000
Data Processing Equipment	2,699,720	500
Contractors' Equipment	9,520,417	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, 2007
(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 2006, 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, 2007. The following amounts remain on these contracts.

Project	Outstanding Balance
Bridge Replacement	\$61,880
Building Repairs	211,041
Community Development Block Grant	218,898
Equipment	420,816
Equipment Maintenance Agreements	56,107
Fuel Purchase	21,064
Professional Services	51,002
Real Estate Revaluation Services	123,012
Recycling Programs	200,000
Road Improvements	454,012
Youth Services Program	115,000

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(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, deputy sheriffs, and township police) and public safety divisions exist only within the traditional pension plan.

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2007, members in state and local classifications contributed 9.5 percent of covered payroll, public safety members contributed 9.75 percent, and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2007 was 13.85 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.17 percent of covered payroll. For the period January 1 through June 30, 2007, a portion of the County's contribution equal to 5 percent of covered payroll was allocated to fund the postemployment health care plan; for the period July 1 through December 31, 2007, this amount was increased to 6 percent. 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, 2007, 2006, and 2005 was \$3,207,521, \$3,406,257, and \$3,372,917, respectively; 93 percent has been contributed for 2007 and 100 percent for 2006 and 2005. Contributions to the member-directed plan for 2007 were \$82,959 made by the County and \$56,903 made by the plan members.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(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. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. 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.

Funding Policy - For the fiscal year ended June 30, 2007, 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, 2007, 2006, and 2005 were \$79,814, \$79,039, and \$87,836, respectively; 100 percent has been contributed all three years. Contributions to the DCP and CP for 2007 were \$3,609 made by the plan members.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(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 2007, local government employers contributed 13.85 percent of covered payroll (17.17 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 5 percent of covered payroll from January 1 through June 30, 2007, and 6 percent from July 1 to December 31, 2007.

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, 2007, 2006, and 2005 was \$2,079,750, \$1,635,712, and \$1,384,695, respectively; 92 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

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, 2007
(continued)

Note 16 - Postemployment Benefits (continued)

B. State Teachers Retirement System

Plan Description - Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan to eligible retirees who participated in the Defined Benefit Plan or the Combined Plan and their eligible family members. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by STRS Ohio based on authority granted by State statute.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio.

STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at www.strsoh.org or obtain a copy by calling (888) 227-7877.

Funding Policy - Under Ohio law, funding for postemployment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to postemployment health care for the years ended June 30, 2007, 2006, and 2005. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$6,140, \$6,080 and \$6,762, 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, 2007
(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, 2007, was as follows:

	Interest Rate	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
1993 Children Resource Center (Original Amount \$375,000)	2.85-11.5%	\$170,000	\$0	\$20,000	\$150,000	\$20,000
1997 Dog Shelter (Original Amount \$500,000)	4.75	60,000	0	60,000	0	0
1998 Sheriff Office (Original Amount \$2,410,000)	4.0-4.75	1,325,000	0	160,000	1,165,000	175,000
1998 Educational Service Center (Original Amount \$1,435,000)	4.0-4.75	780,000	0	100,000	680,000	100,000
2002 Wood County District Public Library (Original Amount \$4,990,000)	4.0-5.875	4,475,000	0	3,765,000	710,000	130,000
2002 Historical Museum (Original Amount \$385,000)	3.0-3.75	245,000	0	40,000	205,000	40,000
Bond Premium		1,984	0	335	1,649	0
2002 Human Services Building Refunding (Original Amount \$645,000)	3.0-4.1	440,000	0	50,000	390,000	50,000
Bond Premium		2,801	0	314	2,487	0
2002 Justice Center Refunding (Original Amount \$3,855,000)	3.0	325,000	0	325,000	0	0
Bond Premium		14,643	0	14,643	0	0
2007 Wood County District Public Library Refunding (Original Amount \$3,635,000)	4.0-5.5	0	3,635,000	0	3,635,000	5,000
Bond Premium		0	366,126	1,525	364,601	0
Accounting Loss		0	(361,015)	(6,017)	(354,998)	0
Total General Obligation Bonds		7,839,428	3,640,111	4,530,800	6,948,739	520,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007	Due Within One Year
Governmental Activities (continued)						
Special Assessment Bonds with Governmental Commitment						
1987 Sanitary Sewer 134 (Original Amount \$110,600)	5.75%	\$10,000	\$0	\$10,000	\$0	\$0
1987 Water Line 161 (Original Amount \$108,600)	5.75	10,000	0	10,000	0	0
1987 Sanitary Sewer 137 (Original Amount \$255,229)	7.375	15,000	0	15,000	0	0
1993 Sanitary Sewer 428 (Original Amount \$420,000)		195,000	0	25,000	170,000	25,000
1993 Water Line 316 (Original Amount \$335,000)	2.85-11.5	155,000	0	20,000	135,000	20,000
1994 Water Line 316A (Original Amount \$1,040,000)	4.35-13	400,000	0	50,000	350,000	50,000
1995 Sanitary Sewer 238 Ayers Road (Original Amount \$38,000)	6.99	18,000	0	2,000	16,000	2,000
1998 Sanitary Sewer 140, Water Line 183 Refunding (Original Amount \$2,285,000)	6.45-6.5	940,000	0	210,000	730,000	225,000
Total Special Assessment Bonds		<u>1,743,000</u>	<u>0</u>	<u>342,000</u>	<u>1,401,000</u>	<u>322,000</u>
Other Long-Term Obligations						
Compensated Absences Payable		3,676,932	489,470	212,698	3,953,704	1,882,559
Capital Leases Payable		9,202	0	3,092	6,110	3,259
Total Other Long-Term Obligations		<u>3,686,134</u>	<u>489,470</u>	<u>215,790</u>	<u>3,959,814</u>	<u>1,885,818</u>
Total Governmental Activities		<u>\$13,268,562</u>	<u>\$4,129,581</u>	<u>\$5,088,590</u>	<u>\$12,309,553</u>	<u>\$2,727,818</u>
Business-Type Activities						
General Obligation Bonds						
1993 Nursing Home (Original Amount \$565,000)	2.85-11.5%	\$260,000	\$0	\$30,000	\$230,000	\$35,000
1993 Water Line 317-Landfill (Original Amount \$955,000)	2.85-11.5	90,000	0	90,000	0	0
2002 Landfill Improvement Refunding (Original Amount \$305,000)	3-3.65	160,000	0	40,000	120,000	25,000
Bond Premium		1,926	0	392	1,534	0
2002 Landfill Bond Issue-1994 Refunding (Original Amount \$1,010,000)	3-3.75	575,000	0	100,000	475,000	95,000
Bond Premium		6,041	0	1,021	5,020	0
Total General Obligation Bonds		<u>1,092,967</u>	<u>0</u>	<u>261,413</u>	<u>831,554</u>	<u>155,000</u>
Other Long-Term Obligations						
Compensated Absences Payable		307,628	17,158	11,950	312,836	229,613
Capital Leases Payable		1,396,726	839,371	300,234	1,935,863	366,912
Closure/Postclosure Costs Payable		4,852,730	177,340	0	5,030,070	0
Total Other Long-Term Obligations		<u>6,557,084</u>	<u>1,033,869</u>	<u>312,184</u>	<u>7,278,769</u>	<u>596,525</u>
Total Business-Type Activities		<u>\$7,650,051</u>	<u>\$1,033,869</u>	<u>\$573,597</u>	<u>\$8,110,323</u>	<u>\$751,525</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 18 - Long-Term Obligations (continued)

General Obligation Bonds

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

On November 8, 2007, the County issued bonds, in the amount of \$3,635,000, to partially refund bonds previously issued in 2002 for the Wood County District Public Library. The bonds were issued at a premium of \$366,126. The bonds were issued for a twenty year period, with final maturity during 2027. The bonds will be retired through the Bond Retirement debt service fund.

The net proceeds of the refunding bond issue, in the amount of \$3,916,890 plus \$89,125 of County resources, were used to purchase U.S. government securities. The securities were deposited in an irrevocable trust with an escrow agent to provide for the future debt service payments on the 2002 Wood County District Public Library Bonds. As a result, \$3,645,000 of the 2002 Wood County District Public Library Bonds are considered to be defeased and the liability for those bonds has been removed from the County's financial statements. At December 31, 2007, \$3,645,000 of this debt was still outstanding.

Although the refunding will result in the recognition of an accounting loss of \$361,015, the County in effect decreased its aggregated debt service payments by \$202,153 over the next twenty years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$128,009.

Special Assessment Bonds

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

The Sanitary Sewer 140, Water Line 183 refunding special assessment bonds issued on December 15, 1998, in the amount of \$2,285,000, advance refunded bonds previously issued for construction of sewer and water lines. The serial bonds were issued for a twelve year period, with final maturity during 2010. The refunding bonds defeased, in substance, \$2,405,000 in Sanitary Sewer 140, Water Line 183 special assessment bonds. Accordingly, the liability for the defeased bonds is not included on the County's financial statements. At December 31, 2007, \$765,000 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 18 - Long-Term Obligations (continued)

Capital Leases Payable

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

Business-Type Activities Obligations

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

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2007, 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
2008	\$520,000	\$333,105	\$322,000	\$87,851
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
2013-2017	1,455,000	877,558	161,000	13,634
2018-2022	1,155,000	612,700	0	0
2023-2027	1,510,000	258,225	0	0
	<u>\$6,935,000</u>	<u>\$3,177,561</u>	<u>\$1,401,000</u>	<u>\$253,736</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(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
2008	\$155,000	\$32,635
2009	160,000	27,145
2010	160,000	21,255
2011	175,000	15,052
2012	130,000	7,965
2013-2014	45,000	2,430
	\$825,000	\$106,482

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, 2007, was an overall debt margin of \$59,971,428 and an unvoted debt margin of \$20,427,571.

Industrial Revenue Bonds

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

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/07
Edge Seal Technologies, Inc.	4/27/06	\$2,800,000	\$2,380,000
Reclamation Technologies, Inc.	6/15/06	3,253,000	3,078,000
Kellermeyer Partnership Project	12/31/05	1,650,000	1,550,000
Kellermeyer Partnership Project	12/31/05	2,850,000	2,665,000
TWT Warehousing	9/15/04	2,250,000	1,880,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	2,490,000
NW Ohio Carpenter's Joint Apprentice & Training Trust	3/1/02	3,765,000	3,245,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	2,430,000
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, 2007
(continued)

Note 18 - Long-Term Obligations (continued)

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/07
Jeri Machine, Inc.	9/27/01	\$5,300,000	\$5,300,000
C M C Group, Inc.	7/1/01	2,600,000	1,765,000
Hammil Manufacturing Co.	6/1/01	750,000	560,000
TL Industries, Inc.	4/1/01	3,000,000	3,000,000
Toledo Electric Joint Apprentice & Training Trust	5/1/00	1,960,000	280,000
Hammil Manufacturing Co.	5/1/00	2,000,000	1,500,000
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	690,000
Aluminite of Ohio	9/1/98	1,750,000	915,000
The IMCO Division	5/4/98	3,425,000	1,435,000
Cast Masters	2/1/97	2,650,000	1,045,000
Precision Aggregate	11/1/96	2,500,000	1,475,000
B & B Box Co.	3/1/96	1,235,000	330,000
		<u>\$67,323,000</u>	<u>\$54,813,000</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. 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 2007 were \$3,092 for the governmental funds and \$300,234 for the enterprise funds.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(continued)

Note 19 - Capital Leases - Lessee Disclosure (continued)

	Governmental Activities	Business-Type Activities
Machinery and Equipment	\$12,608	\$2,725,060
Less Accumulated Depreciation	(5,651)	(1,185,980)
Carrying Value, December 31, 2007	\$6,957	\$1,539,080

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, 2007.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2008	\$3,259	\$245	\$366,912	\$119,162
2009	2,851	70	398,163	97,838
2010	0	0	548,229	65,120
2011	0	0	198,521	46,796
2012	0	0	424,038	3,481
Total	\$6,110	\$315	\$1,935,863	\$332,397

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 \$5,030,070 reported as the landfill closure and postclosure liability at December 31, 2007, represents the cumulative amount reported to date based on the use of 72 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,924,340 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2007. The County expects to close the landfill in 2024. 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, 2007
(continued)

Note 21 - Interfund Transfers

During 2007, the following transfers were made:

		Transfers Out			
		General	Mental Retardation and Developmental Disabilities	Other Governmental	Total
Transfers In	Governmental Activities				
	General	\$0	\$0	\$12,159	\$12,159
	Other Governmental	1,575,760	750,000	68,481	2,394,241
	Total Governmental Activities	1,575,760	750,000	80,640	2,406,400
	Business-Type Activities				
Landfill	291,735	0	290,000	581,735	
Total	\$1,867,495	\$750,000	\$370,640	\$2,988,135	

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, 2007
(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 2007, 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, 2007
(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 \$215,504 and the bank balance was \$225,588. 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 \$162,740, as of June 30, 2007. Accumulated depreciation was \$144,024, with a net capital asset amount of \$18,716. 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, 2007
(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 \$726,398 which is included as “Cash and Cash Equivalents in Segregated Accounts”, and the bank balance was \$685,854. At December 31, 2007, the carrying amount and fair value of repurchase agreements, held as investments, was \$843,878. 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, 2007, follows:

Land	\$484,789
Buildings	3,753,193
Furniture and Equipment	180,405
	4,418,387
Less Accumulated Depreciation	(826,050)
Net Capital Assets	\$3,592,337

D. Long-Term Obligations

	Interest Rate	Restated Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007	Due Within One Year
Mortgage Loans Payable	6.75-7.5%	\$931,586	\$0	\$117,169	\$814,417	\$59,076

E. Prior Period Restatement

Prior year net assets were restated by \$741,945 to remove the HUD liability for the Elder Haus.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007
(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.

Voter Ed/Poll Work

To account for federal monies from the Election Reform Help America Vote Act of 2002.

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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Clerk of Courts Computerization

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

Probate Court Computerization

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

Juvenile Court Computerization

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

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.

(continued)

Nonmajor Debt Service Funds

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

Bond Retirement

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

Special Assessment

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

Special Assessment Bond

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

Nonmajor Capital Projects Funds

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

Issue I

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

Permanent Improvement

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

Wood Lane Building Construction

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

Methane Gas

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

Route 6 Turn Lane Construction

To account for construction of a turn lane on Route 6. There is no budgetary statement presented because no activity was planned for this fund during the year.

Historical Museum

To account for renovations at the Historical Museum.

Community Center

To account for construction of a community center for MRDD.

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Capital Projects Funds
(continued)**

Construction - Ditches

To account for special assessments used for construction of ditches.

Parks and Open 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.

Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007

	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	\$7,251,809	\$958,599	\$8,087,838	\$16,298,246
Cash and Cash Equivalents in Segregated Accounts	54,908	0	0	54,908
Accounts Receivable	265,228	0	0	265,228
Due from Other Governments	770,929	0	25,907	796,836
Prepaid Items	59,074	0	0	59,074
Materials and Supplies Inventory	5,263	0	0	5,263
Interfund Receivable	5,163	0	83,607	88,770
Property Taxes Receivable	2,100,276	0	0	2,100,276
Notes Receivable	280,769	0	0	280,769
Special Assessments Receivable	608,914	1,125,988	12	1,734,914
Total Assets	\$11,402,333	\$2,084,587	\$8,197,364	\$21,684,284
<u>Liabilities</u>				
Accrued Wages Payable	\$196,275	\$0	\$1,579	\$197,854
Accounts Payable	160,740	2,232	24,186	187,158
Contracts Payable	84,232	0	0	84,232
Matured Compensated Absences Payable	23,456	0	0	23,456
Due to Other Governments	99,470	0	801	100,271
Interfund Payable	66,195	985,000	44,125	1,095,320
Due to External Parties	3,210	0	0	3,210
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Deferred Revenue	3,540,892	1,125,988	25,919	4,692,799
Total Liabilities	4,174,470	2,160,962	96,610	6,432,042
<u>Fund Balance</u>				
Reserved for Notes Receivable	238,864	0	0	238,864
Reserved for Encumbrances	681,329	0	51,420	732,749
Unreserved, Reported in				
Special Revenue Funds	6,307,670	0	0	6,307,670
Debt Service Funds (Deficit)	0	(76,375)	0	(76,375)
Capital Projects Funds	0	0	8,049,334	8,049,334
Total Fund Balance (Deficit)	7,227,863	(76,375)	8,100,754	15,252,242
Total Liabilities and Fund Balance	\$11,402,333	\$2,084,587	\$8,197,364	\$21,684,284

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007

	Dog and Kennel	Mediation Grant	CSEA
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$34,747	\$94,757	\$436,281
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	25	0	31,000
Prepaid Items	0	0	4,172
Materials and Supplies Inventory	553	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$35,325	\$94,757	\$471,453
<u>Liabilities</u>			
Accrued Wages Payable	\$14,348	\$6,053	\$65,636
Accounts Payable	788	0	6,702
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	0	0
Due to Other Governments	7,691	2,992	32,893
Interfund Payable	0	0	41,840
Due to External Parties	0	0	3,210
Deferred Revenue	0	0	0
Total Liabilities	22,827	9,045	150,281
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	5,484	1,238	7,368
Unreserved (Deficit)	7,014	84,474	313,804
Total Fund Balance	12,498	85,712	321,172
Total Liabilities and Fund Balance	\$35,325	\$94,757	\$471,453

Real Estate Assessment	Delinquent Tax and Assessments- Prosecutor	Delinquent Tax and Assessments- Treasurer	Youth Olympics	Railroad Crossing Improvement	VOCA- Juvenile
\$1,454,907	\$358,198	\$874,157	\$9,678	\$12,750	\$6,706
0	0	0	0	0	0
0	0	0	0	0	0
61,069	0	0	0	0	15,690
8,913	0	1,225	0	0	0
1,579	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,526,468</u>	<u>\$358,198</u>	<u>\$875,382</u>	<u>\$9,678</u>	<u>\$12,750</u>	<u>\$22,396</u>
\$13,698	\$3,948	\$5,660	\$0	\$0	\$1,170
15,490	1,500	7,044	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6,038	2,295	2,271	0	0	615
0	1,196	785	0	0	0
0	0	0	0	0	0
61,069	0	0	0	0	15,690
<u>96,295</u>	<u>8,939</u>	<u>15,760</u>	<u>0</u>	<u>0</u>	<u>17,475</u>
0	0	0	0	0	0
174,848	587	8,765	0	0	0
1,255,325	348,672	850,857	9,678	12,750	4,921
<u>1,430,173</u>	<u>349,259</u>	<u>859,622</u>	<u>9,678</u>	<u>12,750</u>	<u>4,921</u>
<u>\$1,526,468</u>	<u>\$358,198</u>	<u>\$875,382</u>	<u>\$9,678</u>	<u>\$12,750</u>	<u>\$22,396</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007
(continued)

	VOCA- Prosecutor	Historical Center	Senior Citizens
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$16,435	\$4,311	\$60,305
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	35,660	8,814	123,389
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	140,531	1,959,745
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$52,095</u>	<u>\$153,656</u>	<u>\$2,143,439</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$4,068	\$0	\$0
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	0	0
Due to Other Governments	269	0	0
Interfund Payable	0	0	0
Due to External Parties	0	0	0
Deferred Revenue	31,653	149,345	2,083,134
Total Liabilities	<u>35,990</u>	<u>149,345</u>	<u>2,083,134</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	155	0	0
Unreserved (Deficit)	15,950	4,311	60,305
Total Fund Balance	<u>16,105</u>	<u>4,311</u>	<u>60,305</u>
Total Liabilities and Fund Balance	<u>\$52,095</u>	<u>\$153,656</u>	<u>\$2,143,439</u>

<u>Title Administration</u>	<u>Recorder's Equipment</u>	<u>Solid Waste Management District</u>	<u>Probation Services</u>	<u>CDBG</u>	<u>Sheriff</u>
\$456,943	\$255,772	\$410,585	\$13,985	\$303,116	\$593,314
0	6,028	0	0	0	1,922
0	0	91,241	0	0	0
0	0	20,000	0	44,700	12,994
0	0	0	0	0	44,764
1,695	0	1,436	0	0	0
0	0	5,163	0	0	0
0	0	0	0	0	0
0	0	0	0	280,769	0
0	0	0	0	0	0
<u>\$458,638</u>	<u>\$261,800</u>	<u>\$528,425</u>	<u>\$13,985</u>	<u>\$628,585</u>	<u>\$652,994</u>
\$25,922	\$0	\$15,453	\$0	\$664	\$8,101
380	11,785	5,364	0	58,637	22,378
0	0	0	0	84,232	0
16,940	0	6,516	0	0	0
10,252	0	8,360	0	408	7,717
0	0	0	0	12,361	5,536
0	0	0	0	0	0
0	0	20,000	0	36,700	12,994
<u>53,494</u>	<u>11,785</u>	<u>55,693</u>	<u>0</u>	<u>193,002</u>	<u>56,726</u>
0	0	0	0	238,864	0
1,610	24,501	208,536	0	221,171	9,837
<u>403,534</u>	<u>225,514</u>	<u>264,196</u>	<u>13,985</u>	<u>(24,452)</u>	<u>586,431</u>
<u>405,144</u>	<u>250,015</u>	<u>472,732</u>	<u>13,985</u>	<u>435,583</u>	<u>596,268</u>
<u>\$458,638</u>	<u>\$261,800</u>	<u>\$528,425</u>	<u>\$13,985</u>	<u>\$628,585</u>	<u>\$652,994</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007
(continued)

	Community Service Work Litter Collection	Electronic Monitoring	Electronic Monitoring Offenders
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$24,789	\$13,328	\$289,235
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	171,141
Due from Other Governments	0	47,306	0
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$24,789</u>	<u>\$60,634</u>	<u>\$460,376</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$2,509	\$0
Accounts Payable	0	0	10,624
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	0	0
Due to Other Governments	22	1,244	0
Interfund Payable	0	0	0
Due to External Parties	0	0	0
Deferred Revenue	0	23,653	169,229
Total Liabilities	<u>22</u>	<u>27,406</u>	<u>179,853</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	0	0
Unreserved (Deficit)	24,767	33,228	280,523
Total Fund Balance	<u>24,767</u>	<u>33,228</u>	<u>280,523</u>
Total Liabilities and Fund Balance	<u>\$24,789</u>	<u>\$60,634</u>	<u>\$460,376</u>

Juvenile Indigent Driver	Juvenile Accountability Incentive	Youth Services	Felony Delinquent Care	Court Security	Adult Probation
\$3,158	\$22	\$43,245	\$874,282	\$16	\$19,467
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	74,182
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>\$3,158</u>	<u>\$22</u>	<u>\$43,245</u>	<u>\$874,282</u>	<u>\$16</u>	<u>\$93,649</u>
\$0	\$0	\$0	\$14,663	\$0	\$4,613
0	0	0	4,998	0	2,215
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	8,230	0	2,411
0	0	0	4,160	0	317
0	0	0	0	0	0
0	0	0	0	0	37,091
<u>0</u>	<u>0</u>	<u>0</u>	<u>32,051</u>	<u>0</u>	<u>46,647</u>
0	0	0	0	0	0
0	0	0	1,320	16	0
<u>3,158</u>	<u>22</u>	<u>43,245</u>	<u>840,911</u>	<u>0</u>	<u>47,002</u>
<u>3,158</u>	<u>22</u>	<u>43,245</u>	<u>842,231</u>	<u>16</u>	<u>47,002</u>
<u>\$3,158</u>	<u>\$22</u>	<u>\$43,245</u>	<u>\$874,282</u>	<u>\$16</u>	<u>\$93,649</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007
(continued)

	EMA	Indigent Guardianship	Computer Legal Research
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$26,187	\$18,067	\$15,113
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	1,731	0	0
Due from Other Governments	296,100	0	0
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$324,018</u>	<u>\$18,067</u>	<u>\$15,113</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$6,153	\$0	\$0
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	0	0
Due to Other Governments	3,024	0	0
Interfund Payable	0	0	0
Due to External Parties	0	0	0
Deferred Revenue	291,420	0	0
Total Liabilities	<u>300,597</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	6,425	170	0
Unreserved (Deficit)	16,996	17,897	15,113
Total Fund Balance	<u>23,421</u>	<u>18,067</u>	<u>15,113</u>
Total Liabilities and Fund Balance	<u>\$324,018</u>	<u>\$18,067</u>	<u>\$15,113</u>

<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Juvenile Court Computerization</u>	<u>Donations Retreat</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>
\$205,768	\$86,395	\$75,256	\$53	\$103,983	\$7,220
0	0	0	0	0	0
0	0	1,115	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	608,914	0
<u>\$205,768</u>	<u>\$86,395</u>	<u>\$76,371</u>	<u>\$53</u>	<u>\$712,897</u>	<u>\$7,220</u>
\$0	\$0	\$0	\$0	\$3,616	\$0
8,960	0	765	0	3,110	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,738	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	608,914	0
<u>8,960</u>	<u>0</u>	<u>765</u>	<u>0</u>	<u>618,378</u>	<u>0</u>
0	0	0	0	0	0
698	0	6,800	0	0	1,800
<u>196,110</u>	<u>86,395</u>	<u>68,806</u>	<u>53</u>	<u>94,519</u>	<u>5,420</u>
<u>196,808</u>	<u>86,395</u>	<u>75,606</u>	<u>53</u>	<u>94,519</u>	<u>7,220</u>
<u>\$205,768</u>	<u>\$86,395</u>	<u>\$76,371</u>	<u>\$53</u>	<u>\$712,897</u>	<u>\$7,220</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007
(continued)

	Law Enforcement- Prosecutor	Legal Research	Drug Enforcement
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$49,278	\$0
Cash and Cash Equivalents in Segregated Accounts	1,524	0	15,709
Accounts Receivable	0	0	0
Due from Other Governments	0	0	0
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$1,524</u>	<u>\$49,278</u>	<u>\$15,709</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	\$0
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	0	0
Due to Other Governments	0	0	0
Interfund Payable	0	0	0
Due to External Parties	0	0	0
Deferred Revenue	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	0	0
Unreserved (Deficit)	1,524	49,278	15,709
Total Fund Balance	<u>1,524</u>	<u>49,278</u>	<u>15,709</u>
Total Liabilities and Fund Balance	<u>\$1,524</u>	<u>\$49,278</u>	<u>\$15,709</u>

<u>Commissary</u>	<u>Total</u>
\$0	\$7,251,809
29,725	54,908
0	265,228
0	770,929
0	59,074
0	5,263
0	5,163
0	2,100,276
0	280,769
0	608,914
<u>\$29,725</u>	<u>\$11,402,333</u>
\$0	\$196,275
0	160,740
0	84,232
0	23,456
0	99,470
0	66,195
0	3,210
0	3,540,892
<u>0</u>	<u>4,174,470</u>
0	238,864
0	681,329
<u>29,725</u>	<u>6,307,670</u>
<u>29,725</u>	<u>7,227,863</u>
<u>\$29,725</u>	<u>\$11,402,333</u>

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2007

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$61,918	\$5,962	\$890,719	\$958,599
Special Assessments Receivable	0	2,658	1,123,330	1,125,988
Total Assets	<u>\$61,918</u>	<u>\$8,620</u>	<u>\$2,014,049</u>	<u>\$2,084,587</u>
<u>Liabilities</u>				
Accounts Payable	\$2,232	\$0	\$0	\$2,232
Interfund Payable	985,000	0	0	985,000
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Deferred Revenue	0	2,658	1,123,330	1,125,988
Total Liabilities	1,003,220	2,658	1,155,084	2,160,962
<u>Fund Balance</u>				
Unreserved (Deficit)	(941,302)	5,962	858,965	(76,375)
Total Liabilities and Fund Balance	<u>\$61,918</u>	<u>\$8,620</u>	<u>\$2,014,049</u>	<u>\$2,084,587</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2007

	Issue I	Permanent Improvement	Wood Lane Building Construction
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$91,566	\$5,067,035	\$2,757,997
Due from Other Governments	25,907	0	0
Interfund Receivable	83,607	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$201,080</u>	<u>\$5,067,035</u>	<u>\$2,757,997</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	\$0
Accounts Payable	0	7,940	9,762
Contracts Payable	0	0	0
Due to Other Governments	0	0	0
Interfund Payable	0	0	0
Deferred Revenue	25,907	0	0
Total Liabilities	<u>25,907</u>	<u>7,940</u>	<u>9,762</u>
<u>Fund Balance</u>			
Reserved for Encumbrances	0	49,720	0
Unreserved	175,173	5,009,375	2,748,235
Total Fund Balance	<u>175,173</u>	<u>5,059,095</u>	<u>2,748,235</u>
Total Liabilities and Fund Balance	<u>\$201,080</u>	<u>\$5,067,035</u>	<u>\$2,757,997</u>

<u>Methane Gas</u>	<u>Historical Museum</u>	<u>Construction- Ditches</u>	<u>Parks and Open Spaces</u>	<u>Total</u>
\$1,500	\$56,717	\$67,233	\$45,790	\$8,087,838
0	0	0	0	25,907
0	0	0	0	83,607
0	0	12	0	12
<u>\$1,500</u>	<u>\$56,717</u>	<u>\$67,245</u>	<u>\$45,790</u>	<u>\$8,197,364</u>
\$0	\$0	\$1,579	\$0	\$1,579
0	6,180	304	0	24,186
0	0	0	0	0
0	0	801	0	801
0	0	44,125	0	44,125
0	0	12	0	25,919
0	6,180	46,821	0	96,610
1,500	200	0	0	51,420
0	50,337	20,424	45,790	8,049,334
1,500	50,537	20,424	45,790	8,100,754
<u>\$1,500</u>	<u>\$56,717</u>	<u>\$67,245</u>	<u>\$45,790</u>	<u>\$8,197,364</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, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,928,936	\$0	\$0	\$1,928,936
Other Taxes	9,877	0	0	9,877
Charges for Services	3,556,703	0	0	3,556,703
Licenses and Permits	581,400	0	0	581,400
Fines, Costs, and Forfeitures	49,245	0	0	49,245
Intergovernmental	3,821,844	0	1,382,266	5,204,110
Special Assessments	718,030	363,905	12,250	1,094,185
Interest	15,601	60,373	0	75,974
Other	129,240	670,303	18,568	818,111
Total Revenues	10,810,876	1,094,581	1,413,084	13,318,541
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	918,645	0	0	918,645
Judicial	1,409,660	0	0	1,409,660
Public Safety	777,630	0	0	777,630
Public Works	1,821,366	0	0	1,821,366
Health	308,292	0	0	308,292
Human Services	4,160,765	0	0	4,160,765
Conservation and Recreation	151,716	0	0	151,716
Economic Development	886,314	0	0	886,314
Other	0	31,138	0	31,138
Capital Outlay	0	0	1,572,916	1,572,916
Debt Service:				
Payment to Refunded Bond Escrow Agent	0	89,125	0	89,125
Principal Retirement	0	1,217,000	0	1,217,000
Interest and Fiscal Charges	0	444,431	1,747	446,178
Issuance Costs	0	84,236	0	84,236
Total Expenditures	10,434,388	1,865,930	1,574,663	13,874,981
Excess of Revenues Over (Under) Expenditures	376,488	(771,349)	(161,579)	(556,440)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	3,635,000	0	3,635,000
Premium on Bonds Issued	0	366,126	0	366,126
Payment to Refunded Bond Escrow Agent	0	(3,916,890)	0	(3,916,890)
Transfers In	329,553	758,756	1,305,932	2,394,241
Transfers Out	(323,075)	(3,137)	(44,428)	(370,640)
Total Other Financing Sources (Uses)	6,478	839,855	1,261,504	2,107,837
Changes in Fund Balance	382,966	68,506	1,099,925	1,551,397
Fund Balance (Deficit) Beginning of Year	6,844,897	(144,881)	7,000,829	13,700,845
Fund Balance (Deficit) End of Year	\$7,227,863	(\$76,375)	\$8,100,754	\$15,252,242

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	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	21,280	67,834	361,346	780,839
Licenses and Permits	251,401	0	0	0
Fines, Costs, and Forfeitures	24,294	0	0	0
Intergovernmental	0	0	1,669,132	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,827	64,754	9,863	2,237
Total Revenues	298,802	132,588	2,040,341	783,076
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	539,666
Judicial	0	131,023	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	308,292	0	0	0
Human Services	0	0	2,050,656	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	308,292	131,023	2,050,656	539,666
Excess of Revenues Over (Under) Expenditures	(9,490)	1,565	(10,315)	243,410
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	150,000	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	150,000	0
Changes in Fund Balance	(9,490)	1,565	139,685	243,410
Fund Balance (Deficit) Beginning of Year	21,988	84,147	181,487	1,186,763
Fund Balance End of Year	\$12,498	\$85,712	\$321,172	\$1,430,173

<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
182,995	191,914	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	20,124	49,280
0	0	0	0	0	0
0	0	0	0	0	0
478	0	8,550	0	1,995	0
<u>183,473</u>	<u>191,914</u>	<u>8,550</u>	<u>0</u>	<u>22,119</u>	<u>49,280</u>
114,640	152,945	6,972	0	0	67,357
0	0	0	0	24,133	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>114,640</u>	<u>152,945</u>	<u>6,972</u>	<u>0</u>	<u>24,133</u>	<u>67,357</u>
<u>68,833</u>	<u>38,969</u>	<u>1,578</u>	<u>0</u>	<u>(2,014)</u>	<u>(18,077)</u>
0	0	0	0	0	16,025
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,025</u>
68,833	38,969	1,578	0	(2,014)	(2,052)
<u>280,426</u>	<u>820,653</u>	<u>8,100</u>	<u>12,750</u>	<u>6,935</u>	<u>18,157</u>
<u>\$349,259</u>	<u>\$859,622</u>	<u>\$9,678</u>	<u>\$12,750</u>	<u>\$4,921</u>	<u>\$16,105</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, 2007
(continued)

	Historical Center	Senior Citizens	Title Administration	Recorder's Equipment
<u>Revenues</u>				
Property Taxes	\$128,984	\$1,799,952	\$0	\$0
Other Taxes	658	9,219	0	0
Charges for Services	0	0	383,248	85,172
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	21,165	288,322	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	1,831	0
Total Revenues	<u>150,807</u>	<u>2,097,493</u>	<u>385,079</u>	<u>85,172</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	33,501
Judicial	0	0	447,143	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	2,110,109	0	0
Conservation and Recreation	151,716	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>151,716</u>	<u>2,110,109</u>	<u>447,143</u>	<u>33,501</u>
Excess of Revenues Over (Under) Expenditures	<u>(909)</u>	<u>(12,616)</u>	<u>(62,064)</u>	<u>51,671</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	(909)	(12,616)	(62,064)	51,671
Fund Balance (Deficit) Beginning of Year	<u>5,220</u>	<u>72,921</u>	<u>467,208</u>	<u>198,344</u>
Fund Balance End of Year	<u><u>\$4,311</u></u>	<u><u>\$60,305</u></u>	<u><u>\$405,144</u></u>	<u><u>\$250,015</u></u>

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
1,223,074	4,615	0	0	0	0
0	0	0	329,999	0	0
0	0	0	0	0	0
120,000	0	719,607	137,213	30	94,613
0	0	0	0	0	0
0	0	14,562	103	0	0
4,613	0	9,484	18,738	0	0
<u>1,347,687</u>	<u>4,615</u>	<u>743,653</u>	<u>486,053</u>	<u>30</u>	<u>94,613</u>
0	0	0	0	0	0
0	3,903	0	0	20,612	88,991
0	0	0	390,609	0	0
1,187,494	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	886,314	0	0	0
<u>1,187,494</u>	<u>3,903</u>	<u>886,314</u>	<u>390,609</u>	<u>20,612</u>	<u>88,991</u>
<u>160,193</u>	<u>712</u>	<u>(142,661)</u>	<u>95,444</u>	<u>(20,582)</u>	<u>5,622</u>
0	0	0	68,273	0	0
(310,000)	0	0	(12,109)	0	0
<u>(310,000)</u>	<u>0</u>	<u>0</u>	<u>56,164</u>	<u>0</u>	<u>0</u>
(149,807)	712	(142,661)	151,608	(20,582)	5,622
<u>622,539</u>	<u>13,273</u>	<u>578,244</u>	<u>444,660</u>	<u>45,349</u>	<u>27,606</u>
<u>\$472,732</u>	<u>\$13,985</u>	<u>\$435,583</u>	<u>\$596,268</u>	<u>\$24,767</u>	<u>\$33,228</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, 2007
(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	93,447	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	271	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>93,447</u>	<u>271</u>	<u>0</u>	<u>0</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	119,817	0	485	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>119,817</u>	<u>0</u>	<u>485</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(26,370)</u>	<u>271</u>	<u>(485)</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	(26,370)	271	(485)	0
Fund Balance (Deficit) Beginning of Year	<u>306,893</u>	<u>2,887</u>	<u>507</u>	<u>43,245</u>
Fund Balance End of Year	<u><u>\$280,523</u></u>	<u><u>\$3,158</u></u>	<u><u>\$22</u></u>	<u><u>\$43,245</u></u>

<u>Felony Delinquent Care</u>	<u>Court Security</u>	<u>Adult Probation</u>	<u>EMA</u>	<u>Voter Ed/ Poll Work</u>	<u>Indigent Guardianship</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	518	0	12,640
0	0	0	0	0	0
0	0	0	0	0	0
425,673	0	148,365	128,049	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>425,673</u>	<u>0</u>	<u>148,365</u>	<u>128,567</u>	<u>0</u>	<u>12,640</u>
0	0	0	0	3,564	0
347,198	0	155,763	0	0	26,690
0	0	0	268,171	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>347,198</u>	<u>0</u>	<u>155,763</u>	<u>268,171</u>	<u>3,564</u>	<u>26,690</u>
<u>78,475</u>	<u>0</u>	<u>(7,398)</u>	<u>(139,604)</u>	<u>(3,564)</u>	<u>(14,050)</u>
0	0	0	86,155	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>86,155</u>	<u>0</u>	<u>0</u>
78,475	0	(7,398)	(53,449)	(3,564)	(14,050)
<u>763,756</u>	<u>16</u>	<u>54,400</u>	<u>76,870</u>	<u>3,564</u>	<u>32,117</u>
<u>\$842,231</u>	<u>\$16</u>	<u>\$47,002</u>	<u>\$23,421</u>	<u>\$0</u>	<u>\$18,067</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, 2007
(continued)

	Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Juvenile Court Computerization
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	1,668	37,518	12,920	17,331
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	1,668	37,518	12,920	17,331
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	25,919	1,947	15,587
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	0	25,919	1,947	15,587
Excess of Revenues Over (Under) Expenditures	1,668	11,599	10,973	1,744
<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	1,668	11,599	10,973	1,744
Fund Balance (Deficit) Beginning of Year	13,445	185,209	75,422	73,862
Fund Balance End of Year	\$15,113	\$196,808	\$86,395	\$75,606

Donations Retreat	Ditch Maintenance	Probate Conduct of Business	Law Enforcement- Prosecutor	Legal Research	Drug Enforcement
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	743	0	8,273	0
0	0	0	0	0	0
0	0	0	0	0	24,951
0	0	0	0	0	0
0	718,030	0	0	0	0
0	0	0	28	0	404
0	4,870	0	0	0	0
<u>0</u>	<u>722,900</u>	<u>743</u>	<u>28</u>	<u>8,273</u>	<u>25,355</u>
0	0	0	0	0	0
0	0	449	0	0	0
0	0	0	0	0	38,911
0	633,872	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>633,872</u>	<u>449</u>	<u>0</u>	<u>0</u>	<u>38,911</u>
0	89,028	294	28	8,273	(13,556)
0	9,100	0	0	0	0
0	(966)	0	0	0	0
0	8,134	0	0	0	0
0	97,162	294	28	8,273	(13,556)
53	(2,643)	6,926	1,496	41,005	29,265
<u>\$53</u>	<u>\$94,519</u>	<u>\$7,220</u>	<u>\$1,524</u>	<u>\$49,278</u>	<u>\$15,709</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, 2007
(continued)

	<u>Commissary</u>	<u>Total</u>
<u>Revenues</u>		
Property Taxes	\$0	\$1,928,936
Other Taxes	0	9,877
Charges for Services	69,328	3,556,703
Licenses and Permits	0	581,400
Fines, Costs, and Forfeitures	0	49,245
Intergovernmental	0	3,821,844
Special Assessments	0	718,030
Interest	504	15,601
Other	0	129,240
	<hr/>	<hr/>
Total Revenues	69,832	10,810,876
<u>Expenditures</u>		
Current:		
General Government:		
Legislative and Executive	0	918,645
Judicial	0	1,409,660
Public Safety	79,939	777,630
Public Works	0	1,821,366
Health	0	308,292
Human Services	0	4,160,765
Conservation and Recreation	0	151,716
Economic Development	0	886,314
	<hr/>	<hr/>
Total Expenditures	79,939	10,434,388
Excess of Revenues Over (Under) Expenditures	<hr/>	<hr/>
	(10,107)	376,488
<u>Other Financing Sources (Uses)</u>		
Transfers In	0	329,553
Transfers Out	0	(323,075)
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0	6,478
Changes in Fund Balance	(10,107)	382,966
Fund Balance (Deficit) Beginning of Year	<hr/>	<hr/>
	39,832	6,844,897
Fund Balance End of Year	<hr/>	<hr/>
	\$29,725	\$7,227,863

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2007

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$363,905	\$363,905
Interest	0	0	60,373	60,373
Other	654,999	0	15,304	670,303
Total Revenues	654,999	0	439,582	1,094,581
<u>Expenditures</u>				
Current:				
Other	30,300	838	0	31,138
Debt Service:				
Payment to Refunded Bond Escrow Agent	89,125	0	0	89,125
Principal Retirement	875,000	0	342,000	1,217,000
Interest and Fiscal Charges	334,828	0	109,603	444,431
Issuance Costs	84,236	0	0	84,236
Total Expenditures	1,413,489	838	451,603	1,865,930
Excess of Revenues Under Expenditures	(758,490)	(838)	(12,021)	(771,349)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	3,635,000	0	0	3,635,000
Premium on Bonds Issued	366,126	0	0	366,126
Payment to Refunded Bond Escrow Agent	(3,916,890)	0	0	(3,916,890)
Transfers In	754,048	3,449	1,259	758,756
Transfers Out	(50)	(2,824)	(263)	(3,137)
Total Other Financing Sources (Uses)	838,234	625	996	839,855
Changes in Fund Balance	79,744	(213)	(11,025)	68,506
Fund Balance (Deficit) Beginning of Year	(1,021,046)	6,175	869,990	(144,881)
Fund Balance (Deficit) End of Year	(\$941,302)	\$5,962	\$858,965	(\$76,375)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2007

	Issue I	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Revenues</u>				
Intergovernmental	\$0	\$0	\$1,382,266	\$0
Special Assessments	0	0	0	0
Other	0	0	0	0
Total Revenues	0	0	1,382,266	0
<u>Expenditures</u>				
Capital Outlay	0	160,739	1,322,425	31,100
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	160,739	1,322,425	31,100
Excess of Revenues Over (Under) Expenditures	0	(160,739)	59,841	(31,100)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	500,000	783,108	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	500,000	783,108	0
Changes in Fund Balance	0	339,261	842,949	(31,100)
Fund Balance (Deficit) Beginning of Year	175,173	4,719,834	1,905,286	32,600
Fund Balance End of the Year	\$175,173	\$5,059,095	\$2,748,235	\$1,500

Route 6 Turn Lane Construction	Historical Museum	Community Center	Construction- Ditches	Parks and Open Spaces	Total
\$0	\$0	\$0	\$0	\$0	\$1,382,266
0	0	0	12,250	0	12,250
0	0	0	18,568	0	18,568
0	0	0	30,818	0	1,413,084
0	13,180	0	45,472	0	1,572,916
0	0	0	1,747	0	1,747
0	13,180	0	47,219	0	1,574,663
0	(13,180)	0	(16,401)	0	(161,579)
20,000	0	0	2,824	0	1,305,932
0	0	(33,108)	(11,320)		(44,428)
20,000	0	(33,108)	(8,496)	0	1,261,504
20,000	(13,180)	(33,108)	(24,897)	0	1,099,925
(20,000)	63,717	33,108	45,321	45,790	7,000,829
\$0	\$50,537	\$0	\$20,424	\$45,790	\$8,100,754

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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, 2007

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$4,687,214	\$0	\$4,687,214
Cash and Cash Equivalents with Fiscal Agent	0	3,926,068	3,926,068
Investments with Fiscal Agent	0	3,254,158	3,254,158
Total Assets	4,687,214	7,180,226	11,867,440
<u>Current Liabilities</u>			
Claims Payable	25,032	1,869,237	1,894,269
Total Net Assets Unrestricted	\$4,662,182	\$5,310,989	\$9,973,171

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2007

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$0	\$7,277,889	\$7,277,889
Other	0	78,095	78,095
Total Operating Revenues	0	7,355,984	7,355,984
<u>Operating Expenses</u>			
Contractual Services	0	1,021,965	1,021,965
Claims	2,019	5,721,978	5,723,997
Other	0	6,725	6,725
Total Operating Expenses	2,019	6,750,668	6,752,687
Operating Income (Loss)	(2,019)	605,316	603,297
<u>Non-Operating Revenues</u>			
Interest Revenue	0	318,376	318,376
Changes in Net Assets	(2,019)	923,692	921,673
Net Assets Beginning of Year	4,664,201	4,387,297	9,051,498
Net Assets End of Year	\$4,662,182	\$5,310,989	\$9,973,171

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2007

	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	\$7,277,889	\$7,277,889
Cash Received from Other Revenues	0	78,095	78,095
Cash Payments for Contractual Services	0	(1,021,965)	(1,021,965)
Cash Payments for Claims	(8,386)	(5,011,575)	(5,019,961)
Cash Payments for Other Expenses	0	(6,725)	(6,725)
Net Cash Provided by (Used for) Operating Activities	(8,386)	1,315,719	1,307,333
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(1,248,004)	(1,248,004)
Sale of Investments	0	2,406,347	2,406,347
Interest on Investments	0	318,376	318,376
Net Cash Provided by Investing Activities	0	1,476,719	1,476,719
Net Increase (Decrease) in Cash and Cash Equivalents	(8,386)	2,792,438	2,784,052
Cash and Cash Equivalents Beginning of Year	4,695,600	1,133,630	5,829,230
Cash and Cash Equivalents End of Year	\$4,687,214	\$3,926,068	\$8,613,282
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>			
Operating Income (Loss)	(\$2,019)	\$605,316	\$603,297
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>			
Increase (Decrease) in Claims Payable	(6,367)	710,403	704,036
Net Cash Provided by (Used for) Operating Activities	(\$8,386)	\$1,315,719	\$1,307,333
<u>Non-Cash Investing Transaction</u>			

For 2007, the Health internal service fund's investments increased by \$35,758 to reflect investments at fair value as of December 31, 2007.

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, 2007

	Health	Family and Children First	Soil and Water Conservation	Northwest Community Correctional Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,075,841	\$120,575	\$112,411	\$271,866
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	35,936	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$2,111,777</u>	<u>\$120,575</u>	<u>\$112,411</u>	<u>\$271,866</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	2,111,777	120,575	112,411	271,866
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	<u>\$2,111,777</u>	<u>\$120,575</u>	<u>\$112,411</u>	<u>\$271,866</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2007
(continued)

	Juvenile Residential Center	Emergency Planning Commission	Housing Trust	Law Library
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$282,962	\$89,799	\$122,226	\$19,963
Cash and Cash Equivalents in Segregated Accounts	0	0	38,357	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>\$282,962</u>	<u>\$89,799</u>	<u>\$160,583</u>	<u>\$19,963</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	282,962	89,799	122,226	19,963
Deposits Held and Due to Others	0	0	38,357	0
Total Liabilities	<u>\$282,962</u>	<u>\$89,799</u>	<u>\$160,583</u>	<u>\$19,963</u>

Auditor	Nursing Home Residents	Domestic Violence Shelter	Payroll	Undivided Tax	Alimony and Child Support	County Court
\$79,682	\$0	\$11,644	\$59,607	\$6,001,182	\$0	\$0
0	22,966	0	0	0	17,462	971,312
0	0	0	0	0	0	642,233
0	0	0	0	6,251,140	0	0
0	0	0	0	8,895	3,210	0
0	0	0	0	122,999,424	0	0
0	0	0	0	4,809,421	0	0
<u>\$79,682</u>	<u>\$22,966</u>	<u>\$11,644</u>	<u>\$59,607</u>	<u>\$140,070,062</u>	<u>\$20,672</u>	<u>\$1,613,545</u>
\$0	\$0	\$0	\$0	\$140,061,167	\$0	\$0
79,682	0	11,644	59,607	8,895	20,672	1,613,545
0	22,966	0	0	0	0	0
<u>\$79,682</u>	<u>\$22,966</u>	<u>\$11,644</u>	<u>\$59,607</u>	<u>\$140,070,062</u>	<u>\$20,672</u>	<u>\$1,613,545</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2007
(continued)

	<u>Sheriff</u>	<u>Inmate</u>	<u>Total</u>
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$9,247,758
Cash and Cash Equivalents in Segregated Accounts	248,894	52,230	1,351,221
Accounts Receivable	0	0	642,233
Due from Other Governments	0	0	6,251,140
Due from External Parties	0	0	48,041
Property Taxes Receivable	0	0	122,999,424
Special Assessments Receivable	0	0	4,809,421
	<u>0</u>	<u>0</u>	<u>4,809,421</u>
Total Assets	<u>\$248,894</u>	<u>\$52,230</u>	<u>\$145,349,238</u>
<u>Liabilities</u>			
Due to Other Governments	\$0	\$0	\$140,061,167
Undistributed Assets	156,046	0	5,081,670
Deposits Held and Due to Others	92,848	52,230	206,401
	<u>92,848</u>	<u>52,230</u>	<u>206,401</u>
Total Liabilities	<u>\$248,894</u>	<u>\$52,230</u>	<u>\$145,349,238</u>

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2007

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,078,055	\$4,866,869	\$4,869,083	\$2,075,841
Due from External Parties	80,319	35,936	80,319	35,936
Total Assets	<u>\$2,158,374</u>	<u>\$4,902,805</u>	<u>\$4,949,402</u>	<u>\$2,111,777</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,158,374</u>	<u>\$4,902,805</u>	<u>\$4,949,402</u>	<u>\$2,111,777</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$117,256	\$185,049	\$181,730	\$120,575
<u>Liabilities</u>				
Undistributed Assets	<u>\$117,256</u>	<u>\$185,049</u>	<u>\$181,730</u>	<u>\$120,575</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$67,159	\$337,708	\$292,456	\$112,411
<u>Liabilities</u>				
Undistributed Assets	<u>\$67,159</u>	<u>\$337,708</u>	<u>\$292,456</u>	<u>\$112,411</u>
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$193,959	\$2,201,462	\$2,123,555	\$271,866
<u>Liabilities</u>				
Undistributed Assets	<u>\$193,959</u>	<u>\$2,201,462</u>	<u>\$2,123,555</u>	<u>\$271,866</u>
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$311,805	\$1,941,001	\$1,969,844	\$282,962
<u>Liabilities</u>				
Undistributed Assets	<u>\$311,805</u>	<u>\$1,941,001</u>	<u>\$1,969,844</u>	<u>\$282,962</u>
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$83,526	\$32,212	\$25,939	\$89,799
<u>Liabilities</u>				
Undistributed Assets	<u>\$83,526</u>	<u>\$32,212</u>	<u>\$25,939</u>	<u>\$89,799</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2007
(continued)

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$157,421	\$564,097	\$599,292	\$122,226
Cash and Cash Equivalents in Segregated Accounts	51,544	38,357	51,544	38,357
Total Assets	\$208,965	\$602,454	\$650,836	\$160,583
<u>Liabilities</u>				
Undistributed Assets	\$157,421	\$564,097	\$599,292	\$122,226
Deposits Held and Due to Others	51,544	38,357	51,544	38,357
Total Liabilities	\$208,965	\$602,454	\$650,836	\$160,583
<u>Law Library</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$18,054	\$253,064	\$251,155	\$19,963
<u>Liabilities</u>				
Undistributed Assets	\$18,054	\$253,064	\$251,155	\$19,963
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$86,899	\$74,736	\$81,953	\$79,682
<u>Liabilities</u>				
Undistributed Assets	\$86,899	\$74,736	\$81,953	\$79,682
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$23,599	\$0	\$633	\$22,966
<u>Liabilities</u>				
Deposits Held and Due to Others	\$23,599	\$0	\$633	\$22,966
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,825	\$27,303	\$30,484	\$11,644
<u>Liabilities</u>				
Undistributed Assets	\$14,825	\$27,303	\$30,484	\$11,644
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$50,256	\$7,501,330	\$7,491,979	\$59,607
<u>Liabilities</u>				
Undistributed Assets	\$50,256	\$7,501,330	\$7,491,979	\$59,607

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2007
(continued)

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,166,009	\$310,228,325	\$313,393,152	\$6,001,182
Due from Other Governments	6,232,346	6,251,140	6,232,346	6,251,140
Due from External Parties	6,925	8,895	6,925	8,895
Property Taxes Receivable	126,329,096	122,999,424	126,329,096	122,999,424
Special Assessments Receivable	5,599,108	4,809,421	5,599,108	4,809,421
Total Assets	<u>\$147,333,484</u>	<u>\$444,297,205</u>	<u>\$451,560,627</u>	<u>\$140,070,062</u>
<u>Liabilities</u>				
Due to Other Governments	\$147,326,559	\$444,288,310	\$451,553,702	\$140,061,167
Undistributed Assets	6,925	8,895	6,925	8,895
Total Liabilities	<u>\$147,333,484</u>	<u>\$444,297,205</u>	<u>\$451,560,627</u>	<u>\$140,070,062</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$20,661	\$0	\$3,199	\$17,462
Due from External Parties	2,360	3,210	2,360	3,210
Total Assets	<u>\$23,021</u>	<u>\$3,210</u>	<u>\$5,559</u>	<u>\$20,672</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$23,021</u>	<u>\$3,210</u>	<u>\$5,559</u>	<u>\$20,672</u>
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$921,295	\$57,781	\$7,764	\$971,312
Accounts Receivable	535,934	642,233	535,934	642,233
Total Assets	<u>\$1,457,229</u>	<u>\$700,014</u>	<u>\$543,698</u>	<u>\$1,613,545</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,457,229</u>	<u>\$700,014</u>	<u>\$543,698</u>	<u>\$1,613,545</u>
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$104,146	\$158,214	\$13,466	\$248,894
<u>Liabilities</u>				
Undistributed Assets	\$11,298	\$158,214	\$13,466	\$156,046
Deposits Held and Due to Others	92,848	0	0	92,848
Total Liabilities	<u>\$104,146</u>	<u>\$158,214</u>	<u>\$13,466</u>	<u>\$248,894</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2007
(continued)

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$32,495	\$22,461	\$2,726	\$52,230
<u>Liabilities</u>				
Deposits Held and Due to Others	\$32,495	\$22,461	\$2,726	\$52,230
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$12,345,224	\$328,213,156	\$331,310,622	\$9,247,758
Cash and Cash Equivalents in Segregated Accounts	1,153,740	276,813	79,332	1,351,221
Accounts Receivable	535,934	642,233	535,934	642,233
Due from Other Governments	6,232,346	6,251,140	6,232,346	6,251,140
Due from External Parties	89,604	48,041	89,604	48,041
Property Taxes Receivable	126,329,096	122,999,424	126,329,096	122,999,424
Special Assessments Receivable	5,599,108	4,809,421	5,599,108	4,809,421
Total Assets	\$152,285,052	\$463,240,228	\$470,176,042	\$145,349,238
<u>Liabilities</u>				
Due to Other Governments	\$147,326,559	\$444,288,310	\$451,553,702	\$140,061,167
Undistributed Assets	4,758,007	18,891,100	18,567,437	5,081,670
Deposits Held and Due to Others	200,486	60,818	54,903	206,401
Total Liabilities	\$152,285,052	\$463,240,228	\$470,176,042	\$145,349,238

**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, 2007

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,074,289	\$6,195,339	\$6,106,068	(\$89,271)
Permissive Sales Taxes	14,205,000	14,205,000	15,000,366	795,366
Other Taxes	39,422	34,751	30,951	(3,800)
Charges for Services	5,087,612	5,534,827	6,137,123	602,296
Licenses and Permits	10,100	10,100	8,524	(1,576)
Fines, Costs, and Forfeitures	273,000	273,000	297,066	24,066
Intergovernmental	2,966,609	3,850,231	3,905,293	55,062
Interest	2,300,000	2,300,000	4,633,744	2,333,744
Other	828,582	923,341	974,985	51,644
Total Revenues	32,784,614	33,326,589	37,094,120	3,767,531
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	135,031	200,534	200,456	78
Materials and Supplies	330,639	369,704	360,050	9,654
Contractual Services	851,266	875,491	784,497	90,994
Capital Outlay	1,338,056	1,440,892	1,362,149	78,743
Total County	2,654,992	2,886,621	2,707,152	179,469
Commissioners				
Personal Services	604,719	604,890	596,362	8,528
Materials and Supplies	2,842	2,832	1,956	876
Contractual Services	5,238	5,077	4,843	234
Other	2,500	2,500	1,731	769
Total Commissioners	615,299	615,299	604,892	10,407
Central Services				
Personal Services	12,624	12,624	9,517	3,107
Materials and Supplies	69,059	72,990	71,376	1,614
Contractual Services	231,577	241,038	236,472	4,566
Other	25,555	23,055	21,166	1,889
Total Central Services	338,815	349,707	338,531	11,176
Auditor				
Personal Services	563,558	563,558	539,452	24,106
Materials and Supplies	11,371	10,911	10,905	6
Contractual Services	27,319	28,769	28,604	165
Other	9,349	10,609	10,287	322
Total Auditor	611,597	613,847	589,248	24,599

(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, 2007
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Assessing Real Property				
Personal Services	\$33,700	\$33,700	\$32,278	\$1,422
Materials and Supplies	1,000	750	380	370
Other	600	600	235	365
Total Assessing Real Property	35,300	35,050	32,893	2,157
Appraising Real Property				
Personal Services	201,519	201,519	192,487	9,032
Materials and Supplies	6,780	4,680	4,659	21
Other	1,000	1,100	1,036	64
Total Appraising Real Property	209,299	207,299	198,182	9,117
Treasurer				
Personal Services	160,293	160,293	158,544	1,749
Materials and Supplies	35,186	35,186	30,664	4,522
Contractual Services	6,000	6,000	4,614	1,386
Other	4,500	4,500	3,510	990
Total Treasurer	205,979	205,979	197,332	8,647
Prosecuting Attorney				
Personal Services	1,037,107	1,039,307	1,010,643	28,664
Materials and Supplies	16,049	16,049	13,099	2,950
Contractual Services	23,141	23,141	14,408	8,733
Other	70,838	71,838	70,823	1,015
Total Prosecuting Attorney	1,147,135	1,150,335	1,108,973	41,362
Budget Commission				
Personal Services	18,894	18,894	18,770	124
Materials and Supplies	200	200	63	137
Contractual Services	1,700	1,700	1,700	0
Other	100	100	100	0
Total Budget Commission	20,894	20,894	20,633	261
Board of Revision				
Personal Services	40,006	40,006	40,002	4
Materials and Supplies	100	100	44	56
Other	600	600	600	0
Total Board of Revision	40,706	40,706	40,646	60
Bureau of Inspection				
Contractual Services	95,607	95,607	93,456	2,151

(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, 2007
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Planning Commission				
Personal Services	\$111,509	\$111,509	\$110,689	\$820
Materials and Supplies	700	700	543	157
Contractual Services	500	500	163	337
Other	1,500	1,500	1,450	50
Total Planning Commission	114,209	114,209	112,845	1,364
Data Processing				
Personal Services	11	11	0	11
Materials and Supplies	47	47	47	0
Contractual Services	2,422	2,422	2,422	0
Other	73	73	25	48
Capital Outlay	601	601	0	601
Total Data Processing	3,154	3,154	2,494	660
Board of Elections				
Personal Services	444,285	505,141	504,380	761
Materials and Supplies	25,697	26,159	26,159	0
Contractual Services	107,375	52,160	50,138	2,022
Other	1,500	1,193	709	484
Capital Outlay	14,681	14,338	13,876	462
Total Board of Elections	593,538	598,991	595,262	3,729
Maintenance and Operating-Courthouse				
Personal Services	425,020	425,448	420,146	5,302
Materials and Supplies	43,298	42,898	42,377	521
Contractual Services	97,229	105,379	95,295	10,084
Other	526,695	541,416	532,155	9,261
Total Maintenance and Operating-Courthouse	1,092,242	1,115,141	1,089,973	25,168
Maintenance and Operating-Juvenile Court				
Personal Services	510,103	514,333	495,827	18,506
Materials and Supplies	36,482	44,988	44,979	9
Contractual Services	150,812	151,081	148,591	2,490
Other	467,561	467,555	458,161	9,394
Total Maintenance and Operating-Juvenile Court	1,164,958	1,177,957	1,147,558	30,399
Recorder				
Personal Services	472,314	472,139	449,414	22,725
Materials and Supplies	20,500	20,560	13,641	6,919
Contractual Services	108,970	105,607	87,192	18,415
Other	4,500	7,978	7,965	13
Capital Outlay	5,000	5,000	0	5,000
Total Recorder	611,284	611,284	558,212	53,072

(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, 2007
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Records Center				
Personal Services	\$115,639	\$115,639	\$108,091	\$7,548
Materials and Supplies	5,000	4,840	4,825	15
Contractual Services	26,000	36,817	36,575	242
Other	300	300	169	131
Total Records Center	146,939	157,596	149,660	7,936
Insurance on Property Contractual Services	599,557	558,557	431,407	127,150
Insurance on Person Personal Services	3,603,500	3,174,450	3,080,491	93,959
Pensions Personal Services	2,500,000	2,500,000	2,301,788	198,212
Taxes Other	4,000	4,000	3,058	942
Miscellaneous Other	10,056	10,056	7,973	2,083
Work Safety Personal Services	789,337	789,337	741,311	48,026
Annexations Other	1,039	1,089	785	304
Information Technology				
Personal Services	135,825	135,989	67,931	68,058
Materials and Supplies	3,000	5,000	3,711	1,289
Contractual Services	8,500	6,486	700	5,786
Other	900	750	75	675
Total Information Technology	148,225	148,225	72,417	75,808
Operation Fuel Facility				
Materials and Supplies	416,670	517,670	517,365	305
Contractual Services	16,580	17,035	17,035	0
Other	3,758	3,600	3,201	399
Total Operation Fuel Facility	437,008	538,305	537,601	704
Total Legislative and Executive	17,794,669	17,723,695	16,764,773	958,922
Judicial				
Domestic Relations				
Personal Services	217,667	217,822	214,638	3,184
Materials and Supplies	2,500	2,500	2,427	73
Contractual Services	31,570	31,415	29,627	1,788
Other	2,250	2,250	1,500	750
Total Domestic Relations	253,987	253,987	248,192	5,795

(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, 2007
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court of Appeals				
Other	\$123,000	\$123,000	\$122,544	\$456
Jury Commission				
Personal Services	57,262	57,262	56,956	306
Materials and Supplies	20,019	35,019	34,926	93
Contractual Services	100	100	31	69
Other	500	500	449	51
Total Jury Commission	77,881	92,881	92,362	519
Adult Probation				
Personal Services	509,747	509,747	508,996	751
Materials and Supplies	2,400	2,400	2,394	6
Contractual Services	15,400	14,779	8,356	6,423
Other	2,000	2,621	2,621	0
Total Adult Probation	529,547	529,547	522,367	7,180
Court Security				
Personal Services	304,124	305,524	284,275	21,249
Materials and Supplies	1,945	2,195	1,909	286
Contractual Services	9,634	7,984	7,530	454
Other	2,800	2,800	2,646	154
Total Court Security	318,503	318,503	296,360	22,143
Common Pleas Courts 1, 2, and 4				
Personal Services	834,007	834,007	819,267	14,740
Materials and Supplies	57,313	58,313	58,049	264
Contractual Services	142,974	154,974	127,656	27,318
Other	10,000	10,000	9,377	623
Total Common Pleas Courts 1, 2, and 4	1,044,294	1,057,294	1,014,349	42,945
Juvenile Court				
Personal Services	379,108	379,108	377,764	1,344
Materials and Supplies	16,114	16,114	14,296	1,818
Contractual Services	34,431	34,431	24,333	10,098
Other	4,900	4,900	4,151	749
Total Juvenile Court	434,553	434,553	420,544	14,009
Juvenile Probation				
Personal Services	249,673	249,673	240,221	9,452
Materials and Supplies	2,150	2,150	1,267	883
Contractual Services	39,954	39,954	16,831	23,123
Other	7,216	7,216	6,191	1,025
Total Juvenile Probation	298,993	298,993	264,510	34,483

(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, 2007
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Detention Home				
Personal Services	\$900,382	\$900,382	\$869,319	\$31,063
Materials and Supplies	84,399	84,399	68,940	15,459
Contractual Services	101,420	101,420	76,208	25,212
Other	5,511	5,511	2,505	3,006
Total Detention Home	1,091,712	1,091,712	1,016,972	74,740
Probate Court				
Personal Services	335,273	335,273	312,389	22,884
Materials and Supplies	10,877	10,921	10,807	114
Contractual Services	18,850	18,850	10,836	8,014
Other	4,700	4,700	4,207	493
Total Probate Court	369,700	369,744	338,239	31,505
Clerk of Courts				
Personal Services	580,411	580,411	579,407	1,004
Materials and Supplies	18,610	19,110	18,749	361
Contractual Services	35,506	35,006	27,694	7,312
Other	2,641	2,641	2,308	333
Total Clerk of Courts	637,168	637,168	628,158	9,010
Fostoria Municipal Court				
Personal Services	8,262	9,437	8,421	1,016
Contractual Services	10,125	10,125	10,125	0
Other	1,800	1,800	0	1,800
Total Fostoria Municipal Court	20,187	21,362	18,546	2,816
Perrysburg Municipal Court				
Personal Services	97,000	97,000	88,976	8,024
Contractual Services	15,100	15,100	12,009	3,091
Other	3,000	4,500	3,439	1,061
Total Perrysburg Municipal Court	115,100	116,600	104,424	12,176
Bowling Green Municipal Court				
Personal Services	120,900	124,150	122,195	1,955
Contractual Services	108,300	108,590	103,475	5,115
Other	1,500	1,500	1,426	74
Total Bowling Green Municipal Court	230,700	234,240	227,096	7,144

(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, 2007
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Defender				
Personal Services	\$665,477	\$665,177	\$656,275	\$8,902
Materials and Supplies	4,254	4,334	3,522	812
Contractual Services	39,550	44,448	40,922	3,526
Other	17,409	19,379	19,215	164
Capital Outlay	6,814	5,314	5,089	225
Total Public Defender	733,504	738,652	725,023	13,629
Law Library				
Personal Services	70,551	73,577	73,026	551
Miscellaneous				
Contractual Services	401,381	414,131	361,946	52,185
Total Judicial	6,750,761	6,805,944	6,474,658	331,286
Public Safety				
Coroner				
Personal Services	66,056	66,056	56,843	9,213
Materials and Supplies	90	90	0	90
Contractual Services	45,834	60,834	40,416	20,418
Other	6,200	7,703	7,703	0
Total Coroner	118,180	134,683	104,962	29,721
Sheriff				
Personal Services	2,287,287	2,326,714	2,316,158	10,556
Materials and Supplies	15,000	28,000	27,940	60
Contractual Services	123,774	161,147	140,818	20,329
Other	80,585	80,585	75,858	4,727
Total Sheriff	2,506,646	2,596,446	2,560,774	35,672
Communications Center				
Personal Services	598,178	635,901	630,947	4,954
Materials and Supplies	6,885	6,885	2,571	4,314
Contractual Services	171,060	134,507	90,538	43,969
Other	40,095	40,095	39,294	801
Total Communications Center	816,218	817,388	763,350	54,038
Other Expenditure				
Contractual Services	16,700	16,700	15,000	1,700

(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, 2007
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Jail-Sheriff				
Personal Services	\$2,427,997	\$2,466,027	\$2,445,891	\$20,136
Materials and Supplies	375,000	372,000	365,486	6,514
Contractual Services	610,000	612,000	599,074	12,926
Other	251,500	147,598	131,365	16,233
Total Jail-Sheriff	3,664,497	3,597,625	3,541,816	55,809
Total Public Safety	7,122,241	7,162,842	6,985,902	176,940
Public Works				
Engineer				
Personal Services	445,377	445,577	427,886	17,691
Materials and Supplies	5,000	4,500	4,054	446
Contractual Services	2,000	2,300	2,258	42
Other	5,100	5,100	4,745	355
Total Public Works	457,477	457,477	438,943	18,534
Health				
Registration of Vital Statistics				
Other	2,000	2,000	1,311	689
Other Health				
Contractual Services	261,589	273,523	273,523	0
Total Health	263,589	275,523	274,834	689
Human Services				
Veteran Services				
Personal Services	174,617	174,832	150,500	24,332
Materials and Supplies	6,200	6,200	3,461	2,739
Contractual Services	34,500	77,360	62,429	14,931
Other	96,300	96,085	65,908	30,177
Total Veteran Services	311,617	354,477	282,298	72,179
Public Assistance				
Other	259,625	259,625	230,589	29,036
Total Human Services	571,242	614,102	512,887	101,215
Conservation and Recreation				
Historical Society				
Personal Services	127,727	127,727	127,302	425

(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, 2007
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Economic Development				
Economic Development				
Personal Services	\$247,772	\$251,299	\$243,343	\$7,956
Materials and Supplies	5,328	8,328	6,912	1,416
Contractual Services	48,857	65,392	55,432	9,960
Other	57,375	67,586	60,801	6,785
Capital Outlay	3,320	8,300	5,978	2,322
Total Economic Development	<u>362,652</u>	<u>400,905</u>	<u>372,466</u>	<u>28,439</u>
Other				
Airport				
Other	26,345	26,345	26,345	0
Miscellaneous				
Other	345,170	345,170	339,365	5,805
Contingencies				
Other	503,190	226,390	50,371	176,019
Budget Stabilization				
Other	1,650,000	1,650,000	0	1,650,000
Unclaimed Monies				
Other	0	23,958	10,923	13,035
Total Other	<u>2,524,705</u>	<u>2,271,863</u>	<u>427,004</u>	<u>1,844,859</u>
Intergovernmental				
Agriculture				
Contractual Services	14,000	14,000	12,355	1,645
Other	491,928	491,928	489,991	1,937
Total Intergovernmental	<u>505,928</u>	<u>505,928</u>	<u>502,346</u>	<u>3,582</u>
Total Expenditures	<u>36,480,991</u>	<u>36,346,006</u>	<u>32,881,115</u>	<u>3,464,891</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,696,377)</u>	<u>(3,019,417)</u>	<u>4,213,005</u>	<u>7,232,422</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	68,706	68,706	68,706	0
Advances Out	(38,257)	(38,257)	(38,257)	0
Transfers In	125,000	121,000	12,159	(108,841)
Transfers Out	(2,762,273)	(2,762,275)	(1,867,495)	894,780
Total Other Financing Sources (Uses)	<u>(2,606,824)</u>	<u>(2,610,826)</u>	<u>(1,824,887)</u>	<u>785,939</u>
Changes in Fund Balance	(6,303,201)	(5,630,243)	2,388,118	8,018,361
Fund Balance Beginning of Year	12,579,990	12,579,990	12,579,990	0
Prior Year Encumbrances Appropriated	665,376	665,376	665,376	0
Fund Balance End of Year	<u>\$6,942,165</u>	<u>\$7,615,123</u>	<u>\$15,633,484</u>	<u>\$8,018,361</u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2007

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,510,000	\$4,510,000	\$4,046,639	(\$463,361)
Charges for Services	1,328,800	1,328,800	703,140	(625,660)
Fines, Costs, and Forfeitures	164,000	164,000	174,693	10,693
Intergovernmental	2,710,000	2,710,000	2,398,373	(311,627)
Total Revenues	8,712,800	8,712,800	7,322,845	(1,389,955)
<u>Expenditures</u>				
Current:				
Public Works				
MVG				
Personal Services	2,650,982	2,652,194	2,320,156	332,038
Materials and Supplies	2,027,648	2,117,648	1,463,740	653,908
Contractual Services	3,584,226	3,555,015	2,203,326	1,351,689
Other	2,580,686	2,518,686	2,178,574	340,112
Capital Outlay	660,793	660,793	554,010	106,783
Total Expenditures	11,504,335	11,504,336	8,719,806	2,784,530
Excess of Revenues Under Expenditures	(2,791,535)	(2,791,536)	(1,396,961)	1,394,575
<u>Other Financing Sources</u>				
Advances In	75,000	75,000	75,000	0
Transfers In	175,000	175,000	0	(175,000)
Total Other Financing Sources	250,000	250,000	75,000	(175,000)
Changes in Fund Balance	(2,541,535)	(2,541,536)	(1,321,961)	1,219,575
Fund Balance Beginning of Year	5,513,940	5,513,940	5,513,940	0
Prior Year Encumbrances Appropriated	686,553	686,553	686,553	0
Fund Balance End of Year	\$3,658,958	\$3,658,957	\$4,878,532	\$1,219,575

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, 2007

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,429,968	\$5,673,277	\$5,576,838	(\$96,439)
Other Taxes	21,954	17,678	29,366	11,688
Charges for Services	0	0	2,981	2,981
Intergovernmental	7,012,455	7,915,678	8,208,382	292,704
Other	0	0	6,577	6,577
Total Revenues	13,464,377	13,606,633	13,824,144	217,511
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	490,896	491,031	478,254	12,777
Materials and Supplies	12,000	12,000	10,093	1,907
Contractual Services	9,516,000	10,176,000	10,081,110	94,890
Other	800,456	600,456	538,484	61,972
Capital Outlay	15,000	15,000	3,669	11,331
Total Community Mental Health	10,834,352	11,294,487	11,111,610	182,877
Women's Health				
Contractual Services	410,622	410,622	390,578	20,044
Indigent Driver Alcohol Treatment				
Contractual Services	60,000	60,000	47,124	12,876
Community Mental Health-Title XX				
Contractual Services	100,000	100,000	83,515	16,485
Community Mental Health-Title XIX				
Contractual Services	2,212,134	2,212,134	2,057,786	154,348
Total Expenditures	13,617,108	14,077,243	13,690,613	386,630
Excess of Revenues Over (Under) Expenditures	(152,731)	(470,610)	133,531	604,141
<u>Other Financing Uses</u>				
Transfers Out	(461,847)	(1,712)	0	1,712
Changes in Fund Balance	(614,578)	(472,322)	133,531	605,853
Fund Balance Beginning of Year	614,122	614,122	614,122	0
Prior Year Encumbrances Appropriated	456	456	456	0
Fund Balance End of Year	\$0	\$142,256	\$748,109	\$605,853

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, 2007

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$2,788,757	\$2,412,313	\$2,372,032	(\$40,281)
Other Taxes	9,746	8,676	12,987	4,311
Intergovernmental	10,368,116	10,745,629	9,435,558	(1,310,071)
Other	20,003	20,003	15,728	(4,275)
Total Revenues	13,186,622	13,186,621	11,836,305	(1,350,316)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	4,105,276	4,292,277	3,710,057	582,220
Materials and Supplies	200,729	200,729	128,053	72,676
Contractual Services	1,032,862	1,032,862	694,587	338,275
Other	3,880,907	3,768,907	3,150,600	618,307
Capital Outlay	164,530	89,530	32,178	57,352
Total Public Assistance	9,384,304	9,384,305	7,715,475	1,668,830
Work Force Investment Act				
Contractual Services	1,069,813	1,069,813	548,317	521,496
Other	60,000	60,000	0	60,000
Total Work Force Investment Act	1,129,813	1,129,813	548,317	581,496
Children's Services				
Contractual Services	9,658	9,658	0	9,658
Other	3,000,000	3,000,000	2,047,215	952,785
Total Children's Services	3,009,658	3,009,658	2,047,215	962,443
Child and Adult Protect-Levy				
Contractual Services	20,526	526	0	526
Other	236,196	266,196	212,541	53,655
Capital Outlay	25,000	15,000	0	15,000
Total Child and Adult Protect-Levy	281,722	281,722	212,541	69,181
Trust-Homeless Donation				
Other	20,003	20,003	16,520	3,483
Total Expenditures	13,825,500	13,825,501	10,540,068	3,285,433
Excess of Revenues Over (Under) Expenditures	(638,878)	(638,880)	1,296,237	1,935,117

(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, 2007
(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	(165,000)	(165,000)	0	165,000
Total Other Financing Sources (Uses)	<u>(120,000)</u>	<u>(120,000)</u>	<u>0</u>	<u>120,000</u>
Changes in Fund Balance	(758,878)	(758,880)	1,296,237	2,055,117
Fund Balance Beginning of Year	3,990,718	3,990,718	3,990,718	0
Prior Year Encumbrances Appropriated	<u>132,399</u>	<u>132,399</u>	<u>132,399</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,364,239</u></u>	<u><u>\$3,364,237</u></u>	<u><u>\$5,419,354</u></u>	<u><u>\$2,055,117</u></u>

Wood County, Ohio
Mental Retardation and Development 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, 2007

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$12,904,424	\$11,118,490	\$10,931,057	(\$187,433)
Other Taxes	45,694	37,420	60,682	23,262
Charges for Services	827,747	827,747	1,678,730	850,983
Intergovernmental	11,963,698	13,757,906	13,299,052	(458,854)
Interest	0	0	165,210	165,210
Other	0	0	23,764	23,764
Total Revenues	25,741,563	25,741,563	26,158,495	416,932
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	1,135,444	1,135,444	984,301	151,143
Other	4,276	4,276	0	4,276
Total Residential Development Services	1,139,720	1,139,720	984,301	155,419
Community Assistance				
Contractual Services	105,000	105,000	89,099	15,901
Other	50,000	281,408	3,686	277,722
Total Community Assistance	155,000	386,408	92,785	293,623
MRDD				
Personal Services	10,461,650	10,651,650	10,432,489	219,161
Materials and Supplies	622,000	662,000	612,463	49,537
Contractual Services	8,644,451	8,804,521	8,623,721	180,800
Other	339,300	339,300	324,972	14,328
Capital Outlay	26,700	31,700	28,966	2,734
Total MRDD	20,094,101	20,489,171	20,022,611	466,560
Reserve Operations				
Personal Services	0	700,000	8,309	691,691
Contractual Services	0	210,000	70,987	139,013
Total Reserve Operations	0	910,000	79,296	830,704
Title I				
Personal Services	55,534	55,534	33,381	22,153
Family Resource Services				
Personal Services	117	117	89	28
Contractual Services	101,765	101,765	83,297	18,468
Other	99,280	99,280	86,917	12,363
Total Family Resource Services	201,162	201,162	170,303	30,859

(continued)

Wood County, Ohio
Mental Retardation and Development 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, 2007
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Supported Living				
Personal Services	\$30,950	\$30,950	\$27,372	\$3,578
Materials and Supplies	300	300	0	300
Contractual Services	305,250	305,250	153,286	151,964
Other	1,500	1,500	898	602
Total Supported Living	338,000	338,000	181,556	156,444
Toy Lending				
Personal Services	73,241	73,241	57,046	16,195
Trust Health Insurance				
Personal Services	3,063,946	3,063,946	2,917,093	146,853
Trust Donations				
Other	50,500	50,500	425	50,075
Total Expenditures	25,171,204	26,707,682	24,538,797	2,168,885
Excess of Revenues Over (Under) Expenditures	570,359	(966,119)	1,619,698	2,585,817
<u>Other Financing Uses</u>				
Transfers Out	(16,298,411)	(15,903,311)	(750,000)	15,153,311
Changes in Fund Balance	(15,728,052)	(16,869,430)	869,698	17,739,128
Fund Balance Beginning of Year	26,410,382	26,410,382	26,410,382	0
Prior Year Encumbrances Appropriated	1,776	1,776	1,776	0
Fund Balance End of Year	\$10,684,106	\$9,542,728	\$27,281,856	\$17,739,128

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, 2007

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,609,000	\$1,116,086	(\$492,914)
Other	21,000	9,654	(11,346)
Total Revenues	<u>1,630,000</u>	<u>1,125,740</u>	<u>(504,260)</u>
<u>Expenses</u>			
Personal Services	1,236,443	1,055,902	180,541
Materials and Supplies	4,000	2,559	1,441
Contractual Services	36,000	18,600	17,400
Other	142,069	136,707	5,362
Capital Outlay	90,000	48,658	41,342
Total Expenses	<u>1,508,512</u>	<u>1,262,426</u>	<u>246,086</u>
Changes in Fund Balance	121,488	(136,686)	(258,174)
Fund Balance Beginning of Year	2,048,291	2,048,291	0
Prior Year Encumbrances Appropriated	<u>212</u>	<u>212</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,169,991</u></u>	<u><u>\$1,911,817</u></u>	<u><u>(\$258,174)</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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,227,832	\$6,338,075	\$110,243
Other	4,000	3,543	(457)
Total Revenues	6,231,832	6,341,618	109,786
<u>Expenses</u>			
Personal Services	4,469,215	4,232,851	236,364
Materials and Supplies	605,932	604,325	1,607
Contractual Services	1,455,883	1,443,261	12,622
Other	121,112	55,438	65,674
Capital Outlay	213,607	138,761	74,846
Debt Service:			
Principal Retirement	30,000	30,000	0
Interest Expense	14,040	14,040	0
Total Expenses	6,909,789	6,518,676	391,113
Excess of Revenues Under Expenses	(677,957)	(177,058)	500,899
<u>Other Financing Uses</u>			
Transfers Out	(960)	0	960
Changes in Fund Balance	(678,917)	(177,058)	501,859
Fund Balance Beginning of Year	781,765	781,765	0
Prior Year Encumbrances Appropriated	8,700	8,700	0
Fund Balance End of Year	\$111,548	\$613,407	\$501,859

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,513,000	\$1,707,070	\$194,070
Other	25,000	35,679	10,679
Total Revenues	1,538,000	1,742,749	204,749
<u>Expenses</u>			
Personal Services	483,340	480,664	2,676
Materials and Supplies	354,768	353,090	1,678
Contractual Services	338,569	318,430	20,139
Other	262,915	262,563	352
Capital Outlay	590,027	589,336	691
Debt Service:			
Principal Retirement	230,000	230,000	0
Interest Expense	29,275	29,275	0
Total Expenses	2,288,894	2,263,358	25,536
Excess of Revenues Under Expenses	(750,894)	(520,609)	230,285
<u>Other Financing Sources</u>			
Transfers In	549,275	581,735	32,460
Changes in Fund Balance	(201,619)	61,126	262,745
Fund Balance Beginning of Year	1,746,219	1,746,219	0
Prior Year Encumbrances Appropriated	34,530	34,530	0
Fund Balance End of Year	\$1,579,130	\$1,841,875	\$262,745

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$20,000	\$21,280	\$1,280
Licenses and Permits	244,870	251,401	6,531
Fines, Costs, and Forfeitures	17,120	24,647	7,527
Other	1,000	1,827	827
	<u>282,990</u>	<u>299,155</u>	<u>16,165</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	234,206	226,727	7,479
Materials and Supplies	9,923	9,796	127
Contractual Services	37,976	37,519	457
Other	8,902	8,656	246
Capital Outlay	30,591	26,537	4,054
	<u>321,598</u>	<u>309,235</u>	<u>12,363</u>
Changes in Fund Balance	(38,608)	(10,080)	28,528
Fund Balance Beginning of Year	32,858	32,858	0
Prior Year Encumbrances Appropriated	5,750	5,750	0
Fund Balance End of Year	<u>\$0</u>	<u>\$28,528</u>	<u>\$28,528</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, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$50,000	\$67,465	\$17,465
Other	65,000	64,754	(246)
	<u>115,000</u>	<u>132,219</u>	<u>17,219</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Mediation Grant			
Personal Services	130,015	128,400	1,615
Materials and Supplies	770	582	188
Contractual Services	2,500	2,143	357
Other	950	535	415
	<u>134,235</u>	<u>131,660</u>	<u>2,575</u>
Total Expenditures	<u>134,235</u>	<u>131,660</u>	<u>2,575</u>
Changes in Fund Balance	(19,235)	559	19,794
Fund Balance Beginning of Year	86,843	86,843	0
Prior Year Encumbrances Appropriated	<u>175</u>	<u>175</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$67,783</u></u>	<u><u>\$87,577</u></u>	<u><u>\$19,794</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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$500,000	\$358,328	(\$141,672)
Intergovernmental	2,156,500	1,669,132	(487,368)
Other	25,500	9,861	(15,639)
	<u>2,682,000</u>	<u>2,037,321</u>	<u>(644,679)</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,744,957	1,474,559	270,398
Materials and Supplies	32,150	25,598	6,552
Contractual Services	1,181,603	539,358	642,245
Other	5,000	4,260	740
Capital Outlay	75,000	0	75,000
	<u>3,038,710</u>	<u>2,043,775</u>	<u>994,935</u>
Excess of Revenues Under Expenditures	(356,710)	(6,454)	350,256
<u>Other Financing Sources</u>			
Transfers In	300,000	150,000	(150,000)
Changes in Fund Balance	(56,710)	143,546	200,256
Fund Balance Beginning of Year	235,516	235,516	0
Prior Year Encumbrances Appropriated	42,175	42,175	0
Fund Balance End of Year	<u>\$220,981</u>	<u>\$421,237</u>	<u>\$200,256</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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,002,500	\$780,839	(\$221,661)
Other	200	2,237	2,037
Total Revenues	1,002,700	783,076	(219,624)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	278,859	215,409	63,450
Materials and Supplies	8,000	4,564	3,436
Contractual Services	795,823	482,967	312,856
Other	4,233	3,437	796
Capital Outlay	74,684	16,040	58,644
Total Expenditures	1,161,599	722,417	439,182
Changes in Fund Balance	(158,899)	60,659	219,558
Fund Balance Beginning of Year	993,201	993,201	0
Prior Year Encumbrances Appropriated	215,740	215,740	0
Fund Balance End of Year	\$1,050,042	\$1,269,600	\$219,558

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, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$100,000	\$182,995	\$82,995
Other	0	478	478
	<u>100,000</u>	<u>183,473</u>	<u>83,473</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	88,262	87,881	381
Materials and Supplies	2,000	954	1,046
Contractual Services	50,173	20,644	29,529
Other	17,741	1,807	15,934
Capital Outlay	10,000	2,340	7,660
	<u>168,176</u>	<u>113,626</u>	<u>54,550</u>
Total Expenditures	<u>168,176</u>	<u>113,626</u>	<u>54,550</u>
Changes in Fund Balance	(68,176)	69,847	138,023
Fund Balance Beginning of Year	287,591	287,591	0
Prior Year Encumbrances Appropriated	<u>173</u>	<u>173</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$219,588</u></u>	<u><u>\$357,611</u></u>	<u><u>\$138,023</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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$130,025	\$191,914	\$61,889
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	71,000	52,759	18,241
Contractual Services	24,999	24,999	0
Other	79,547	60,058	19,489
Capital Outlay	34,769	14,736	20,033
Total Expenditures	210,315	152,552	57,763
Changes in Fund Balance	(80,290)	39,362	119,652
Fund Balance Beginning of Year	810,268	810,268	0
Prior Year Encumbrances Appropriated	14,315	14,315	0
Fund Balance End of Year	\$744,293	\$863,945	\$119,652

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$5,900	\$8,550	\$2,650
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	8,000	6,972	1,028
Changes in Fund Balance	(2,100)	1,578	3,678
Fund Balance Beginning of Year	8,100	8,100	0
Fund Balance End of Year	\$6,000	\$9,678	\$3,678

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, 2007

	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, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$22,468	\$21,867	(\$601)
Other	500	1,995	1,495
	<u>22,968</u>	<u>23,862</u>	<u>894</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	27,294	22,693	4,601
Contractual Services	608	439	169
Other	2,228	928	1,300
	<u>30,130</u>	<u>24,060</u>	<u>6,070</u>
Excess of Revenues			
Under Expenditures	(7,162)	(198)	6,964
<u>Other Financing Sources</u>			
Transfers In	6,634	0	(6,634)
Changes in Fund Balance	(528)	(198)	330
Fund Balance Beginning of Year	6,618	6,618	0
Prior Year Encumbrances Appropriated	286	286	0
Fund Balance End of Year	<u>\$6,376</u>	<u>\$6,706</u>	<u>\$330</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, 2007

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$48,079	\$49,280	\$1,201
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	68,059	67,032	1,027
Contractual Services	320	0	320
Total Expenditures	68,379	67,032	1,347
Excess of Revenues			
Under Expenditures	(20,300)	(17,752)	2,548
<u>Other Financing Sources</u>			
Transfers In	20,910	16,025	(4,885)
Changes in Fund Balance	610	(1,727)	(2,337)
Fund Balance Beginning of Year	18,007	18,007	0
Fund Balance End of Year	<u>\$18,617</u>	<u>\$16,280</u>	<u>(\$2,337)</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, 2007

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$132,186	\$129,893	(\$2,293)
Other Taxes	740	658	(82)
Intergovernmental	19,755	21,165	1,410
	<u>152,681</u>	<u>151,716</u>	<u>(965)</u>
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	151,716	151,716	0
	<u>151,716</u>	<u>151,716</u>	<u>0</u>
Changes in Fund Balance	965	0	(965)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$965</u></u>	<u><u>\$0</u></u>	<u><u>(\$965)</u></u>

Wood County, Ohio
Senior Citizens Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$1,849,653	\$1,812,568	(\$37,085)
Other Taxes	10,021	9,219	(802)
Intergovernmental	354,919	288,322	(66,597)
	2,214,593	2,110,109	(104,484)
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	2,110,109	2,110,109	0
	104,484	0	(104,484)
Changes in Fund Balance	104,484	0	(104,484)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$104,484	\$0	(\$104,484)

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, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$416,000	\$387,400	(\$28,600)
Other	0	1,831	1,831
	<u>416,000</u>	<u>389,231</u>	<u>(26,769)</u>
Total Revenues			
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Clerk of Courts			
Personal Services	408,821	373,328	35,493
Materials and Supplies	8,590	6,081	2,509
Contractual Services	48,039	41,102	6,937
Other	1,800	10	1,790
Capital Outlay	8,278	478	7,800
	<u>475,528</u>	<u>420,999</u>	<u>54,529</u>
Total Expenditures			
Changes in Fund Balance	(59,528)	(31,768)	27,760
Fund Balance Beginning of Year	460,115	460,115	0
Prior Year Encumbrances Appropriated	<u>2,062</u>	<u>2,062</u>	<u>0</u>
Fund Balance End of Year	<u>\$402,649</u>	<u>\$430,409</u>	<u>\$27,760</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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$88,000	\$86,680	(\$1,320)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Recorder's Equipment			
Materials and Supplies	5,000	0	5,000
Contractual Services	135,322	32,159	103,163
Capital Outlay	37,278	25,842	11,436
	177,600	58,001	119,599
Total Expenditures			
Changes in Fund Balance	(89,600)	28,679	118,279
Fund Balance Beginning of Year	158,208	158,208	0
Prior Year Encumbrances Appropriated	32,600	32,600	0
Fund Balance End of Year	\$101,208	\$219,487	\$118,279

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,250,000	\$1,230,077	(\$19,923)
Intergovernmental	25,000	120,000	95,000
Other	0	4,613	4,613
	<hr/>	<hr/>	<hr/>
Total Revenues	1,275,000	1,354,690	79,690
	<hr/>	<hr/>	<hr/>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	269,300	259,320	9,980
Materials and Supplies	12,020	7,793	4,227
Contractual Services	444,897	438,325	6,572
Other	699,199	666,104	33,095
Capital Outlay	87,500	21,570	65,930
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,512,916	1,393,112	119,804
	<hr/>	<hr/>	<hr/>
Excess of Revenues Under Expenditures	(237,916)	(38,422)	199,494
	<hr/>	<hr/>	<hr/>
<u>Other Financing Uses</u>			
Transfers Out	(290,000)	(290,000)	0
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(527,916)	(328,422)	199,494
	<hr/>	<hr/>	<hr/>
Fund Balance Beginning of Year	373,478	373,478	0
	<hr/>	<hr/>	<hr/>
Prior Year Encumbrances Appropriated	154,616	154,616	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$178	\$199,672	\$199,494
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,200	\$4,615	(\$585)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	2,500	2,003	497
Materials and Supplies	1,500	0	1,500
Other	3,000	1,900	1,100
Capital Outlay	2,000	0	2,000
	9,000	3,903	5,097
Total Expenditures	9,000	3,903	5,097
Changes in Fund Balance	(3,800)	712	4,512
Fund Balance Beginning of Year	13,273	13,273	0
Fund Balance End of Year	\$9,473	\$13,985	\$4,512

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,258,825	\$716,607	(\$542,218)
Interest	7,300	15,716	8,416
Other	9,500	72,505	63,005
Total Revenues	1,275,625	804,828	(470,797)
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Other	19,629	1,601	18,028
RLF Cameo			
Contractual Services	355,401	306,273	49,128
Block Grant 2004			
Other	6,954	6,954	0
Block Grant 2005			
Personal Services	5,068	4,988	80
Materials and Supplies	100	69	31
Contractual Services	286,744	279,136	7,608
Capital Outlay	300	300	0
Total Block Grant 2005	292,212	284,493	7,719
CHIP 2005			
Personal Services	1,000	0	1,000
Materials and Supplies	1,000	0	1,000
Contractual Services	429,599	429,599	0
Other	5,154	1,273	3,881
Capital Outlay	1,000	0	1,000
Total CHIP 2005	437,753	430,872	6,881
Block Grant North Baltimore			
Contractual Services	229,500	0	229,500
Block Grant 2006			
Personal Services	13,550	11,917	1,633
Materials and Supplies	500	379	121
Contractual Services	323,024	208,343	114,681
Other	650	619	31
Capital Outlay	300	118	182
Total Block Grant 2006	338,024	221,376	116,648

(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, 2007
(continued)

	Budget	Actual	Variance Over (Under)
Total Expenditures	\$1,679,473	\$1,251,569	\$427,904
Changes in Fund Balance	(403,848)	(446,741)	(42,893)
Fund Balance (Deficit) Beginning of Year	(246,961)	(246,961)	0
Prior Year Encumbrances Appropriated	676,440	676,440	0
Fund Balance (Deficit) End of Year	\$25,631	(\$17,262)	(\$42,893)

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$302,547	\$361,835	\$59,288
Intergovernmental	150,000	137,213	(12,787)
Total Revenues	452,547	499,048	46,501
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	10,000	298	9,702
Materials and Supplies	4,000	3,973	27
Contractual Services	35,000	29,573	5,427
Other	1,000	0	1,000
Capital Outlay	5,000	0	5,000
Total Handgun License	55,000	33,844	21,156
Wireless 9-1-1			
Personal Services	53,642	0	53,642
Materials and Supplies	1,400	0	1,400
Contractual Services	93,534	87,615	5,919
Other	50,036	0	50,036
Capital Outlay	202,301	35,892	166,409
Total Wireless 9-1-1	400,913	123,507	277,406
VAWA Grant			
Personal Services	56,343	54,883	1,460
Other	310	238	72
Capital Outlay	192	192	0
Total VAWA Grant	56,845	55,313	1,532
D.A.R.E.			
Personal Services	106,546	106,546	0
Litter Control			
Personal Services	101,500	94,248	7,252
Materials and Supplies	500	271	229
Contractual Services	2,500	1,595	905
Total Litter Control	104,500	96,114	8,386
DUI Education			
Capital Outlay	6,000	3,610	2,390
Recycling			
Other	61	0	61
Total Expenditures	729,865	418,934	310,931

(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, 2007
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Excess of Revenues Over (Under) Expenditures	(\$277,318)	\$80,114	\$357,432
<u>Other Financing Sources (Uses)</u>			
Advances In	5,251	5,251	0
Transfers In	63,322	68,273	4,951
Transfers Out	(12,109)	(12,109)	0
Total Other Financing Sources (Uses)	<u>56,464</u>	<u>61,415</u>	<u>4,951</u>
Changes in Fund Balance	(220,854)	141,529	362,383
Fund Balance Beginning of Year	<u>418,633</u>	<u>418,633</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$197,779</u></u>	<u><u>\$560,162</u></u>	<u><u>\$362,383</u></u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2007

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$24,940	\$30	(\$24,910)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Litter Collection			
Personal Services	10,460	1,518	8,942
Materials and Supplies	1,000	138	862
Other	3,300	1,987	1,313
Capital Outlay	39,054	17,026	22,028
Total Expenditures	53,814	20,669	33,145
Changes in Fund Balance	(28,874)	(20,639)	8,235
Fund Balance Beginning of Year	45,428	45,428	0
Fund Balance End of Year	\$16,554	\$24,789	\$8,235

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$94,613	\$94,613	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	61,466	61,160	306
Materials and Supplies	2,897	2,698	199
Contractual Services	35,854	34,234	1,620
Other	237	237	0
	100,454	98,329	2,125
Total Expenditures			
Changes in Fund Balance	(5,841)	(3,716)	2,125
Fund Balance Beginning of Year	17,044	17,044	0
Fund Balance End of Year	\$11,203	\$13,328	\$2,125

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$60,000	\$96,643	\$36,643
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	11,500	0	11,500
Materials and Supplies	1,500	273	1,227
Contractual Services	125,000	84,816	40,184
Other	3,000	0	3,000
Capital Outlay	34,000	24,104	9,896
Total Expenditures	175,000	109,193	65,807
Changes in Fund Balance	(115,000)	(12,550)	102,450
Fund Balance Beginning of Year	301,785	301,785	0
Fund Balance End of Year	\$186,785	\$289,235	\$102,450

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$200	\$271	\$71
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Indigent Driver			
Contractual Services	225	0	225
Changes in Fund Balance	(25)	271	296
Fund Balance Beginning of Year	2,887	2,887	0
Fund Balance End of Year	\$2,862	\$3,158	\$296

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Court			
Personal Services	1,068	1,046	22
Changes in Fund Balance	(1,068)	(1,046)	22
Fund Balance Beginning of Year	1,068	1,068	0
Fund Balance End of Year	\$0	\$22	\$22

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, 2007

	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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$350,000	\$508,032	\$158,032
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Felony Delinquent Care			
Personal Services	326,731	279,526	47,205
Materials and Supplies	26,000	23,748	2,252
Contractual Services	121,125	36,924	84,201
Other	14,000	9,558	4,442
Capital Outlay	4,570	1,145	3,425
Total Expenditures	492,426	350,901	141,525
Changes in Fund Balance	(142,426)	157,131	299,557
Fund Balance Beginning of Year	715,136	715,136	0
Prior Year Encumbrances Appropriated	695	695	0
Fund Balance End of Year	\$573,405	\$872,962	\$299,557

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, 2007

	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, 2007

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$148,365	\$148,365	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	122,704	116,135	6,569
Materials and Supplies	14,615	14,461	154
Contractual Services	10,810	7,721	3,089
Other	13,184	13,051	133
Capital Outlay	1,446	1,380	66
Total Expenditures	<u>162,759</u>	<u>152,748</u>	<u>10,011</u>
Changes in Fund Balance	(14,394)	(4,383)	10,011
Fund Balance Beginning of Year	<u>23,850</u>	<u>23,850</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$9,456</u></u>	<u><u>\$19,467</u></u>	<u><u>\$10,011</u></u>

Wood County, Ohio
EMA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$4,700	\$518	(\$4,182)
Intergovernmental	255,658	121,638	(134,020)
Total Revenues	260,358	122,156	(138,202)
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	139,922	134,216	5,706
Materials and Supplies	3,072	1,105	1,967
Contractual Services	5,529	2,380	3,149
Other	48,874	47,086	1,788
Capital Outlay	18,900	14,570	4,330
Total EMA	216,297	199,357	16,940
EMA Communications			
Contractual Services	3,100	948	2,152
Other	1,000	120	880
Capital Outlay	4,000	3,070	930
Total EMA Communications	8,100	4,138	3,962
State Homeland Security Program			
Materials and Supplies	840	309	531
Contractual Services	92,071	11,529	80,542
Capital Outlay	2,000	1,653	347
Total State Homeland Security Program	94,911	13,491	81,420
Citizen Corp Grant			
Materials and Supplies	4,473	2,926	1,547
Contractual Services	6,127	5,206	921
Capital Outlay	300	0	300
Total Citizen Corp Grant	10,900	8,132	2,768
State Homeland Security Program Sheriff			
Contractual Services	10,239	10,239	0
Capital Outlay	38,473	38,473	0
Total State Homeland Security Program Sheriff	48,712	48,712	0
Total Expenditures	378,920	273,830	105,090
Excess of Revenues Under Expenditures	(118,562)	(151,674)	(33,112)

(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, 2007
(continued)

	Budget	Actual	Variance Over (Under)
<u>Other Financing Sources</u>			
Transfers In	\$72,728	\$86,155	\$13,427
Changes in Fund Balance	(45,834)	(65,519)	(19,685)
Fund Balance Beginning of Year	80,623	80,623	0
Prior Year Encumbrances Appropriated	4,658	4,658	0
Fund Balance End of Year	\$39,447	\$19,762	(\$19,685)

Wood County, Ohio
 Voter Ed/Poll Work 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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Voter Ed/Poll Work			
Other	3,564	3,564	0
Changes in Fund Balance	(3,564)	(3,564)	0
Fund Balance Beginning of Year	3,564	3,564	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$12,800	\$13,760	\$960
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	27,734	26,860	874
Changes in Fund Balance	(14,934)	(13,100)	1,834
Fund Balance Beginning of Year	30,263	30,263	0
Prior Year Encumbrances Appropriated	734	734	0
Fund Balance End of Year	<u>\$16,063</u>	<u>\$17,897</u>	<u>\$1,834</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, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$1,900	\$1,797	(\$103)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	2,500	0	2,500
Changes in Fund Balance	(600)	1,797	2,397
Fund Balance Beginning of Year	13,316	13,316	0
Fund Balance End of Year	<u>\$12,716</u>	<u>\$15,113</u>	<u>\$2,397</u>

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, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$33,000	\$34,823	\$1,823
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	57,298	26,617	30,681
Changes in Fund Balance	(24,298)	8,206	32,504
Fund Balance Beginning of Year	177,911	177,911	0
Prior Year Encumbrances Appropriated	7,298	7,298	0
Fund Balance End of Year	<u>\$160,911</u>	<u>\$193,415</u>	<u>\$32,504</u>

Wood County, Ohio
 Probate Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$12,600	\$13,930	\$1,330
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court	24,650	1,947	22,703
Capital Outlay	24,650	1,947	22,703
Changes in Fund Balance	(12,050)	11,983	24,033
Fund Balance Beginning of Year	74,262	74,262	0
Prior Year Encumbrances Appropriated	150	150	0
Fund Balance End of Year	\$62,362	\$86,395	\$24,033

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, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$18,500	\$17,515	(\$985)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Juvenile Court			
Capital Outlay	32,656	22,387	10,269
Changes in Fund Balance	(14,156)	(4,872)	9,284
Fund Balance Beginning of Year	69,407	69,407	0
Prior Year Encumbrances Appropriated	3,156	3,156	0
Fund Balance End of Year	<u>\$58,407</u>	<u>\$67,691</u>	<u>\$9,284</u>

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, 2007

	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	53	53	0
Fund Balance End of Year	\$53	\$53	\$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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$720,000	\$718,030	(\$1,970)
Other	1,500	4,870	3,370
Total Revenues	721,500	722,900	1,400
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	150,045	118,773	31,272
Materials and Supplies	80,733	63,927	16,806
Contractual Services	465,314	439,534	25,780
Other	30,036	22,587	7,449
Capital Outlay	10,000	6,212	3,788
Total Expenditures	736,128	651,033	85,095
Excess of Revenues Over (Under) Expenditures	(14,628)	71,867	86,495
<u>Other Financing Sources (Uses)</u>			
Advances Out	(75,000)	(75,000)	0
Transfers In	0	9,100	9,100
Transfers Out	(1,000)	(966)	34
Total Other Financing Sources (Uses)	(76,000)	(66,866)	9,134
Changes in Fund Balance	(90,628)	5,001	95,629
Fund Balance Beginning of Year	97,899	97,899	0
Prior Year Encumbrances Appropriated	1,083	1,083	0
Fund Balance End of Year	\$8,354	\$103,983	\$95,629

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$900	\$799	(\$101)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	3,374	2,249	1,125
Changes in Fund Balance	(2,474)	(1,450)	1,024
Fund Balance Beginning of Year	6,496	6,496	0
Prior Year Encumbrances Appropriated	374	374	0
Fund Balance End of Year	\$4,396	\$5,420	\$1,024

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,300	\$8,281	\$981
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	9,000	0	9,000
Changes in Fund Balance	(1,700)	8,281	9,981
Fund Balance Beginning of Year	40,336	40,336	0
Fund Balance End of Year	\$38,636	\$48,617	\$9,981

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$639,347	\$654,999	\$15,652
<u>Expenditures</u>			
Current:			
Other	30,300	30,300	0
Debt Service:			
Payment to Refunded Bond Escrow Agent	89,125	89,125	0
Principal Retirement	875,000	875,000	0
Interest and Fiscal Charges	332,596	332,596	0
Issuance Costs	84,236	84,236	0
Total Debt Service	1,380,957	1,380,957	0
Total Expenditures	1,411,257	1,411,257	0
Excess of Revenues Under Expenditures	(771,910)	(756,258)	15,652
<u>Other Financing Sources (Uses)</u>			
General Obligation Bonds Issued	3,638,540	3,635,000	(3,540)
Premium on Bonds Issued	366,126	366,126	0
Payment to Refunded Bond Escrow Agent	(3,916,890)	(3,916,890)	0
Advances Out	(65,000)	(65,000)	0
Transfers In	754,048	754,048	0
Transfers Out	(50)	(50)	0
Total Other Financing Sources (Uses)	776,774	773,234	(3,540)
Changes in Fund Balance	4,864	16,976	12,112
Fund Balance Beginning of Year	44,942	44,942	0
Fund Balance End of Year	\$49,806	\$61,918	\$12,112

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$4,447	\$2,629	(\$1,818)
<u>Expenditures</u>			
Current:			
Other	838	838	0
Debt Service:			
Interest and Fiscal Charges	1,747	1,747	0
Total Expenditures	2,585	2,585	0
Excess of Revenues Over Expenditures	1,862	44	(1,818)
<u>Other Financing Sources (Uses)</u>			
Advances In	2,220	2,220	0
Advances Out	(3,706)	(3,706)	0
Transfers In	0	1,229	1,229
Transfers Out	(14)	0	14
Total Other Financing Sources (Uses)	(1,500)	(257)	1,243
Changes in Fund Balance	362	(213)	(575)
Fund Balance Beginning of Year	6,175	6,175	0
Fund Balance End of Year	\$6,537	\$5,962	(\$575)

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, 2007

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$438,503	\$424,278	(\$14,225)
Other	1,000	15,304	14,304
	<u>439,503</u>	<u>439,582</u>	<u>79</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	342,000	342,000	0
Interest and Fiscal Charges	109,603	109,603	0
	<u>451,603</u>	<u>451,603</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(12,100)</u>	<u>(12,021)</u>	<u>79</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	0	1,259	1,259
Transfers Out	(309,300)	(263)	309,037
	<u>(309,300)</u>	<u>996</u>	<u>310,296</u>
Changes in Fund Balance	(321,400)	(11,025)	310,375
Fund Balance Beginning of Year	901,744	901,744	0
Fund Balance End of Year	<u>\$580,344</u>	<u>\$890,719</u>	<u>\$310,375</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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$300,000	\$91,566	(\$208,434)
Other	138,204	0	(138,204)
	438,204	91,566	(346,638)
Total Revenues	438,204	91,566	(346,638)
<u>Expenditures</u>			
	0	0	0
Changes in Fund Balance	438,204	91,566	(346,638)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$438,204	\$91,566	(\$346,638)

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	564,463	210,459	354,004
Excess of Revenues Under Expenditures	(564,463)	(210,459)	354,004
<u>Other Financing Sources</u>			
Transfers In	1,000,000	500,000	(500,000)
Changes in Fund Balance	435,537	289,541	(145,996)
Fund Balance Beginning of Year	4,662,371	4,662,371	0
Prior Year Encumbrances Appropriated	57,463	57,463	0
Fund Balance End of Year	<u>\$5,155,371</u>	<u>\$5,009,375</u>	<u>(\$145,996)</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, 2007

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,381,737	\$1,382,266	\$529
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,408,500	1,332,008	76,492
Excess of Revenues Over (Under) Expenditures	(26,763)	50,258	77,021
<u>Other Financing Sources</u>			
Transfers In	783,108	783,108	0
Changes in Fund Balance	756,345	833,366	77,021
Fund Balance Beginning of Year	1,924,631	1,924,631	0
Fund Balance End of Year	<u>\$2,680,976</u>	<u>\$2,757,997</u>	<u>\$77,021</u>

Wood County, Ohio
Methane Gas Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$37,217	\$0	(\$37,217)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	77,890	42,674	35,216
Changes in Fund Balance	(40,673)	(42,674)	(2,001)
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	42,674	42,674	0
Fund Balance End of Year	<u>\$2,001</u>	<u>\$0</u>	<u>(\$2,001)</u>

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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	63,717	13,380	50,337
Changes in Fund Balance	(63,717)	(13,380)	50,337
Fund Balance Beginning of Year	63,717	63,717	0
Fund Balance End of Year	\$0	\$50,337	\$50,337

Wood County, Ohio
Community Center Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
<u>Other Financing Uses</u>			
Transfers Out	(33,108)	(33,108)	0
Changes in Fund Balance	(33,108)	(33,108)	0
Fund Balance Beginning of Year	33,108	33,108	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Construction - Ditches Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$526	\$9,621	\$9,095
Other	18,554	18,568	14
Total Revenues	19,080	28,189	9,109
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	33,574	18,273	15,301
Contractual Services	26,803	20,564	6,239
Other	5,090	4,720	370
Total Expenditures	65,467	43,557	21,910
Excess of Revenues Under Expenditures	(46,387)	(15,368)	31,019
<u>Other Financing Sources (Uses)</u>			
Advances In	30,786	30,786	0
Transfers Out	(21,958)	(9,100)	12,858
Total Other Financing Sources (Uses)	8,828	21,686	12,858
Changes in Fund Balance	(37,559)	6,318	43,877
Fund Balance Beginning of Year	60,915	60,915	0
Fund Balance End of Year	\$23,356	\$67,233	\$43,877

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, 2007

	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, 2007

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenses</u>			
Claims	30,000	8,386	21,614
Changes in Fund Balance	(30,000)	(8,386)	21,614
Fund Balance Beginning of Year	4,695,600	4,695,600	0
Fund Balance End of Year	\$4,665,600	\$4,687,214	\$21,614

**STATISTICAL
SECTION**

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-3

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-8

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

Debt Capacity..... S-22

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-28

This schedule offers demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information S-30

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.

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

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Governmental Activities					
Invested in Capital Assets, Net of Related Debt	\$75,692,446	\$73,881,680	\$74,262,614	\$72,777,058	\$71,927,787
Restricted	58,707,196	56,024,223	53,382,096	52,174,724	47,562,191
Unrestricted	<u>25,626,716</u>	<u>19,133,003</u>	<u>15,157,155</u>	<u>14,716,050</u>	<u>15,134,653</u>
Total Governmental Activities Net Assets	<u>160,026,358</u>	<u>149,038,906</u>	<u>142,801,865</u>	<u>139,667,832</u>	<u>134,624,631</u>
Business-Type Activities					
Invested in Capital Assets, Net of Related Debt	2,533,946	2,417,366	2,120,189	1,493,356	697,695
Unrestricted	<u>1,102,846</u>	<u>1,696,431</u>	<u>2,001,754</u>	<u>1,836,961</u>	<u>1,825,927</u>
Total Business-Type Activities Net Assets	<u>3,636,792</u>	<u>4,113,797</u>	<u>4,121,943</u>	<u>3,330,317</u>	<u>2,523,622</u>
Primary Government					
Invested in Capital Assets, Net of Related Debt	78,226,392	76,299,046	76,382,803	74,270,414	72,625,482
Restricted	58,707,196	56,024,223	53,382,096	52,174,724	47,562,191
Unrestricted	<u>26,729,562</u>	<u>20,829,434</u>	<u>17,158,909</u>	<u>16,553,011</u>	<u>16,960,580</u>
Total Primary Government Net Assets	<u>\$163,663,150</u>	<u>\$153,152,703</u>	<u>\$146,923,808</u>	<u>\$142,998,149</u>	<u>\$137,148,253</u>

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

	2007	2006	2005	2004	2003
<u>Expenses</u>					
Governmental Activities					
General Government:					
Legislative and Executive	\$17,789,568	\$17,170,831	\$17,802,965	\$15,442,066	\$14,730,269
Judicial	7,872,922	7,859,875	7,446,259	6,882,638	6,592,738
Intergovernmental	502,346	309,530	427,016	462,747	518,030
Internal Service Fund-External Portion	1,418,064	1,176,556	1,505,316	1,281,046	1,399,268
Public Safety	8,193,165	7,986,357	9,090,728	8,354,594	7,713,811
Public Works	9,396,403	12,182,962	9,321,445	8,167,253	9,554,854
Health					
Alcohol, Drug Addiction, and Mental Health Services	13,454,378	13,397,107	11,871,066	11,913,988	9,955,538
Other Health	628,595	517,840	465,842	464,163	475,855
Human Services					
Job and Family Services	10,229,599	10,602,912	9,237,254	9,432,850	8,762,729
Child Support Enforcement Agency	2,052,623	2,165,525	2,284,056	1,923,438	1,949,291
Mental Retardation and Developmental Disabilities	25,431,379	24,783,050	24,003,808	21,761,064	21,379,233
Other Human Services	2,641,010	2,348,469	2,220,585	2,309,365	2,279,227
Conservation and Recreation	301,984	291,413	253,394	237,735	274,086
Economic Development	1,269,256	1,270,983	896,738	1,624,607	1,442,864
Interest and Fiscal Charges	429,053	596,103	701,636	755,473	854,416
Total Governmental Activities Expenses	<u>101,610,345</u>	<u>102,659,513</u>	<u>97,528,108</u>	<u>91,013,027</u>	<u>87,882,209</u>
Business-Type Activities					
Building Inspection	1,225,768	1,259,527	1,235,069	1,294,435	1,210,671
Nursing Home	6,545,321	6,413,035	6,072,828	5,500,976	5,036,902
Landfill	2,338,918	2,248,499	2,041,228	1,736,072	1,145,512
Total Business-Type Activities Expenses	<u>10,110,007</u>	<u>9,921,061</u>	<u>9,349,125</u>	<u>8,531,483</u>	<u>7,393,085</u>
Total Primary Government Expenses	<u>111,720,352</u>	<u>112,580,574</u>	<u>106,877,233</u>	<u>99,544,510</u>	<u>95,275,294</u>
<u>Program Revenues</u>					
Governmental Activities					
Charges for Services					
General Government:					
Legislative and Executive	5,233,883	5,248,103	5,193,796	5,005,587	4,472,270
Judicial	2,403,761	2,540,375	2,547,112	2,448,244	2,759,176
Internal Service Fund-External Portion	1,544,757	1,431,043	1,680,117	1,587,077	1,473,880
Public Safety	1,204,815	1,301,727	842,233	733,516	1,116,809
Public Works	7,252,058	9,612,767	6,619,276	6,459,918	6,333,152
Health					
Alcohol, Drug Addiction, and Mental Health Services	2,981	2,300	12,252	1,916	215,133
Other Health	296,975	278,056	276,313	260,943	229,788
Human Services					
Child Support Enforcement Agency	361,346	363,954	415,706	345,470	348,449
Mental Retardation and Developmental Disabilities	1,675,731	1,376,018	1,203,812	1,298,016	1,139,860
Other Human Services	0	0	0	0	0
Economic Development	454,128	516,712	539,090	592,078	526,792
Total Charges for Services	<u>20,430,435</u>	<u>22,671,055</u>	<u>19,329,707</u>	<u>18,732,765</u>	<u>18,615,309</u>
Operating Grants, Contributions, and Interest	37,555,978	35,247,914	34,013,720	33,458,550	31,848,539
Capital Grants and Contributions	1,408,173	185,552	1,981,652	272,623	606,263
Total Governmental Activities Program Revenues	<u>59,394,586</u>	<u>58,104,521</u>	<u>55,325,079</u>	<u>52,463,938</u>	<u>51,070,111</u>

(continued)

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

	2007	2006	2005	2004	2003
Business-Type Activities					
Charges for Services					
Building Inspection	\$1,152,427	\$1,299,059	\$1,692,592	\$1,663,670	\$1,122,909
Nursing Home	6,016,168	6,308,663	6,266,004	5,789,453	5,206,280
Landfill	1,797,672	1,750,724	1,620,791	1,615,318	1,608,139
Total Charges for Services	8,966,267	9,358,446	9,579,387	9,068,441	7,937,328
Capital Grants and Contributions	85,000	0	0	0	85,838
Total Business-Type Activities Program Revenues	9,051,267	9,358,446	9,579,387	9,068,441	8,023,166
Total Primary Government Program Revenues	68,445,853	67,462,967	64,904,466	61,532,379	59,093,277
Net (Expense) Revenue					
Governmental Activities	(42,215,759)	(44,554,992)	(42,203,029)	(38,549,089)	(36,812,098)
Business-Type Activities	(1,058,740)	(562,615)	230,262	536,958	630,081
Total Primary Government Net Expense	(43,274,499)	(45,117,607)	(41,972,767)	(38,012,131)	(36,182,017)
General Revenues and Other Changes in Net Assets					
Governmental Activities					
Property Taxes Levied for:					
General Operating	6,079,003	6,228,901	5,444,271	5,404,653	5,252,747
Health-Alcohol, Drug Addiction, and Mental Health Services	5,544,107	5,729,160	3,840,202	3,718,520	3,641,047
Human Services-Job and Family Services	2,354,705	2,449,768	2,366,677	2,367,142	2,312,532
Human Services-Mental Retardation and Developmental Disabilities	10,836,611	11,340,509	11,029,987	10,957,849	10,768,986
Human Services-Senior Citizens	1,804,504	1,638,990	1,545,406	1,554,779	1,513,464
Conservation and Recreation-Historical Center	129,308	133,073	115,254	115,190	111,850
Permissive Sales Taxes	15,403,261	14,809,637	14,802,878	14,195,796	13,619,983
Other Taxes	143,863	146,269	177,723	182,482	178,233
Grants and Entitlements not Restricted to Specific Programs	3,468,090	3,316,695	3,026,241	3,105,068	3,102,080
Interest	6,214,465	4,524,150	2,171,228	1,664,277	1,714,107
Other	1,807,029	1,029,350	1,378,559	596,263	783,632
Transfers	(581,735)	(554,469)	(561,364)	(269,729)	(271,895)
Total Governmental Activities	53,203,211	50,792,033	45,337,062	43,592,290	42,726,766
Business-Type Activities					
Interest	0	0	0	8	343
Transfers	581,735	554,469	561,364	269,729	271,895
Total Business-Type Activities	581,735	554,469	561,364	269,737	272,238
Total Primary Government	53,784,946	51,346,502	45,898,426	43,862,027	42,999,004
Change in Net Assets					
Governmental Activities	10,987,452	6,237,041	3,134,033	5,043,201	5,914,668
Business-Type Activities	(477,005)	(8,146)	791,626	806,695	902,319
Total Primary Government	\$10,510,447	\$6,228,895	\$3,925,659	\$5,849,896	\$6,816,987

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

	2007	2006	2005	2004	2003
General Fund					
Reserved	\$1,696,645	\$1,695,550	\$1,765,636	\$554,034	\$747,819
Unreserved	16,680,070	11,903,884	7,090,616	7,967,840	8,036,131
Total General Fund	18,376,715	13,599,434	8,856,252	8,521,874	8,783,950
All Other Governmental Funds					
Reserved	1,833,484	2,045,579	1,435,928	3,204,483	3,603,662
Unreserved, Reported in					
Special Revenue Funds	44,398,016	43,211,009	39,293,832	35,900,946	32,402,378
Debt Service Funds (Deficit)	(76,375)	(144,881)	(174,571)	887,913	914,080
Capital Projects Funds	8,049,334	6,910,766	8,307,607	7,700,560	6,858,803
Total All Other Governmental Funds	54,204,459	52,022,473	48,862,796	47,693,902	43,778,923
Total Governmental Funds	\$72,581,174	\$65,621,907	\$57,719,048	\$56,215,776	\$52,562,873

Note: Information prior to 2003 is not available.

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

	2007	2006	2005	2004	2003
<u>Revenues</u>					
Property Taxes	\$26,699,540	\$27,410,533	\$24,236,944	\$24,080,588	\$23,332,276
Permissive Sales Taxes	15,048,296	14,926,452	14,917,807	14,077,018	13,465,803
Permissive Motor Vehicle License Taxes	4,042,836	4,003,730	3,856,819	4,057,451	3,811,102
Other Taxes	143,863	146,269	177,723	182,482	178,233
Charges for Services	12,144,073	14,418,668	11,669,716	11,423,063	11,538,596
Licenses and Permits	589,924	618,030	274,874	253,423	214,263
Fines, Costs, and Forfeitures	490,248	756,588	602,367	435,407	390,743
Intergovernmental	42,254,634	39,822,034	40,431,404	38,827,749	35,164,685
Special Assessments	1,094,185	836,989	912,515	1,014,536	966,566
Interest	5,929,398	4,160,631	2,058,157	1,727,034	1,636,742
Other	1,815,992	1,042,863	1,293,461	780,417	3,236,718
Total Revenues	110,252,989	108,142,787	100,431,787	96,859,168	93,935,727
<u>Expenditures</u>					
Current:					
General Government:					
Legislative and Executive	17,158,087	16,527,375	17,231,779	15,235,654	14,927,266
Judicial	7,747,981	7,556,736	7,145,549	6,752,602	6,557,348
Intergovernmental	502,346	309,530	427,016	462,747	518,030
Public Safety	7,829,141	7,451,992	8,623,679	7,848,517	6,937,019
Public Works	10,426,922	9,045,799	8,288,532	7,531,191	10,301,585
Health	14,041,751	13,854,531	12,266,405	12,308,711	10,330,519
Human Services	39,707,613	38,686,475	36,741,752	35,104,179	32,805,900
Conservation and Recreation	279,988	265,961	240,488	233,146	219,640
Economic Development	1,254,359	1,296,278	912,852	1,622,456	1,440,290
Other	435,076	400,652	346,668	332,742	418,847
Capital Outlay	1,572,916	4,170,963	2,655,405	2,811,059	7,941,218
Debt Service:					
Payment to Refunded Bond Escrow Agent	89,125	0	0	0	0
Principal Retirement	1,220,092	1,806,694	2,781,849	1,791,689	1,716,385
Interest and Fiscal Charges	446,590	606,564	717,785	765,055	838,358
Issuance Costs	84,236	0	0	0	0
Total Expenditures	102,796,223	101,979,550	98,379,759	92,799,748	94,952,405
Excess of Revenues Over (Under) Expenditures	7,456,766	6,163,237	2,052,028	4,059,420	(1,016,678)
<u>Other Financing Sources (Uses)</u>					
Special Assessment Notes Issued	0	0	0	0	40,200
General Obligation Bonds Issued	3,635,000	0	0	0	0
Premium on Bonds Issued	366,126	0	0	0	0
Payment to Refunded Bond Escrow Agent	(3,916,890)	0	0	0	0
Inception of Capital Lease	0	0	12,608	0	10,322
Transfers In	2,406,400	5,979,298	3,277,883	3,180,732	7,374,429
Transfers Out	(2,988,135)	(4,239,676)	(3,839,247)	(3,587,249)	(7,646,324)
Total Other Financing Sources (Uses)	(497,499)	1,739,622	(548,756)	(406,517)	(221,373)
Changes in Fund Balance	\$6,959,267	\$7,902,859	\$1,503,272	\$3,652,903	(\$1,238,051)
Debt Service as a Percentage of Noncapital Expenditures	1.88%	2.42%	3.70%	2.87%	2.93%

Note: Information prior to 2003 is not available.

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			
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
1998	1,073,408,440	328,343,270	4,005,004,886	141,489,390	160,783,398

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 distribution 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 beginning in 2006. The percentage was 18.75 percent for 2006, and is 12.5 percent for 2007, 6.25 percent for 2008, and 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		
\$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
255,122,537	1,020,490,148	1,798,363,637	5,186,278,431	34.68	10.68

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

	2007	2006	2005	2004	2003
Voted Millage					
Alcohol, Drug Addiction, and Mental Health Services					
Effective Millage Rates					
Residential/Agricultural	\$2.0912	\$2.0906	\$2.0843	\$1.5078	\$1.5130
Commercial/Industrial	2.1094	2.1091	2.1002	1.5674	1.5604
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.1000	2.1000
Job and Family Services					
Effective Millage Rates					
Residential/Agricultural	0.8684	0.8681	0.8655	0.9763	0.9797
Commercial/Industrial	0.8723	0.8722	0.8685	0.9703	0.9659
Tangible/Public Utility Personal	1.3000	1.3000	1.3000	1.3000	1.3000
Mental Retardation and Developmental Disabilities					
Effective Millage Rates					
Residential/Agricultural	3.8228	3.8216	3.8101	4.2976	4.3125
Commercial/Industrial	4.2165	4.2160	4.1982	4.6902	4.6691
Tangible/Public Utility Personal	6.7000	6.7000	6.7000	6.7000	6.7000
Commission on Aging					
Effective Millage Rates					
Residential/Agricultural	0.7000	0.7000	0.5912	0.6668	0.6692
Commercial/Industrial	0.7000	0.7000	0.6061	0.6772	0.6741
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000	0.7000
Park District					
Effective Millage Rates					
Residential/Agricultural	0.4676	0.4675	0.4661	0.5257	0.5275
Commercial/Industrial	0.4697	0.4696	0.4677	0.5225	0.5201
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000	0.7000
General Health District					
Effective Millage Rates					
Residential/Agricultural	0.4236	0.4235	0.4222	0.4762	0.4779
Commercial/Industrial	0.4349	0.4348	0.4330	0.4836	0.4814
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	8.3736	8.3713	8.2395	8.4503	8.4797
Commercial/Industrial	8.8028	8.8017	8.6736	8.9111	8.8710
Tangible/Public Utility Personal	12.5000	12.5000	12.5000	12.0000	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	10.7736	10.7713	10.6395	10.8503	10.8797
Commercial/Industrial	11.2028	11.2017	11.0736	11.3111	11.2710
Tangible/Public Utility Personal	14.9000	14.9000	14.9000	14.4000	14.4000

2002	2001	2000	1999	1998
\$1.5130	\$1.5827	\$1.5827	\$1.5822	\$1.7560
1.5583	1.6203	1.6178	1.6066	1.9570
2.1000	2.1000	2.1000	2.1000	2.1000
0.9797	1.0248	0.0000	0.0000	1.3000
0.9647	1.0030	0.0000	0.0000	1.3000
1.3000	1.3000	0.0000	0.0000	1.3000
4.3125	4.5113	4.5112	2.5104	3.1856
4.6629	4.8484	4.8440	2.8242	3.6917
6.7000	6.7000	6.7000	4.7000	4.7000
0.6692	0.2883	0.2883	0.2882	0.3657
0.6732	0.3086	0.3082	0.3060	0.4000
0.7000	0.4000	0.4000	0.4000	0.4000
0.5275	0.5518	0.5518	0.5516	0.7000
0.5194	0.5401	0.5393	0.5355	0.7000
0.7000	0.7000	0.7000	0.7000	0.7000
0.4779	0.5000	0.3192	0.3191	0.4047
0.4809	0.5000	0.3412	0.3388	0.4432
0.5000	0.5000	0.5000	0.5000	0.5000
8.4797	8.4589	7.2532	5.2514	7.7120
8.8595	8.8204	7.6504	5.6110	8.4919
12.0000	11.7000	10.4000	8.4000	9.7000
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	10.8589	9.6532	7.6514	10.1120
11.2595	11.2204	10.0504	8.0110	10.8919
14.4000	14.1000	12.8000	10.8000	12.1000

(continued)

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

	2007	2006	2005	2004	2003
School Districts					
Bowling Green CSD	\$56.1500	\$56.7800	\$53.9000	\$52.2000	\$52.2000
Eastwood LSD	40.2000	40.0500	48.8000	43.8000	44.7000
Elmwood LSD	36.8000	37.6000	37.3000	39.0000	39.5000
Fostoria CSD	60.1600	60.5600	60.5600	65.3100	55.6800
Lake LSD	58.7500	59.0500	51.7000	52.2000	52.8000
North Baltimore LSD	51.6000	51.6000	51.1000	51.8000	51.4600
Northwood LSD	71.7000	72.0000	71.3000	72.0000	67.9000
Otsego LSD	48.8500	49.1000	49.3000	49.6000	43.5000
Perrysburg EVSD	61.6400	61.5600	61.0500	62.6500	63.5000
Rossford EVSD	52.3000	52.3000	52.3000	52.3000	52.3000
Out-of-County School Districts					
Anthony Wayne LSD	66.8000	67.7000	68.2000	68.2000	68.2000
Gibsonburg EVSD	52.2000	52.6000	52.9000	52.9000	53.0000
Lakota LSD	42.9000	36.4000	41.5000	41.4500	41.4500
McComb LSD	34.7800	34.9000	34.7400	34.8600	34.8600
Patrick Henry LSD	41.3100	41.3100	41.3100	41.3100	35.4100
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	8.5000	8.5000	8.7000	9.0000	7.8000
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	7.2000	10.2000	10.2000	8.2000	8.2000
Hoytville Village	4.0000	4.0000	4.0000	4.0000	4.0000
Jerry City Village	8.5000	8.5000	11.5000	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	5.0000	5.0000
North Baltimore Village	5.7500	4.4000	4.5000	2.7000	3.7000
Northwood City	1.6000	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	2.4000	2.4000	2.4000
Perrysburg City	5.5500	5.6500	5.6500	5.8500	6.1500
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	6.9500	3.4500	3.2000
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	12.3000	12.3000	12.3000	12.3000
West Millgrove Village	12.4000	12.4000	12.4000	12.4000	12.4000
Weston Village	3.6000	4.3000	4.3000	4.3000	4.3000

2002	2001	2000	1999	1998
\$48.3000	\$48.4000	\$48.4000	\$49.1000	\$51.0000
44.7000	44.7000	44.7000	44.7000	42.8000
39.5000	39.9000	39.7000	36.5000	36.9000
55.6800	51.3800	52.8800	52.8800	53.2800
52.6000	52.9000	52.6500	47.6000	47.9000
53.3000	53.6600	53.6600	50.5000	52.4000
67.6600	62.9800	62.8000	62.7000	61.2000
47.4000	56.9000	56.9000	57.7000	57.2000
63.5000	58.4000	58.8000	58.8000	54.4000
53.3000	46.4000	46.4000	47.2000	45.4000
63.7000	63.7000	63.7000	64.5000	64.5000
53.7000	53.7000	53.7000	47.2000	47.2000
41.7000	41.8000	41.8000	42.0000	43.2500
34.7600	34.8600	35.0600	34.9600	35.4600
35.4100	31.5500	31.5500	31.5500	35.7500
3.2000	3.2000	3.2000	3.2000	3.2000
2.2000	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	4.6000	4.6000
7.8000	8.8000	8.8000	8.8000	9.8000
7.0000	7.0000	7.0000	7.0000	7.0000
2.4000	2.4000	2.4000	2.4000	2.4000
4.3000	4.3000	4.6000	4.3000	4.6000
4.1000	4.1000	4.1000	4.1000	4.1000
8.2000	5.2000	5.2000	5.2000	5.2000
4.0000	4.0000	4.0000	4.0000	4.0000
11.5000	9.0000	8.5000	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	3.2000	2.9000	3.3200
1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.7000
6.1500	6.6000	6.6000	6.1000	4.6000
2.2000	2.2000	2.2000	2.0000	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)

	2007	2006	2005	2004	2003
Townships					
Bloom	\$7.1000	\$9.7000	\$6.5000	\$6.5000	\$7.2000
Center	5.8000	5.8000	5.8000	5.8000	5.8000
Freedom	8.0000	8.0000	7.0000	6.8000	6.8000
Grand Rapids	5.4000	5.7000	6.7000	6.7000	6.7000
Henry	7.7000	7.7000	7.7000	7.7000	6.7000
Jackson	15.2000	7.7000	7.7000	7.7000	7.7000
Lake	12.3000	12.3000	12.3000	12.3000	12.3000
Liberty	5.2000	5.2000	5.2000	5.2000	5.2000
Middleton	11.2000	11.2000	11.2000	11.2000	11.7000
Milton	7.6000	7.6000	5.1000	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	12.2500	12.2500	11.2500
Plain	4.9000	4.9000	4.9000	4.4000	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	6.9500	6.9500	6.9500	5.2000	5.2000
Webster	5.5000	5.5000	5.5000	5.5000	5.5000
Weston	9.4000	9.0000	7.0000	7.0000	6.0000
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	0.3200
Mid County Ambulance District	2.0000	2.0000	2.0000	2.0000	2.0000
Northwest EMS District	4.0000	4.0000	4.0000	5.0000	5.0000
Pemberville Public Library	1.0000	1.0000	1.0000	0.0000	0.0000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000	0.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000	0.0000
TARTA	2.5000	2.5000	2.5000	2.5000	2.5000
Way Library	1.0000	1.0000	1.0000	1.0000	0.0000
Wood County District Public Library	0.1700	0.2700	0.2500	0.3000	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.

2002	2001	2000	1999	1998
\$7.2000	\$6.1000	\$6.5000	\$6.5000	\$6.1000
7.8000	7.8000	7.8000	7.8000	5.8000
6.8000	6.8000	6.8000	6.8000	3.8000
6.7000	6.7000	6.7000	6.7000	6.9000
6.7000	6.7000	6.7000	6.7000	6.7000
7.7000	7.7000	7.7000	7.7000	9.2000
12.3000	12.3000	12.3000	12.3000	12.3000
5.2000	5.2000	5.2000	6.2000	4.7000
9.7000	9.7000	9.7000	9.7000	10.7000
5.1000	5.1000	4.1000	4.1000	4.1000
6.9000	6.9000	6.9000	6.9000	6.9000
5.3000	5.1000	5.1000	5.1000	5.1000
11.2500	11.0700	10.9500	10.9500	5.9500
4.4000	4.4000	4.4000	3.4000	3.4000
4.4000	4.4000	4.4000	5.4000	7.4000
7.4000	7.4000	7.4000	5.6000	5.6000
5.2000	5.2000	5.2000	5.2000	5.2000
2.6000	2.6000	2.6000	2.6000	2.6000
6.0000	6.0000	6.0000	6.0000	6.0000
3.5000	3.5000	3.5000	2.0000	2.0000
0.3200	0.2000	0.2000	0.2000	0.2000
2.0000	2.5000	2.5000	2.5000	2.5000
5.0000	4.0000	4.0000	5.0000	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
0.2400	0.3200	0.0000	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>
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
1998	14,335,590	14,238,294	99.32	408,874	14,647,168	102.17	206,994	1.44

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
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
1998	3,446,155	3,235,070	93.87	211,084	6.13

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	2007			1998		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Toledo Edison Co.	Utility	\$27,619,860	1	1.01%	\$53,700,210	1	2.99%
DaimlerChrysler Corp.	Manufacturer	26,658,270	2	0.97	29,123,600	2	1.62
Levis Land LLC/Levis Commons	Commercial	15,155,810	3	0.55			
Cooper Standard Automotive	Manufacturer	11,507,410	4	0.42			
Meijer Stores Limited Partnership	Retail	11,436,940	5	0.42			
Beatrice Hunt Wesson/Conagra Foods	Manufacturer	10,368,100	6	0.38	20,636,870	3	1.15
LOF Inc./Pilkington North America	Manufacturer	10,090,900	7	0.37	15,184,220	5	0.84
CSX Transportation	Railroad	8,836,730	8	0.33	6,933,640	10	0.39
Corporate Property Associates Walbridge Coatings	Manufacturer	8,117,015	9	0.30	11,994,748	7	0.66
American Transmission	Utility	7,286,090	10	0.26			
Columbia Gas of Ohio	Utility				15,414,200	4	0.86
Ohio Bell Telephone Co.	Utility				12,638,790	6	0.70
General Telephone Co./GTE North	Utility				10,928,780	8	0.61
OI Levis Park, Inc./Ownes Illinois, Inc.	Manufacturer				7,879,120	9	0.44
Total Principal Taxpayers		<u>137,077,125</u>		<u>5.01</u>	<u>184,434,178</u>		<u>10.26</u>
All Other Taxpayers		<u>2,599,180,013</u>		<u>94.99</u>	<u>1,613,929,459</u>		<u>89.74</u>
Total County Assessed Value		<u>\$2,736,257,138</u>		<u>100.00%</u>	<u>\$1,798,363,637</u>		<u>100.00%</u>

Source: Wood County Auditor

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Sales Tax Payments	\$4,497,350	\$4,403,350	\$4,171,980	\$4,154,937	\$4,388,760
Direct Pay Tax Return Payments	375,711	253,837	303,583	272,994	198,944
Seller's Use Tax Return Payments	1,419,437	1,429,954	1,265,014	1,308,216	1,214,437
Consumer's Use Tax Return Payments	528,648	513,487	583,082	506,266	452,592
Motor Vehicle Tax Payments	1,946,582	1,732,472	1,983,711	2,024,420	2,191,988
Non-Resident Motor Vehicle Tax Payments	11,024	0	0	0	0
Watercraft and Outboard Motors	28,855	34,698	45,278	35,246	42,462
Department of Liquor Control	41,324	39,749	37,254	34,599	32,016
Sales Tax on Motor Vehicle Fuel Refunds	1,505	1,985	1,866	387	545
Sales/Use Tax Voluntary Payments	22,720	9,046	20,699	31,516	9,876
Statewide Master Numbers	6,689,391	6,546,160	6,594,909	5,985,394	5,231,049
Sales/Use Tax Assessment Payments	34,706	37,433	22,893	14,079	13,261
Streamlined Sales Tax Payments	13,926	638	0	0	0
Managed Audit Sales/Use Tax Payments	0	0	0	0	0
Administrative Rotary Fund Fee	(155,603)	(149,947)	(150,303)	(143,681)	(137,759)
Sales/Use Tax Refunds Approved	(50,882)	(43,225)	(77,090)	(28,580)	(18,185)
Destination Sourcing Adjustment	<u>(1,433)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$15,403,261</u>	<u>\$14,809,637</u>	<u>\$14,802,876</u>	<u>\$14,195,793</u>	<u>\$13,619,986</u>
Sales Tax Rate	1.00%	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 two months after collection at the source

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

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
\$4,024,466	\$4,262,144	\$4,411,604	\$4,254,397	\$4,049,677
424,797	497,402	259,710	278,636	238,989
1,268,025	1,294,358	1,095,017	1,108,874	1,008,294
422,532	414,618	361,124	332,543	303,281
2,139,541	1,942,834	1,810,332	1,855,973	1,809,119
0	0	0	0	0
38,770	38,161	54,251	46,224	44,047
30,336	28,568	26,396	23,665	22,071
235	410	133	78	165
9,533	6,040	7,717	5,322	12,809
4,844,481	4,560,503	4,166,909	3,966,589	3,371,302
24,320	15,223	21,409	35,090	164,163
0	0	0	0	0
0	0	0	0	10,278
(132,270)	(130,602)	(122,146)	(119,075)	(110,342)
(31,594)	(464,509)	(110,794)	(17,917)	(17,589)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$13,063,172</u>	<u>\$12,465,150</u>	<u>\$11,981,662</u>	<u>\$11,770,399</u>	<u>\$10,906,264</u>
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
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
1998	0	81,000	13,635,000	4,627,500	233,058	110,500	2,780,000	4,664

Source: Wood County Auditor

(1) See Schedule on S-28 for population and personal income.

<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$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
21,471,722	179.57	0.69

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)
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
1998	16,415,000	0.32	137.28

Source: Wood County Auditor

(1) Includes general obligation bonds only.

(2) See Schedule on S-9 for estimated actual value.

(3) See Schedule on S-28 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	\$8,355,849	100.00%	\$8,355,849
All Villages, Townships, and Cities wholly within the County	51,907,535	100.00	51,907,535
City of Fostoria	1,499,534	10.68	160,150
All School Districts wholly within the County	38,069,175	100.00	38,069,175
Anthony Wayne LSD	21,981,527	2.26	496,783
Bowling Green CSD	28,330,000	99.97	28,321,501
Elmwood LSD	3,095,000	98.02	3,033,719
Fostoria CSD	4,915,429	20.07	986,527
Four County JVSD	534,676	0.04	214
Gibsonburg EVSD	4,885,996	1.13	55,212
Lake LSD	12,786,662	99.65	12,741,909
McComb LSD	2,040,000	18.75	382,500
North Baltimore LSD	1,980,000	99.81	1,976,238
Otsego LSD	17,749,970	82.66	14,672,125
Patrick Henry LSD	5,125,000	1.13	57,913
Penta JVSD	75,530,000	46.27	34,947,731
Vanguard JVSD	66,666	2.78	1,853
Total Overlapping Debt	<u>\$270,497,170</u>		<u>187,811,085</u>
Total Direct and Overlapping Debt			<u>\$196,166,934</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 2007 tax year.

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

	2007	2006	2005	2004
Total Assessed Valuation	<u>\$2,736,257,138</u>	<u>\$2,901,399,978</u>	<u>\$2,625,191,794</u>	<u>\$2,568,571,522</u>
Overall Debt Limitation (1)	66,906,428	71,034,999	64,129,795	62,714,288
Gross Indebtedness	9,161,000	10,648,000	12,722,000	15,817,838
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Notes	0	0	0	27,600
General Obligation Bonds	825,000	1,085,000	1,355,000	1,625,000
Special Assessment Bonds	<u>1,401,000</u>	<u>1,743,000</u>	<u>2,062,000</u>	<u>2,395,238</u>
Net Indebtedness	6,935,000	7,820,000	9,305,000	11,770,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>79,458</u>
Net Debt Within Limitation	<u>6,935,000</u>	<u>7,820,000</u>	<u>9,305,000</u>	<u>11,690,542</u>
Legal Debt Margin Within Limitation	<u>\$59,971,428</u>	<u>\$63,214,999</u>	<u>\$54,824,795</u>	<u>\$51,023,746</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	89.63%	88.99%	85.49%	81.36%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$27,362,571	\$29,014,000	\$26,251,918	\$25,685,715
Gross Indebtedness	9,161,000	10,648,000	12,722,000	15,817,838
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Notes	0	0	0	27,600
General Obligation Bonds	825,000	1,085,000	1,355,000	1,625,000
Special Assessment Bonds	<u>1,401,000</u>	<u>1,743,000</u>	<u>2,062,000</u>	<u>2,395,238</u>
Net Indebtedness	6,935,000	7,820,000	9,305,000	11,770,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>79,458</u>
Net Debt Within Unvoted Debt Limitation	<u>6,935,000</u>	<u>7,820,000</u>	<u>9,305,000</u>	<u>11,690,542</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$20,427,571</u>	<u>\$21,194,000</u>	<u>\$16,946,918</u>	<u>\$13,995,173</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	74.66%	73.05%	64.55%	54.49%

Source: Wood County Auditor

- (1) The Debt Limitation is calculated as follows:
Three 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.

2003	2002	2001	2000	1999	1998
<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>	<u>\$1,798,363,637</u>
61,070,676	58,507,612	58,314,931	56,958,783	45,746,466	43,459,091
17,800,144	19,701,650	20,838,500	17,622,500	19,377,000	21,234,000
0	0	40,000	0	0	0
40,200	37,000	47,500	20,000	41,000	81,000
1,885,000	2,140,000	2,250,000	2,440,000	2,615,000	2,780,000
<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>	<u>4,627,500</u>
13,165,000	14,520,000	15,225,000	11,495,000	12,641,000	13,745,500
131,832	220,761	197,416	190,612	195,137	100,147
<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>13,645,353</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>	<u>\$29,813,738</u>
78.66%	75.56%	74.23%	80.15%	72.79%	68.60%
\$25,028,270	\$24,003,045	\$23,925,972	\$23,383,513	\$18,898,586	\$17,983,636
17,800,144	19,701,650	20,838,500	17,622,500	19,377,000	21,234,000
0	0	40,000	0	0	0
40,200	37,000	47,500	20,000	41,000	81,000
1,885,000	2,140,000	2,250,000	2,440,000	2,615,000	2,780,000
<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>	<u>4,627,500</u>
13,165,000	14,520,000	15,225,000	11,495,000	12,641,000	13,745,500
131,832	220,761	197,416	190,612	195,137	100,147
<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>13,645,353</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>	<u>\$4,338,283</u>
47.93%	40.43%	37.19%	51.66%	34.14%	24.12%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2007	125,399	\$3,971,135,532	\$31,668	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
1998	119,574	3,111,435,054	26,021	3.30

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

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

Employer	Type of Business	2007			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	8.26	6,085	1	9.58
DaimlerChrysler Corp.	Manufacturer	1,647	2	2.54	2,100	2	3.31
Owens Community College	College	1,525	3	2.35	1,560	3	2.45
Wood County	Government	1,221	4	1.88	1,080	5	1.70
Rudolph/Libbe Companies, Inc.	General Contractor	900	5	1.39	-	-	-
Cooper Standard Automotive	Manufacturer	844	6	1.30	1,393	4	2.19
Walgreens	Retail	760	7	1.17	-	-	-
Norplas (Magna)	Manufacturer	650	8	1.00	-	-	-
TNS Market Research (NFO)	Information Research	625	9	0.96	800	6	1.26
First Solar, Inc.	Manufacturer	580	10	0.90	-	-	-
Great Lakes Window, Inc.	Manufacturer	-	-	-	550	7	0.87
Wood County Hospital	Hospital	-	-	-	525	8	0.83
Modine Manufacturing	Manufacturer	-	-	-	435	9	0.69
LOF Inc./Pilkington North America	Manufacturer	-	-	-	387	10	0.61
Total		<u>14,113</u>		<u>21.75%</u>	<u>14,915</u>		<u>23.49%</u>
Total Employment Within Wood County		<u>64,900</u>			<u>63,500</u>		

Source: Wood County Economic Development Commission
Ohio Labor Market Informer

Note: Information prior to 1999 is not available.

Wood County, Ohio
Full-Time Equivalent County Government Employees by Function/Program
Last Eight Years

	2007	2006	2005	2004	2003	2002	2001	2000
General Government:								
Legislative and Executive								
Commissioners	50.00	46.50	43.00	47.50	45.50	46.00	47.50	49.50
Auditor	25.00	24.00	28.50	28.00	28.00	27.50	28.50	28.50
Treasurer	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Prosecuting Attorney	22.50	23.00	22.00	23.00	21.50	20.50	21.00	21.00
Planning Commission	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00
Board of Elections	13.00	12.50	14.00	14.00	9.00	10.00	10.00	11.00
Recorder	14.00	15.00	14.00	15.00	16.00	15.00	15.00	16.00
Records Center	4.00	3.00	3.00	3.00	3.00	2.00	0.50	0.00
Judicial								
Domestic Relations	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Jury Commission	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Adult Probation	15.50	15.50	15.50	15.50	15.50	15.50	14.50	16.00
Court Security	8.00	7.50	4.50	4.00	3.50	4.00	3.00	3.00
Common Pleas Court Administrator	4.50	4.50	3.50	3.50	3.50	2.00	2.00	2.00
Common Pleas Court Number 1	6.00	7.00	6.00	6.00	6.00	6.00	5.00	6.00
Common Pleas Court Number 2	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Common Pleas Court Number 4	6.00	6.00	6.00	6.00	6.00	6.00	6.50	6.00
Juvenile Court and Juvenile Detention	47.00	45.50	48.50	47.00	49.50	49.50	51.00	51.50
Probate Court	9.50	9.50	10.00	10.00	10.00	10.00	10.00	10.00
Clerk of Courts	20.00	18.00	19.50	17.50	19.00	19.00	18.50	16.00
Title Administration	8.50	9.50	8.50	8.50	8.50	9.50	8.00	9.50
Public Defender	13.00	13.00	12.00	12.50	12.50	10.50	11.50	11.00
Public Safety								
Coroner	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Sheriff and Justice Center	123.50	120.00	120.00	121.00	122.00	121.00	120.00	116.00
Emergency Management Agency	3.50	3.50	3.50	3.00	3.50	3.50	4.00	3.00
Building Inspection	19.00	18.00	18.50	19.50	20.00	19.00	19.00	17.00
Public Works								
Engineer	20.50	19.50	21.50	17.00	19.00	14.50	15.50	17.00
Highway Garage	41.00	33.50	43.00	42.50	41.50	43.50	40.00	41.50
Solid Waste Management District	12.00	12.00	12.00	12.00	11.50	11.50	12.00	12.00
Health								
Alcohol, Drug Addiction, and Mental Health Services	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Dog and Kennel	4.50	4.50	4.50	4.50	4.00	4.50	4.50	4.50
Human Services								
Job and Family Services	81.00	78.50	75.00	74.00	77.50	73.00	71.00	67.50
Child Support Enforcement Agency	31.00	29.00	30.00	31.00	31.00	32.00	33.00	32.00
MRDD	211.50	207.00	209.00	196.00	191.00	191.00	186.00	175.00
Veterans Services	5.50	6.00	6.00	6.00	5.00	6.00	5.50	6.00
Nursing Home	90.00	90.50	100.00	95.50	95.50	102.00	96.50	104.00
Economic Development								
Economic Development	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
Conservation and Recreation								
Historical Center and Museum	4.00	4.00	4.00	4.00	4.00	3.00	4.00	3.00
Total	944.50	917.00	936.50	918.00	913.50	908.50	895.50	886.50

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.

Wood County, Ohio
 Operating Indicators by Function/Program
 Last Six Years

	2007	2006	2005	2004	2003	2002
General Government:						
Legislative and Executive						
Auditor						
Number of Non-Exempt Conveyances	2,417	2,639	2,996	3,037	2,985	2,705
Number of Exempt Conveyances	1,969	1,970	2,044	2,129	2,031	2,113
Number of Parcels Transferred	6,567	7,189	8,067	8,684	7,904	7,659
Number of Dog Tags Sold	20,319	19,445	19,071	17,587	16,062	15,953
Number of Kennel Licenses Sold	139	152	146	126	126	122
Number of Weights/Measures Inspections	417	408	446	432	359	346
Number of Establishments	277	292	297	288	266	262
Number of Commercial Scales	720	723	693	747	651	673
Number of Retail Motor Fuel Dispensers	1,464	1,503	1,467	1,447	1,415	1,799
Commissioners						
Number of Resolutions	2,256	2,284	2,321	2,453	2,421	2,720
Number of Annexations	13	13	13	6	6	10
Board of Elections						
Number of Registered Voters	93,281	94,067	93,617	90,688	78,334	75,660
Number of Voters Last General Election	28,918	52,211	38,061	64,103	28,266	39,061
Percentage of Register Voters that Voted	31	56	41	71	36	52
Recorder						
Number of Documents Filed	22,150	25,456	27,492	30,321	40,495	36,404
Number of Mortgages Filed	6,552	8,396	9,327	10,086	14,336	13,063
Number of Deeds Filed	4,027	4,295	4,823	4,909	4,805	4,560
Judicial						
Common Pleas Court						
Number of General Civil Cases Completed	1,111	909	965	950	972	801
Number of Domestic Relations Cases Completed	1,150	1,168	1,171	1,223	1,162	1,225
Number of Criminal Cases Completed	538	618	674	515	521	416
Number of Cases Pending	1,178	1,083	1,042	1,082	1,102	1,160
Probate Court						
Number of Adoption/Placement Cases Filed	35	52	51	31	70	56
Number of Civil Action Cases Filed	13	17	12	19	23	12
Number of Estate Cases Filed	520	576	537	559	571	574
Number of Guardianship Cases Filed	84	64	51	54	61	55
Number of Mental Illness Cases Filed	4	8	6	4	6	6
Number of Trust Cases Filed	4	5	3	2	4	2
Number of Marriage Applications	761	815	796	779	815	820
Number of Miscellaneous Filings	117	86	89	88	51	71
Juvenile Court						
Number of Delinquent Cases Filed	1,360	1,494	1,461	1,641	1,569	1,511
Number of Traffic Cases Filed	975	1,054	1,042	1,108	1,331	1,419
Number of Dependent/Neglect/Abuse Cases Filed	371	372	357	231	284	221
Number of Unruly Cases Filed	143	181	166	147	222	221
Number of Adult Cases Filed	25	20	34	17	23	20
Number of Change of Custody Cases Filed	249	253	245	229	244	218
Number of Support Cases Filed	806	835	835	776	654	575
Number of Parentage Cases Filed	62	50	50	53	61	30

(continued)

Wood County, Ohio
 Operating Indicators by Function/Program
 Last Six Years
 (continued)

	2007	2006	2005	2004	2003	2002
Public Safety						
Sheriff						
911 Division/Communications						
Number of 911 Calls Answered Sheriff's Office	33,750	33,215	7,104	6,382	6,544	6,833
Number of 911 Calls Answered All Locations	0	0	18,990	17,951	21,547	22,876
Civil Division						
Number of Sheriff Foreclosure Property Sales	261	247	190	149	134	89
Number of Warrants Received	2,510	2,691	3,866	2,357	2,040	2,061
Number of Warrants Served	1,912	1,922	1,852	1,707	1,406	1,557
Enforcement						
Number of Murder/Non-Negligent Manslaughter	0	0	1	1	0	1
Number of Rapes and Other Sexual Assaults	25	21	32	19	31	30
Number of Assaults	83	101	76	100	117	141
Number of Breaking and Entering	74	84	70	113	95	208
Number of Burglaries	54	68	66	75	75	104
Number of Thefts	440	451	411	345	398	578
Number of Motor Vehicle Thefts	17	33	62	35	32	59
Number of Vandalism/Criminal Damaging	274	347	346	410	583	496
Number of Domestic Violence Incidents	258	314	155	285	295	349
Number of Domestic Disputes Incidents	178	205	301	n/a	n/a	n/a
Justice Center Operations						
Number of Inmates Booked	4,582	5,081	4,830	4,585	4,050	3,873
Number of Inmates Released	4,449	5,043	4,894	4,572	4,049	3,937
Average Daily Population	157	150	160	145	135	119
Road Patrol Division						
Number of Complaints Received and Investigated	22,107	22,251	20,907	18,315	17,460	16,787
Number of Criminal Charges	809	667	690	544	407	655
Number of Accidents Investigated	915	766	577	805	859	879
Number of Injury Accidents	211	139	112	141	123	163
Number of Fatal Accidents	7	6	2	6	2	2
Public Works						
Engineer						
Miles of Roads Resurfaced	5	2	1	8	0	8
Number of Bridges Replaced/Improved	10	2	9	0	5	2
Number of Culverts Replaced	7	9	11	11	17	32
Ditch Maintenance						
Number of Total Projects	30	24	32	14	33	26
Number of Miles of Dip Out	29	29	37	16	21	24
Number of Miles of Mow and Debrush	8	5	10	5	14	16
Number of Miles of Rip Rap	0	2	1	0	1	0
Number of Total Septic System Requests	16	239	147	136	140	171
Number of Total Private Culvert Requests	73	104	120	119	136	87
Number of Total Private Culvert Set with Grade	28	37	24	11	18	12
Health						
Number of Dogs Impounded	727	726	802	853	820	822
Number of Adoptions	215	217	206	234	231	228
Number of Redemptions	256	224	274	314	239	247

(continued)

Wood County, Ohio
 Operating Indicators by Function/Program
 Last Six Years
 (continued)

	2007	2006	2005	2004	2003	2002
Human Services						
Jobs and Family Services						
Number of Individuals - Food Stamps	8,537	8,443	7,999	7,516	6,592	5,689
Number of Individuals - Cash Assistance	891	1,160	1,400	1,430	1,405	1,401
Number of Children and Families - Medicaid	16,784	17,520	17,770	16,789	15,357	13,995
Number of Aged/Blind/Disabled - Medicaid	3,674	3,424	3,359	3,181	3,164	3,088
Number of Families - PRC	1,355	2,344	1,444	641	496	438
Monthly Average Children - Child Care	545	388	331	341	400	400
Children's Services						
Total Average Kids in Care	65	95	102	94	93	98
Child Support Enforcement Agency						
Number of Contempt of Court Actions	429	423	513	473	343	371
Number of Misdemeanor Criminal Nonsupport Actions	102	70	117	82	83	84
Number of Paternities - Administrative	141	128	133	77	89	80
Number of Acknowledged Father Child Relationships	305	333	362	334	254	252
Number of Open Cases	6,851	6,193	6,489	6,469	6,330	6,253
MRDD						
Number of Clients Enrolled - Children	274	269	224	214	216	197
Number of Clients Enrolled - Adults	297	293	299	288	274	263
Number of Clients Enrolled - Early Intervention	74	68	54	57	65	47
Number of Clients Enrolled - School	29	29	27	24	26	25
Number of Clients Enrolled - Sheltered Workshop	59	52	69	64	66	72
Number of Clients Community Employment/Training	144	153	149	148	142	140
Veteran Services						
Number of Client Contacts	15,700	11,165	8,741	7,716	7,067	7,012
Number of Veterans Transported to Medical Facilities	317	240	198	220	213	266
Number of Newsletters Distributed	7,900	8,100	4,500	2,000	2,713	1,200
Number of Flags and Grave Markers Distributed	8,234	9,139	9,006	7,111	7,977	7,435
Number of Persons Assisted Emergency Financial	255	313	163	241	309	454
Number of VA Claims/Documents Processed	11,568	11,072	10,827	10,648	11,071	10,760
Economic Development and Assistance						
Economic Development Commission						
Job Creations	460	493	1,234	158	50	238
Job Retention	1,527	641	1,315	365	50	608
Building Inspection						
Number of Residential Permits Issued (Wood County)	2,824	3,238	4,167	4,366	4,347	4,339
Number of Residential Inspections (Wood County)	7,672	10,219	12,746	14,074	13,188	13,253
Number of Commercial Permits Issued (Wood County)	1,462	1,432	1,304	1,474	1,331	1,372
Number of Commercial Inspections (Wood County)	5,379	5,501	5,062	4,335	4,506	5,253
Number of Commercial Permits Issued (Other County)	706	645	693	898	687	734
Number of Commercial Inspections (Other County)	2,741	2,882	3,541	3,727	3,162	3,215
Landfill						
In-District Tonnage	42,126	36,417	34,182	35,293	33,627	30,479
Out-of-District Tonnage	897	408	194	95	1,285	1,109
Nursing Home						
Admissions	167	170	162	156	161	128
Discharges	137	161	143	146	168	117
Residents Returning Home	121	104	97	100	121	72
Resident In-House Days	29,998	32,277	32,139	31,695	31,086	35,996

Source: Wood County Departments and Offices

Note: Information prior to 2002 is not available.

Wood County, Ohio
 Capital Asset Statistics by Function/Program
 Last Six Years

Function/Program	2007	2006	2005	2004	2003	2002
Public Works						
Engineer						
Centerline Miles of Roads	244	241	242	242	243	244
Number of Bridges	442	449	450	455	451	447
Number of Culverts	2,100	2,100	2,100	2,100	2,100	2,100

Source: Wood County Engineer

Note: Information prior to 2002 is not available.



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 12, 2008**