



**Auditor of State
Betty Montgomery**

WOOD COUNTY

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WOOD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements	Non-Cash Disbursements
GENERAL SERVICES ADMINISTRATION				
<i>Pass-through Ohio Secretary of State</i>				
The Help America Vote Act of 2002	39.011	04-SOS-HAVA-87	\$18,915	
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Pass-through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grant	97.042	EMC-2004-GR-7007	51,845	
State and Local All Hazards Emergency Operations Planning	97.051	EMC-2003-GR-7026	22,924	
Pre-Disaster Mitigation	97.047	EMC-2002-GR-7037	3,860	
Total U.S. Department of Homeland Security			78,629	
U.S. DEPARTMENT OF AGRICULTURE				
<i>Pass-through Ohio Department of Education</i>				
Child Nutrition Cluster				
Food Donations	10.550	FY04		\$7,217
Food Donations	10.550	FY05		7,813
Total CFDA # 10.550				15,030
National School Breakfast Program Board of MRDD	10.553		1,052	
National School Lunch Program Juvenile Court	10.555		35,351	
Board of MRDD	10.555		4,695	
Total CFDA # 10.555			40,046	
Total Child Nutrition Cluster			41,098	15,030
Total U.S. Department of Agriculture			41,098	15,030
U.S. DEPARTMENT OF EDUCATION				
<i>Pass-through Ohio Department of Education</i>				
<u>Special Education Cluster</u>				
Special Education - Grants to States	84.027	066308-6B-SF-2005	27,653	
Special Education - Preschool Grants	84.173	166308-PG-S1-2005	21,674	
Special Education - Preschool Grants	84.173	066308-PG-D7-2004	1,047	
Total CFDA # 84.173			22,721	
Total Special Education Cluster			50,374	
<i>Pass-through Ohio Department of Education and Then Through Wood County Health Department</i>				
Special Education - Grants for Infants and Families With Disabilities	84.181	87-10021-EG-04	76,842	
	84.181	87-10021-EG-05	76,842	
	84.181	OGM-920.1	47,337	
Total CFDA # 84.181			201,021	
Total U.S. Department of Education			251,395	

(Continued)

WOOD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Pass-through Ohio Department of Alcohol and Drug Addiction Services</i>				
Temporary Assistance for Needy Families	93.558	FY04	18,560	
Temporary Assistance for Needy Families	93.558	FY05	4,410	
Total CFDA # 93.558			<u>22,970</u>	
<i>Pass-through Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant MRDD	93.667	FY04	71,050	
<i>Pass-through Ohio Department of Mental Health</i>				
Social Services Block Grant WCADAMHSB	93.667	FY04	60,333	
WCADAMHSB	93.667	FY05	20,111	
Total CFDA # 93.667			<u>151,494</u>	
Block Grants for Community Mental Health Services				
Community Plan	93.958	FY04	23,855	
Community Plan	93.958	FY05	23,855	
Child/Adolescent Core	93.958	FY04	46,915	
Child/Adolescent Core	93.958	FY05	46,913	
Total CFDA # 93.958			<u>141,538</u>	
<i>Pass-through Ohio Department of Alcohol and Drug Addiction Services</i>				
Medical Assistance Program	93.778	FY04/05	177,589	
<i>Pass-through Ohio Department of Mental Health</i>				
Medical Assistance Program	93.778	FY04/05	2,013,559	
<i>Pass-through Ohio Department of Job and Family Services</i>				
Target Case Management	93.778	FY04	301,488	
Community Alternative Funding System	93.778	FY04	1,110,947	
Total CFDA # 93.778			<u>3,603,583</u>	
<i>Pass-through Ohio Department of Alcohol and Drug Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse				
Rural Opportunities, Inc. Rescue our Youth	93.959	FY04	44,936	
Rural Opportunities, Inc. The Roads the Future	93.959	FY04	36,272	
Federal Per Capita	93.959	FY04	184,980	
Federal Per Capita	93.959	FY05	184,975	
Teen Institute	93.959	FY04	2,411	
Teen Institute	93.959	FY05	2,433	
Women's Specific Recovery Program	93.959	FY04	32,124	
Women's Specific Recovery Program	93.959	FY05	38,550	
Rural Women's Residential Project	93.959	FY02	153,894	

(Continued)

WOOD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements	Non-Cash Disbursements
Rural Women's Residential Project	93.959	FY03	184,662	
Communities Mobilizing for Change on Alcohol	93.959	87-08308-CMMCO-P-04-0213	40,000	
Communities Mobilizing for Change on Alcohol	93.959	87-08308-CMMCO-P-05-0213	13,156	
School and Community Based Prevention Program	93.959	FY04	8,500	
Total CFDA # 93.959			<u>926,893</u>	
Total U.S. Department of Health and Human Services			<u>4,846,478</u>	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Pass-through Ohio Department of Development</i>				
Community Development Block Grants/State's Program				
Small Cities Program	14.228	B-F-2000-080-1	17,915	
Small Cities Program	14.228	B-F-2001-080-1	120,488	
Small Cities Program	14.228	B-F-2002-080-1	171,391	
Small Cities Program	14.228	B-F-2003-080-1	81,556	
Small Cities Program	14.228	B-C-2001-080-1	2,555	
Small Cities Program	14.228	B-C-2003-080-1	1,320	
Economic Development	14.228	B-W-2001-080-1	191,273	
Total CFDA # 14.228			<u>586,498</u>	
HOME Investment Partnership Program	14.239	B-C-2001-080-2	90,253	
HOME Investment Partnership Program	14.239	B-C-2003-080-2	119,940	
Total CFDA # 14.239			<u>210,193</u>	
Total U.S. Department of Housing and Urban Development			<u>796,691</u>	
U.S. DEPARTMENT OF JUSTICE				
<i>Pass-through the Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2003VAGEN200T	30,508	
Crime Victim Assistance	16.575	2004VAGEN200T	11,441	
<i>Pass-through the Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2002VACHAE729	1,200	
Crime Victim Assistance	16.575	2004VACHAE517	15,004	
Crime Victim Assistance	16.575	2005VACHAE517	5,001	
Total CFDA # 16.575			<u>63,154</u>	
<i>Pass-through the Ohio Office of Criminal Justice Services</i>				
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program				
Violence Against Women Formula Grant	16.580	2003-DG-B-02-7034	38,313	
Violence Against Women Formula Grant	16.588	2002.WFVA28118A	26,849	
Public Safety Partnership and Community Policing Grants	16.710	2001-SH-WX-0089	38,693	

(Continued)

WOOD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements	Non-Cash Disbursements
<i>Pass-through the Ohio Governor's Office</i>				
Juvenile Accountability Incentive Block Grants	16.523	2002-JB-007-A005	2,293	
Juvenile Accountability Incentive Block Grants	16.523	2003-JB-013-A005	14,036	
Total CFDA # 16.523			<u>16,329</u>	
<i>Pass-through Ohio Emergency Management Agency</i>				
State Homeland Security Grant Program	97.004	2003-MUP-30015	4,466	
State Domestic Preparedness Equipment Support Program	97.004	2002-TE-CX-0106	87,424	
State Homeland Security Grant Program	97.004	2003-TE-CX-0199	14,250	
State Homeland Security Grant Program	97.004	2003-TE-CX-0199	78,931	
State Homeland Security Grant Program	97.004	2003-MUP-30015	25,143	
State Homeland Security Grant Program	97.004	2003-MUP-30015	143,749	
State Homeland Security Grant Program	97.004	2004-GE-T4-0025	229,437	
State Homeland Security Grant Program	97.004	2003-MUP-30015	77,632	
State Homeland Security Grant Program	97.004	2004-GE-T4-0025	7,042	
Total CFDA # 97.004			<u>668,074</u>	
Total U.S. Department of Justice			<u>851,412</u>	
U.S. DEPARTMENT OF LABOR				
<i>Pass-through Ohio Department of Job and Family Services</i>				
WIA Cluster				
WIA Adult Programs	17.258		19,256	
WIA Youth Activities	17.259		126,796	
WIA Dislocated Workers	17.260		141,457	
Total WIA Cluster			<u>287,509</u>	
Total U.S. Department of Labor			<u>287,509</u>	
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$7,172,127</u>	<u>\$15,030</u>

The accompanying notes are an integral part of this schedule.

WOOD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2004**

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, Ohio Department of Job and Family Services, and the Ohio Department of Mental Retardation and Developmental Disabilities 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>
Temporary Assistance for Needy Families	93.558	\$22,970
WIA Youth Activities	17.259	126,796
Social Services Block Grant	93.667	151,494
Medical Assistance Program	93.778	2,191,148
Block Grants for Community Mental Health Services	93.958	141,538
Block Grants for Prevention and Treatment of Substance Abuse	93.959	926,893

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

NOTE C - FOOD DISTRIBUTION

Non-monetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2004, the County had no significant food commodities in inventory.

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

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

These loans are collateralized by mortgages on the property. At December 31, 2004, the gross amount of loans outstanding under this program was \$334,771.

WOOD COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2004
(Continued)

NOTE E - MATCHING REQUIREMENTS

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



**Auditor of State
Betty Montgomery**

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

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

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County) as of and for the year ended December 31, 2004, which collectively comprise County's basic financial statements, and have issued our report thereon dated June 24, 2005. 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*. The financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services were audited by other auditors in accordance 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 to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 24, 2005, we reported a matter involving internal control over financial reporting we did not deem a reportable condition.

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Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 24, 2005, we reported a matter related to noncompliance we deemed immaterial.

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

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

Betty Montgomery
Auditor of State

June 24, 2005



**Auditor of State
Betty Montgomery**

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

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

To the 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, 2004. 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 obtain reasonable assurance whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially effect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures 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, 2004.

Internal Control Over Compliance

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

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

Federal Awards Expenditures Schedule

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 the County as of and for the year ended December 31, 2004, which collectively comprise County's basic financial statements, and have issued our report thereon dated June 24, 2005. 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. 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.



Betty Montgomery
Auditor of State

June 24, 2005

WOOD COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2004

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA 17.258, 259, 260 WIA Cluster; CFDA 93.959 – Block Grants for the Prevention and Treatment of Substance Abuse; CFDA 97.004 – Homeland Security
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

WOOD, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2004

Introductory Section

WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2004

Prepared by the Wood County
Auditor's Office

Michael Sibbersen
County Auditor

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WOOD COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2004

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MICHAEL SIBBERSEN

WOOD COUNTY AUDITOR

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Northern Wood County
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June 24, 2005

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, 2004. 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. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

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

County Organization and Services

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

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

Reporting Entity

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes. For 2004, the County had two component units, Wood Lane Industries, and Wood Lane Residential Services/Properties.

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

The County is also associated with two jointly governed organizations and three related organizations, the Northwest Community Correctional Center, the Juvenile Residential Center, the Wood County District Public Library, the Wood County Park District, and the Wood County Regional Airport.

Economic Condition and Outlook

Nine new projects were announced by companies assisted by Wood County and associated agencies in 2004. Three of these were new companies or facilities, while the other six represented expansions of existing facilities.

Altogether, three hundred forty-seven jobs were created or retained by these nine projects, representing \$67,640,000 in new private sector investment.

The largest single industrial investment during the year was \$28 million by Daimler Chrysler, the largest industrial employer in Wood County, at their machining plant in Perrysburg Township. Expansion of existing facilities in Wood County continues to demonstrate the "vote of confidence" investment by companies with facilities in multiple jurisdictions. Also included in this category was a \$11.89 million investment by Cooper Standard in Bowling Green and a \$3.75 million investment by ConAgra Foods in their Perrysburg Township facility (a choice over similar holdings they have in Iowa and Wisconsin).

Attraction of new investment from outside the area included \$2.5 million by the Hartung Brothers of Wisconsin for their food processing facility near the City of Bowling Green. Additionally, TMT Logistics and Timberline CoPack had similar investments in Perrysburg Township and the City of Northwood, respectively. The latter two investments, along with others from the distribution/logistics industry, confirm the strategic location of Wood County at the juncture of the three longest interstate highways in the United States. Future outlook calls for Wood County to attract more attention, and investment, from the logistics/distribution industry as a reflection of our beneficial geographical position.

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

Wood County Major Initiatives

Expenditures for 2004 reflect the ongoing commitment of the Board of County Commissioners to facilitate the work of County Government and better serve County residents. At the same time, overall expenditures were tempered by the current economy that manifested itself in lower investment income returns and flat revenues in many areas. The Commissioners and other elected officials responded positively by attempting to manage costs in those areas within their control. Support for County employees through reasonable compensation, coupled with training in many areas, also remained a priority of the County Commissioners. Fortunately, Wood County was able to provide a 2.5 percent increase to all salary line items.

Expenditures for 2004 reflect two key goals of the County Commissioners as we continue to work through uncertain economic conditions. The primary goal is to continue the quality of principal services provided by County government to the citizens of Wood County. The second goal is to protect and maintain the County's excellent financial condition. In addition, managing costs associated with providing health insurance to County employees remains a top priority of the County Commissioners. In 2004, the cost for health insurance was funded 90 percent by the County and 10 percent by employees through payroll deductions. The health insurance program is an employee-managed system that has consistently provided quality health care benefits at a reasonable cost.

The level of expenditures was influenced by several significant factors. Listed below are a few of the expenditures that were in addition to normal operating costs:

- General Fund payments to enhance the countywide bridge repair program - \$87,511.
- General Fund contribution to various grants: Violence Prevention \$22,000; VOCA \$15,254; Emergency Management Agency \$58,075; Community Policing \$20,701; VAWA \$18,827; Human Society \$23,000; Buffer Strip Program \$10,000; Phoenix Connection \$12,000; Educational Service Center Youth Training \$8,000; Health Department Mosquito Control \$6,000; Regional Airport Authority \$40,000.
- Purchase of computer equipment, vehicles, furniture, etc. - \$1,041,099.
- Transfer of \$1,000,000 to the Permanent Improvement capital projects fund.

Of utmost importance is work to maintain the County's excellent bond rating of Aa3. The County Commissioners continue to monitor and review the County's financial condition and respond accordingly. The quarterly meetings conducted of the Debt Review Committee, Financial Report Review Committee, and Investment Advisory Committee assist greatly in this regard.

Accounting System

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

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

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

Risk Management

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

The County paid a premium to the State Workers' Compensation System for claims incurred in 2004. In prior years, the County used the State Workers' Compensation System's retrospective rating plan, which is accounted for in an internal service fund. Once all remaining claims have been paid, the internal service fund will be closed.

The County maintains various other insurance coverages for liability, property, and crime. There have been no significant reductions in insurance coverage from 2003, and no insurance settlement has exceeded insurance coverage during the last three years. The various types of coverage and deductibles are fully described in Note 13 to the basic financial statements.

Cash Management

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

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

The County pools cash balances to achieve maximum investment efficiency and to enhance accountability. Based on the expected cash requirements of the County, the Treasurer invests available balances in eligible instruments. For the year ended December 31, 2004, the County's cash resources were divided among the following types of deposits and investments: federal government agency securities, repurchase agreements, the State Treasurer's investment pool (STAR Ohio), certificates of deposit, and the County's own notes and bonds. All investments comply with the requirements of the Ohio Revised Code.

Independent Audit

Included in this report is an unqualified opinion rendered on the County's financial statements for the year ended December 31, 2004, by the Auditor of the State of Ohio, Betty Montgomery. As part of the preparation of the comprehensive annual financial report, the County subjects its financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal, and budgetary controls.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2003. This was the eighth consecutive year that 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.

Acknowledgments

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

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

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

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

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

Respectfully submitted,



Michael Sibbersen
Wood County Auditor

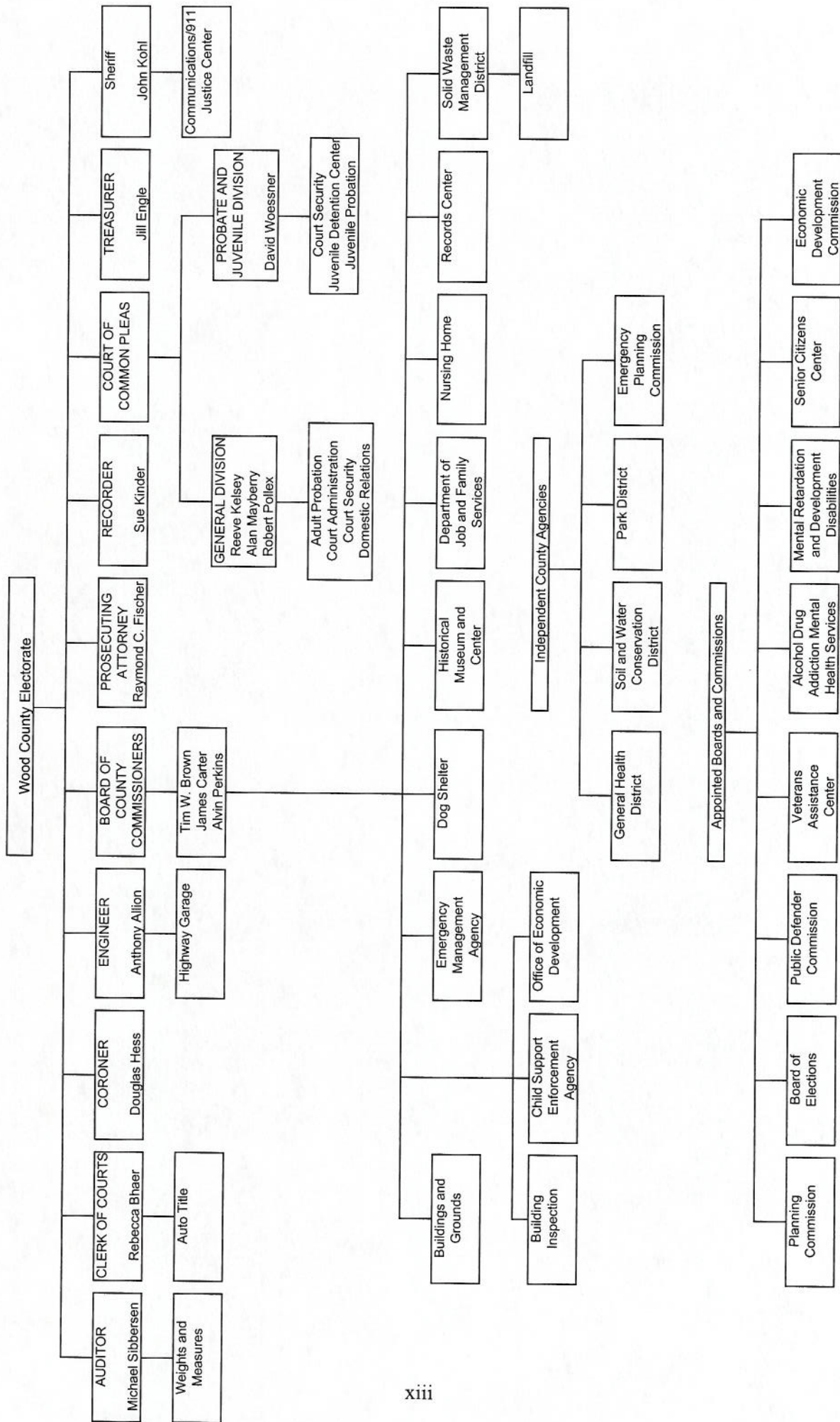
WOOD COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2004

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 Hess
Engineer Anthony Allion
Prosecuting Attorney Raymond C. Fischer
Sheriff John Kohl
Common Pleas Judge..... Reeve Kelsey
Common Pleas Judge..... Alan Mayberry
Common Pleas Judge..... Robert Pollex
Probate/Juvenile Judge..... David Woessner

WOOD COUNTY ORGANIZATIONAL CHART



Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Wood County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2003

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.



Nancy L. Ziehl

President

Jeffrey R. Egan

Executive Director

Financial Section



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Property Services, the County's discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/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*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2004, and the

respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General and Motor Vehicle Gasoline Tax; Job and Family Services; Alcohol, Drug Addition, and Mental Health Services Board; 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2005, 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 and individual nonmajor fund statements and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining and individual nonmajor fund statements to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 24, 2005

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
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, 2004. 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

Key highlights for 2004 are as follows:

In total, the County's net assets increased \$5.8 million, which represents an overall increase of 4.3 percent from 2003, which is a fairly insignificant change. Governmental activities increased \$5 million and business-type activities increased just over \$800,000.

The Courthouse Atrium project connecting the Old County Jail, County Courthouse, and County Office Building was completed during 2004. Also, the \$3 million exterior renovation project of the County Courthouse and Old County Jail was completed. As in the past, the County was able to complete these capital projects without issuing any debt.

Also completed during 2004 was the high-resolution color aerial photography of the County, producing a single image overview of Wood County and its over 67,000 parcels.

Two additional utility-grade wind turbines were added at the Wood County Landfill, bring the total to four at Ohio's first wind farm. This project was based on agreements between Wood County, the City of Bowling Green, and American Municipal Power-Ohio.

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 2004. 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.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

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.

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 Note 1 to the basic financial statements.

Reporting the County's Most Significant Funds

Fund financial statements provide detailed information about the County's major funds, the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Mental Retardation and Developmental Disabilities; 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.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

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.

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2004 and 2003.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<u>Assets</u>						
Current and Other Assets	\$107,334,868	\$104,041,110	\$7,254,074	\$6,941,147	\$114,588,942	\$110,982,257
Capital Assets, Net	79,786,841	80,226,747	4,209,717	3,370,250	83,996,558	83,596,997
Total Assets	187,121,709	184,267,857	11,463,791	10,311,397	198,585,500	194,579,254
<u>Liabilities</u>						
Current and Other Liabilities	30,096,469	30,710,749	634,040	418,946	30,730,509	31,129,695
Long-Term Liabilities	17,357,408	18,932,477	7,499,434	7,368,829	24,856,842	26,301,306
Total Liabilities	47,453,877	49,643,226	8,133,474	7,787,775	55,587,351	57,431,001
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	72,777,058	71,927,787	1,493,356	684,787	74,270,414	72,612,574
Restricted	52,174,724	47,562,191	0	0	52,174,724	47,562,191
Unrestricted	14,716,050	15,134,653	1,836,961	1,838,835	16,553,011	16,973,488
Total Net Assets	\$139,667,832	\$134,624,631	\$3,330,317	\$2,523,622	\$142,998,149	\$137,148,253

Overall the County's reported increases in total net assets for both government activities and business-type activities from 2003 to 2004.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Total net assets for governmental activities increased by a little over \$5 million. Current assets increased by over \$3 million, or 3 percent as a result of an increase in cash and cash equivalents of nearly \$3 million. Practically all of this change can be attributed to the Board of Mental Retardation and Developmental Disabilities (MRDD). Principal payments lowering debt caused long-term liabilities to decrease by over \$1.5 million. Nondepreciable capital assets decreased by almost 34 percent and depreciable assets increased by nearly 6 percent due to the completion of three capital projects.

Business-type activities total net assets increased over \$806,000, or nearly 32 percent. Total assets increased over \$1 million, or over 11 percent, mostly the result of capital asset additions. Current liabilities increased by just over \$215,000, or over 51 percent due to increases in contracts payable. Invested in capital assets, net of related debt increased over \$806,000, nearly 116 percent. This increase can be attributed to the building addition and renovations taking place at the Nursing Home. The Nursing Home project is taking place without the issuance of debt.

Table 2 reflects the change in net assets for 2004 and 2003.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$18,732,765	\$18,615,309	\$9,068,441	\$7,937,328	\$27,801,206	\$26,552,637
Operating Grants, Contributions, and Interest	33,458,550	31,848,539	0	0	33,458,550	31,848,539
Capital Grants and Contributions	272,623	606,263	0	85,838	272,623	692,101
Total Program Revenues	<u>52,463,938</u>	<u>51,070,111</u>	<u>9,068,441</u>	<u>8,023,166</u>	<u>61,532,379</u>	<u>59,093,277</u>
General Revenues						
Property Taxes Levied for:						
General Operating	5,404,653	5,252,747	0	0	5,404,653	5,252,747
Health-Alcohol, Drug Addiction, and Mental Health Services	3,718,520	3,641,047	0	0	3,718,520	3,641,047
Human Services-Job and Family Services	2,367,142	2,312,532	0	0	2,367,142	2,312,532
Human Services-Mental Retardation and Developmental Disabilities	10,957,849	10,768,986	0	0	10,957,849	10,768,986
Human Services-Senior Citizens	1,554,779	1,513,464	0	0	1,554,779	1,513,464
Conservation and Recreation-Historical Center	115,190	111,850	0	0	115,190	111,850
Permissive Sales Taxes	14,195,796	13,619,983	0	0	14,195,796	13,619,983
Other Local Taxes	182,482	178,233	0	0	182,482	178,233
Grants and Entitlements not Restricted to Specific Programs	3,105,068	3,102,080	0	0	3,105,068	3,102,080
Interest	1,664,277	1,714,107	8	343	1,664,285	1,714,450
Other Revenues	596,263	783,632	0	0	596,263	783,632
Total General Revenues	<u>43,862,019</u>	<u>42,998,661</u>	<u>8</u>	<u>343</u>	<u>43,862,027</u>	<u>42,999,004</u>
Total Revenues	<u>96,325,957</u>	<u>94,068,772</u>	<u>9,068,449</u>	<u>8,023,509</u>	<u>105,394,406</u>	<u>102,092,281</u>

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Table 2
Change in Net Assets
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	\$15,442,066	\$14,730,269	\$0	\$0	\$15,442,066	\$14,730,269
Judicial	6,882,638	6,592,738	0	0	6,882,638	6,592,738
Public Safety	8,354,594	7,713,811	0	0	8,354,594	7,713,811
Public Works	8,167,253	9,554,854	0	0	8,167,253	9,554,854
Health						
Alcohol, Drug Addiction, and Mental Health Services	11,913,988	9,955,538	0	0	11,913,988	9,955,538
Other Health	464,163	475,855	0	0	464,163	475,855
Human Services						
Job and Family Services	9,432,850	8,762,729	0	0	9,432,850	8,762,729
Child Support Enforcement Agency	1,923,438	1,949,291	0	0	1,923,438	1,949,291
Mental Retardation and Developmental Disabilities	21,761,064	21,379,233	0	0	21,761,064	21,379,233
Other Human Services	2,309,365	2,279,227	0	0	2,309,365	2,279,227
Conservation and Recreation	237,735	274,086	0	0	237,735	274,086
Economic Development	1,624,607	1,442,864	0	0	1,624,607	1,442,864
Intergovernmental	462,747	518,030	0	0	462,747	518,030
Internal Service Fund-External Portion	1,281,046	1,399,268	0	0	1,281,046	1,399,268
Interest and Fiscal Charges	755,473	854,416	0	0	755,473	854,416
Building Inspection	0	0	1,294,435	1,210,671	1,294,435	1,210,671
Nursing Home	0	0	5,500,976	5,036,902	5,500,976	5,036,902
Landfill	0	0	1,736,072	1,145,512	1,736,072	1,145,512
Total Expenses	<u>91,013,027</u>	<u>87,882,209</u>	<u>8,531,483</u>	<u>7,393,085</u>	<u>99,544,510</u>	<u>95,275,294</u>
Increase in Net Assets before Transfers	5,312,930	6,186,563	536,966	630,424	5,849,896	6,816,987
Transfers	(269,729)	(271,895)	269,729	271,895	0	0
Increase in Net Assets	<u>\$5,043,201</u>	<u>\$5,914,668</u>	<u>\$806,695</u>	<u>\$902,319</u>	<u>\$5,849,896</u>	<u>\$6,816,987</u>

Once again in 2004, the County was able to maintain increases in net assets for both governmental and business-type activities.

Governmental type activities saw very little change in program revenues, general revenues, or expenses. Over 54 percent of the County's governmental activities were supported by program revenues, those revenues specifically restricted for use by a particular program such as public safety or human services. The County was able to obtain program related grants, contributions, and interest accounting for almost 64 percent of program revenues. Capital grants and contributions decreased over 55 percent as of a result of additional Issue II grant monies received in 2003. General revenues, which consist primarily of property taxes and sales taxes and unrestricted grants and entitlements represent over 46 percent of total revenues, and of the total general revenues, property taxes and sales taxes represent nearly 87 percent of these revenues.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Human services is the County's largest governmental expense at almost 39 percent of the County's total expenses. These expenses are for operations of the County's school for mental retardation and developmental disabilities (24 percent) as well as for operating the Job and Family Services department (10 percent) and Child Support Enforcement Agency (2 percent). General government activities of operating the County's government and courts represents just under 25 percent of total expenses and health expenses, primarily for alcohol, drug addiction, and mental health, represent almost 14 percent of total expenses. Combined, these three areas account for 78 percent of the County's expenses for 2004.

As demonstrated in the above table, there was almost a 15 percent decrease in public works expenses from the prior year due to a greater number of road projects in 2003. Also note the nearly 19 percent increase in expenses for the health programs. The Alcohol, Drug Addiction, and Mental Health Services department reduced the number of programs contracted out to service providers in 2003; 2004 was a more typical year.

For business-type activities, basically 100 percent of total revenues are program revenues, meaning the business-type activities are entirely supported by charges for the services provided. Business-type activities had a 13 percent increase in charges for services due to increases related to building inspections and the nursing home of \$540,000 and \$583,000, respectively.

The largest of the County's business-type activities is the nursing home, representing over 64 percent of total expenses. Expenses for both building inspection activities and the nursing home were consistent with those of the prior year; however, the landfill expenses had a sharp increase. This is reflected in the landfill closure and postclosure expense and is the result of the change in estimate in the landfill's capacity. The increase in the landfill's capacity caused a significant decrease in the expense that was reported for 2003.

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	
	2004	2003	2004	2003
General Government:				
Legislative and Executive	\$15,442,066	\$14,730,269	\$10,374,328	\$10,188,185
Judicial	6,882,638	6,592,738	3,706,546	3,155,821
Public Safety	8,354,594	7,713,811	6,665,391	6,315,104
Public Works	8,167,253	9,554,854	(939,561)	807,401
Health				
Alcohol, Drug Addiction and Mental Health Services	11,913,988	9,955,538	4,639,947	2,680,462
Other Health	464,163	475,855	203,220	246,067

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Table 3
Governmental Activities
(continued)

	Total Cost of Services		Net Cost of Services	
	2004	2003	2004	2003
Human Services				
Job and Family Services	\$9,432,850	\$8,762,729	\$3,052,500	\$1,105,911
Child Support Enforcement Agency	1,923,438	1,949,291	(191,931)	(220,597)
Mental Retardation and Developmental Disabilities	21,761,064	21,379,233	7,331,321	8,943,102
Other Human Services	2,309,365	2,279,227	2,131,241	2,104,221
Conservation and Recreation	237,735	274,086	224,470	261,066
Economic Development	1,624,607	1,442,864	439,428	(78,932)
Intergovernmental	462,747	518,030	462,747	518,030
Internal Service Fund-External Portion	1,281,046	1,399,268	(306,031)	(74,612)
Interest and Fiscal Charges	755,473	854,416	755,473	854,416
Total Expenses	<u>\$91,013,027</u>	<u>\$87,882,209</u>	<u>\$38,549,089</u>	<u>\$36,805,645</u>

For 2004, over 42 percent of the services provided by the County were paid for through general revenues and remains consistent with general revenue support in prior years. However, a review of the above table demonstrates that program revenues contributed significantly to several programs. Public works expenses were funded in excess of its costs through program revenues. Over 79 percent of public works expenses are provided for through charges for services, the bulk of which consists of work the County Engineer performs for townships and villages within the County. For Alcohol, Drug Addiction, and Mental Health Services, the total cost of services increased over 19 percent and the net cost of services increased over 73 percent due to an increase in contracted services for 2004. The net cost of services for Job and Family Services increased by almost 189 percent due to a 20 percent drop in operating grants. The Child Support Enforcement Agency (CSEA) generated program revenues in excess of costs. Over 92 percent of CSEA's program revenues were operating grants. Again in 2004, charges for services for the external portion of the internal service fund were in excess of its costs.

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 the Mental Retardation and Developmental and Disabilities special revenue funds.

The Motor Vehicle and Gasoline Tax fund had over a 61 percent increase in fund balance due to the County decreasing the number of road projects in 2004. The Alcohol, Drug Addiction, and Mental Health Services fund had just under a 37 percent decrease in fund balance. This is primarily the result of a increase in contractual services in 2004 with its various service providers. The Mental Retardation and Developmental and Disabilities fund had over a 19 percent increase in fund balance due to an increase in intergovernmental revenues and a decrease in transfers out. Finally, the General Fund and the Job and Family Services fund both had insignificant changes in fund balance.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Business-Type Activities Financial Analysis

As can be seen on the statement of revenues, expenses, and changes in fund net assets, there was a modest increase in net assets for the Landfill and Nursing Home funds; however, the Building Inspection fund reflects a 24 percent increase. In addition to a rate increase in January 2004, the Building Inspection fees, licenses, and permits increased by 44 percent as a result of additional business inspections. After rebounding with an operating income in 2003, the Landfill fund had an operating loss in 2004 of less than \$20,000. Revenues remained the same, even with an emphasis on increased use; however, there was over a 57 percent increase in operating expenses reflected for 2004. While actual costs of operations remained fairly comparable to the prior year, there was a change in the Landfill's estimated capacity in 2003; the increase in the estimated capacity greatly decreased the expense for closure and postclosure costs reported for 2003.

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 to actual amounts received or spent were not significant for 2004.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2004, was \$72,777,058 and \$1,504,610, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and building improvements, improvements other than buildings, roads, bridges, machinery and equipment, computer equipment, furniture and fixtures, and vehicles. Additions to governmental capital assets consisted primarily of the renovations to the Old County Jail, exterior renovations to the Courthouse and Old County Jail, construction of a bus compound, the addition or rehabilitation of bridges, and a number of vehicle purchases. Disposals were minimal. Additions and disposals of capital assets for the business-type activities were mainly machinery and equipment. Note 11 to the basic financial statements provides details on the capital assets activity for 2004.

Debt - At December 31, 2004, the County had \$27,600 in special assessment notes payable from governmental activities. The County also had various long-term obligations outstanding. These obligations included \$13,395,000 of general obligation bonds and \$2,395,238 of special assessment bonds. Of this amount, \$1,625,000 of 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. Notes 18, 19, and 20 to the basic financial statements provide details on debt activity for 2004.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Current Issues

The unemployment rate for the County is currently 5.5 percent (as of April 2005), which is an increase from a rate of 4.9 percent one year ago (April 2004). This rate is below the State's current rate of 5.9 percent, but higher than the national rate of 4.9 percent.

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

The County continues to move forward with major capital projects without issuing debt. Current projects include the renovations and an addition at the Nursing Home, renovations at the Wood County Historical Center and Museum, and an Early Childhood Facility.

Due to concerns of a sluggish economy, the County tightened its 2005 budget by approving appropriations of \$3 million less than the previous year's budget.

Request for Information

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

BASIC FINANCIAL STATEMENTS

Wood County, Ohio
Statement of Net Assets
Primary Government and Discretely Presented Component Units
December 31, 2004
June 30, 2004 - 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	\$60,684,934	\$5,196,894	\$65,881,828	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	577,802	197,861	775,663	206,059	857,775
Cash and Cash Equivalents with Escrow Agent	36,032	0	36,032	0	0
Cash and Cash Equivalents with Fiscal Agent	680,516	0	680,516	0	0
Investments in Segregated Accounts	0	0	0	0	831,916
Investments with Fiscal Agent	2,374,128	0	2,374,128	0	0
Accounts Receivable	321,806	292,210	614,016	103,046	33,868
Accrued Interest Receivable	419,434	0	419,434	0	0
Permissive Sales Taxes Receivable	2,415,109	0	2,415,109	0	0
Due from Other Governments	10,612,499	424,476	11,036,975	0	12,257
Prepaid Items	381,928	34,525	416,453	11,885	5,166
Materials and Supplies Inventory	499,886	62,071	561,957	48,050	0
Internal Balances	(1,026,956)	1,026,956	0	0	0
Property Taxes Receivable	26,253,720	0	26,253,720	0	0
Notes Receivable	334,771	0	334,771	0	0
Special Assessments Receivable	2,713,905	0	2,713,905	0	0
Unamortized Bond Issuance Costs	55,354	19,081	74,435	0	0
Nondepreciable Capital Assets	8,472,572	1,549,857	10,022,429	0	445,101
Depreciable Capital Assets, Net	71,314,269	2,659,860	73,974,129	11,642	2,405,391
Total Assets	187,121,709	11,463,791	198,585,500	380,682	4,591,474
<u>Liabilities</u>					
Accrued Wages Payable	1,632,026	230,589	1,862,615	26,038	0
Accounts Payable	1,090,630	103,383	1,194,013	14,417	211,636
Contracts Payable	472,869	203,549	676,418	0	0
Matured Compensated Absences Payable	171	0	171	0	0
Due to Other Governments	815,714	57,634	873,348	1,337	0
Due to External Parties	87,375	0	87,375	0	0
Notes Payable	27,600	0	27,600	0	0
Accrued Interest Payable	80,525	5,171	85,696	0	5,827
Matured Bonds Payable	24,000	0	24,000	0	0
Matured Interest Payable	23,742	0	23,742	0	0
Claims Payable	538,007	0	538,007	0	0
Deferred Revenue	25,251,449	0	25,251,449	0	0
Retainage Payable	52,361	33,714	86,075	0	0
Deposits Held and Due to Others	0	0	0	0	3,375
Long-Term Liabilities:					
Due Within One Year	3,447,574	600,234	4,047,808	0	84,005
Due in More Than One Year	13,909,834	6,899,200	20,809,034	0	938,986
Total Liabilities	47,453,877	8,133,474	55,587,351	41,792	1,243,829
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	72,777,058	1,493,356	74,270,414	0	1,827,501
Restricted for:					
Debt Service	642,203	0	642,203	0	0
Capital Projects	4,220,658	0	4,220,658	0	0
Other Purposes	47,311,863	0	47,311,863	0	0
Unrestricted	14,716,050	1,836,961	16,553,011	338,890	1,520,144
Total Net Assets	\$139,667,832	\$3,330,317	\$142,998,149	\$338,890	\$3,347,645

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, 2004
For the Fiscal Year Ended June 30, 2004 - Wood Lane Industries

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$15,442,066	\$5,005,587	\$62,151	\$0
Judicial	6,882,638	2,448,244	727,848	0
Public Safety	8,354,594	733,516	955,687	0
Public Works	8,167,253	6,459,918	2,374,273	272,623
Health				
Alcohol, Drug Addiction, and Mental Health Services	11,913,988	1,916	7,272,125	0
Other Health	464,163	260,943	0	0
Human Services				
Job and Family Services	9,432,850	0	6,380,350	0
Child Support Enforcement Agency	1,923,438	345,470	1,769,899	0
Mental Retardation and Developmental Disabilities	21,761,064	1,298,016	13,131,727	0
Other Human Services	2,309,365	0	178,124	0
Conservation and Recreation	237,735	0	13,265	0
Economic Development	1,624,607	592,078	593,101	0
Intergovernmental	462,747	0	0	0
Internal Service Fund-External Portion	1,281,046	1,587,077	0	0
Interest and Fiscal Charges	755,473	0	0	0
Total Governmental Activities	91,013,027	18,732,765	33,458,550	272,623
<u>Business-Type Activities</u>				
Building Inspection	1,294,435	1,663,670	0	0
Nursing Home	5,500,976	5,789,453	0	0
Landfill	1,736,072	1,615,318	0	0
Total Business-Type Activities	8,531,483	9,068,441	0	0
Total Primary Government	\$99,544,510	\$27,801,206	\$33,458,550	\$272,623
<u>Component Units</u>				
Wood Lane Industries	2,779,595	2,753,465	0	0
Wood Lane Residential Services/Properties	9,820,205	9,744,189	16,981	0
Total Component Units	\$12,599,800	\$12,497,654	\$16,981	\$0

General Revenues:
Property Taxes Levied for:
General Operating
Health-Alcohol, Drug Addiction, and Mental Health Services
Human Services-Job and Family Services
Human Services-Mental Retardation and Developmental Disabilities
Human Services-Senior Citizens
Conservation and Recreation-Historical Center
Permissive Sales Taxes
Other Taxes
Grants and Entitlements not Restricted to Specific Programs
Interest
Contributions
Other
Total General Revenues
Transfers
Change in Net Assets
Net Assets Beginning of Year - Restated (Note 3)
Net Assets End of Year

Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
(\$10,374,328)	\$0	(\$10,374,328)	\$0	\$0
(3,706,546)	0	(3,706,546)	0	0
(6,665,391)	0	(6,665,391)	0	0
939,561	0	939,561	0	0
(4,639,947)	0	(4,639,947)	0	0
(203,220)	0	(203,220)	0	0
(3,052,500)	0	(3,052,500)	0	0
191,931	0	191,931	0	0
(7,331,321)	0	(7,331,321)	0	0
(2,131,241)	0	(2,131,241)	0	0
(224,470)	0	(224,470)	0	0
(439,428)	0	(439,428)	0	0
(462,747)	0	(462,747)	0	0
306,031	0	306,031	0	0
(755,473)	0	(755,473)	0	0
(38,549,089)	0	(38,549,089)	0	0
0	369,235	369,235	0	0
0	288,477	288,477	0	0
0	(120,754)	(120,754)	0	0
0	536,958	536,958	0	0
(38,549,089)	536,958	(38,012,131)	0	0
0	0	0	(26,130)	0
0	0	0	0	(59,035)
0	0	0	(26,130)	(59,035)
5,404,653	0	5,404,653	0	0
3,718,520	0	3,718,520	0	0
2,367,142	0	2,367,142	0	0
10,957,849	0	10,957,849	0	0
1,554,779	0	1,554,779	0	0
115,190	0	115,190	0	0
14,195,796	0	14,195,796	0	0
182,482	0	182,482	0	0
3,105,068	0	3,105,068	0	0
1,664,277	8	1,664,285	3,249	13,632
0	0	0	0	128,345
596,263	0	596,263	70,582	2,963
43,862,019	8	43,862,027	73,831	144,940
(269,729)	269,729	0	0	0
5,043,201	806,695	5,849,896	47,701	85,905
134,624,631	2,523,622	137,148,253	291,189	3,261,740
\$139,667,832	\$3,330,317	\$142,998,149	\$338,890	\$3,347,645

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2004

	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	\$7,278,100	\$3,217,565	\$1,287,536	\$3,279,115
Cash and Cash Equivalents in Segregated Accounts	68,458	0	0	0
Accounts Receivable	135,307	1,288	0	0
Accrued Interest Receivable	419,434	0	0	0
Permissive Sales Taxes Receivable	2,415,109	0	0	0
Due from Other Governments	1,554,898	3,204,819	1,250,548	747,088
Prepaid Items	297,394	0	160	16,741
Materials and Supplies Inventory	174,983	263,541	0	26,586
Interfund Receivable	398,017	0	4,222	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	71,834	0	0	0
Cash and Cash Equivalents with Escrow Agent	0	0	0	0
Property Taxes Receivable	5,877,136	0	4,047,611	2,574,495
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$18,690,670	\$6,687,213	\$6,590,077	\$6,644,025
<u>Liabilities</u>				
Accrued Wages Payable	\$826,713	\$117,569	\$20,843	\$127,367
Accounts Payable	190,995	135,067	99,082	254,438
Contracts Payable	0	425,953	0	0
Matured Compensated Absences Payable	171	0	0	0
Due to Other Governments	288,409	26,624	37,482	99,206
Interfund Payable	87,013	37,660	2,159	23,105
Due to External Parties	0	0	0	32,605
Notes Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Deferred Revenue	8,775,495	2,575,628	4,941,731	3,290,796
Retainage Payable	0	0	0	0
Liabilities Payable from Restricted Assets:				
Retainage Payable	0	0	0	0
Total Liabilities	10,168,796	3,318,501	5,101,297	3,827,517
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Unclaimed Monies	71,834	0	0	0
Reserved for Encumbrances	482,200	633,983	838	6,421
Unreserved, Reported in:				
General Fund	7,967,840	0	0	0
Special Revenue Funds	0	2,734,729	1,487,942	2,810,087
Debt Service Funds	0	0	0	0
Capital Projects Funds	0	0	0	0
Total Fund Balance	8,521,874	3,368,712	1,488,780	2,816,508
Total Liabilities and Fund Balance	\$18,690,670	\$6,687,213	\$6,590,077	\$6,644,025

See Accompanying Notes to the Basic Financial Statements

Mental Retardation and Developmental Disabilities	Other Governmental	Total
\$22,066,178	\$16,993,707	\$54,122,201
482,287	27,057	577,802
52,950	132,261	321,806
0	0	419,434
0	0	2,415,109
2,396,308	1,458,838	10,612,499
45,508	19,816	379,619
29,537	5,239	499,886
2,999	5,230	410,468
0	0	71,834
0	36,032	36,032
11,942,507	1,811,971	26,253,720
0	334,771	334,771
0	2,713,905	2,713,905
<u>\$37,018,274</u>	<u>\$23,538,827</u>	<u>\$99,169,086</u>
\$385,205	\$154,329	\$1,632,026
122,263	288,785	1,090,630
0	46,916	472,869
0	0	171
100,282	80,080	632,083
38,413	368,101	556,451
490	54,280	87,375
0	4,100	4,100
0	45	45
0	24,000	24,000
0	23,742	23,742
12,935,502	5,812,567	38,331,719
0	16,329	16,329
0	36,032	36,032
<u>13,582,155</u>	<u>6,909,306</u>	<u>42,907,572</u>
0	297,967	297,967
0	0	71,834
3,133	2,262,141	3,388,716
0	0	7,967,840
23,432,986	5,435,202	35,900,946
0	887,913	887,913
0	7,746,298	7,746,298
<u>23,436,119</u>	<u>16,629,521</u>	<u>56,261,514</u>
<u>\$37,018,274</u>	<u>\$23,538,827</u>	<u>\$99,169,086</u>

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Wood County, Ohio
Reconciliation of Total Governmental Fund Balance
to Net Assets of Governmental Activities
December 31, 2004

Total Governmental Fund Balance		\$56,261,514
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.		79,786,841
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:		
Accounts Receivable	47,016	
Accrued Interest Receivable	264,489	
Permissive Sales Taxes Receivable	1,292,907	
Due from Other Governments	7,770,148	
Property Taxes Receivable	1,002,271	
Special Assessments Receivable	2,703,439	
		13,080,270
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.		55,354
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(1,061,785)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Notes Payable	(23,500)	
Accrued Interest Payable	(80,480)	
General Obligation Bonds Payable	(11,822,676)	
Special Assessment Bonds Payable	(2,395,238)	
Compensated Absences Payable	(3,134,357)	
Capital Leases Payable	(5,137)	
		(17,461,388)
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.		9,007,026
Net Assets of Governmental Activities		\$139,667,832

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, 2004

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$5,384,555	\$0	\$3,713,376	\$2,362,096
Permissive Sales Taxes	14,077,018	0	0	0
Permissive Motor Vehicle License Taxes	0	4,057,451	0	0
Other Taxes	38,446	0	28,448	18,044
Charges for Services	5,621,255	307,570	1,916	0
Licenses and Permits	10,964	0	0	0
Fines, Costs, and Forfeitures	262,310	144,248	0	0
Intergovernmental	3,777,799	2,035,849	7,297,852	7,122,220
Special Assessments	0	0	0	0
Interest	1,586,515	0	0	0
Other	49,489	5,450	1,238	11,182
Total Revenues	30,808,351	6,550,568	11,042,830	9,513,542
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	13,886,652	0	0	0
Judicial	5,633,122	0	0	0
Public Safety	6,715,723	0	0	0
Public Works	436,604	5,354,645	0	0
Health	139,299	0	11,913,954	0
Human Services	537,582	0	0	9,536,963
Conservation and Recreation	102,916	0	0	0
Economic Development	0	0	0	0
Other	331,374	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	445,767	0	0	0
Debt Service:				
Principal Retirement	3,339	0	0	0
Interest and Fiscal Charges	476	0	0	0
Total Expenditures	28,232,854	5,354,645	11,913,954	9,536,963
Excess of Revenues Over (Under) Expenditures	2,575,497	1,195,923	(871,124)	(23,421)
<u>Other Financing Sources (Uses)</u>				
Special Assessment Notes Issued	0	0	0	0
Transfers In	58,221	87,511	0	0
Transfers Out	(2,895,794)	0	0	(33,942)
Total Other Financing Sources (Uses)	(2,837,573)	87,511	0	(33,942)
Changes in Fund Balance	(262,076)	1,283,434	(871,124)	(57,363)
Fund Balance Beginning of Year - Restated (Note 3)	8,783,950	2,085,278	2,359,904	2,873,871
Fund Balance End of Year	\$8,521,874	\$3,368,712	\$1,488,780	\$2,816,508

See Accompanying Notes to the Basic Financial Statements

Mental Retardation and Developmental Disabilities	Other Governmental	Total
\$10,956,065	\$1,664,496	\$24,080,588
0	0	14,077,018
0	0	4,057,451
85,585	11,959	182,482
1,145,532	4,346,790	11,423,063
0	242,459	253,423
0	28,849	435,407
13,094,541	5,499,488	38,827,749
0	1,014,536	1,014,536
21,839	118,680	1,727,034
22,263	690,795	780,417
<u>25,325,825</u>	<u>13,618,052</u>	<u>96,859,168</u>
0	1,349,002	15,235,654
0	1,119,480	6,752,602
0	1,132,794	7,848,517
0	1,739,942	7,531,191
0	255,458	12,308,711
21,123,157	3,906,477	35,104,179
0	130,230	233,146
0	1,622,456	1,622,456
0	1,368	332,742
0	2,811,059	2,811,059
0	16,980	462,747
16,206	1,749,906	1,769,451
476	764,103	765,055
<u>21,139,839</u>	<u>16,599,255</u>	<u>92,777,510</u>
<u>4,185,986</u>	<u>(2,981,203)</u>	<u>4,081,658</u>
0	23,500	23,500
0	3,035,000	3,180,732
(413,400)	(244,113)	(3,587,249)
<u>(413,400)</u>	<u>2,814,387</u>	<u>(383,017)</u>
3,772,586	(166,816)	3,698,641
<u>19,663,533</u>	<u>16,796,337</u>	<u>52,562,873</u>
<u>\$23,436,119</u>	<u>\$16,629,521</u>	<u>\$56,261,514</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, 2004

Changes in Fund Balance - Total Governmental Funds \$3,698,641

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

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

Capital Outlay - Nondepreciable Capital Assets	1,683,148	
Capital Outlay - Depreciable Capital Assets	2,156,047	
Depreciation	<u>(4,105,793)</u>	(266,598)

Capital assets removed from the capital asset account on the statement of net assets results in a loss on disposal of capital assets on the statement of activities. (173,308)

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

Property Taxes	37,545	
Permissive Sales Taxes	118,778	
Permissive Motor Vehicle License Taxes	(63,139)	
Charges for Services	(183,512)	
Intergovernmental	(656,948)	
Special Assessments	(433,673)	
Interest	(98,849)	
Other	<u>28,945</u>	(1,250,853)

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

Notes Payable	40,200	
General Obligation Bonds Payable	1,395,000	
Special Assessment Bonds Payable	314,706	
Capital Leases Payable	<u>19,545</u>	1,769,451

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

Amortization of Premium	16,624	
Accrued Interest Payable	<u>8,326</u>	24,950

(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, 2004
 (continued)

Issuance costs are reported as an expenditure when paid in governmental funds, but is amortized on the statement of activities.		(\$15,368)
Note proceeds are other financing sources in governmental funds, but the issuance increases long-term liabilities on the statement of net assets.		(23,500)
Some expenses 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.		
Compensated Absences Payable		(170,806)
The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.		
Interest Revenue	40,720	
Allocated to Activities	967,053	
Transfers In	136,788	
		1,144,561
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.		306,031
Change in Net Assets of Governmental Activities		\$5,043,201

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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,005,437	\$5,392,909	\$5,373,809	(\$19,100)
Permissive Sales Tax:	12,500,000	12,768,000	14,008,184	1,240,184
Other Taxes	36,375	31,740	38,446	6,706
Charges for Services	5,201,283	4,961,647	5,589,116	627,469
Licenses and Permits	9,900	9,900	10,964	1,064
Fines, Costs, and Forfeiture:	206,200	206,200	269,628	63,428
Intergovernmental	3,016,178	3,574,764	3,656,704	81,940
Interest	2,000,000	2,000,000	1,952,513	(47,487)
Other	45,454	159,014	262,222	103,208
Total Revenues	29,020,827	29,104,174	31,161,586	2,057,412
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	15,630,332	15,587,312	14,511,261	1,076,051
Judicial	5,835,811	5,970,659	5,731,772	238,887
Public Safety	6,558,613	6,830,765	6,788,399	42,366
Public Works	418,925	431,413	428,405	3,008
Health	242,229	242,229	147,231	94,998
Human Services	553,238	604,241	535,861	68,380
Conservation and Recreation	102,042	102,042	101,963	79
Other	776,523	338,543	341,063	(2,520)
Intergovernmental	446,377	447,873	445,767	2,106
Total Expenditures	30,564,090	30,555,077	29,031,722	1,523,355
Excess of Revenues Over (Under) Expenditures	<u>(1,543,263)</u>	<u>(1,450,903)</u>	<u>2,129,864</u>	<u>3,580,767</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	38,694	38,694	38,694	0
Advances Out	(14,606)	(14,606)	(14,606)	0
Transfers In	61,306	61,306	58,221	(3,085)
Transfers Out	(3,589,649)	(3,220,520)	(2,895,794)	324,726
Total Other Financing Sources (Uses)	(3,504,255)	(3,135,126)	(2,813,485)	321,641
Changes in Fund Balance	(5,047,518)	(4,586,029)	(683,621)	3,902,408
Fund Balance Beginning of Year	6,595,441	6,595,441	6,595,441	0
Prior Year Encumbrances Appropriated	985,544	985,544	985,544	0
Fund Balance End of Year	\$2,533,467	\$2,994,956	\$6,897,364	\$3,902,408

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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Permissive Motor Vehicle License Tax	\$3,800,000	\$3,800,000	\$3,941,624	\$141,624
Charges for Services	400,000	400,000	434,527	34,527
Fines, Costs, and Forfeiture:	90,000	90,000	142,338	52,338
Intergovernmental	1,530,000	1,530,000	1,867,716	337,716
Other	10,000	10,000	5,754	(4,246)
	5,830,000	5,830,000	6,391,959	561,959
<u>Expenditures</u>				
Current:				
Public Works	7,279,114	7,502,718	6,105,461	1,397,257
Excess of Revenues Over (Under) Expenditures	(1,449,114)	(1,672,718)	286,498	1,959,216
<u>Other Financing Sources (Uses)</u>				
Transfers In	500,000	500,000	87,511	(412,489)
Transfers Out	(223,603)	0	0	0
	276,397	500,000	87,511	(412,489)
Changes in Fund Balance	(1,172,717)	(1,172,718)	374,009	1,546,727
Fund Balance Beginning of Year	1,314,564	1,314,564	1,314,564	0
Prior Year Encumbrances Appropriated	449,115	449,115	449,115	0
Fund Balance End of Year	\$590,962	\$590,961	\$2,137,688	\$1,546,727

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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,119,134	\$3,713,309	\$3,720,408	\$7,099
Other Taxes	27,379	24,060	28,448	4,388
Charges for Services	0	0	1,916	1,916
Intergovernmental	6,505,831	6,914,975	7,405,471	490,496
Other	0	0	1,238	1,238
Total Revenues	10,652,344	10,652,344	11,157,481	505,137
<u>Expenditures</u>				
Current:				
Health	12,669,313	12,869,313	12,236,562	632,751
Excess of Revenues Under Expenditures	(2,016,969)	(2,216,969)	(1,079,081)	1,137,888
<u>Other Financing Uses</u>				
Transfers Out	(228,107)	(28,107)	0	28,107
Changes in Fund Balance	(2,245,076)	(2,245,076)	(1,079,081)	1,165,995
Fund Balance Beginning of Year	2,245,076	2,245,076	2,245,076	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,165,995</u>	<u>\$1,165,995</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
Job and Family Services Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,620,986	\$2,361,410	\$2,364,907	\$3,497
Other Taxes	17,325	15,210	18,044	2,834
Intergovernmental	12,827,722	10,213,150	7,222,117	(2,991,033)
Other	27,500	27,500	12,232	(15,268)
Total Revenues	15,493,533	12,617,270	9,617,300	(2,999,970)
<u>Expenditures</u>				
Current:				
Human Services	12,869,611	12,408,341	9,539,661	2,868,680
Excess of Revenues Over Expenditures	2,623,922	208,929	77,639	(131,290)
<u>Other Financing Sources (Uses)</u>				
Transfers In	570,000	0	0	0
Transfers Out	(660,000)	(111,635)	(33,942)	77,693
Total Other Financing Sources (Uses)	(90,000)	(111,635)	(33,942)	77,693
Changes in Fund Balance	2,533,922	97,294	43,697	(53,597)
Fund Balance Beginning of Year	3,083,406	3,083,406	3,083,406	0
Prior Year Encumbrances Appropriated	37,289	37,289	37,289	0
Fund Balance End of Year	\$5,654,617	\$3,217,989	\$3,164,392	(\$53,597)

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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$12,132,985	\$10,953,904	\$10,991,860	\$37,956
Other Taxes	82,857	72,991	85,585	12,594
Charges for Services	719,062	719,062	1,166,733	447,671
Intergovernmental	10,796,161	12,067,107	12,307,623	240,516
Interest	0	0	18,687	18,687
Other	41,700	41,700	19,264	(22,436)
Total Revenues	23,772,765	23,854,764	24,589,752	734,988
<u>Expenditures</u>				
Current:				
Human Services	22,647,416	22,777,416	21,108,913	1,668,503
Excess of Revenues Over Expenditures	1,125,349	1,077,348	3,480,839	2,403,491
<u>Other Financing Sources (Uses)</u>				
Transfers In	547,000	0	0	0
Transfers Out	(12,979,449)	(12,899,449)	(413,400)	12,486,049
Total Other Financing Sources (Uses)	(12,432,449)	(12,899,449)	(413,400)	12,486,049
Changes in Fund Balance	(11,307,100)	(11,822,101)	3,067,439	14,889,540
Fund Balance Beginning of Year	18,645,518	18,645,518	18,645,518	0
Fund Balance End of Year	<u>\$7,338,418</u>	<u>\$6,823,417</u>	<u>\$21,712,957</u>	<u>\$14,889,540</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2004

	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	\$1,522,471	\$2,132,845	\$1,541,578	\$5,196,894	\$6,490,899
Cash and Cash Equivalents in Segregated Accounts	130,413	67,448	0	197,861	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	680,516
Investments with Fiscal Agent	0	0	0	0	2,374,128
Accounts Receivable	81,373	67,813	143,024	292,210	0
Due from Other Governments	15,410	321,300	87,766	424,476	0
Prepaid Items	420	4,205	29,900	34,525	2,309
Materials and Supplies Inventory	0	36,379	25,692	62,071	0
Interfund Receivable	0	0	1,234	1,234	183,631
Total Current Assets	1,750,087	2,629,990	1,829,194	6,209,271	9,731,483
<u>Non-Current Assets</u>					
Unamortized Bond Issuance Costs	0	407	18,674	19,081	0
Nondepreciable Capital Assets	0	645,857	904,000	1,549,857	0
Depreciable Capital Assets, Net	98,922	923,067	1,637,871	2,659,860	0
Total Non-Current Assets	98,922	1,569,331	2,560,545	4,228,798	0
Total Assets	1,849,009	4,199,321	4,389,739	10,438,069	9,731,483
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	42,143	171,323	17,123	230,589	0
Accounts Payable	318	81,508	21,557	103,383	0
Contracts Payable	0	203,549	0	203,549	0
Due to Other Governments	9,541	36,593	11,500	57,634	183,631
Interfund Payable	3,825	17,030	15,208	36,063	2,819
Claims Payable	0	0	0	0	538,007
Retainage Payable	0	33,714	0	33,714	0
Accrued Interest Payable	0	1,487	3,684	5,171	0
General Obligation Bonds Payable	0	40,000	230,000	270,000	0
Compensated Absences Payable	56,015	115,241	16,915	188,171	0
Capital Leases Payable	0	0	142,063	142,063	0
Total Current Liabilities	111,842	700,445	458,050	1,270,337	724,457
<u>Non-Current Liabilities</u>					
General Obligation Bonds Payable	0	305,461	1,060,793	1,366,254	0
Compensated Absences Payable	30,946	13,639	10,222	54,807	0
Capital Leases Payable	0	0	957,125	957,125	0
Closure/Postclosure Costs Payable	0	0	4,521,014	4,521,014	0
Total Non-Current Liabilities	30,946	319,100	6,549,154	6,899,200	0
Total Liabilities	142,788	1,019,545	7,007,204	8,169,537	724,457
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	98,922	1,223,870	170,564	1,493,356	0
Unrestricted (Deficit)	1,607,299	1,955,906	(2,788,029)	775,176	9,007,026
Total Net Assets (Deficit)	\$1,706,221	\$3,179,776	(\$2,617,465)	2,268,532	\$9,007,026

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.

Net Assets of Business-Type Activities

1,061,785

\$3,330,317

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2004

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Operating Revenues</u>					
Charges for Services	\$0	\$5,789,453	\$1,616,552	\$7,406,005	\$7,430,191
Licenses, Permits, and Inspections	1,663,670	0	0	1,663,670	0
Other	0	0	0	0	127,317
Total Operating Revenues	1,663,670	5,789,453	1,616,552	9,069,675	7,557,508
<u>Operating Expenses</u>					
Personal Services	992,725	3,801,819	422,362	5,216,906	0
Materials and Supplies	159,102	620,414	295,160	1,074,676	0
Contractual Services	20,543	1,042,849	288,458	1,351,850	991,954
Claims	0	0	0	0	5,093,305
Other	120,364	84,016	198,916	403,296	14,965
Closure and Postclosure Costs	0	0	84,114	84,114	0
Depreciation	34,171	66,509	346,587	447,267	0
Total Operating Expenses	1,326,905	5,615,607	1,635,597	8,578,109	6,100,224
Operating Income (Loss)	336,765	173,846	(19,045)	491,566	1,457,284
<u>Non-Operating Revenues (Expenses)</u>					
Loss on Disposal of Capital Assets	(3,441)	0	(5,171)	(8,612)	0
Interest Revenue	0	8	0	8	40,720
Interest Expense	0	(19,136)	(111,060)	(130,196)	0
Total Non-Operating Revenues (Expenses)	(3,441)	(19,128)	(116,231)	(138,800)	40,720
Income (Loss) Before Transfers	333,324	154,718	(135,276)	352,766	1,498,004
Transfers In	0	0	269,729	269,729	136,788
Change in Net Assets	333,324	154,718	134,453	622,495	1,634,792
Net Assets (Deficit) Beginning of Year	1,372,897	3,025,058	(2,751,918)		7,372,234
Net Assets (Deficit) End of Year	\$1,706,221	\$3,179,776	(\$2,617,465)		\$9,007,026

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.

184,200

Change in Net Assets of Business-Type Activities

\$806,695

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2004

	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	\$1,610,294	\$5,476,268	\$1,555,663	\$8,642,225	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	7,430,191
Cash Received from Other Revenues	26,438	308,773	66,862	402,073	127,317
Cash Payments for Personal Services	(977,974)	(3,778,696)	(411,893)	(5,168,563)	0
Cash Payments to Suppliers	(196,372)	(400,528)	(296,646)	(893,546)	0
Cash Payments for Contractual Services	(20,268)	(1,078,370)	(308,982)	(1,407,620)	(991,976)
Cash Payments for Claims	0	0	0	0	(5,539,547)
Cash Payments for Other Expenses	(103,891)	(84,544)	(188,530)	(376,965)	(12,146)
Net Cash Provided by Operating Activities	338,227	442,903	416,474	1,197,604	1,013,839
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Received from Transfers In	0	0	269,729	269,729	136,788
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	(32,254)	(645,857)	(67,323)	(745,434)	0
Principal Paid on General Obligation Bonds	0	(35,000)	(225,000)	(260,000)	0
Interest Paid on General Obligation Bonds	0	(19,285)	(54,395)	(73,680)	0
Lease Principal	0	0	(260,009)	(260,009)	0
Lease Interest	0	0	(56,491)	(56,491)	0
Net Cash Used for Capital and Related Financing Activities	(32,254)	(700,142)	(663,218)	(1,395,614)	0
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(1,675,647)
Sale of Investments	0	0	0	0	1,240,342
Interest on Investments	0	8	0	8	40,720
Net Cash Provided by (Used for) Investing Activities	0	8	0	8	(394,585)
Net Increase (Decrease) in Cash and Cash Equivalents	305,973	(257,231)	22,985	71,727	756,042
Cash and Cash Equivalents Beginning of Year	1,346,911	2,457,524	1,518,593	5,323,028	6,415,373
Cash and Cash Equivalents End of Year	\$1,652,884	\$2,200,293	\$1,541,578	\$5,394,755	\$7,171,415

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2004
(continued)

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>					
Operating Income (Loss)	\$336,765	\$173,846	(\$19,045)	\$491,566	\$1,457,284
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</u>					
Depreciation	34,171	66,509	346,587	447,267	0
Closure and Postclosure Liability	0	0	84,114	84,114	0
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(81,373)	(8,592)	13,914	(76,051)	0
(Increase) Decrease in Due from Other Governments	70,908	4,180	(957)	74,131	0
Increase in Prepaid Items	(43)	(880)	0	(923)	(22)
Increase in Materials and Supplies Inventory	0	(3,831)	(1,748)	(5,579)	0
Increase in Interfund Receivable	0	0	(766)	(766)	0
Increase in Accrued Wages Payable	8,952	31,606	2,655	43,213	0
Decrease in Accounts Payable	(36,952)	(8,504)	(17,069)	(62,525)	0
Increase in Contracts Payable	0	203,549	0	203,549	0
Increase (Decrease) in Due to Other Governments	1,556	(3,257)	(186)	(1,887)	0
Increase (Decrease) in Interfund Payable	(2,167)	(48,927)	633	(50,461)	2,819
Decrease in Claims Payable	0	0	0	0	(446,242)
Increase in Retainage Payable	0	33,714	0	33,714	0
Increase in Compensated Absences Payable	6,410	3,490	8,342	18,242	0
Total Adjustments	1,462	269,057	435,519	706,038	(443,445)
Net Cash Provided by Operating Activities	<u>\$338,227</u>	<u>\$442,903</u>	<u>\$416,474</u>	<u>\$1,197,604</u>	<u>\$1,013,839</u>

Non-Cash Capital Transaction

During 2004, the Landfill enterprise fund entered into two new capital leases for equipment, in the amount of \$549,912.

Non-Cash Investing Transaction

For 2004, the Health internal service fund's investments increased by \$1,481 to reflect investments at fair value as of December 31, 2004.

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2004

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$1,909,853	\$9,458,879
Cash and Cash Equivalents in Segregated Accounts	0	1,598,771
Accounts Receivable	0	418,998
Due from Other Governments	0	6,035,910
Due from External Parties	0	87,375
Property Taxes Receivable	0	113,913,521
Special Assessments Receivable	0	5,982,826
	1,909,853	\$137,496,280
<u>Liabilities</u>		
Due to Other Governments	0	132,794,515
Undistributed Assets	0	4,593,002
Deposits Held and Due to Others	0	108,763
	0	\$137,496,280
<u>Net Assets</u>		
Held in Trust for External Pool Participants	1,909,853	
Total Net Assets	\$1,909,853	

See Accompanying Notes to the Basic Financial Statement:

Wood County, Ohio
Statement of Changes in Fiduciary Net Assets
Investment Trust Fund
For the Year Ended December 31, 2004

<u>Additions</u>	
Interest	\$30,737
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Net Increase in Assets Resulting from Operations:	30,737
Distributions to Participants	(28,943)
Capital Transactions	<u>(73,296)</u>
Total Decrease in Net Assets	(71,502)
Net Assets Beginning of Year	<u>1,981,355</u>
Net Assets End of Year	<u><u>\$1,909,853</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, 2004

Note 1 - Reporting Entity

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

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

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

A. Primary Government

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

B. Component Units

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

Discretely Presented Component Units

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(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 an external investment pool. The remaining organizations are reported as agency funds within the financial statements:

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 1 - Reporting Entity (continued)

The County is associated with certain organizations which are defined as jointly governed organizations and related organizations. These organizations are presented in Notes 24 and 25 to the basic financial statements. These organizations are:

Northwest Community Correctional Center
Juvenile Residential Center
Wood County District Public Library
Wood County Park District
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, 2004
(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 - The fund accounts for monies derived from gasoline taxes and the sale of motor vehicle licenses. Expenditures are restricted by state law to county road and bridge repair/improvement programs.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

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 - The fund accounts for charges for inspections and for expenses related to the inspection process.

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

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

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, 2004
(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 (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(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 tax), grants, and interest.

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2004, but were levied to finance 2005 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, 2004
(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.

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

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

F. Cash and Investments

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

During 2004, the County invested in nonnegotiable certificates of deposit, the County’s own notes and bonds, federal agency securities, repurchase agreements, 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 prices. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s share price, which is the price the investment could be sold for on December 31, 2004.

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 2004 was \$1,586,515, which includes \$1,400,034 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, 2004, 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.

Resources set aside in separate escrow accounts whose use is limited to the payment of retainage to contractors are reported as restricted. Unclaimed monies that have a legal restriction are also reported as restricted.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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. Bond premiums are presented as an addition to the face amount of bonds payable.

K. Capital Assets

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

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

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County reports all infrastructure, including that acquired prior to the implementation of GASB Statement No. 34. 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, unpaid amounts for interfund services are reported as "Interfund Receivables/Payables". Interfund balances are eliminated on the statement of net assets, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as "Internal Balances".

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

O. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes primarily include resources restricted for the upkeep of the County's roads and bridges, various mental health services, child support and welfare services, services for the handicapped and mentally retarded, and activities of the County's courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available. As of December 31, 2004, net assets restricted by enabling legislation was \$12,385,094 for governmental activities.

P. Fund Balance Reserves

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

Q. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for 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.

R. Interfund Transactions

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

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

S. Extraordinary and Special Items

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

T. Estimates

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

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

A. Changes in Accounting Principles

For 2004, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 39, "Determining Whether Certain Organizations are Component Units", GASB Statement No. 46, "Net Assets Restricted by Enabling Legislation", and GASB Technical Bulletin 2004-2, "Recognition of Pension and Other Postemployment Benefits Expenditures/Expenses and Liabilities by Cost-Sharing Employers".

GASB Statement No. 39 establishes additional guidance on the application of existing standards for determining whether certain organizations should be reported as component units based on the nature and significance of their relationship to the primary government. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 46 defines enabling legislation and specifies how net assets should be reported in the financial statements when there are changes in such legislation. The Statement also requires governments to disclose in the notes to the financial statements the amount of net assets restricted by enabling legislation.

GASB Technical Bulletin 2004-2 clarifies the application of accounting for employers' contractually required contributions to cost-sharing multiple employer pension and other postemployment benefits (OPEB) plans.

B. Restatement of Fund Balance/Net Assets

In the prior year, the County recorded receivables incorrectly for grants and permissive sales taxes. The restatements due to these errors and the implementation of the above GASB Technical Bulletin had the following effect on fund balance and net assets as previously reported.

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Fund Balance December 31, 2003	\$8,806,355	\$2,087,953	\$2,359,904	\$2,877,267
Intergovernmental Payable	(22,405)	(2,675)	0	(3,396)
Adjusted Fund Balance	<u>\$8,783,950</u>	<u>\$2,085,278</u>	<u>\$2,359,904</u>	<u>\$2,873,871</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

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

	Mental Retardation and Developmental Disabilities	Other Governmental	Total Governmental Funds
Fund Balance December 31, 2003	\$19,673,788	\$16,800,494	\$52,605,761
Intergovernmental Payable	(10,255)	(4,157)	(42,888)
Adjusted Fund Balance	\$19,663,533	\$16,796,337	\$52,562,873

	Total Governmental Activities
Net Assets December 31, 2003	\$139,141,839
Permissive Sales Taxes Receivable	(4,510,755)
Intergovernmental Receivable	(6,453)
Adjusted Net Assets December 31, 2003	\$134,624,631

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2004, the Regional Homeland Security special revenue fund and the Courthouse Atrium capital projects fund had deficit fund balances, in the amount of \$8,029 and \$19,503, respectively, 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 \$2,617,465, is the result of accumulated operating losses. Effective July 1, 2003, the Landfill increased rates twenty-five cents per ton. In addition, they have initiated a five-year plan to increase usage of the landfill. If the combination of these two approaches does not result in positive net assets, the rates will be subject to further evaluation.

B. Compliance

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2004:

Fund/Department/Object	Appropriations	Expenditures plus Encumbrances	Excess
General Fund			
Other - Unclaimed Money			
Other	\$0	\$8,067	\$8,067
Juvenile Accountability Incentive			
General Government - Judicial			
Personal Services	15,557	16,830	1,273

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 4 - Accountability and Compliance (continued)

During the year, two errors in appropriations by the County were the cause of these violations. The County will monitor budgetary transactions more closely to eliminate errors in future years.

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:

	Change in Fund Balance				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Mental Retardation and Developmental Disabilities
GAAP Basis	(\$262,076)	\$1,283,434	(\$871,124)	(\$57,363)	\$3,772,586
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2003, Received in Cash 2004	1,950,539	471,870	468,269	130,684	1,172,833
Accrued 2004, Not Yet Received in Cash	(1,927,425)	(630,479)	(360,650)	(30,787)	(1,941,549)

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

	Change 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
Expenditure Accruals:					
Accrued 2003, Paid in Cash 2004	(\$1,577,972)	(\$429,746)	(\$495,422)	(\$483,435)	(\$619,137)
Accrued 2004, Not Yet Paid in Cash	1,393,301	742,873	159,566	536,721	646,653
Cash Adjustments:					
Unrecorded Activity 2003	187,298	0	127,735	81,828	382,731
Unrecorded Activity 2004	123,221	0	(120,703)	(77,967)	(350,088)
Prepaid Items	(46,287)	1,617	14,086	(12,552)	10,355
Materials and Supplies Inventory	5,077	14,317	0	(6,676)	(3,812)
Advances In	38,694	0	0	0	0
Advances Out	(14,606)	0	0	0	0
Excess of Revenues Under Expenditures for Nonbudgeted Activity	22,406	0	0	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(575,791)	(1,079,877)	(838)	(36,756)	(3,133)
Budget Basis	<u>(\$683,621)</u>	<u>\$374,009</u>	<u>(\$1,079,081)</u>	<u>\$43,697</u>	<u>\$3,067,439</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 active, are classified as inactive. Beginning June 15, 2004, 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:

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 6 - Deposits and Investments (continued)

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 6 - Deposits and Investments (continued)

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 that 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.

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

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

At year end, the County had \$156,516 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents".

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 6 - Deposits and Investments (continued)

At year end, the carrying amount of the County's deposits was \$24,341,733 and the bank balance was \$27,094,424. Of the bank balance \$1,935,366 was covered by federal depository insurance and \$25,159,058 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

	Category 1	Category 3	Carrying Value	Fair Value
Wood County Manuscript Notes	\$27,600	\$0	\$27,600	\$27,600
Wood County Manuscript Bonds	29,650	0	29,650	29,650
Federal Home Loan Bank Notes	0	1,431,661	1,431,661	1,431,661
Federal Home Loan Bank Bonds	0	17,875,791	17,875,791	17,875,791
Federal Home Loan Mortgage Corporation Notes	0	22,538,680	22,538,680	22,538,680
Federal Farm Credit Bank Bonds	0	2,060,198	2,060,198	2,060,198
Federal National Mortgage Association Notes	0	5,796,836	5,796,836	5,796,836
Federal National Mortgage Association Bonds	0	8,220,058	8,220,058	8,220,058
Repurchase Agreement	0	219,854	219,854	219,867
	<u>\$57,250</u>	<u>\$58,143,078</u>	58,200,328	58,200,341
STAR Ohio			17,093	17,093
Total Investments			<u>\$58,217,421</u>	<u>\$58,217,434</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 6 - Deposits and Investments (continued)

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$80,341,542	\$2,374,128
Cash on Hand	(156,516)	0
Investments:		
Wood County Manuscript Notes	(27,600)	27,600
Wood County Manuscript Bonds	(29,650)	29,650
Federal Home Loan Bank Bonds	(17,875,791)	17,875,791
Federal Home Loan Mortgage Corporation Notes	(22,142,801)	22,142,801
Federal Farm Credit Bank Bonds	(1,961,260)	1,961,260
Federal National Mortgage Association Notes	(5,349,186)	5,349,186
Federal National Mortgage Association Bonds	(8,220,058)	8,220,058
Repurchase Agreement	(219,854)	219,854
STAR Ohio	(17,093)	17,093
GASB Statement No. 3	<u>\$24,341,733</u>	<u>\$58,217,421</u>

Note 7 - Investment Pool

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 7 - Investment Pool (continued)

Condensed financial information for the investment pool is as follows:

Statement of Net Assets
December 31, 2004

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$77,250,560
Accrued Interest Receivable	419,434
Total Assets	<u>\$77,669,994</u>
<u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$75,760,141
External Portion	1,909,853
Total Net Assets Held in Trust for Pool Participants	<u>\$77,669,994</u>

Statement of Changes in Net Assets
December 31, 2004

<u>Revenues</u>	
Interest	\$1,798,499
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	1,798,499
Distributions to Participants	(2,008,324)
Capital Transactions	3,408,398
Total Increase in Net Assets	3,198,573
Net Assets Beginning of Year	74,471,421
Net Assets End of Year	<u>\$77,669,994</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 7 - Investment Pool (continued)

At year end, the carrying amount of the pool's deposits was \$21,250,751 and the bank balance was \$23,015,363. Of the bank balance, \$901,000 was covered by federal depository insurance and \$22,114,363 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC. At year end, the investments of the pool classified according to GASB Statement No. 3 were as follows:

	Category 1	Category 3	Carrying Value	Fair Value
Wood County Manuscript Notes	\$27,600	\$0	\$27,600	\$27,600
Wood County Manuscript Bonds	29,650	0	29,650	29,650
Federal Home Loan Bank Bonds	0	17,875,791	17,875,791	17,875,791
Federal Home Loan Mortgage Corporation Notes	0	22,142,801	22,142,801	22,142,801
Federal Farm Credit Bank Bonds	0	1,961,260	1,961,260	1,961,260
Federal National Mortgage Association Notes	0	5,349,186	5,349,186	5,349,186
Federal National Mortgage Association Bonds	0	8,220,058	8,220,058	8,220,058
Repurchase Agreement	0	219,854	219,854	219,867
	<u>\$57,250</u>	<u>\$55,768,950</u>	55,826,200	55,826,213
STAR Ohio			17,093	17,093
Total Investments			<u>\$55,843,293</u>	<u>\$55,843,306</u>

Federal agency securities, with interest rates from 1.5 percent to 6.38 percent, have maturities ranging from January 14, 2005, to December 1, 2010. STAR Ohio has an interest rate of 1.92 percent.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 7 - Investment Pool (continued)

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$77,250,560	\$0
Cash on Hand	(156,516)	0
Investments:		
Wood County Manuscript Notes	(27,600)	27,600
Wood County Manuscript Bonds	(29,650)	29,650
Federal Home Loan Bank Bonds	(17,875,791)	17,875,791
Federal Home Loan Mortgage Corporation Notes	(22,142,801)	22,142,801
Federal Farm Credit Bank Bonds	(1,961,260)	1,961,260
Federal National Mortgage Association Notes	(5,349,186)	5,349,186
Federal National Mortgage Association Bonds	(8,220,058)	8,220,058
Repurchase Agreement	(219,854)	219,854
STAR Ohio	(17,093)	17,093
GASB Statement No. 3	\$21,250,751	\$55,843,293

Note 8 - Receivables

Receivables at December 31, 2004, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; notes; and special assessments. Notes receivable, in the amount of \$297,967, will not be received within one year. Special assessments receivable, in the amount of \$1,893,403, will not be received within one year. At December 31, 2004, the amount of delinquent special assessments was \$53,155. All receivables are considered fully collectible, except for the following: drug testing 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	\$207,950	\$2,806,605
Less Allowance for Uncollectible Accounts	(72,643)	(2,387,607)
Net Accounts Receivable	\$135,307	\$418,998

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 8 - Receivables (continued)

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

Notes receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program and 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 2004 follows:

	Balance January 1, 2004	New Loans	Repayments	Balance December 31, 2004
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$267,647	\$0	\$38,247	\$229,400
Homebuyer Assistance	67,470	37,901	0	105,371
	\$335,117	\$37,901	\$38,247	\$334,771

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$895,813
Local Government Revenue Assistance	164,660
Sheriff's Contracts	30,051
Detention Contract	6,520
C.O.P.S. in School	123
Public Defender	27,359
Election Costs	26,589
Homestead and Rollback	362,272
Charges for Services	1,463
Bowling Green Municipal Court	12,276
Educational Service Center	19,011

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
General Fund (continued)	
Other	\$8,761
Total General Fund	1,554,898
Motor Vehicle and Gasoline Tax	
Gasoline Tax	933,858
Motor Vehicle License Tax	1,970,811
Issue II	288,724
Fines and Costs	11,426
Total Motor Vehicle and Gasoline Tax	3,204,819
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	1,054,134
Homestead and Rollback	196,414
Total Alcohol, Drug Addiction, and Mental Health Services	1,250,548
Job and Family Services	
Job and Family Services	621,247
Homestead and Rollback	125,841
Total Job and Family Services	747,088
Mental Retardation and Developmental Disabilities	
Title VI	21,058
Preschool	3,151
Inform and Refer Grant	6,250
Title XIX	481,485
Homestead and Rollback	567,559
Other	1,316,805
Total Mental Retardation and Developmental Disabilities	2,396,308
Total Major Funds	9,153,661
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	335
Mediation Grant	
Mediation Institutionalization Project	75,671
Child Support Enforcement Agency	
CSEA	202,646
Victims of Crime Assistance - Juvenile	
VOCA	15,006

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Victims of Crime Assistance - Prosecutor	
VOCA	\$34,322
Historical Center	
Homestead and Rollback	6,412
Senior Citizens	
Homestead and Rollback	85,869
Community Policing	
Community Policing Grant	5,086
Solid Waste Management District	
Recycle Ohio Grant	101,880
Market Development Grant	30,000
Tire Amnesty Grant	2,000
Charges for Services	683
Total Solid Waste Management District	134,563
Violence Against Women's Act	
Violence Against Women's Act Grant	348
Community Development Block Grant	
CDBG	68,492
Electronic Monitoring	
Electronic Monitoring Grant	47,306
Hazardous Materials	
Hazardous Materials Grant	416,974
Juvenile Accountability Incentive	
Juvenile Accountability Incentive Grant	15,252
Felony Delinquent Care	
Juvenile Felony Delinquent Care	38,379
Adult Probation	
Intensive Supervision - Probate	74,182
Regional Homeland Security	
EMA	9,225
State Homeland Security	
EMA	228,770
Total Nonmajor Funds	1,458,838
Total Governmental Activities	10,612,499

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 8 - Receivables (continued)

	Amount
Business-Type Activities	
Major Funds	
Building Inspection	
Fees, Licenses and Permits	\$13,760
Other	1,650
Total Building Inspection	15,410
Nursing Home	
Medicaid/Medicare	321,300
Landfill	
Other	87,766
Total Business-Type Activities	424,476
Agency Funds	
Local Government	1,889,407
Local Government Revenue Assistance	342,294
Library Local Government	2,466,293
Gasoline Tax	665,962
Motor Vehicle License Tax	671,954
Total Agency Funds	6,035,910
Total Intergovernmental Receivables	\$17,072,885

Note 9 - Permissive Sales and Use Tax

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

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 2004 represent the collection of 2003 taxes. Real property taxes received in 2004 were levied after October 1, 2003, on the assessed values as of January 1, 2003, 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 2004 represent the collection of 2003 taxes. Public utility real and tangible personal property taxes received in 2004 became a lien on December 31, 2002, were levied after October 1, 2003, 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 2004 (other than public utility property) represent the collection of 2004 taxes. Tangible personal property taxes received in 2004 were levied after October 1, 2003, on the true value as of December 31, 2003. Tangible personal property is currently assessed at 25 percent of true value for capital assets and 22 percent for inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2004, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2004 operations.

Collectible delinquent real property taxes have been recorded as a receivable and revenue on the full accrual basis. On the modified accrual basis, the revenue is deferred.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 10 - Property Taxes (continued)

The full tax rate for all County operations for the year ended December 31, 2004, was \$14.40 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2004 property tax receipts were based are as follows:

Real Property	
Residential	\$1,544,300,600
Agriculture	105,869,350
Commercial/Industrial/Mineral	514,277,930
Public Utility Property	
Real	2,368,930
Personal	98,741,850
Tangible Personal Property	303,012,862
Total Assessed Value	\$2,568,571,522

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2004, was as follows:

	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,788,210	\$0	\$0	\$2,788,210
Construction in Progress	10,000,385	1,683,148	(5,999,171)	5,684,362
Total Nondepreciable Capital Assets	12,788,595	1,683,148	(5,999,171)	8,472,572
Depreciable Capital Assets				
Buildings and Building Improvements	29,936,970	0	0	29,936,970
Improvements Other Than Buildings	2,196,912	6,414,611	0	8,611,523
Roads	41,026,886	602,746	0	41,629,632
Bridges	35,160,159	329,891	(212,208)	35,277,842
Machinery and Equipment	3,999,774	293,345	(11,989)	4,281,130
Computer Equipment	2,552,786	0	0	2,552,786
Furniture and Fixtures	688,325	72,572	0	760,897
Vehicles	6,355,306	442,053	(319,674)	6,477,685
Total Depreciable Capital Assets	121,917,118	8,155,218	(543,871)	129,528,465

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004
Governmental Activities (continued):				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$10,087,757)	(\$528,292)	\$4,690	(\$10,611,359)
Improvements Other Than Buildings	(1,324,548)	(474,774)	0	(1,799,322)
Roads	(24,135,228)	(1,149,959)	0	(25,285,187)
Bridges	(8,988,752)	(523,292)	43,253	(9,468,791)
Machinery and Equipment	(2,976,096)	(438,818)	4,467	(3,410,447)
Computer Equipment	(1,959,932)	(318,465)	0	(2,278,397)
Furniture and Fixtures	(163,158)	(72,711)	0	(235,869)
Vehicles	(4,843,495)	(599,482)	318,153	(5,124,824)
Total Accumulated Depreciation	<u>(54,478,966)</u>	<u>(4,105,793)</u>	<u>370,563</u>	<u>(58,214,196)</u>
Total Depreciable Capital Assets, Net	<u>67,438,152</u>	<u>4,049,425</u>	<u>(173,308)</u>	<u>71,314,269</u>
Governmental Activities Capital Assets, Net	<u>\$80,226,747</u>	<u>\$5,732,573</u>	<u>(\$6,172,479)</u>	<u>\$79,786,841</u>
	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
Construction in Progress	0	645,857	0	645,857
Total Nondepreciable Capital Assets	<u>904,000</u>	<u>645,857</u>	<u>0</u>	<u>1,549,857</u>
Depreciable Capital Assets				
Buildings and Building Improvements	1,535,772	0	0	1,535,772
Improvements Other Than Buildings	1,301,260	0	0	1,301,260
Machinery and Equipment	2,144,272	617,235	(91,550)	2,669,957
Vehicles	705,967	32,254	(55,419)	682,802
Total Depreciable Capital Assets	<u>5,687,271</u>	<u>649,489</u>	<u>(146,969)</u>	<u>6,189,791</u>

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004
Business-Type Activities (continued):				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$705,083)	(\$30,715)	\$0	(\$735,798)
Improvements Other Than Buildings	(614,790)	(46,339)	0	(661,129)
Machinery and Equipment	(1,327,449)	(287,129)	91,550	(1,523,028)
Vehicles	(573,699)	(83,084)	46,807	(609,976)
Total Accumulated Depreciation	(3,221,021)	(447,267)	138,357	(3,529,931)
Total Depreciable Capital Assets, Net	2,466,250	202,222	(8,612)	2,659,860
Business-Type Activities Capital Assets, Net	\$3,370,250	\$848,079	(\$8,612)	\$4,209,717

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$491,849
Judicial	164,697
Public Safety	891,666
Public Works	1,803,423
Health	92,308
Human Services	635,568
Conservation and Recreation	12,298
Economic Development	13,984
Total Depreciation Expense - Governmental Activities	\$4,105,793

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2004, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Motor Vehicle and Gasoline Tax	\$27,417
Job and Family Services	5,329
Other Governmental	354,179
Landfill	8,273
Internal Service	2,819
Total General Fund	\$398,017
Due to Alcohol, Drug Addiction, and Mental Health Services Fund from:	
Job and Family Services	\$4,222
Due to Mental Retardation and Developmental Disabilities from:	
General Fund	\$2,999
Due to Other Governmental funds from:	
Landfill	\$5,230
Due to Landfill Fund from:	
Nursing Home	\$1,234
Due to Internal Service Fund from:	
General Fund	\$84,014
Motor Vehicle and Gasoline Tax	10,243
Alcohol, Drug Addiction, and Mental Health Services	2,159
Job and Family Services	13,554
Mental Retardation and Developmental Disabilities	38,413
Other Governmental	13,922
Building Inspection	3,825
Nursing Home	15,796
Landfill	1,705
Total Internal Service Fund	\$183,631

The balance due to the General Fund includes loans made to provide working capital for operations or projects; the entire balance is scheduled to be collected within one year.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 13 - Risk Management

A. Workers' Compensation

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$133,446 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2004, 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 County returned to an experience based program in 2001. The changes in the claims liability for 2004 and 2003 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2004	\$92,376	\$380,768	(\$339,698)	\$133,446
2003	434,590	(\$155,794)	(\$186,420)	92,376

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

B. Self Insurance Program

The County manages 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 2004 was \$4,652,005. 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, 2004
(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 reasonable estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 2004, is estimated by a third party administrator at \$404,561. The changes in the claims liability for 2004 and 2003 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2004	\$891,873	\$4,712,537	(\$5,199,849)	\$404,561
2003	710,467	5,635,206	(5,453,800)	891,873

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 2004, 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	5,660,220	1,000
Nursing Home Liability	2,000,000	None
Old County Home Property		
Annex	97,902	500
Building	1,963,461	500
Fairgrounds	5,204,400	2,500
Property	65,178,602	1,000
Data Processing Equipment	2,699,720	500
Contractors' Equipment	6,352,664	1,000
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, 2004
(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 2003, 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, 2004. The following amounts remain on these contracts.

Project	Outstanding Balance
Bridge Replacement	\$813,063
Community Development Block Grant	364,269
Equipment	240,797
Issue II Road Improvements	189,010
Nursing Home Renovations	726,294
Orthophotography Project	20,555
Real Estate Revaluation Services	1,203,369
Recycling	185,000
Road Improvements	228,667
Software	159,479

Note 15 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

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 publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

For the year ended December 31, 2004, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2004 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003, and 2002 was \$3,225,249, \$2,758,283, and \$2,742,980, respectively; 94 percent has been contributed for 2004 and 100 percent has been contributed for 2003 and 2002. The unpaid contribution for 2004, in the amount of \$209,329, is recorded as a liability. Contributions to the member-directed and combined plans for 2004 were \$103,393 made by the County and \$64,860 made by plan members.

B. State Teachers Retirement System

For certified teachers employed by the school for mental retardation and developmental disabilities, the County contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on member contributions and earned interest matched by STRS funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all of 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 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. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

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

For the fiscal year ended June 30, 2004, plan members were required to contribute 9.3 percent of their annual covered salary and the County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers.

The County's required contribution for pension obligations for the DBP for the fiscal years ended June 30, 2004, 2003, and 2002 was \$91,448, \$78,212, and \$60,549, respectively; 92 percent has been contributed for fiscal year 2004 and 100 percent has been contributed for fiscal years 2003 and 2002. Contributions for the CP for the fiscal year ended June 30, 2004, were \$2,524 made by plan members.

Note 16 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 4.00 percent was the portion used to fund health care.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 16 - Postemployment Benefits (continued)

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 1 to 6 percent annually for the next eight years and 4 percent annually after eight years.

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

The number of active contributing participants in the traditional and combined plans was 369,885. Actual employer contributions for 2004 which were used to fund postemployment benefits were \$1,345,511. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2003 (the latest information available), was \$10.5 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

In September 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of health care reserve fund in response to skyrocketing health care costs.

B. State Teachers Retirement System

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by the STRS based on authority granted by State statute. STRS is funded on a pay-as-you-go basis.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2004, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$7,034.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.1 billion at June 30, 2004. For the fiscal year ended June 30, 2004, net health care costs paid by STRS were \$268,739,000, and STRS had 111,853 eligible benefit recipients.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 17 - Compensated Absences

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

The percentage of accumulated sick leave 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

The percentage of accumulated 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 - Notes Payable

The changes in the County's notes payable during 2004 were as follows:

	Interest Rate	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004
<u>Governmental Activities</u>					
<u>Special Assessment Notes</u>					
County Ditch 57a	3.00%	\$8,200	4,100	8,200	\$4,100
County Ditch 2457	2.50	32,000	23,500	32,000	23,500
Total Governmental Activities		\$40,200	\$27,600	\$40,200	\$27,600

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 18 - Notes Payable (continued)

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

Note 19 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2004, was as follows:

	Interest Rate	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
1993 Children Resource Center (Original Amount \$375,000)	2.85-11.5%	\$230,000	\$0	\$20,000	\$210,000	\$20,000
1995 Health Department Building (Original Amount \$1,375,000)	3.85-5.5	1,100,000	0	40,000	1,060,000	45,000
1997 Dog Shelter (Original Amount \$500,000)	4.75	225,000	0	50,000	175,000	55,000
1998 Sheriff Office (Original Amount \$2,410,000)	4.0-4.75	1,775,000	0	145,000	1,630,000	150,000
1998 Educational Service Center (Original Amount \$1,435,000)	4.0-4.75	1,050,000	0	85,000	965,000	90,000
2002 Wood County District Public Library (Original Amount \$4,990,000)	4.0-5.875	4,820,000	0	110,000	4,710,000	115,000
2002 Historical Museum HVAC (Original Amount \$385,000)	3.0-3.75	350,000	0	35,000	315,000	35,000
Bond Premium		2,990	0	336	2,654	0
2002 Human Services Building Refunding (Original Amount \$645,000)	3.0-4.1	590,000	0	50,000	540,000	50,000
Bond Premium		3,744	0	314	3,430	0
2002 Justice Center Refunding (Original Amount \$3,855,000)	3.0	3,025,000	0	860,000	2,165,000	890,000
Bond Premium		62,566	0	15,974	46,592	0
Total General Obligation Bonds		13,234,300	0	1,411,624	11,822,676	1,450,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004	Due Within One Year
<u>Governmental Activities</u> (continued)						
Special Assessment Bonds						
1984 Sanitary Sewer 225A (Original Amount \$74,580)	10.125%	\$6,000	\$0	\$3,000	\$3,000	\$3,000
1986 Sanitary Sewer 1200 (Original Amount \$263,550)	7.625	30,000	0	15,000	15,000	15,000
1986 Sanitary Sewer 136 (Original Amount \$21,073)	8.0	4,000	0	1,000	3,000	1,000
1987 Sanitary Sewer 134 (Original Amount \$110,600)	5.75	25,000	0	5,000	20,000	5,000
1987 Water Line 161 (Original Amount \$108,600)	5.75	25,000	0	5,000	20,000	5,000
1987 Sanitary Sewer 137 (Original Amount \$255,229)	7.375	55,000	0	15,000	40,000	10,000
1993 Sanitary Sewer 428 (Original Amount \$420,000)	2.85-11.5	255,000	0	20,000	235,000	20,000
1993 Water Line 316 (Original Amount \$335,000)	2.85-11.5	205,000	0	15,000	190,000	15,000
1994 Water Line 316A (Original Amount \$1,040,000)	4.35-13	550,000	0	50,000	500,000	50,000
1995 Sanitary Sewer 238 Ayers Road (Original Amount \$38,000)	6.99	24,000	0	2,000	22,000	2,000
2002 Ditch 2458 (Original Amount \$29,650)	5.0	25,944	0	3,706	22,238	3,707
1998 Sanitary Sewer 140, Water Line 183 (Original Amount \$2,285,000)	6.45-6.5	1,505,000	0	180,000	1,325,000	185,000
Total Special Assessment Bonds		<u>2,709,944</u>	<u>0</u>	<u>314,706</u>	<u>2,395,238</u>	<u>314,707</u>
Other Long-Term Obligations						
Compensated Absences Payable		2,963,551	237,012	66,206	3,134,357	1,679,292
Capital Leases Payable		24,682	0	19,545	5,137	3,575
Total Other Long-Term Obligations		<u>2,988,233</u>	<u>237,012</u>	<u>85,751</u>	<u>3,139,494</u>	<u>1,682,867</u>
Total Governmental Activities		<u>\$18,932,477</u>	<u>\$237,012</u>	<u>\$1,812,081</u>	<u>\$17,357,408</u>	<u>\$3,447,574</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004	Due Within One Year
<u>Business-Type Activities</u>						
General Obligation Bonds						
1993 Nursing Home	2.85-11.5%					
(Original Amount \$565,000)		\$345,000	\$0	\$25,000	\$320,000	\$30,000
1993 Water Line 317-Landfill	2.85-11.5					
(Original Amount \$955,000)		335,000	0	80,000	255,000	80,000
2002 Nursing Home Roof Repair Refunding	3.0					
(Original Amount \$45,000)		35,000	0	10,000	25,000	10,000
Bond Premium		702	0	241	461	0
2002 Landfill Improvement Refunding	3-3.65					
(Original Amount \$305,000)		270,000	0	35,000	235,000	40,000
Bond Premium		3,101	0	392	2,709	0
2002 Landfill Bond Issue-1994 Refunding	3-3.75					
(Original Amount \$1,010,000)		900,000	0	110,000	790,000	110,000
Bond Premium		9,105	0	1,021	8,084	0
Total General Obligation Bonds		1,897,908	0	261,654	1,636,254	270,000
Other Long-Term Obligations						
Compensated Absences Payable		224,736	27,404	9,162	242,978	188,171
Capital Leases Payable		809,285	549,912	260,009	1,099,188	142,063
Closure/Postclosure Costs Payable		4,436,900	84,114	0	4,521,014	0
Total Other Long-Term Obligations		5,470,921	661,430	269,171	5,863,180	330,234
Total Business-Type Activities		\$7,368,829	\$661,430	\$530,825	\$7,499,434	\$600,234

General Obligation Bonds

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

The Children Resource Center general obligation bonds maturing on or after December 1, 2005, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2004, as a whole at any time or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption price (expressed as a percentage of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 19 - Long-Term Obligations (continued)

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

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

On November 21, 2002, the County issued \$645,000, \$3,855,000, \$45,000, \$305,000, and \$1,010,000 in refunding bonds for the Human Services Building, Justice Center, Nursing Home Roof Repair, Landfill Improvement, and Landfill Bond Issue-1994 bonds, respectfully. These bonds defeased \$5,775,000 in general obligation bonds previously issued. On December 1, 2004, this debt was fully defeased.

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 Water Line 316 special assessment bonds maturing on or after December 1, 2005, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2004, as a whole at any time or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption price (expressed as a percentage of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

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

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, 2004, \$1,380,000 of this debt was still outstanding.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 19 - Long-Term Obligations (continued)

Compensated Absences Payable

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

Capital Leases Payable

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

Business-Type Activities Obligations

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

The Nursing Home and Water Line 317-Landfill general obligation bonds maturing on or after December 1, 2005, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2004, as a whole at any time or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption price (expressed as a percentage of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

<u>Redemption Dates (Dates Inclusive)</u>	<u>Redemption Price</u>
December 1, 2004 through November 30, 2005	101%
December 1, 2005 and thereafter	100

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2004, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 19 - Long-Term Obligations (continued)

Annual Long-Term Debt Obligation Summary

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

Year	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2005	\$1,450,000	\$540,840	\$314,707	\$151,074
2006	1,530,000	490,674	322,706	130,947
2007	925,000	437,297	345,706	110,343
2008	565,000	401,401	325,706	88,407
2009	590,000	376,720	345,707	67,865
2010-2014	2,845,000	1,458,143	738,706	98,436
2015-2019	1,460,000	918,406	2,000	140
2020-2024	1,420,000	497,432	0	0
2025-2027	985,000	107,269	0	0
	<u>\$11,770,000</u>	<u>\$5,228,182</u>	<u>\$2,395,238</u>	<u>\$647,212</u>

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

Year	General Obligation Bonds	
	Principal	Interest
2005	\$270,000	\$64,200
2006	270,000	54,174
2007	260,000	43,316
2008	155,000	32,635
2009	160,000	27,145
2010-2014	510,000	46,702
	<u>\$1,625,000</u>	<u>\$268,172</u>

The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations at December 31, 2004, was an overall debt margin of \$51,023,746 and an unvoted debt margin of \$13,995,173.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 19 - Long-Term Obligations (continued)

Industrial Revenue Bonds

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

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/04
TWT Warehousing	9/15/04	\$2,250,000	\$2,250,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	2,785,000
NW Ohio Carpenter's Joint Apprentice & Training Trust	3/1/02	3,765,000	3,570,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	2,795,000
Sun Seed Holding Co.	11/1/01	5,000,000	3,500,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
C M C Group, Inc.	7/1/01	3,000,000	1,580,000
Hammil Manufacturing Co.	6/1/01	750,000	660,000
TL Industries, Inc.	4/1/01	8,600,000	8,600,000
Toledo Electric Joint Apprentice & Training Trust	5/1/00	1,960,000	1,060,000
Hammil Manufacturing Co.	5/1/00	2,000,000	1,735,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	1,200,000
Principle Industries, Inc.	8/1/99	2,800,000	2,800,000
DOWA THT America, Inc.	7/1/99	10,000,000	7,300,000
Williams Industrial Service, Inc.	7/1/99	1,000,000	810,000
Aluminite of Ohio	9/1/98	1,750,000	1,280,000
The IMCO Division	5/4/98	3,425,000	2,295,000
Cast Masters	2/1/97	2,650,000	1,585,000
Precision Aggregate	11/1/96	2,500,000	1,835,000
B & B Box Co.	3/1/96	1,235,000	615,000
		<u>\$65,770,000</u>	<u>\$53,555,000</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 20 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures, and changes in fund balance for the governmental funds and as a reduction of the liability in the enterprise funds. Principal payments in 2004 were \$19,545 for governmental funds and \$260,009 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Machinery and Equipment	\$10,322	\$1,099,824
Less Accumulated Depreciation	(2,644)	(586,700)
Carrying Value, December 31, 2004	\$7,678	\$513,124

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, 2004.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2005	\$3,574	\$241	\$142,065	\$35,571
2006	1,563	27	199,303	42,797
2007	0	0	269,527	29,422
2008	0	0	202,734	18,327
2009	0	0	285,559	10,387
Total	\$5,137	\$268	\$1,099,188	\$136,504

Note 21 - Closure and Postclosure Costs

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

The \$4,521,014 reported as the landfill closure and postclosure liability at December 31, 2004, represents the cumulative amount reported to date based on the use of 70 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,932,220 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2004. The County expects to close the landfill in 2024. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 21 - Closure and Postclosure Costs (continued)

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

Note 22 - Interfund Transfers

During 2004 the following transfers were made:

	Transfers Out				Total
	General	Job and Family Services	Mental Retardation and Developmental Disabilities	Other Governmental	
Governmental Activities					
Transfers In					
General	\$0	\$33,942	\$0	\$24,279	\$58,221
Motor Vehicle and Gasoline Tax	87,511	0	0	0	87,511
Other Governmental	2,401,766	0	413,400	219,834	3,035,000
Total Governmental Activities	2,489,277	33,942	413,400	244,113	3,180,732
Business-Type Activities					
Landfill	269,729	0	0	0	269,729
Internal Service Fund	136,788	0	0	0	136,788
Total	\$2,895,794	\$33,942	\$413,400	\$244,113	\$3,587,249

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

Note 23 - Federal Food Stamp Program

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

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

Balance at Beginning of Year	\$7,682
Amount Received for Distribution	0
Amount Distributed to Entitled Recipients	(2,154)
Balance at End of Year	<u>\$5,528</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 24 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

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

Note 25 - Related Organizations

A. Wood County District Public Library

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

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 North Mercer Road, Bowling Green, Ohio 43402.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 25 - Related Organizations (continued)

C. Wood County Regional Airport

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

Although the County has no obligation to provide financial resources to the airport, the County Commissioners have in prior years allocated certain funds to the Regional Airport. In 2004, this allocation was \$40,000.

Note 26 - Wood Lane Industries

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Materials and Supplies Inventory

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

B. Deposits and Investments

The Industries had \$230 in cash on hand which is included as part of "Cash and Cash Equivalents in Segregated accounts". At fiscal year end, the carrying amount of the Industries' deposits was \$205,829 and the bank balance was \$218,642. Of the bank balance, \$204,134 was covered by federal depository insurance and \$14,508 was uninsured and uncollateralized. The Industries had no investments at fiscal year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

Note 26 - Wood Lane Industries (continued)

C. Capital Assets

The Industries had capital assets of machinery and equipment, in the amount of \$136,267, as of June 30, 2004. Accumulated depreciation was \$124,625, with a net capital asset amount of \$11,642. Depreciation is computed using the straight-line method over a five year useful life.

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

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Capital Assets

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

<u>Asset Category</u>	<u>Estimated Lives</u>
Buildings	27-39 years
Furniture and Equipment	5-15 years

B. Deposits and Investments

At year end, the carrying amount of the Residential Services/Properties deposits was \$857,775 which is included as "Cash and Cash Equivalents in Segregated Accounts", and the bank balance was \$1,193,443. Of the bank balance, \$300,816 was covered by federal depository insurance and \$892,627 was uninsured and uncollateralized. At December 31, 2004, the carrying amount and fair value of repurchase agreements, held as Category 3 investments, was \$831,916. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004
(continued)

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

C. Capital Assets

A summary of the Residential Services/Properties capital assets as of December 31, 2004, follows:

Land	\$432,844
Construction in Progress	12,257
Buildings	2,709,567
Furniture and Equipment	120,196
	3,274,864
Less Accumulated Depreciation	(424,372)
Net Capital Assets	\$2,850,492

D. Long-Term Obligations

	Interest Rate	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004	Due Within One Year
Mortgage Loans Payable	6.75-7.5%	\$1,096,821	\$14,051	\$87,881	\$1,022,991	\$84,005

Note 28 - Contingent Liabilities

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

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

Note 29 - Subsequent Events

On February 4, 2005, the County issued \$12,200 in general obligation bond anticipation notes for County Ditch No. 2457. The notes have an interest rate of 3 percent and mature on February 3, 2006.

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Nonmajor Special Revenue Funds

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

Dog and Kennel

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

Concealed Handgun

To account for fees collected and expenditures associated with the issuance of concealed handgun licenses pursuant to Section 311.42 of the Ohio Revised Code.

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.

Child Support Enforcement Agency (CSEA)

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

Real Estate Assessment

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

Economic Development

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

Delinquent Tax and Assessments - Prosecutor

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

Delinquent Tax and Assessments - Treasurer

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

Youth Olympics

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

Railroad Crossing Improvement

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

Transportation Grant

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

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.

Historical Center

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

Senior Citizens

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

Title Administration

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

Violence Prevention

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

Community Policing

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

Recorder's Equipment

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

Solid Waste 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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

EMA Planning Grant

To account for a grant from the Ohio Emergency Management Agency for updating and enhancing existing emergency operations plans for all hazards, with emphasis on weapons of mass destruction/terrorism preparedness.

Violence Against Women's Act

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

Community Development Block Grant (CDBG)

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

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

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

Litter Control

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

Community Service Work Litter Collection

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

DUI Education

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

Electronic Monitoring

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

Electric Monitoring Offenders

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

Juvenile Indigent Driver

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Hazardous Materials

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

Juvenile Accountability Incentive

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

Youth Services

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

Felony Delinquent Care

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

Court Security

To account for a state grant used for court security.

Adult Probation

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

Emergency Management Agency (EMA)

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

EMA Communications

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

Mitigation Planning

To account for a grant from the Ohio Emergency Management Agency for the development of an all-natural hazards mitigation plan for cost-effective hazard mitigation.

Regional Homeland Security

To account for a grant for the purchase of supplies and equipment for homeland security.

State Homeland Security

To account for a grant for homeland security training.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Indigent Guardianship

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

Recycling - Sheriff

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

Computer Legal Research

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

Clerk of Courts Computerization

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

Probate Court Computerization

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

Juvenile Court Computerization

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

Donations Retreat

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

Ditch Maintenance

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

Probate Conduct of Business

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

Law Enforcement - Prosecutor

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

Legal Research

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

Crime Prevention Sheriff

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

Drug Enforcement

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Commissary

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

Nonmajor Debt Service Funds

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

Bond Retirement

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

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 II

To account for Issue II 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.

(continued)

**Nonmajor Capital Projects Funds
(continued)**

Courthouse Atrium

To account for construction of a courthouse atrium.

Historical Museum HVAC

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

Early Childhood Facility

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

Construction - Ditches

To account for special assessments used for construction of ditches.

Parks and Open Spaces

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

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2004

	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	\$8,029,622	\$935,655	\$8,028,430	\$16,993,707
Cash and Cash Equivalents in Segregated Accounts	27,057	0	0	27,057
Accounts Receivable	132,261	0	0	132,261
Due from Other Governments	1,458,838	0	0	1,458,838
Prepaid Items	19,816	0	0	19,816
Materials and Supplies Inventory	5,239	0	0	5,239
Interfund Receivable	5,230	0	0	5,230
Restricted Assets:				
Cash and Cash Equivalents with Escrow Agent	0	0	36,032	36,032
Property Taxes Receivable	1,811,971	0	0	1,811,971
Notes Receivable	334,771	0	0	334,771
Special Assessments Receivable	431,221	2,282,684	0	2,713,905
Total Assets	\$12,256,026	\$3,218,339	\$8,064,462	\$23,538,827
<u>Liabilities</u>				
Accrued Wages Payable	\$153,337	\$0	\$992	\$154,329
Accounts Payable	257,665	0	31,120	288,785
Contracts Payable	8,547	0	38,369	46,916
Due to Other Governments	79,929	0	151	80,080
Interfund Payable	368,074	0	27	368,101
Due to External Parties	54,280	0	0	54,280
Notes Payable	0	0	4,100	4,100
Accrued Interest Payable	0	0	45	45
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Deferred Revenue	3,529,883	2,282,684	0	5,812,567
Retainage Payable	0	0	16,329	16,329
Liabilities Payable from Restricted Assets:				
Retainage Payable	0	0	36,032	36,032
Total Liabilities	4,451,715	2,330,426	127,165	6,909,306
<u>Fund Balance</u>				
Reserved for Notes Receivable	297,967	0	0	297,967
Reserved for Encumbrances	2,071,142	0	190,999	2,262,141
Unreserved, Reported in				
Special Revenue Funds	5,435,202	0	0	5,435,202
Debt Service Funds	0	887,913	0	887,913
Capital Projects Funds	0	0	7,746,298	7,746,298
Total Fund Balance	7,804,311	887,913	7,937,297	16,629,521
Total Liabilities and Fund Balance	\$12,256,026	\$3,218,339	\$8,064,462	\$23,538,827

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004

	Dog and Kennel	Concealed Handgun	Mediation Grant
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$24,100	\$8,020	\$72,331
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	335	0	75,671
Prepaid Items	398	0	0
Materials and Supplies Inventory	2,539	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>\$27,372</u>	<u>\$8,020</u>	<u>\$148,002</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$12,648	\$0	\$4,038
Accounts Payable	891	0	1,460
Contracts Payable	0	0	0
Due to Other Governments	2,424	0	912
Interfund Payable	792	0	20,220
Due to External Parties	0	0	0
Deferred Revenue	0	0	68,351
Total Liabilities	<u>16,755</u>	<u>0</u>	<u>94,981</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	13,048	0	0
Unreserved (Deficit)	(2,431)	8,020	53,021
Total Fund Balance (Deficit)	<u>10,617</u>	<u>8,020</u>	<u>53,021</u>
Total Liabilities and Fund Balance	<u>\$27,372</u>	<u>\$8,020</u>	<u>\$148,002</u>

CSEA	Real Estate Assessment	Economic Development	Delinquent Tax and Assessments-Prosecutor	Delinquent Tax and Assessments-Treasurer	Youth Olympics
\$528,917	\$1,772,994	\$495,138	\$222,389	\$822,933	\$7,045
0	0	0	0	0	0
0	0	0	0	0	0
202,646	0	0	0	0	0
3,605	2,068	2,189	0	775	0
0	2,033	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>\$735,168</u>	<u>\$1,777,095</u>	<u>\$497,327</u>	<u>\$222,389</u>	<u>\$823,708</u>	<u>\$7,045</u>
\$54,278	\$9,763	\$9,148	\$3,293	\$0	\$0
5,584	2,316	0	1,500	7,904	0
0	0	0	0	0	0
14,058	2,245	2,060	759	0	0
177,050	1,084	4,048	358	20	0
54,280	0	0	0	0	0
202,557	0	0	0	0	0
<u>507,807</u>	<u>15,408</u>	<u>15,256</u>	<u>5,910</u>	<u>7,924</u>	<u>0</u>
0	0	0	0	0	0
16,545	1,218,456	0	0	8,221	0
210,816	543,231	482,071	216,479	807,563	7,045
<u>227,361</u>	<u>1,761,687</u>	<u>482,071</u>	<u>216,479</u>	<u>815,784</u>	<u>7,045</u>
<u>\$735,168</u>	<u>\$1,777,095</u>	<u>\$497,327</u>	<u>\$222,389</u>	<u>\$823,708</u>	<u>\$7,045</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004
(continued)

	Railroad Crossing Improvement	Transportation Grant	VOCA- Juvenile
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$12,750	\$4,155	\$3,680
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	0	0	15,006
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>\$12,750</u>	<u>\$4,155</u>	<u>\$18,686</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	\$803
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Due to Other Governments	0	0	205
Interfund Payable	0	0	99
Due to External Parties	0	0	0
Deferred Revenue	0	0	13,339
Total Liabilities	<u>0</u>	<u>0</u>	<u>14,446</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	0	0
Unreserved (Deficit)	12,750	4,155	4,240
Total Fund Balance (Deficit)	<u>12,750</u>	<u>4,155</u>	<u>4,240</u>
Total Liabilities and Fund Balance	<u>\$12,750</u>	<u>\$4,155</u>	<u>\$18,686</u>

<u>VOCA- Prosecutor</u>	<u>Historical Center</u>	<u>Senior Citizens</u>	<u>Title Administration</u>	<u>Violence Prevention</u>	<u>Community Policing</u>
\$14,682	\$3,924	\$52,460	\$511,456	\$50	\$6,279
0	0	0	0	0	0
0	0	0	0	0	0
34,322	6,412	85,869	0	0	5,086
0	0	0	0	0	0
0	0	0	667	0	0
0	0	0	0	0	0
0	125,076	1,686,895	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$49,004</u>	<u>\$135,412</u>	<u>\$1,825,224</u>	<u>\$512,123</u>	<u>\$50</u>	<u>\$11,365</u>
\$3,289	\$0	\$0	\$13,625	\$0	\$2,156
0	0	0	380	0	0
0	0	0	0	0	0
187	0	0	3,196	0	97
0	0	0	1,365	0	1,612
0	0	0	0	0	0
30,509	131,488	1,772,764	0	0	5,086
<u>33,985</u>	<u>131,488</u>	<u>1,772,764</u>	<u>18,566</u>	<u>0</u>	<u>8,951</u>
0	0	0	0	0	0
0	0	0	4,344	0	0
15,019	3,924	52,460	489,213	50	2,414
<u>15,019</u>	<u>3,924</u>	<u>52,460</u>	<u>493,557</u>	<u>50</u>	<u>2,414</u>
<u>\$49,004</u>	<u>\$135,412</u>	<u>\$1,825,224</u>	<u>\$512,123</u>	<u>\$50</u>	<u>\$11,365</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004
(continued)

	Recorder's Equipment	Solid Waste Management District	Probation Services
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$119,729	\$743,835	\$5,454
Cash and Cash Equivalents in Segregated Accounts	8,392	0	0
Accounts Receivable	0	67,487	0
Due from Other Governments	0	134,563	0
Prepaid Items	10,518	263	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	5,230	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$138,639</u>	<u>\$951,378</u>	<u>\$5,454</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$9,908	\$0
Accounts Payable	0	49,155	0
Contracts Payable	0	0	0
Due to Other Governments	0	19,226	0
Interfund Payable	0	7,576	0
Due to External Parties	0	0	0
Deferred Revenue	0	99,920	0
Total Liabilities	<u>0</u>	<u>185,785</u>	<u>0</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	22	209,776	0
Unreserved (Deficit)	138,617	555,817	5,454
Total Fund Balance (Deficit)	<u>138,639</u>	<u>765,593</u>	<u>5,454</u>
Total Liabilities and Fund Balance	<u>\$138,639</u>	<u>\$951,378</u>	<u>\$5,454</u>

Violence Against Women's Act	CDBG	D.A.R.E.	Litter Control	Community Service Work Litter Collection	DUI Education
\$5,063	\$415,383	\$22,106	\$36,850	\$28,378	\$3,426
0	0	1,460	0	0	0
0	0	0	0	0	0
348	68,492	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	334,771	0	0	0	0
0	0	0	0	0	0
<u>\$5,411</u>	<u>\$818,646</u>	<u>\$23,566</u>	<u>\$36,850</u>	<u>\$28,378</u>	<u>\$3,426</u>
\$0	\$602	\$4,026	\$4,760	\$0	\$0
0	89,892	0	0	419	0
0	8,547	0	0	0	0
0	136	183	215	0	0
1,450	64	0	0	36	0
0	0	0	0	0	0
348	0	0	0	0	0
<u>1,798</u>	<u>99,241</u>	<u>4,209</u>	<u>4,975</u>	<u>455</u>	<u>0</u>
0	297,967	0	0	0	0
0	312,594	0	0	0	0
3,613	108,844	19,357	31,875	27,923	3,426
<u>3,613</u>	<u>719,405</u>	<u>19,357</u>	<u>31,875</u>	<u>27,923</u>	<u>3,426</u>
<u>\$5,411</u>	<u>\$818,646</u>	<u>\$23,566</u>	<u>\$36,850</u>	<u>\$28,378</u>	<u>\$3,426</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004
(continued)

	Electronic Monitoring	Electronic Monitoring Offenders	Juvenile Indigent Driver
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$17,288	\$246,160	\$2,453
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	62,498	0
Due from Other Governments	47,306	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>\$64,594</u>	<u>\$308,658</u>	<u>\$2,453</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$2,040	\$0	\$0
Accounts Payable	5,445	0	0
Contracts Payable	0	0	0
Due to Other Governments	461	0	0
Interfund Payable	202	0	0
Due to External Parties	0	0	0
Deferred Revenue	23,653	58,802	0
Total Liabilities	<u>31,801</u>	<u>58,802</u>	<u>0</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	0	0
Unreserved (Deficit)	32,793	249,856	2,453
Total Fund Balance (Deficit)	<u>32,793</u>	<u>249,856</u>	<u>2,453</u>
Total Liabilities and Fund Balance	<u>\$64,594</u>	<u>\$308,658</u>	<u>\$2,453</u>

Hazardous Materials	Juvenile Accountability Incentive	Youth Services	Felony Delinquent Care	Court Security	Adult Probation
\$254,241	\$986	\$43,245	\$544,932	\$17,829	\$34,199
0	0	0	0	0	0
0	0	0	0	0	0
416,974	15,252	0	38,379	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>\$671,215</u>	<u>\$16,238</u>	<u>\$43,245</u>	<u>\$583,311</u>	<u>\$17,829</u>	<u>\$108,381</u>
\$0	\$572	\$0	\$12,501	\$0	\$3,593
73,696	0	0	375	0	0
0	0	0	0	0	0
29,471	14	0	2,808	0	837
147,712	0	0	1,119	0	2,469
0	0	0	0	0	0
416,974	10,251	0	0	0	37,091
<u>667,853</u>	<u>10,837</u>	<u>0</u>	<u>16,803</u>	<u>0</u>	<u>43,990</u>
0	0	0	0	0	0
265,494	0	0	190	55	0
(262,132)	5,401	43,245	566,318	17,774	64,391
<u>3,362</u>	<u>5,401</u>	<u>43,245</u>	<u>566,508</u>	<u>17,829</u>	<u>64,391</u>
<u>\$671,215</u>	<u>\$16,238</u>	<u>\$43,245</u>	<u>\$583,311</u>	<u>\$17,829</u>	<u>\$108,381</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004
(continued)

	EMA	EMA Communications	Mitigation Planning
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$30,295	\$37,999	\$441
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	798	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>\$31,093</u>	<u>\$37,999</u>	<u>\$441</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	\$0
Accounts Payable	0	6,321	0
Contracts Payable	0	0	0
Due to Other Governments	0	0	0
Interfund Payable	510	0	0
Due to External Parties	0	0	0
Deferred Revenue	0	0	0
Total Liabilities	<u>510</u>	<u>6,321</u>	<u>0</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	596	194	0
Unreserved (Deficit)	29,987	31,484	441
Total Fund Balance (Deficit)	<u>30,583</u>	<u>31,678</u>	<u>441</u>
Total Liabilities and Fund Balance	<u>\$31,093</u>	<u>\$37,999</u>	<u>\$441</u>

<u>Regional Homeland Security</u>	<u>State Homeland Security</u>	<u>Indigent Guardianship</u>	<u>Recycling- Sheriff</u>	<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>
\$50	\$0	\$40,367	\$61	\$9,710	\$141,097
0	0	0	0	0	0
0	0	0	0	0	0
9,225	228,770	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>9,225</u>	<u>228,770</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$9,275</u>	<u>\$228,770</u>	<u>\$40,367</u>	<u>\$61</u>	<u>\$9,710</u>	<u>\$141,097</u>
\$0	\$0	\$0	\$0	\$0	\$0
8,079	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
9,225	228,770	0	0	0	0
<u>17,304</u>	<u>228,770</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
1,146	0	1,974	0	0	17,288
<u>(9,175)</u>	<u>0</u>	<u>38,393</u>	<u>61</u>	<u>9,710</u>	<u>123,809</u>
<u>(8,029)</u>	<u>0</u>	<u>40,367</u>	<u>61</u>	<u>9,710</u>	<u>141,097</u>
<u>\$9,275</u>	<u>\$228,770</u>	<u>\$40,367</u>	<u>\$61</u>	<u>\$9,710</u>	<u>\$141,097</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004
(continued)

	Probate Court <u>Computerization</u>	Juvenile Court <u>Computerization</u>	Donations <u>Retreat</u>
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$56,033	\$53,407	\$483
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	1,478	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>\$56,033</u>	<u>\$54,885</u>	<u>\$483</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	\$0
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Due to Other Governments	0	0	0
Interfund Payable	0	0	0
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	270	885	0
Unreserved (Deficit)	55,763	54,000	483
Total Fund Balance (Deficit)	<u>56,033</u>	<u>54,885</u>	<u>483</u>
Total Liabilities and Fund Balance	<u>\$56,033</u>	<u>\$54,885</u>	<u>\$483</u>

<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement- Prosecutor</u>	<u>Legal Research</u>	<u>Crime Prevention Sheriff</u>	<u>Drug Enforcement</u>
\$520,250	\$6,775	\$1,282	\$26,326	\$186	\$0
0	0	1,097	0	0	5,016
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
431,221	0	0	0	0	0
<u>\$951,471</u>	<u>\$6,775</u>	<u>\$2,379</u>	<u>\$26,326</u>	<u>\$186</u>	<u>\$5,016</u>
\$2,294	\$0	\$0	\$0	\$0	\$0
4,248	0	0	0	0	0
0	0	0	0	0	0
435	0	0	0	0	0
288	0	0	0	0	0
0	0	0	0	0	0
420,755	0	0	0	0	0
<u>428,020</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
44	0	0	0	0	0
523,407	6,775	2,379	26,326	186	5,016
<u>523,451</u>	<u>6,775</u>	<u>2,379</u>	<u>26,326</u>	<u>186</u>	<u>5,016</u>
<u>\$951,471</u>	<u>\$6,775</u>	<u>\$2,379</u>	<u>\$26,326</u>	<u>\$186</u>	<u>\$5,016</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004
(continued)

	Commissary	Total
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,029,622
Cash and Cash Equivalents in Segregated Accounts	11,092	27,057
Accounts Receivable	0	132,261
Due from Other Governments	0	1,458,838
Prepaid Items	0	19,816
Materials and Supplies Inventory	0	5,239
Interfund Receivable	0	5,230
Property Taxes Receivable	0	1,811,971
Notes Receivable	0	334,771
Special Assessments Receivable	0	431,221
	<u>\$11,092</u>	<u>\$12,256,026</u>
<u>Liabilities</u>		
Accrued Wages Payable	\$0	\$153,337
Accounts Payable	0	257,665
Contracts Payable	0	8,547
Due to Other Governments	0	79,929
Interfund Payable	0	368,074
Due to External Parties	0	54,280
Deferred Revenue	0	3,529,883
	<u>0</u>	<u>4,451,715</u>
<u>Fund Balance</u>		
Reserved for Notes Receivable	0	297,967
Reserved for Encumbrances	0	2,071,142
Unreserved (Deficit)	11,092	5,435,202
	<u>11,092</u>	<u>7,804,311</u>
Total Fund Balance (Deficit)	<u>11,092</u>	<u>7,804,311</u>
Total Liabilities and Fund Balance	<u>\$11,092</u>	<u>\$12,256,026</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2004

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$95,446	\$19,899	\$820,310	\$935,655
Special Assessments Receivable	0	21,326	2,261,358	2,282,684
Total Assets	<u>\$95,446</u>	<u>\$41,225</u>	<u>\$3,081,668</u>	<u>\$3,218,339</u>
<u>Liabilities</u>				
Matured Bonds Payable	\$5,000	\$0	\$19,000	\$24,000
Matured Interest Payable	10,988	0	12,754	23,742
Deferred Revenue	0	21,326	2,261,358	2,282,684
Total Liabilities	15,988	21,326	2,293,112	2,330,426
<u>Fund Balance</u>				
Unreserved	79,458	19,899	788,556	887,913
Total Liabilities and Fund Balance	<u>\$95,446</u>	<u>\$41,225</u>	<u>\$3,081,668</u>	<u>\$3,218,339</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2004

	<u>Issue II</u>	<u>Permanent Improvement</u>	<u>Wood Lane Building Construction</u>
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,677,351	\$3,720,739	\$2,067,633
Restricted Assets:			
Cash and Cash Equivalents with Escrow Agent	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u><u>\$1,677,351</u></u>	<u><u>\$3,720,739</u></u>	<u><u>\$2,067,633</u></u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	\$0
Accounts Payable	0	0	31,120
Contracts Payable	15,896	0	0
Due to Other Governments	0	0	0
Interfund Payable	0	0	0
Notes Payable	0	0	0
Accrued Interest Payable	0	0	0
Retainage Payable	16,329	0	0
Liabilities Payable from Restricted Assets:			
Retainage Payable	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>32,225</u>	<u>0</u>	<u>31,120</u>
<u>Fund Balance</u>			
Reserved for Encumbrances	173,114	4,695	0
Unreserved (Deficit)	<u>1,472,012</u>	<u>3,716,044</u>	<u>2,036,513</u>
Total Fund Balance (Deficit)	<u>1,645,126</u>	<u>3,720,739</u>	<u>2,036,513</u>
Total Liabilities and Fund Balance	<u><u>\$1,677,351</u></u>	<u><u>\$3,720,739</u></u>	<u><u>\$2,067,633</u></u>

<u>Methane Gas</u>	<u>Route 6 Turn Lane Construction</u>	<u>Courthouse Atrium</u>	<u>Historical Museum HVAC</u>	<u>Early Childhood Facility</u>	<u>Construction- Ditches</u>
\$50,000	\$240,973	\$2,970	\$100,427	\$90,854	\$31,693
0	0	36,032	0	0	0
<u>\$50,000</u>	<u>\$240,973</u>	<u>\$39,002</u>	<u>\$100,427</u>	<u>\$90,854</u>	<u>\$31,693</u>
\$0	\$0	\$0	\$0	\$0	\$992
0	0	0	0	0	0
0	0	22,473	0	0	0
0	0	0	0	0	151
0	0	0	0	0	27
0	0	0	0	0	4,100
0	0	0	0	0	45
0	0	0	0	0	0
0	0	36,032	0	0	0
0	0	58,505	0	0	5,315
0	0	1,430	11,760	0	0
<u>50,000</u>	<u>240,973</u>	<u>(20,933)</u>	<u>88,667</u>	<u>90,854</u>	<u>26,378</u>
<u>50,000</u>	<u>240,973</u>	<u>(19,503)</u>	<u>100,427</u>	<u>90,854</u>	<u>26,378</u>
<u>\$50,000</u>	<u>\$240,973</u>	<u>\$39,002</u>	<u>\$100,427</u>	<u>\$90,854</u>	<u>\$31,693</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2004
(continued)

	Parks and Open Space	Total
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$45,790	\$8,028,430
Restricted Assets:		
Cash and Cash Equivalents with Escrow Agent	0	36,032
Total Assets	\$45,790	\$8,064,462
<u>Liabilities</u>		
Accrued Wages Payable	\$0	\$992
Accounts Payable	0	31,120
Contracts Payable	0	38,369
Due to Other Governments	0	151
Interfund Payable	0	27
Notes Payable	0	4,100
Accrued Interest Payable	0	45
Retainage Payable	0	16,329
Liabilities Payable from Restricted Assets:		
Retainage Payable	0	36,032
Total Liabilities	0	127,165
<u>Fund Balance</u>		
Reserved for Encumbrances	0	190,999
Unreserved (Deficit)	45,790	7,746,298
Total Fund Balance (Deficit)	45,790	7,937,297
Total Liabilities and Fund Balance	\$45,790	\$8,064,462

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,664,496	\$0	\$0	\$1,664,496
Other Taxes	11,959	0	0	11,959
Charges for Services	4,346,790	0	0	4,346,790
Licenses and Permits	242,459	0	0	242,459
Fines, Costs, and Forfeitures	28,849	0	0	28,849
Intergovernmental	4,600,365	0	899,123	5,499,488
Special Assessments	601,569	398,358	14,609	1,014,536
Interest	8,151	110,529	0	118,680
Other	47,290	641,897	1,608	690,795
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	11,551,928	1,150,784	915,340	13,618,052
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,349,002	0	0	1,349,002
Judicial	1,119,480	0	0	1,119,480
Public Safety	1,132,794	0	0	1,132,794
Public Works	1,739,942	0	0	1,739,942
Health	255,458	0	0	255,458
Human Services	3,906,477	0	0	3,906,477
Conservation and Recreation	130,230	0	0	130,230
Economic Development	1,622,456	0	0	1,622,456
Other	0	56	1,312	1,368
Capital Outlay	0	0	2,811,059	2,811,059
Intergovernmental	16,980	0	0	16,980
Debt Service:				
Principal Retirement	0	1,709,706	40,200	1,749,906
Interest and Fiscal Charges	0	763,077	1,026	764,103
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	11,272,819	2,472,839	2,853,597	16,599,255
Excess of Revenues Over (Under) Expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	279,109	(1,322,055)	(1,938,257)	(2,981,203)
<u>Other Financing Sources (Uses)</u>				
Special Assessment Notes Issued	0	0	23,500	23,500
Transfers In	113,620	1,295,890	1,625,490	3,035,000
Transfers Out	(24,279)	(2)	(219,832)	(244,113)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	89,341	1,295,888	1,429,158	2,814,387
Changes in Fund Balance	368,450	(26,167)	(509,099)	(166,816)
Fund Balance Beginning of Year	<hr/>	<hr/>	<hr/>	<hr/>
	7,435,861	914,080	8,446,396	16,796,337
Fund Balance End of Year	<hr/>	<hr/>	<hr/>	<hr/>
	\$7,804,311	\$887,913	\$7,937,297	\$16,629,521

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004

	Dog and Kennel	Concealed Handgun	Mediation Grant	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	23,186	0	39,100	345,470
Licenses and Permits	214,248	28,211	0	0
Fines, Costs, and Forfeitures	23,509	0	0	0
Intergovernmental	0	0	93,866	1,805,584
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	719	0	6	10,427
Total Revenues	261,662	28,211	132,972	2,161,481
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	87,719	0
Public Safety	0	20,191	0	0
Public Works	0	0	0	0
Health	255,458	0	0	0
Human Services	0	0	0	2,156,912
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Total Expenditures	255,458	20,191	87,719	2,156,912
Excess of Revenues Over (Under) Expenditures	6,204	8,020	45,253	4,569
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	115
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	115
Changes in Fund Balance	6,204	8,020	45,253	4,684
Fund Balance (Deficit) Beginning of Year	4,413	0	7,768	222,677
Fund Balance (Deficit) End of Year	\$10,617	\$8,020	\$53,021	\$227,361

Real Estate Assessment	Economic Development	Delinquent Tax and Assessments- Prosecutor	Delinquent Tax and Assessments- Treasurer	Youth Olympics	Railroad Crossing Improvement
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
954,016	592,078	137,128	144,626	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	3,503	0	0	0	0
247	426	0	0	5,800	0
954,263	596,007	137,128	144,626	5,800	0
949,893	0	96,596	63,103	5,037	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	1,039,132	0	0	0	0
0	0	0	0	0	0
949,893	1,039,132	96,596	63,103	5,037	0
4,370	(443,125)	40,532	81,523	763	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,370	(443,125)	40,532	81,523	763	0
1,757,317	925,196	175,947	734,261	6,282	12,750
\$1,761,687	\$482,071	\$216,479	\$815,784	\$7,045	\$12,750

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004
(continued)

	Transportation Grant	VOCA- Juvenile	VOCA- Prosecutor	Historical Center
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$114,762
Other Taxes	0	0	0	818
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	18,546	41,949	14,787
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	2,144	0	0
Total Revenues	<u>0</u>	<u>20,690</u>	<u>41,949</u>	<u>130,367</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	60,309	0
Judicial	0	22,235	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	130,230
Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Total Expenditures	<u>0</u>	<u>22,235</u>	<u>60,309</u>	<u>130,230</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,545)</u>	<u>(18,360)</u>	<u>137</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	317	15,254	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>317</u>	<u>15,254</u>	<u>0</u>
Changes in Fund Balance	0	(1,228)	(3,106)	137
Fund Balance (Deficit) Beginning of Year	4,155	5,468	18,125	3,787
Fund Balance (Deficit) End of Year	<u>\$4,155</u>	<u>\$4,240</u>	<u>\$15,019</u>	<u>\$3,924</u>

Senior Citizens	Title Administration	Violence Prevention	Community Policing	Recorder's Equipment	Solid Waste Management District
\$1,549,734	\$0	\$0	\$0	\$0	\$0
11,141	0	0	0	0	0
0	430,124	0	0	125,176	1,379,371
0	0	0	0	0	0
0	0	0	0	0	0
189,733	0	0	38,422	0	270,766
0	0	0	0	0	0
0	0	0	0	0	0
0	102	0	0	0	2,050
<u>1,750,608</u>	<u>430,226</u>	<u>0</u>	<u>38,422</u>	<u>125,176</u>	<u>1,652,187</u>
0	0	0	0	174,064	0
0	388,234	0	0	0	0
0	0	0	57,527	0	0
0	0	0	0	0	1,297,202
0	0	0	0	0	0
1,749,565	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	16,980
<u>1,749,565</u>	<u>388,234</u>	<u>0</u>	<u>57,527</u>	<u>174,064</u>	<u>1,314,182</u>
<u>1,043</u>	<u>41,992</u>	<u>0</u>	<u>(19,105)</u>	<u>(48,888)</u>	<u>338,005</u>
0	0	0	19,090	0	0
0	0	(24,279)	0	0	0
<u>0</u>	<u>0</u>	<u>(24,279)</u>	<u>19,090</u>	<u>0</u>	<u>0</u>
1,043	41,992	(24,279)	(15)	(48,888)	338,005
<u>51,417</u>	<u>451,565</u>	<u>24,329</u>	<u>2,429</u>	<u>187,527</u>	<u>427,588</u>
<u>\$52,460</u>	<u>\$493,557</u>	<u>\$50</u>	<u>\$2,414</u>	<u>\$138,639</u>	<u>\$765,593</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, 2004
(continued)

	Probation Services	EMA Planning Grant	Violence Against Women's Act	CDBG
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	3,229	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	948	26,849	588,473
Special Assessments	0	0	0	0
Interest	0	0	0	4,628
Other	0	0	0	10,839
Total Revenues	3,229	948	26,849	603,940
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	1,271	0	0	0
Public Safety	0	1,696	35,767	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	583,324
Intergovernmental	0	0	0	0
Total Expenditures	1,271	1,696	35,767	583,324
Excess of Revenues Over (Under) Expenditures	1,958	(748)	(8,918)	20,616
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	13,027	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	13,027	0
Changes in Fund Balance	1,958	(748)	4,109	20,616
Fund Balance (Deficit) Beginning of Year	3,496	748	(496)	698,789
Fund Balance (Deficit) End of Year	<u>\$5,454</u>	<u>\$0</u>	<u>\$3,613</u>	<u>\$719,405</u>

D.A.R.E.	Litter Control	Community Service Work Litter Collection	DUI Education	Electronic Monitoring	Electronic Monitoring Offenders
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	58,321
0	0	0	0	0	0
0	0	0	0	0	0
25,034	96,000	16,000	2,324	94,322	0
0	0	0	0	0	0
1	0	0	0	0	0
3,258	0	0	0	0	0
<u>28,293</u>	<u>96,000</u>	<u>16,000</u>	<u>2,324</u>	<u>94,322</u>	<u>58,321</u>
0	0	0	0	0	0
0	0	8,378	0	112,027	38,371
31,550	89,810	0	1,005	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>31,550</u>	<u>89,810</u>	<u>8,378</u>	<u>1,005</u>	<u>112,027</u>	<u>38,371</u>
<u>(3,257)</u>	<u>6,190</u>	<u>7,622</u>	<u>1,319</u>	<u>(17,705)</u>	<u>19,950</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>(3,257)</u>	<u>6,190</u>	<u>7,622</u>	<u>1,319</u>	<u>(17,705)</u>	<u>19,950</u>
<u>22,614</u>	<u>25,685</u>	<u>20,301</u>	<u>2,107</u>	<u>50,498</u>	<u>229,906</u>
<u>\$19,357</u>	<u>\$31,875</u>	<u>\$27,923</u>	<u>\$3,426</u>	<u>\$32,793</u>	<u>\$249,856</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, 2004
(continued)

	Juvenile Indigent Driver	Hazardous Materials	Juvenile Accountability Incentive	Youth Services
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	415	564,055	20,001	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	415	564,055	20,001	0
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	15,581	0
Public Safety	0	575,788	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
Intergovernmental	0	0	0	0
Total Expenditures	0	575,788	15,581	0
Excess of Revenues Over (Under) Expenditures	415	(11,733)	4,420	0
<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	415	(11,733)	4,420	0
Fund Balance (Deficit) Beginning of Year	2,038	15,095	981	43,245
Fund Balance (Deficit) End of Year	\$2,453	\$3,362	\$5,401	\$43,245

Felony Delinquent Care	Court Security	Adult Probation	EMA	EMA Communications	Mitigation Planning
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	7,396	0	0
0	0	0	0	0	0
0	0	0	0	0	0
350,311	0	147,902	101,683	0	7,720
0	0	0	0	0	0
0	0	0	0	0	0
48	0	24	11,200	0	0
<u>350,359</u>	<u>0</u>	<u>147,926</u>	<u>120,279</u>	<u>0</u>	<u>7,720</u>
0	0	0	0	0	0
270,739	2,020	148,696	0	0	0
0	0	0	167,822	16,718	7,500
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>270,739</u>	<u>2,020</u>	<u>148,696</u>	<u>167,822</u>	<u>16,718</u>	<u>7,500</u>
<u>79,620</u>	<u>(2,020)</u>	<u>(770)</u>	<u>(47,543)</u>	<u>(16,718)</u>	<u>220</u>
0	0	0	58,075	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>58,075</u>	<u>0</u>	<u>0</u>
79,620	(2,020)	(770)	10,532	(16,718)	220
486,888	19,849	65,161	20,051	48,396	221
<u>\$566,508</u>	<u>\$17,829</u>	<u>\$64,391</u>	<u>\$30,583</u>	<u>\$31,678</u>	<u>\$441</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, 2004
(continued)

	Regional Homeland Security	State Homeland Security	Indigent Guardianship	Recycling- Sheriff
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	0	13,161	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	77,633	7,042	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>77,633</u>	<u>7,042</u>	<u>13,161</u>	<u>0</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	13,493	0
Public Safety	85,662	7,042	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
Intergovernmental	0	0	0	0
Total Expenditures	<u>85,662</u>	<u>7,042</u>	<u>13,493</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(8,029)</u>	<u>0</u>	<u>(332)</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	(8,029)	0	(332)	0
Fund Balance (Deficit) Beginning of Year	0	0	40,699	61
Fund Balance (Deficit) End of Year	<u><u>(\$8,029)</u></u>	<u><u>\$0</u></u>	<u><u>\$40,367</u></u>	<u><u>\$61</u></u>

Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Juvenile Court Computerization	Donations Retreat	Ditch Maintenance
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,791	30,239	13,980	18,370	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	601,569
0	0	0	0	0	0
0	0	0	0	0	0
1,791	30,239	13,980	18,370	0	601,569
0	0	0	0	0	0
208	518	2,679	7,307	0	0
0	0	0	0	0	0
0	0	0	0	0	442,740
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
208	518	2,679	7,307	0	442,740
1,583	29,721	11,301	11,063	0	158,829
0	0	0	0	0	7,742
0	0	0	0	0	0
0	0	0	0	0	7,742
1,583	29,721	11,301	11,063	0	166,571
8,127	111,376	44,732	43,822	483	356,880
\$9,710	\$141,097	\$56,033	\$54,885	\$483	\$523,451

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004
(continued)

	Probate Conduct of Business	Law Enforcement- Prosecutor	Legal Research	Crime Prevention Sheriff
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	860	0	7,022	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>860</u>	<u>0</u>	<u>7,022</u>	<u>0</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	4	0	0	0
Public Safety	0	1	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
Intergovernmental	0	0	0	0
Total Expenditures	<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>856</u>	<u>(1)</u>	<u>7,022</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	856	(1)	7,022	0
Fund Balance (Deficit) Beginning of Year	<u>5,919</u>	<u>2,380</u>	<u>19,304</u>	<u>186</u>
Fund Balance (Deficit) End of Year	<u><u>\$6,775</u></u>	<u><u>\$2,379</u></u>	<u><u>\$26,326</u></u>	<u><u>\$186</u></u>

Drug Enforcement	Commissary	Total
\$0	\$0	\$1,664,496
0	0	11,959
0	22,146	4,346,790
0	0	242,459
5,340	0	28,849
0	0	4,600,365
0	0	601,569
3	16	8,151
0	0	47,290
<u>5,343</u>	<u>22,162</u>	<u>11,551,928</u>
0	0	1,349,002
0	0	1,119,480
10,360	24,355	1,132,794
0	0	1,739,942
0	0	255,458
0	0	3,906,477
0	0	130,230
0	0	1,622,456
0	0	16,980
<u>10,360</u>	<u>24,355</u>	<u>11,272,819</u>
<u>(5,017)</u>	<u>(2,193)</u>	<u>279,109</u>
0	0	113,620
0	0	(24,279)
<u>0</u>	<u>0</u>	<u>89,341</u>
(5,017)	(2,193)	368,450
<u>10,033</u>	<u>13,285</u>	<u>7,435,861</u>
<u>\$5,016</u>	<u>\$11,092</u>	<u>\$7,804,311</u>

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Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2004

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$8,723	\$389,635	\$398,358
Interest	0	0	110,529	110,529
Other	637,077	0	4,820	641,897
Total Revenues	637,077	8,723	504,984	1,150,784
<u>Expenditures</u>				
Current:				
Other	0	56	0	56
Debt Service:				
Principal Retirement	1,395,000	3,706	311,000	1,709,706
Interest and Fiscal Charges	588,660	1,298	173,119	763,077
Total Expenditures	1,983,660	5,060	484,119	2,472,839
Excess of Revenues Over (Under) Expenditures	(1,346,583)	3,663	20,865	(1,322,055)
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,294,209	0	1,681	1,295,890
Transfers Out	0	(2)	0	(2)
Total Other Financing Sources (Uses)	1,294,209	(2)	1,681	1,295,888
Changes in Fund Balance	(52,374)	3,661	22,546	(26,167)
Fund Balance Beginning of Year	131,832	16,238	766,010	914,080
Fund Balance End of Year	\$79,458	\$19,899	\$788,556	\$887,913

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004

	Issue II	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Revenues</u>				
Intergovernmental	\$706,639	\$0	\$152,484	\$0
Special Assessments	0	0	0	0
Other	0	0	0	0
Total Revenues	706,639	0	152,484	0
<u>Expenditures</u>				
Current:				
Other	0	0	0	0
Capital Outlay	115,528	481,179	583,391	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	115,528	481,179	583,391	0
Excess of Revenues Over (Under) Expenditures	591,111	(481,179)	(430,907)	0
<u>Other Financing Sources (Uses)</u>				
Special Assessment Notes Issued	0	0	0	0
Transfers In	0	1,000,000	413,400	0
Transfers Out	0	(211,002)	0	0
Total Other Financing Sources (Uses)	0	788,998	413,400	0
Changes in Fund Balance	591,111	307,819	(17,507)	0
Fund Balance Beginning of the Year	1,054,015	3,412,920	2,054,020	50,000
Fund Balance (Deficit) End of the Year	\$1,645,126	\$3,720,739	\$2,036,513	\$50,000

Route 6 Turn Lane Construction	Courthouse Atrium	Historical Museum HVAC	Early Childhood Facility	Construction- Ditches	Parks and Open Space	Total
\$40,000	\$0	\$0	\$0	\$0	\$0	\$899,123
0	0	0	0	14,609	0	14,609
0	0	0	0	1,608	0	1,608
40,000	0	0	0	16,217	0	915,340
0	0	0	0	1,312	0	1,312
0	1,596,290	26,654	0	8,017	0	2,811,059
0	0	0	0	40,200	0	40,200
0	0	0	0	1,026	0	1,026
0	1,596,290	26,654	0	50,555	0	2,853,597
40,000	(1,596,290)	(26,654)	0	(34,338)	0	(1,938,257)
0	0	0	0	23,500	0	23,500
0	211,003	0	0	1,087	0	1,625,490
0	0	0	0	(8,830)	0	(219,832)
0	211,003	0	0	15,757	0	1,429,158
40,000	(1,385,287)	(26,654)	0	(18,581)	0	(509,099)
200,973	1,365,784	127,081	90,854	44,959	45,790	8,446,396
\$240,973	(\$19,503)	\$100,427	\$90,854	\$26,378	\$45,790	\$7,937,297

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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. Transactions for this fund are not recorded by the computerized budgetary system. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Wood County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2004

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$6,490,899	\$0	\$6,490,899
Cash and Cash Equivalents with Fiscal Agent	0	680,516	680,516
Investments with Fiscal Agent	0	2,374,128	2,374,128
Prepaid Items	2,309	0	2,309
Interfund Receivable	183,631	0	183,631
Total Assets	<u>6,676,839</u>	<u>3,054,644</u>	<u>9,731,483</u>
<u>Current Liabilities</u>			
Due to Other Governments	183,631	0	183,631
Interfund Payable	0	2,819	2,819
Claims Payable	133,446	404,561	538,007
Total Liabilities	<u>317,077</u>	<u>407,380</u>	<u>724,457</u>
Total Net Assets Unrestricted	<u><u>\$6,359,762</u></u>	<u><u>\$2,647,264</u></u>	<u><u>\$9,007,026</u></u>

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2004

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$679,195	\$6,750,996	\$7,430,191
Other	127,317	0	127,317
Total Operating Revenues	<u>806,512</u>	<u>6,750,996</u>	<u>7,557,508</u>
<u>Operating Expenses</u>			
Contractual Services	14,695	977,259	991,954
Claims	380,768	4,712,537	5,093,305
Other	8,583	6,382	14,965
Total Operating Expenses	<u>404,046</u>	<u>5,696,178</u>	<u>6,100,224</u>
Operating Income	402,466	1,054,818	1,457,284
<u>Non Operating Revenues</u>			
Interest Revenue	0	40,720	40,720
Income Before Transfers	402,466	1,095,538	1,498,004
Transfers In	136,788	0	136,788
Changes in Net Assets	539,254	1,095,538	1,634,792
Net Assets Beginning of Year	<u>5,820,508</u>	<u>1,551,726</u>	<u>7,372,234</u>
Net Assets End of Year	<u><u>\$6,359,762</u></u>	<u><u>\$2,647,264</u></u>	<u><u>\$9,007,026</u></u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2004

	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	\$679,195	\$6,750,996	\$7,430,191
Cash Received from Other Revenues	127,317	0	127,317
Cash Payments for Contractual Services	(14,717)	(977,259)	(991,976)
Cash Payments for Claims	(339,698)	(5,199,849)	(5,539,547)
Cash Payments for Other Expenses	(8,583)	(3,563)	(12,146)
Net Cash Provided by Operating Activities	443,514	570,325	1,013,839
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Received from Transfers In	136,788	0	136,788
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(1,675,647)	(1,675,647)
Sale of Investments	0	1,240,342	1,240,342
Interest on Investments	0	40,720	40,720
Net Cash Used for Investing Activities	0	(394,585)	(394,585)
Net Increase in Cash and Cash Equivalents	580,302	175,740	756,042
Cash and Cash Equivalents Beginning of Year	5,910,597	504,776	6,415,373
Cash and Cash Equivalents End of Year	\$6,490,899	\$680,516	\$7,171,415
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>			
Operating Income	\$402,466	\$1,054,818	\$1,457,284
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>			
Increase in Prepaid Items	(22)	0	(22)
Increase in Interfund Payable	0	2,819	2,819
Increase (Decrease) in Claims Payable	41,070	(487,312)	(446,242)
Total Adjustments	41,048	(484,493)	(443,445)
Net Cash Provided by Operating Activities	\$443,514	\$570,325	\$1,013,839
<u>Non-Cash Investing Transaction</u>			

For 2004, the Health internal service fund's investments increased by \$1,481 to reflect investments at fair value as of December 31, 2004.

Wood County, Ohio
Combining Statements - Fiduciary Funds

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

Investment Trust Fund

Park and Recreation

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

Agency Funds

Health

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

Family and Children First

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

Work Industry

To account for the work industry program.

Soil and Water Conservation

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

Northwest Community Correctional Center

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

Juvenile Residential Center

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

Emergency Planning Commission

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

Housing Trust

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

(continued)

Wood County, Ohio
Combining Statements Fiduciary Funds

**Agency Funds
(continued)**

Law Library

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

Fines - Other Subdivisions

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

Auditor

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

Nursing Home Residents

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

Domestic Violence Shelter

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

Payroll

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

Undivided Tax

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

Alimony and Child Support

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

Economic Development

To account for membership fees from construction companies, banks, real estate developers, and various public entities for the operation and promotion of the Wood County Economic Development Commission.

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, 2004

	Health	Family and Children First	Work Industry	Soil and Water Conservation
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,597,240	\$118,754	\$1,200	\$54,286
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	33,095	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,630,335</u>	<u>\$118,754</u>	<u>\$1,200</u>	<u>\$54,286</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	1,630,335	118,754	1,200	54,286
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	<u>\$1,630,335</u>	<u>\$118,754</u>	<u>\$1,200</u>	<u>\$54,286</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2004
(continued)

	Northwest Community Correctional Center	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$147,946	\$305,067	\$59,388	\$205,043
Cash and Cash Equivalents in Segregated Accounts	0	0	0	59,133
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>\$147,946</u>	<u>\$305,067</u>	<u>\$59,388</u>	<u>\$264,176</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	147,946	305,067	59,388	205,043
Deposits Held and Due to Others	0	0	0	59,133
Total Liabilities	<u>\$147,946</u>	<u>\$305,067</u>	<u>\$59,388</u>	<u>\$264,176</u>

<u>Law Library</u>	<u>Auditor</u>	<u>Nursing Home Residents</u>	<u>Domestic Violence Shelter</u>	<u>Payroll</u>	<u>Undivided Tax</u>	<u>Alimony and Child Support</u>
\$18,940	\$55,265	\$0	\$13,259	\$20,233	\$6,862,258	\$0
0	0	21,506	0	0	0	53,267
0	0	0	0	0	0	0
0	0	0	0	0	6,035,910	0
0	0	0	0	0	0	1,548
0	0	0	0	0	113,913,521	0
0	0	0	0	0	5,982,826	0
<u>\$18,940</u>	<u>\$55,265</u>	<u>\$21,506</u>	<u>\$13,259</u>	<u>\$20,233</u>	<u>\$132,794,515</u>	<u>\$54,815</u>
\$0	\$0	\$0	\$0	\$0	\$132,794,515	\$0
18,940	55,265	0	13,259	20,233	0	54,815
0	0	21,506	0	0	0	0
<u>\$18,940</u>	<u>\$55,265</u>	<u>\$21,506</u>	<u>\$13,259</u>	<u>\$20,233</u>	<u>\$132,794,515</u>	<u>\$54,815</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2004
(continued)

	<u>Economic Development</u>	<u>County Court</u>	<u>Sheriff</u>	<u>Inmate</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	499,045	890,823	65,084	9,913
Accounts Receivable	0	418,998	0	0
Due from Other Governments	0	0	0	0
Due from External Parties	0	52,732	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$499,045</u>	<u>\$1,362,553</u>	<u>\$65,084</u>	<u>\$9,913</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	499,045	1,362,553	46,873	0
Deposits Held and Due to Others	0	0	18,211	9,913
Total Liabilities	<u>\$499,045</u>	<u>\$1,362,553</u>	<u>\$65,084</u>	<u>\$9,913</u>

<u>Total</u>
\$9,458,879
1,598,771
418,998
6,035,910
87,375
113,913,521
<u>5,982,826</u>
<u>\$137,496,280</u>
\$132,794,515
4,593,002
108,763
<u>\$137,496,280</u>

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2004

	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,323,256	\$4,330,536	\$4,056,552	\$1,597,240
Due from External Parties	0	33,095	0	33,095
Total Assets	<u>\$1,323,256</u>	<u>\$4,363,631</u>	<u>\$4,056,552</u>	<u>\$1,630,335</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,323,256</u>	<u>\$4,363,631</u>	<u>\$4,056,552</u>	<u>\$1,630,335</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$129,700	\$196,016	\$206,962	\$118,754
<u>Liabilities</u>				
Undistributed Assets	\$129,700	\$196,016	\$206,962	\$118,754
<u>Work Industry</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,646	\$100,247	\$100,693	\$1,200
<u>Liabilities</u>				
Undistributed Assets	\$1,646	\$100,247	\$100,693	\$1,200
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$48,835	\$274,686	\$269,235	\$54,286
<u>Liabilities</u>				
Undistributed Assets	\$48,835	\$274,686	\$269,235	\$54,286
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$95,868	\$1,994,046	\$1,941,968	\$147,946
<u>Liabilities</u>				
Undistributed Assets	\$95,868	\$1,994,046	\$1,941,968	\$147,946
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$250,622	\$1,757,861	\$1,703,416	\$305,067
<u>Liabilities</u>				
Undistributed Assets	\$250,622	\$1,757,861	\$1,703,416	\$305,067
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$48,034	\$35,500	\$24,146	\$59,388
<u>Liabilities</u>				
Undistributed Assets	\$48,034	\$35,500	\$24,146	\$59,388

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2004
(continued)

	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$262,940	\$897,186	\$955,083	\$205,043
Cash and Cash Equivalents in Segregated Accounts	74,548	59,133	74,548	59,133
Total Assets	<u>\$337,488</u>	<u>\$956,319</u>	<u>\$1,029,631</u>	<u>\$264,176</u>
<u>Liabilities</u>				
Undistributed Assets	\$262,940	\$897,186	\$955,083	\$205,043
Deposits Held and Due to Others	74,548	59,133	74,548	59,133
Total Liabilities	<u>\$337,488</u>	<u>\$956,319</u>	<u>\$1,029,631</u>	<u>\$264,176</u>
<u>Law Library</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,188	\$220,848	\$216,096	\$18,940
<u>Liabilities</u>				
Undistributed Assets	\$14,188	\$220,848	\$216,096	\$18,940
<u>Fines - Other Subdivisions</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$26,618	\$26,618	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$26,618	\$26,618	\$0
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$88,924	\$51,428	\$85,087	\$55,265
<u>Liabilities</u>				
Undistributed Assets	\$88,924	\$51,428	\$85,087	\$55,265
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$20,681	\$825	\$0	\$21,506
<u>Liabilities</u>				
Deposits Held and Due to Others	\$20,681	\$825	\$0	\$21,506
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$16,436	\$27,669	\$30,846	\$13,259
<u>Liabilities</u>				
Undistributed Assets	\$16,436	\$27,669	\$30,846	\$13,259

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2004
(continued)

	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$28,671	\$6,964,909	\$6,973,347	\$20,233
<u>Liabilities</u>				
Undistributed Assets	\$28,671	\$6,964,909	\$6,973,347	\$20,233
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,756,508	\$271,278,680	\$271,172,930	\$6,862,258
Due from Other Governments	5,865,053	6,035,910	5,865,053	6,035,910
Property Taxes Receivable	108,450,168	113,913,521	108,450,168	113,913,521
Special Assessments Receivable	5,318,982	5,982,826	5,318,982	5,982,826
Total Assets	\$126,390,711	\$397,210,937	\$390,807,133	\$132,794,515
<u>Liabilities</u>				
Due to Other Governments	\$126,390,711	\$397,210,937	\$390,807,133	\$132,794,515
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$33,382	\$19,885	\$0	\$53,267
Due from External Parties	702	1,548	702	1,548
Total Assets	\$34,084	\$21,433	\$702	\$54,815
<u>Liabilities</u>				
Undistributed Assets	\$34,084	\$21,433	\$702	\$54,815
<u>Economic Development</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$499,045	\$0	\$499,045
<u>Liabilities</u>				
Undistributed Assets	\$0	\$499,045	\$0	\$499,045
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,050,843	\$16,492	\$176,512	\$890,823
Accounts Receivable	251,735	418,998	251,735	418,998
Due from External Parties	0	52,732	0	52,732
Total Assets	\$1,302,578	\$488,222	\$428,247	\$1,362,553
<u>Liabilities</u>				
Undistributed Assets	\$1,302,578	\$488,222	\$428,247	\$1,362,553

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2004
(continued)

	Balance January 1, 2004	Additions	Reductions	Balance December 31, 2004
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$537,118	\$0	\$472,034	\$65,084
<u>Liabilities</u>				
Undistributed Assets	\$66,827	\$0	\$19,954	\$46,873
Deposits Held and Due to Others	470,291	0	452,080	18,211
Total Liabilities	\$537,118	\$0	\$472,034	\$65,084
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$6,112	\$3,801	\$0	\$9,913
<u>Liabilities</u>				
Deposits Held and Due to Others	\$6,112	\$3,801	\$0	\$9,913
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,065,628	\$288,156,230	\$287,762,979	\$9,458,879
Cash and Cash Equivalents in Segregated Accounts	1,722,684	599,181	723,094	1,598,771
Accounts Receivable	251,735	418,998	251,735	418,998
Due from Other Governments	5,865,053	6,035,910	5,865,053	6,035,910
Due from External Parties	702	87,375	702	87,375
Property Taxes Receivable	108,450,168	113,913,521	108,450,168	113,913,521
Special Assessments Receivable	5,318,982	5,982,826	5,318,982	5,982,826
Total Assets	\$130,674,952	\$415,194,041	\$408,372,713	\$137,496,280
<u>Liabilities</u>				
Due to Other Governments	\$126,390,711	\$397,210,937	\$390,807,133	\$132,794,515
Undistributed Assets	3,712,609	17,919,345	17,038,952	4,593,002
Deposits Held and Due to Others	571,632	63,759	526,628	108,763
Total Liabilities	\$130,674,952	\$415,194,041	\$408,372,713	\$137,496,280

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**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, 2004

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,005,437	\$5,392,909	\$5,373,809	(\$19,100)
Permissive Sales Taxes	12,500,000	12,768,000	14,008,184	1,240,184
Other Taxes	36,375	31,740	38,446	6,706
Charges for Services	5,201,283	4,961,647	5,589,116	627,469
Licenses and Permits	9,900	9,900	10,964	1,064
Fines, Costs, and Forfeitures	206,200	206,200	269,628	63,428
Intergovernmental	3,016,178	3,574,764	3,656,704	81,940
Interest	2,000,000	2,000,000	1,952,513	(47,487)
Other	45,454	159,014	262,222	103,208
Total Revenues	29,020,827	29,104,174	31,161,586	2,057,412
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	122,118	122,118	116,786	5,332
Materials and Supplies	448,597	416,516	309,730	106,786
Contractual Services	925,831	870,829	760,136	110,693
Capital Outlay	1,096,873	1,203,115	1,137,941	65,174
Total County	2,593,419	2,612,578	2,324,593	287,985
Commissioners				
Personal Services	583,270	583,270	577,233	6,037
Materials and Supplies	2,700	2,590	1,511	1,079
Contractual Services	5,500	6,926	5,095	1,831
Other	3,000	2,824	983	1,841
Total Commissioners	594,470	595,610	584,822	10,788
Central Services				
Personal Services	12,527	12,527	11,393	1,134
Materials and Supplies	83,455	73,080	58,656	14,424
Contractual Services	248,000	248,000	244,101	3,899
Other	22,673	22,673	17,194	5,479
Total Central Services	366,655	356,280	331,344	24,936
Auditor				
Personal Services	517,387	517,387	513,679	3,708
Materials and Supplies	6,380	7,380	7,376	4
Contractual Services	4,100	3,100	1,798	1,302
Other	8,598	8,273	8,064	209
Total Auditor	536,465	536,140	530,917	5,223

(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, 2004
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Assessing Real Property				
Personal Services	\$42,152	\$42,152	\$41,975	\$177
Materials and Supplies	3,892	3,892	2,443	1,449
Other	1,000	1,000	333	667
Total Assessing Real Property	47,044	47,044	44,751	2,293
Appraising Real Property				
Personal Services	157,652	157,652	157,642	10
Materials and Supplies	5,294	5,294	4,997	297
Other	1,000	1,000	334	666
Total Appraising Real Property	163,946	163,946	162,973	973
Treasurer				
Personal Services	177,267	177,267	176,117	1,150
Materials and Supplies	11,350	11,350	10,300	1,050
Other	11,000	11,000	8,022	2,978
Total Treasurer	199,617	199,617	194,439	5,178
Prosecuting Attorney				
Personal Services	938,070	947,828	868,746	79,082
Materials and Supplies	13,554	13,644	10,604	3,040
Contractual Services	30,541	30,772	17,402	13,370
Other	70,356	70,551	66,781	3,770
Total Prosecuting Attorney	1,052,521	1,062,795	963,533	99,262
Budget Commission				
Personal Services	17,289	17,289	17,265	24
Materials and Supplies	270	270	265	5
Contractual Services	1,488	1,813	1,796	17
Other	200	200	6	194
Total Budget Commission	19,247	19,572	19,332	240
Board of Revision				
Personal Services	36,610	36,610	34,752	1,858
Other	400	400	400	0
Total Board of Revision	37,010	37,010	35,152	1,858
Bureau of Inspection				
Contractual Services	90,000	95,500	95,000	500

(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, 2004
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Planning Commission				
Personal Services	\$103,307	\$103,307	\$101,883	\$1,424
Materials and Supplies	630	630	597	33
Contractual Services	1,500	1,500	90	1,410
Other	3,005	3,005	2,154	851
Total Planning Commission	108,442	108,442	104,724	3,718
Data Processing				
Personal Services	71,942	71,942	71,830	112
Materials and Supplies	9,000	9,000	7,196	1,804
Contractual Services	51,675	57,675	56,183	1,492
Other	2,067	2,067	861	1,206
Capital Outlay	41,600	35,600	28,761	6,839
Total Data Processing	176,284	176,284	164,831	11,453
Board of Elections				
Personal Services	399,000	432,970	431,959	1,011
Materials and Supplies	44,630	56,430	56,317	113
Contractual Services	107,301	110,031	109,277	754
Other	1,500	400	323	77
Capital Outlay	72,993	25,593	25,138	455
Total Board of Elections	625,424	625,424	623,014	2,410
Maintenance and Operating-Courthouse				
Personal Services	364,866	364,866	352,162	12,704
Materials and Supplies	48,888	51,388	51,112	276
Contractual Services	564,003	586,011	580,537	5,474
Other	13,945	12,122	6,487	5,635
Total Maintenance and Operating-Courthouse	991,702	1,014,387	990,298	24,089
Maintenance and Operating-Juvenile Court				
Personal Services	425,165	425,165	404,100	21,065
Materials and Supplies	34,282	34,282	33,491	791
Contractual Services	579,901	585,567	576,366	9,201
Other	16,715	11,060	8,676	2,384
Total Maintenance and Operating-Juvenile Court	1,056,063	1,056,074	1,022,633	33,441
Recorder				
Personal Services	443,622	443,622	427,771	15,851
Materials and Supplies	18,000	25,431	21,684	3,747
Contractual Services	118,600	109,534	78,073	31,461
Other	4,115	5,750	5,480	270
Total Recorder	584,337	584,337	533,008	51,329

(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, 2004
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Records Center				
Personal Services	\$78,464	\$78,464	\$77,419	\$1,045
Materials and Supplies	7,000	7,000	4,861	2,139
Contractual Services	25,000	25,000	19,540	5,460
Other	300	300	180	120
Total Records Center	110,764	110,764	102,000	8,764
Insurance on Property				
Contractual Services	657,000	538,514	493,370	45,144
Insurance on Person				
Personal Services	3,219,304	3,168,302	2,804,188	364,114
Pensions				
Personal Services	2,114,396	2,114,396	2,034,617	79,779
Taxes				
Other	11,000	10,230	4,420	5,810
Miscellaneous				
Contractual Services	10,091	10,091	7,984	2,107
Other	500	500	0	500
Total Miscellaneous	10,591	10,591	7,984	2,607
Annexations				
Other	1,000	1,000	79	921
Operation Fuel Facility				
Materials and Supplies	500	500	172	328
Contractual Services	263,131	341,975	339,067	2,908
Total Operation Fuel Facility	263,631	342,475	339,239	3,236
Total Legislative and Executive	15,630,332	15,587,312	14,511,261	1,076,051
Judicial				
Domestic Relations				
Personal Services	201,404	199,904	194,363	5,541
Materials and Supplies	2,756	4,256	2,975	1,281
Contractual Services	25,800	24,600	21,437	3,163
Other	4,155	5,355	3,538	1,817
Total Domestic Relations	234,115	234,115	222,313	11,802

(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, 2004
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court of Appeals				
Other	\$93,824	\$108,534	\$108,534	\$0
Jury Commission				
Personal Services	52,387	52,387	51,581	806
Materials and Supplies	3,225	3,225	3,157	68
Contractual Services	200	200	29	171
Other	700	700	332	368
Total Jury Commission	56,512	56,512	55,099	1,413
Adult Probation Department				
Personal Services	466,507	465,907	464,558	1,349
Materials and Supplies	1,800	1,800	1,797	3
Contractual Services	5,400	6,000	3,584	2,416
Other	7,500	7,020	1,001	6,019
Total Adult Probation Department	481,207	480,727	470,940	9,787
Court Security				
Personal Services	147,322	148,127	148,064	63
Materials and Supplies	990	1,055	1,048	7
Contractual Services	7,460	7,110	6,928	182
Other	1,821	2,071	1,957	114
Total Court Security	157,593	158,363	157,997	366
Common Pleas Courts 1, 2, and 4				
Personal Services	762,502	764,022	746,319	17,703
Materials and Supplies	12,204	9,204	9,023	181
Contractual Services	179,334	189,134	175,345	13,789
Other	8,145	8,145	7,235	910
Total Common Pleas Courts 1, 2, and 4	962,185	970,505	937,922	32,583
Juvenile Court				
Personal Services	347,365	347,365	344,463	2,902
Materials and Supplies	17,369	17,369	12,360	5,009
Contractual Services	45,414	45,414	23,528	21,886
Other	8,000	8,000	6,081	1,919
Total Juvenile Court	418,148	418,148	386,432	31,716
Juvenile Probation				
Personal Services	228,832	237,178	219,681	17,497
Materials and Supplies	2,250	5,250	1,769	3,481
Contractual Services	30,172	30,172	26,448	3,724
Other	4,500	4,500	472	4,028
Total Juvenile Probation	265,754	277,100	248,370	28,730

(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, 2004
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Detention Home				
Personal Services	\$823,914	\$823,914	\$786,476	\$37,438
Materials and Supplies	84,689	84,689	74,812	9,877
Contractual Services	99,083	98,726	89,304	9,422
Other	8,000	8,000	4,274	3,726
Capital Outlay	0	0	0	0
Total Detention Home	<u>1,015,686</u>	<u>1,015,329</u>	<u>954,866</u>	<u>60,463</u>
Probate Court				
Personal Services	306,670	306,670	292,705	13,965
Materials and Supplies	3,478	3,478	2,977	501
Contractual Services	13,640	13,640	8,893	4,747
Other	6,861	6,861	6,742	119
Total Probate Court	<u>330,649</u>	<u>330,649</u>	<u>311,317</u>	<u>19,332</u>
Clerk of Courts				
Personal Services	522,988	522,553	521,849	704
Materials and Supplies	22,221	22,221	21,560	661
Contractual Services	32,102	35,834	31,752	4,082
Other	3,105	3,105	2,828	277
Total Clerk of Courts	<u>580,416</u>	<u>583,713</u>	<u>577,989</u>	<u>5,724</u>
Fostoria Municipal Court				
Personal Services	9,055	9,055	8,573	482
Contractual Services	5,550	6,000	6,000	0
Other	1,500	1,500	913	587
Total Fostoria Municipal Court	<u>16,105</u>	<u>16,555</u>	<u>15,486</u>	<u>1,069</u>
Perrysburg Municipal Court				
Personal Services	93,000	96,969	95,974	995
Contractual Services	15,600	15,600	12,722	2,878
Other	1,500	3,500	3,102	398
Total Perrysburg Municipal Court	<u>110,100</u>	<u>116,069</u>	<u>111,798</u>	<u>4,271</u>
Bowling Green Municipal Court				
Personal Services	94,400	97,368	95,836	1,532
Contractual Services	89,000	92,269	90,667	1,602
Other	1,500	1,500	107	1,393
Total Bowling Green Municipal Court	<u>184,900</u>	<u>191,137</u>	<u>186,610</u>	<u>4,527</u>

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Defender				
Personal Services	\$466,251	\$492,201	\$486,314	\$5,887
Materials and Supplies	3,747	3,747	3,743	4
Contractual Services	23,757	26,088	22,435	3,653
Other	16,946	16,501	16,403	98
Capital Outlay	22,946	22,921	22,303	618
Total Public Defender	<u>533,647</u>	<u>561,458</u>	<u>551,198</u>	<u>10,260</u>
Law Library				
Personal Services	58,271	58,271	49,428	8,843
Miscellaneous				
Contractual Services	336,699	393,474	385,473	8,001
Total Judicial	<u>5,835,811</u>	<u>5,970,659</u>	<u>5,731,772</u>	<u>238,887</u>
Public Safety				
Coroner				
Personal Services	61,302	61,302	59,328	1,974
Materials and Supplies	90	90	0	90
Contractual Services	20,500	17,297	74	17,223
Other	20,500	54,308	54,308	0
Total Coroner	<u>102,392</u>	<u>132,997</u>	<u>113,710</u>	<u>19,287</u>
Sheriff				
Personal Services	2,046,259	2,146,127	2,145,848	279
Materials and Supplies	35,000	19,900	19,900	0
Contractual Services	180,116	119,435	119,203	232
Other	88,134	74,834	74,814	20
Total Sheriff	<u>2,349,509</u>	<u>2,360,296</u>	<u>2,359,765</u>	<u>531</u>
Communications Center				
Personal Services	535,923	582,659	582,594	65
Materials and Supplies	5,000	4,900	4,891	9
Contractual Services	230,802	215,407	203,519	11,888
Other	40,000	39,388	39,388	0
Total Communications Center	<u>811,725</u>	<u>842,354</u>	<u>830,392</u>	<u>11,962</u>
Other Expenditure				
Contractual Services	20,000	20,000	9,905	10,095
Jail-Sheriff				
Personal Services	2,143,981	2,197,418	2,197,402	16
Materials and Supplies	300,000	320,900	320,431	469
Contractual Services	655,000	649,909	649,903	6
Other	176,006	306,891	306,891	0
Total Jail-Sheriff	<u>3,274,987</u>	<u>3,475,118</u>	<u>3,474,627</u>	<u>491</u>

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Total Public Safety	\$6,558,613	\$6,830,765	\$6,788,399	\$42,366
Public Works				
Engineer				
Personal Services	405,875	418,363	417,710	653
Materials and Supplies	4,950	4,950	4,890	60
Contractual Services	3,500	3,500	1,769	1,731
Other	4,600	4,600	4,036	564
Total Public Works	418,925	431,413	428,405	3,008
Health				
Registration of Vital Statistics				
Other	3,000	3,000	1,464	1,536
Other Health				
Contractual Services	239,229	239,229	145,767	93,462
Total Health	242,229	242,229	147,231	94,998
Human Services				
Veteran Services				
Personal Services	151,100	151,100	138,472	12,628
Materials and Supplies	4,000	6,289	5,462	827
Contractual Services	51,600	50,811	23,422	27,389
Other	97,197	95,697	68,161	27,536
Total Veteran Services	303,897	303,897	235,517	68,380
Public Assistance				
Other	249,341	300,344	300,344	0
Total Human Services	553,238	604,241	535,861	68,380
Conservation and Recreation				
Historical Society				
Personal Services	102,042	102,042	101,963	79

(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, 2004
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Other				
Airport				
Other	\$40,000	\$40,000	\$40,000	\$0
Miscellaneous				
Other	336,523	286,523	282,635	3,888
Contingencies				
Other	400,000	12,020	10,361	1,659
Unclaimed Money				
Other	0	0	8,067	(8,067)
Total Other	<u>776,523</u>	<u>338,543</u>	<u>341,063</u>	<u>(2,520)</u>
Intergovernmental				
Agriculture				
Other	446,377	447,873	445,767	2,106
Total Expenditures	<u>30,564,090</u>	<u>30,555,077</u>	<u>29,031,722</u>	<u>1,523,355</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,543,263)</u>	<u>(1,450,903)</u>	<u>2,129,864</u>	<u>3,580,767</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	38,694	38,694	38,694	0
Advances Out	(14,606)	(14,606)	(14,606)	0
Transfers In	61,306	61,306	58,221	(3,085)
Transfers Out	(3,589,649)	(3,220,520)	(2,895,794)	324,726
Total Other Financing Sources (Uses)	<u>(3,504,255)</u>	<u>(3,135,126)</u>	<u>(2,813,485)</u>	<u>321,641</u>
Changes in Fund Balance	(5,047,518)	(4,586,029)	(683,621)	3,902,408
Fund Balance Beginning of Year	6,595,441	6,595,441	6,595,441	0
Prior Year Encumbrances Appropriated	985,544	985,544	985,544	0
Fund Balance End of Year	<u><u>\$2,533,467</u></u>	<u><u>\$2,994,956</u></u>	<u><u>\$6,897,364</u></u>	<u><u>\$3,902,408</u></u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$3,800,000	\$3,800,000	\$3,941,624	\$141,624
Charges for Services	400,000	400,000	434,527	34,527
Fines, Costs, and Forfeitures	90,000	90,000	142,338	52,338
Intergovernmental	1,530,000	1,530,000	1,867,716	337,716
Other	10,000	10,000	5,754	(4,246)
Total Revenues	5,830,000	5,830,000	6,391,959	561,959
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,291,000	2,341,000	2,143,535	197,465
Materials and Supplies	1,665,285	1,480,285	1,068,500	411,785
Contractual Services	2,268,275	2,503,276	2,075,119	428,157
Other	768,090	991,693	730,574	261,119
Capital Outlay	286,464	186,464	87,733	98,731
Total Expenditures	7,279,114	7,502,718	6,105,461	1,397,257
Excess of Revenues Over (Under) Expenditures	(1,449,114)	(1,672,718)	286,498	1,959,216
<u>Other Financing Sources (Uses)</u>				
Transfers In	500,000	500,000	87,511	(412,489)
Transfers Out	(223,603)	0	0	0
Total Other Financing Sources (Uses)	276,397	500,000	87,511	(412,489)
Changes in Fund Balance	(1,172,717)	(1,172,718)	374,009	1,546,727
Fund Balance Beginning of Year	1,314,564	1,314,564	1,314,564	0
Prior Year Encumbrances Appropriated	449,115	449,115	449,115	0
Fund Balance End of Year	\$590,962	\$590,961	\$2,137,688	\$1,546,727

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, 2004

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,119,134	\$3,713,309	\$3,720,408	\$7,099
Other Taxes	27,379	24,060	28,448	4,388
Charges for Services	0	0	1,916	1,916
Intergovernmental	6,505,831	6,914,975	7,405,471	490,496
Other	0	0	1,238	1,238
Total Revenues	10,652,344	10,652,344	11,157,481	505,137
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	491,726	491,726	419,870	71,856
Materials and Supplies	12,000	12,000	8,105	3,895
Contractual Services	8,687,361	8,687,361	8,514,641	172,720
Other	450,000	650,000	590,321	59,679
Capital Outlay	65,000	65,000	2,122	62,878
Total Community Mental Health	9,706,087	9,906,087	9,535,059	371,028
Women's Health				
Contractual Services	445,196	445,196	388,558	56,638
Indigent Driver Alcohol Treatment				
Contractual Services	43,289	43,289	41,353	1,936
Community Mental Health-Title XX				
Contractual Services	130,000	130,000	80,444	49,556
Community Mental Health-Title XIX				
Contractual Services	2,344,741	2,344,741	2,191,148	153,593
Total Expenditures	12,669,313	12,869,313	12,236,562	632,751
Excess of Revenues Under Expenditures	(2,016,969)	(2,216,969)	(1,079,081)	1,137,888
<u>Other Financing Uses</u>				
Transfers Out	(228,107)	(28,107)	0	28,107
Changes in Fund Balance	(2,245,076)	(2,245,076)	(1,079,081)	1,165,995
Fund Balance Beginning of Year	2,245,076	2,245,076	2,245,076	0
Fund Balance End of Year	\$0	\$0	\$1,165,995	\$1,165,995

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, 2004

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$2,620,986	\$2,361,410	\$2,364,907	\$3,497
Other Taxes	17,325	15,210	18,044	2,834
Intergovernmental	12,827,722	10,213,150	7,222,117	(2,991,033)
Other	27,500	27,500	12,232	(15,268)
Total Revenues	15,493,533	12,617,270	9,617,300	(2,999,970)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	3,588,717	3,588,717	3,134,661	454,056
Materials and Supplies	224,125	224,125	85,540	138,585
Contractual Services	885,123	985,123	872,905	112,218
Other	4,917,014	4,472,014	2,658,031	1,813,983
Capital Outlay	425,164	250,164	173,398	76,766
Total Public Assistance	10,040,143	9,520,143	6,924,535	2,595,608
Work Force Investment Act				
Contractual Services	0	150,000	87,564	62,436
Children's Services				
Contractual Services	2,427,470	2,397,075	2,353,847	43,228
Other	29,276	2,343	1,627	716
Total Children's Services	2,456,746	2,399,418	2,355,474	43,944
Child and Adult Protect-Levy				
Contractual Services	146,504	161,504	117,505	43,999
Other	198,718	123,776	17,952	105,824
Capital Outlay	0	26,000	25,179	821
Total Child and Adult Protect-Levy	345,222	311,280	160,636	150,644
Trust-Homeless Donation				
Other	25,000	25,000	11,452	13,548
Trust-Welfare Department Donations				
Other	2,500	2,500	0	2,500
Total Expenditures	12,869,611	12,408,341	9,539,661	2,868,680
Excess of Revenues Over Expenditures	2,623,922	208,929	77,639	(131,290)

(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, 2004
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$570,000	\$0	\$0	\$0
Transfers Out	(660,000)	(111,635)	(33,942)	77,693
Total Other Financing Sources (Uses)	(90,000)	(111,635)	(33,942)	77,693
Changes in Fund Balance	2,533,922	97,294	43,697	(53,597)
Fund Balance Beginning of Year	3,083,406	3,083,406	3,083,406	0
Prior Year Encumbrances Appropriated	37,289	37,289	37,289	0
Fund Balance End of Year	<u>\$5,654,617</u>	<u>\$3,217,989</u>	<u>\$3,164,392</u>	<u>(\$53,597)</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, 2004

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$12,132,985	\$10,953,904	\$10,991,860	\$37,956
Other Taxes	82,857	72,991	85,585	12,594
Charges for Services	719,062	719,062	1,166,733	447,671
Intergovernmental	10,796,161	12,067,107	12,307,623	240,516
Interest	0	0	18,687	18,687
Other	41,700	41,700	19,264	(22,436)
Total Revenues	23,772,765	23,854,764	24,589,752	734,988
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	1,000,000	1,000,000	665,000	335,000
Other	10,000	10,000	5,894	4,106
Total Residential Development Services	1,010,000	1,010,000	670,894	339,106
Community Assistance				
Contractual Services	20,000	20,000	0	20,000
Other	30,000	30,000	5,800	24,200
Total Community Assistance	50,000	50,000	5,800	44,200
MRDD				
Personal Services	9,373,375	9,418,375	9,127,091	291,284
Materials and Supplies	608,225	648,225	631,428	16,797
Contractual Services	6,947,800	6,962,800	6,816,961	145,839
Other	330,100	340,100	334,123	5,977
Capital Outlay	20,200	20,200	19,320	880
Total MRDD	17,279,700	17,389,700	16,928,923	460,777
Title I				
Personal Services	45,799	45,799	27,653	18,146
Family Resource Services				
Personal Services	242	194	194	0
Contractual Services	71,550	72,206	63,124	9,082
Other	39,750	59,142	58,753	389
Total Family Resource Services	111,542	131,542	122,071	9,471

(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, 2004
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Supported Living				
Personal Services	\$232,172	\$243,872	\$202,126	\$41,746
Materials and Supplies	7,500	9,000	7,268	1,732
Contractual Services	1,669,932	1,652,732	1,309,410	343,322
Other	2,700	6,700	6,627	73
Capital Outlay	5,000	5,000	2,998	2,002
Total Supported Living	1,917,304	1,917,304	1,528,429	388,875
Autism Grant				
Personal Services	1,169	1,169	65	1,104
Toy Lending				
Personal Services	50,030	48,905	46,211	2,694
Contractual Services	0	1,125	1,125	0
Total Toy Lending	50,030	50,030	47,336	2,694
Trust Health Insurance				
Personal Services	2,131,372	2,131,372	1,776,975	354,397
Trust Donations				
Other	50,500	50,500	767	49,733
Total Expenditures	22,647,416	22,777,416	21,108,913	1,668,503
Excess of Revenues Over Expenditures	1,125,349	1,077,348	3,480,839	2,403,491
<u>Other Financing Sources (Uses)</u>				
Transfers In	547,000	0	0	0
Transfers Out	(12,979,449)	(12,899,449)	(413,400)	12,486,049
Total Other Financing Sources (Uses)	(12,432,449)	(12,899,449)	(413,400)	12,486,049
Changes in Fund Balance	(11,307,100)	(11,822,101)	3,067,439	14,889,540
Fund Balance Beginning of Year	18,645,518	18,645,518	18,645,518	0
Fund Balance End of Year	\$7,338,418	\$6,823,417	\$21,712,957	\$14,889,540

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,160,000	\$1,610,294	\$450,294
Other	12,000	26,438	14,438
Total Revenues	1,172,000	1,636,732	464,732
<u>Expenses</u>			
Personal Services	1,112,379	978,629	133,750
Materials and Supplies	4,000	3,117	883
Contractual Services	27,000	20,268	6,732
Other	176,180	114,940	61,240
Capital Outlay	321,327	246,291	75,036
Total Expenses	1,640,886	1,363,245	277,641
Changes in Fund Balance	(468,886)	273,487	742,373
Fund Balance Beginning of Year	1,185,710	1,185,710	0
Prior Year Encumbrances Appropriated	41,271	41,271	0
Fund Balance End of Year	\$758,095	\$1,500,468	\$742,373

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,365,500	\$5,476,268	\$110,768
Other	103,700	308,773	205,073
Total Revenues	5,469,200	5,785,041	315,841
<u>Expenses</u>			
Personal Services	3,797,676	3,778,696	18,980
Materials and Supplies	583,382	568,635	14,747
Contractual Services	1,083,193	1,081,417	1,776
Other	1,213,827	1,199,527	14,300
Capital Outlay	80,953	77,433	3,520
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest Expense	19,285	19,285	0
Total Expenses	6,813,316	6,759,993	53,323
Excess of Revenues Under Expenses	(1,344,116)	(974,952)	369,164
Transfers In	9	0	(9)
Transfers Out	(724)	0	724
Changes in Fund Balance	(1,344,831)	(974,952)	369,879
Fund Balance Beginning of Year	2,250,431	2,250,431	0
Prior Year Encumbrances Appropriated	120,260	120,260	0
Fund Balance End of Year	\$1,025,860	\$1,395,739	\$369,879

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,237,000	\$1,555,663	\$318,663
Other	20,000	66,862	46,862
Total Revenues	1,257,000	1,622,525	365,525
<u>Expenses</u>			
Personal Services	421,390	411,893	9,497
Materials and Supplies	264,848	257,128	7,720
Contractual Services	345,710	312,086	33,624
Other	195,886	193,078	2,808
Capital Outlay	455,932	440,380	15,552
Debt Service:			
Principal Retirement	225,000	225,000	0
Interest Expense	54,395	54,395	0
Total Expenses	1,963,161	1,893,960	69,201
Excess of Revenues Under Expenses	(706,161)	(271,435)	434,726
Transfers In	279,395	269,729	(9,666)
Changes in Fund Balance	(426,766)	(1,706)	425,060
Fund Balance Beginning of Year	1,499,324	1,499,324	0
Prior Year Encumbrances Appropriated	19,266	19,266	0
Fund Balance End of Year	\$1,091,824	\$1,516,884	\$425,060

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$20,000	\$23,186	\$3,186
Licenses and Permits	198,498	214,248	15,750
Fines, Costs, and Forfeitures	13,368	23,949	10,581
Other	600	719	119
	<u>232,466</u>	<u>262,102</u>	<u>29,636</u>
Total Revenues			
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	210,950	206,257	4,693
Materials and Supplies	6,053	5,856	197
Contractual Services	31,119	30,786	333
Other	24,422	22,577	1,845
Capital Outlay	3,170	3,170	0
	<u>275,714</u>	<u>268,646</u>	<u>7,068</u>
Total Expenditures			
Excess of Revenues Under Expenditures	(43,248)	(6,544)	36,704
<u>Other Financing Sources</u>			
Transfers In	26,050	0	(26,050)
Changes in Fund Balance	(17,198)	(6,544)	10,654
Fund Balance Beginning of Year	4,014	4,014	0
Prior Year Encumbrances Appropriated	13,214	13,214	0
Fund Balance End of Year	<u>\$30</u>	<u>\$10,684</u>	<u>\$10,654</u>

Wood County, Ohio
 Concealed Handgun 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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$23,950	\$28,211	\$4,261
<u>Expenditures</u>			
Current:			
Public Safety			
Concealed Handgun			
Materials and Supplies	1,000	600	400
Contractual Services	12,000	11,391	609
Other	9,200	8,200	1,000
Capital Outlay	1,750	0	1,750
Total Expenditures	23,950	20,191	3,759
Changes in Fund Balance	0	8,020	8,020
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$8,020	\$8,020

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,400	\$38,850	(\$1,550)
Intergovernmental	85,642	92,516	6,874
Other	0	6	6
	<u>126,042</u>	<u>131,372</u>	<u>5,330</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Mediation Grant			
Personal Services	87,242	85,312	1,930
Contractual Services	5,000	0	5,000
	<u>92,242</u>	<u>85,312</u>	<u>6,930</u>
Total Expenditures	<u>92,242</u>	<u>85,312</u>	<u>6,930</u>
Changes in Fund Balance	33,800	46,060	12,260
Fund Balance Beginning of Year	21,656	21,656	0
Prior Year Encumbrances Appropriated	206	206	0
Fund Balance End of Year	<u>\$55,662</u>	<u>\$67,922</u>	<u>\$12,260</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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$360,000	\$378,799	\$18,799
Intergovernmental	1,900,000	1,805,584	(94,416)
Other	18,000	10,629	(7,371)
Total Revenues	2,278,000	2,195,012	(82,988)
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,535,084	1,329,809	205,275
Materials and Supplies	30,000	11,194	18,806
Contractual Services	1,024,656	937,933	86,723
Other	5,000	750	4,250
Capital Outlay	50,000	13,202	36,798
Total Expenditures	2,644,740	2,292,888	351,852
Excess of Revenues Under Expenditures	(366,740)	(97,876)	268,864
<u>Other Financing Sources</u>			
Transfers In	300,000	115	(299,885)
Changes in Fund Balance	(66,740)	(97,761)	(31,021)
Fund Balance Beginning of Year	352,304	352,304	0
Prior Year Encumbrances Appropriated	77,740	77,740	0
Fund Balance End of Year	\$363,304	\$332,283	(\$31,021)

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$553,200	\$954,016	\$400,816
Other	0	247	247
Total Revenues	553,200	954,263	401,063
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	228,300	224,846	3,454
Materials and Supplies	5,149	3,979	1,170
Contractual Services	1,932,830	1,931,790	1,040
Other	3,165	1,700	1,465
Capital Outlay	49,203	47,743	1,460
Total Real Estate Assessment	2,218,647	2,210,058	8,589
Trust-Auditor Agricultural Land Use			
Other	3,000	2,075	925
Total Expenditures	2,221,647	2,212,133	9,514
Changes in Fund Balance	(1,668,447)	(1,257,870)	410,577
Fund Balance Beginning of Year	817,761	817,761	0
Prior Year Encumbrances Appropriated	994,647	994,647	0
Fund Balance End of Year	\$143,961	\$554,538	\$410,577

Wood County, Ohio
Economic Development Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$415,800	\$592,078	\$176,278
Interest	5,112	3,893	(1,219)
Other	11,501	426	(11,075)
Total Revenues	432,413	596,397	163,984
<u>Expenditures</u>			
Current:			
Economic Development			
Economic Development Tri-State Grant			
Other	149,000	149,000	0
Economic Development			
Personal Services	257,900	214,098	43,802
Materials and Supplies	13,500	11,896	1,604
Contractual Services	60,300	49,177	11,123
Other	20,040	15,434	4,606
Capital Outlay	53,000	50,630	2,370
Total Economic Development	404,740	341,235	63,505
Economic Development-Fees			
Personal Services	11,968	11,968	0
Other	538,561	538,561	0
Total Economic Development-Fees	550,529	550,529	0
Total Expenditures	1,104,269	1,040,764	63,505
Excess of Revenues			
Under Expenditures	(671,856)	(444,367)	227,489
<u>Other Financing Sources (Uses)</u>			
Transfers In	163	0	(163)
Transfers Out	(1,663)	0	1,663
Total Other Financing Sources (Uses)	(1,500)	0	1,500
Changes in Fund Balance	(673,356)	(444,367)	228,989
Fund Balance Beginning of Year	939,505	939,505	0
Fund Balance End of Year	\$266,149	\$495,138	\$228,989

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, 2004

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$159,600	\$137,128	(\$22,472)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	106,000	69,427	36,573
Materials and Supplies	2,795	1,495	1,300
Contractual Services	51,200	26,275	24,925
Other	41,225	632	40,593
Capital Outlay	14,749	7,080	7,669
Total Expenditures	<u>215,969</u>	<u>104,909</u>	<u>111,060</u>
Changes in Fund Balance	(56,369)	32,219	88,588
Fund Balance Beginning of Year	183,201	183,201	0
Prior Year Encumbrances Appropriated	<u>6,969</u>	<u>6,969</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$133,801</u></u>	<u><u>\$222,389</u></u>	<u><u>\$88,588</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, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$162,600	\$144,626	(\$17,974)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	53,150	3,683	49,467
Contractual Services	28,433	15,990	12,443
Other	54,305	36,521	17,784
Capital Outlay	27,963	10,732	17,231
Total Expenditures	163,851	66,926	96,925
Changes in Fund Balance	(1,251)	77,700	78,951
Fund Balance Beginning of Year	725,075	725,075	0
Prior Year Encumbrances Appropriated	10,701	10,701	0
Fund Balance End of Year	<u>\$734,525</u>	<u>\$813,476</u>	<u>\$78,951</u>

Wood County, Ohio
Youth Olympics Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$11,000	\$5,800	(\$5,200)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	10,000	5,037	4,963
Changes in Fund Balance	1,000	763	(237)
Fund Balance Beginning of Year	6,282	6,282	0
Fund Balance End of Year	\$7,282	\$7,045	(\$237)

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$15,000	\$0	(\$15,000)
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	15,000	0	(15,000)
Fund Balance Beginning of Year	12,750	12,750	0
Fund Balance End of Year	\$27,750	\$12,750	(\$15,000)

Wood County, Ohio
 Transportation Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2004

	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	4,155	4,155	0
Fund Balance End of Year	\$4,155	\$4,155	\$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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$19,509	\$18,546	(\$963)
Licenses and Permits	1,000	0	(1,000)
Other	0	2,144	2,144
	<hr/>	<hr/>	<hr/>
Total Revenues	20,509	20,690	181
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	23,321	19,949	3,372
Other	1,693	831	862
Capital Outlay	1,517	1,517	0
	<hr/>	<hr/>	<hr/>
Total Expenditures	26,531	22,297	4,234
Excess of Revenues			
Under Expenditures	(6,022)	(1,607)	4,415
<u>Other Financing Sources</u>			
Transfers In	6,502	317	(6,185)
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	480	(1,290)	(1,770)
Fund Balance Beginning of Year	4,970	4,970	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$5,450	\$3,680	(\$1,770)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$45,761	\$41,949	(\$3,812)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	69,240	59,536	9,704
Excess of Revenues			
Under Expenditures	(23,479)	(17,587)	5,892
<u>Other Financing Sources</u>			
Transfers In	15,254	15,254	0
Changes in Fund Balance	(8,225)	(2,333)	5,892
Fund Balance Beginning of Year	17,015	17,015	0
Fund Balance End of Year	\$8,790	\$14,682	\$5,892

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$115,931	\$114,625	(\$1,306)
Other Taxes	675	818	143
Intergovernmental	14,787	14,787	0
Total Revenues	131,393	130,230	(1,163)
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	130,230	130,230	0
Changes in Fund Balance	1,163	0	(1,163)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$1,163	\$0	(\$1,163)

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$1,550,604	\$1,548,691	(\$1,913)
Other Taxes	9,228	11,141	1,913
Intergovernmental	189,733	189,733	0
Total Revenues	1,749,565	1,749,565	0
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	1,749,565	1,749,565	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$400,000	\$429,026	\$29,026
Other	0	102	102
Total Revenues	400,000	429,128	29,128
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Clerk of Courts			
Personal Services	379,677	337,661	42,016
Materials and Supplies	8,348	6,811	1,537
Contractual Services	59,520	43,381	16,139
Other	2,300	1,179	1,121
Capital Outlay	7,300	1,050	6,250
Total Expenditures	457,145	390,082	67,063
Changes in Fund Balance	(57,145)	39,046	96,191
Fund Balance Beginning of Year	432,979	432,979	0
Prior Year Encumbrances Appropriated	4,686	4,686	0
Fund Balance End of Year	\$380,520	\$476,711	\$96,191

Wood County, Ohio
Violence Prevention Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
<u>Other Financing Uses</u>			
Transfers Out	(24,279)	(24,279)	0
Changes in Fund Balance	(24,279)	(24,279)	0
Fund Balance Beginning of Year	24,329	24,329	0
Fund Balance End of Year	\$50	\$50	\$0

Wood County, Ohio
Community Policing Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$51,899	\$38,422	(\$13,477)
<u>Expenditures</u>			
Current:			
General Government:			
Public Safety			
Community Policing			
Personal Services	53,998	48,182	5,816
Materials and Supplies	1,000	875	125
Other	12,500	6,934	5,566
Capital Outlay	2,400	1,515	885
Total Expenditures	69,898	57,506	12,392
Excess of Revenues Under Expenditures	(17,999)	(19,084)	(1,085)
<u>Other Financing Sources</u>			
Advances In	1,612	1,612	0
Transfers In	15,688	19,090	3,402
Total Other Financing Sources	17,300	20,702	3,402
Changes in Fund Balance	(699)	1,618	2,317
Fund Balance Beginning of Year	4,661	4,661	0
Fund Balance End of Year	\$3,962	\$6,279	\$2,317

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, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$120,000	\$127,276	\$7,276
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Recorder's Equipment			
Materials and Supplies	5,000	3,639	1,361
Contractual Services	229,028	192,679	36,349
Capital Outlay	36,108	3,342	32,766
Total Expenditures	270,136	199,660	70,476
Changes in Fund Balance	(150,136)	(72,384)	77,752
Fund Balance Beginning of Year	76,955	76,955	0
Prior Year Encumbrances Appropriated	115,136	115,136	0
Fund Balance End of Year	<u>\$41,955</u>	<u>\$119,707</u>	<u>\$77,752</u>

Wood County, Ohio
Solid Waste Management District Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$945,829	\$1,397,644	\$451,815
Intergovernmental	235,000	231,576	(3,424)
Other	25,000	2,050	(22,950)
Total Revenues	1,205,829	1,631,270	425,441
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	234,520	226,235	8,285
Materials and Supplies	12,030	9,814	2,216
Contractual Services	484,220	470,657	13,563
Other	717,630	702,164	15,466
Capital Outlay	69,000	67,805	1,195
Total Expenditures	1,517,400	1,476,675	40,725
Excess of Revenues Over (Under) Expenditures	(311,571)	154,595	466,166
<u>Other Financing Uses</u>			
Transfers Out	(66,000)	0	66,000
Changes in Fund Balance	(377,571)	154,595	532,166
Fund Balance Beginning of Year	371,965	371,965	0
Prior Year Encumbrances Appropriated	5,606	5,606	0
Fund Balance End of Year	\$0	\$532,166	\$532,166

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$600	\$3,229	\$2,629
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Materials and Supplies	1,500	47	1,453
Capital Outlay	1,500	1,224	276
Total Expenditures	3,000	1,271	1,729
Changes in Fund Balance	(2,400)	1,958	4,358
Fund Balance Beginning of Year	3,496	3,496	0
Fund Balance End of Year	\$1,096	\$5,454	\$4,358

Wood County, Ohio
EMA Planning 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, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$26,317	\$22,828	(\$3,489)
<u>Expenditures</u>			
Current:			
Public Safety			
EMA Planning Grant			
Materials and Supplies	1,077	1,077	0
Contractual Services	11,166	7,697	3,469
Capital Outlay	7,477	7,457	20
Total Expenditures	19,720	16,231	3,489
Excess of Revenues Over Expenditures	6,597	6,597	0
<u>Other Financing Uses</u>			
Advances Out	(27,150)	(27,150)	0
Changes in Fund Balance	(20,553)	(20,553)	0
Fund Balance Beginning of Year	833	833	0
Prior Year Encumbrances Appropriated	19,720	19,720	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$35,097	\$26,849	(\$8,248)
<u>Expenditures</u>			
Current:			
Public Safety			
Violence Against Women's Act			
Personal Services	37,796	36,263	1,533
Excess of Revenues			
Under Expenditures	(2,699)	(9,414)	(6,715)
<u>Other Financing Sources (Uses)</u>			
Advances In	5,801	5,801	0
Advances Out	(4,351)	(4,351)	0
Transfers In	5,898	13,027	7,129
Total Other Financing Sources (Uses)	7,348	14,477	7,129
Changes in Fund Balance	4,649	5,063	414
Fund Balance at Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$4,649</u>	<u>\$5,063</u>	<u>\$414</u>

Wood County, Ohio
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,245,323	\$635,149	(\$610,174)
Interest	200	4,288	4,088
Other	45,300	49,086	3,786
Total Revenues	1,290,823	688,523	(602,300)
<u>Expenditures</u>			
Current:			
Economic Development			
Home Program			
Contractual Services	3,452	0	3,452
CHIP 2001			
Other	22,506	3,875	18,631
Rossford			
Other	8,600	0	8,600
RLF Cameo			
Other	249,000	0	249,000
Block Grant 2001			
Personal Services	69	69	0
Contractual Services	120,636	112,557	8,079
Other	7,862	7,862	0
Total Block Grant 2001	128,567	120,488	8,079
Block Grant Rudolph W/S			
Contractual Services	188,974	188,974	0
Other	2,298	2,298	0
Total Block Grant Rudolph W/S	191,272	191,272	0

(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, 2004
(continued)

	Budget	Actual	Variance Over (Under)
CDBG Microenterprise Visual			
Other	\$20,566	\$0	\$20,566
Block Grant 2002			
Personal Services	4,983	4,983	0
Materials and Supplies	91	91	0
Contractual Services	160,941	160,712	229
Other	5,330	5,330	0
Capital Outlay	276	276	0
Total Block Grant 2002	171,621	171,392	229
Block Grant 2003			
Personal Services	13,400	7,338	6,062
Materials and Supplies	2,000	316	1,684
Contractual Services	355,450	204,833	150,617
Other	450	0	450
Capital Outlay	450	0	450
Total Block Grant 2003	371,750	212,487	159,263
CHIP 2003			
Personal Services	1,100	102	998
Materials and Supplies	1,000	254	746
Contractual Services	494,700	494,700	0
Other	4,700	540	4,160
Capital Outlay	1,000	0	1,000
Total CHIP 2003	502,500	495,596	6,904
Total Expenditures	1,669,834	1,195,110	474,724
Changes in Fund Balance	(379,011)	(506,587)	(127,576)
Fund Balance (Deficit) Beginning of Year	(19,116)	(19,116)	0
Prior Year Encumbrances Appropriated	524,158	524,158	0
Fund Balance (Deficit) End of Year	\$126,031	(\$1,545)	(\$127,576)

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$12,000	\$25,034	\$13,034
<u>Expenditures</u>			
Current:			
Public Safety			
D.A.R.E.			
Personal Services	23,746	23,746	0
Changes in Fund Balance	(11,746)	1,288	13,034
Fund Balance Beginning of Year	20,818	20,818	0
Fund Balance End of Year	\$9,072	\$22,106	\$13,034

Wood County, Ohio
Litter Control Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$96,000	\$96,000	\$0
<u>Expenditures</u>			
Current:			
Public Safety			
Litter Control			
Personal Services	88,895	87,843	1,052
Materials and Supplies	450	309	141
Contractual Services	790	788	2
Other	29	29	0
Total Expenditures	<u>90,164</u>	<u>88,969</u>	<u>1,195</u>
Changes in Fund Balance	5,836	7,031	1,195
Fund Balance Beginning of Year	<u>29,819</u>	<u>29,819</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$35,655</u></u>	<u><u>\$36,850</u></u>	<u><u>\$1,195</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, 2004

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$16,000	\$16,000	\$0
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Litter Collection			
Personal Services	10,460	7,074	3,386
Materials and Supplies	1,000	332	668
Other	2,040	125	1,915
Capital Outlay	2,537	863	1,674
Total Expenditures	<u>16,037</u>	<u>8,394</u>	<u>7,643</u>
Changes in Fund Balance	(37)	7,606	7,643
Fund Balance Beginning of Year	20,316	20,316	0
Prior Year Encumbrances Appropriated	<u>37</u>	<u>37</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$20,316</u></u>	<u><u>\$27,959</u></u>	<u><u>\$7,643</u></u>

Wood County, Ohio
DUI Education Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,400	\$2,324	\$924
<u>Expenditures</u>			
Current:			
Public Safety			
DUI Education			
Capital Outlay	3,500	1,005	2,495
Changes in Fund Balance	(2,100)	1,319	3,419
Fund Balance Beginning of Year	2,107	2,107	0
Fund Balance End of Year	\$7	\$3,426	\$3,419

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$93,445	\$94,030	\$585
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	47,478	45,649	1,829
Materials and Supplies	2,118	2,100	18
Contractual Services	43,404	43,308	96
Other	20,274	20,235	39
Total Expenditures	113,274	111,292	1,982
Changes in Fund Balance	(19,829)	(17,262)	2,567
Fund Balance Beginning of Year	34,550	34,550	0
Fund Balance End of Year	\$14,721	\$17,288	\$2,567

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, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$40,000	\$56,048	\$16,048
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Fees			
Personal Services	11,500	0	11,500
Materials and Supplies	1,500	0	1,500
Contractual Services	55,000	33,922	21,078
Other	3,000	0	3,000
Capital Outlay	10,000	4,449	5,551
Total Expenditures	<u>81,000</u>	<u>38,371</u>	<u>42,629</u>
Changes in Fund Balance	(41,000)	17,677	58,677
Fund Balance Beginning of Year	<u>228,483</u>	<u>228,483</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$187,483</u></u>	<u><u>\$246,160</u></u>	<u><u>\$58,677</u></u>

Wood County, Ohio
 Juvenile Indigent Driver Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$300	\$415	\$115
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Indigent Driver			
Contractual Services	275	0	275
Changes in Fund Balance	25	415	390
Fund Balance Beginning of Year	2,038	2,038	0
Fund Balance End of Year	\$2,063	\$2,453	\$390

Wood County, Ohio
Hazardous Materials Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$887,534	\$578,934	(\$308,600)
<u>Expenditures</u>			
Current:			
Public Safety			
Hazardous Materials			
Materials and Supplies	14,229	11,803	2,426
Contractual Services	39,593	36,289	3,304
Other	504,022	430,648	73,374
Capital Outlay	407,298	369,136	38,162
Total Expenditures	965,142	847,876	117,266
Excess of Revenues Under Expenditures	(77,608)	(268,942)	(191,334)
<u>Other Financing Uses</u>			
Transfers Out	(200)	0	200
Changes in Fund Balance	(77,808)	(268,942)	(191,134)
Fund Balance Beginning of Year	25,220	25,220	0
Prior Year Encumbrances Appropriated	62,659	62,659	0
Fund Balance (Deficit) End of Year	<u>\$10,071</u>	<u>(\$181,063)</u>	<u>(\$191,134)</u>

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, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$22,193	\$17,193	(\$5,000)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Court			
Personal Services	15,056	16,329	(1,273)
Capital Outlay	501	501	0
Total Expenditures	15,557	16,830	(1,273)
Excess of Revenues Over Expenditures	6,636	363	(6,273)
<u>Other Financing Sources (Uses)</u>			
Advances In	0	7,193	7,193
Advances Out	(7,193)	(7,193)	0
Total Other Financing Sources (Uses)	(7,193)	0	7,193
Changes in Fund Balance	(557)	363	920
Fund Balance Beginning of Year	122	122	0
Prior Year Encumbrances Appropriated	501	501	0
Fund Balance End of Year	<u>\$66</u>	<u>\$986</u>	<u>\$920</u>

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, 2004

	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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$460,000	\$311,932	(\$148,068)
Other	0	48	48
Total Revenues	460,000	311,980	(148,020)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Felony Delinquent Care			
Personal Services	328,700	249,928	78,772
Materials and Supplies	18,000	831	17,169
Contractual Services	41,800	2,670	39,130
Other	56,190	16,022	40,168
Capital Outlay	3,000	0	3,000
Total Expenditures	447,690	269,451	178,239
Changes in Fund Balance	12,310	42,529	30,219
Fund Balance Beginning of Year	502,023	502,023	0
Prior Year Encumbrances Appropriated	190	190	0
Fund Balance End of Year	\$514,523	\$544,742	\$30,219

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Security			
Personal Services	700	415	285
Materials and Supplies	700	472	228
Capital Outlay	1,580	1,188	392
Total Expenditures	<u>2,980</u>	<u>2,075</u>	<u>905</u>
Changes in Fund Balance	(2,980)	(2,075)	905
Fund Balance Beginning of Year	19,469	19,469	0
Prior Year Encumbrances Appropriated	<u>380</u>	<u>380</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$16,869</u></u>	<u><u>\$17,774</u></u>	<u><u>\$905</u></u>

Wood County, Ohio
Adult Probation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$146,515	\$147,440	\$925
Other	0	24	24
	<hr/>	<hr/>	<hr/>
Total Revenues	146,515	147,464	949
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	126,085	118,782	7,303
Materials and Supplies	15,736	12,065	3,671
Contractual Services	2,174	1,609	565
Other	15,657	14,623	1,034
	<hr/>	<hr/>	<hr/>
Total Expenditures	159,652	147,079	12,573
Changes in Fund Balance	(13,137)	385	13,522
Fund Balance Beginning of Year	33,814	33,814	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$20,677	\$34,199	\$13,522
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,641	\$10,256	\$2,615
Intergovernmental	91,110	101,683	10,573
Other	11,200	11,200	0
Total Revenues	109,951	123,139	13,188
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	118,168	116,690	1,478
Materials and Supplies	3,185	1,648	1,537
Contractual Services	7,561	5,307	2,254
Other	47,056	42,704	4,352
Capital Outlay	8,724	2,334	6,390
Total Expenditures	184,694	168,683	16,011
Excess of Revenues Under Expenditures	(74,743)	(45,544)	29,199
<u>Other Financing Sources</u>			
Transfers In	57,575	58,075	500
Changes in Fund Balance	(17,168)	12,531	29,699
Fund Balance Beginning of Year	16,943	16,943	0
Prior Year Encumbrances Appropriated	225	225	0
Fund Balance End of Year	\$0	\$29,699	\$29,699

Wood County, Ohio
EMA Communications Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA Communications			
Contractual Services	8,500	4,153	4,347
Other	1,000	154	846
Capital Outlay	15,480	12,605	2,875
Total Expenditures	<u>24,980</u>	<u>16,912</u>	<u>8,068</u>
Changes in Fund Balance	(24,980)	(16,912)	8,068
Fund Balance Beginning of Year	<u>48,396</u>	<u>48,396</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$23,416</u></u>	<u><u>\$31,484</u></u>	<u><u>\$8,068</u></u>

Wood County, Ohio
Mitigation Planning 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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$7,279	\$7,720	\$441
<u>Expenditures</u>			
Current:			
Public Safety			
Mitigation Planning			
Contractual Services	7,500	7,500	0
Changes in Fund Balance	(221)	220	441
Fund Balance Beginning of Year	221	221	0
Fund Balance End of Year	\$0	\$441	\$441

Wood County, Ohio
Regional Homeland 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, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$86,858	\$77,633	(\$9,225)
<u>Expenditures</u>			
Current:			
Public Safety			
Regional Homeland Security			
Materials and Supplies	8,266	8,216	50
Capital Outlay	<u>78,592</u>	<u>78,592</u>	<u>0</u>
Total Expenditures	<u>86,858</u>	<u>86,808</u>	<u>50</u>
Changes in Fund Balance	0	(9,175)	(9,175)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>\$0</u></u>	<u><u>(\$9,175)</u></u>	<u><u>(\$9,175)</u></u>

Wood County, Ohio
State Homeland 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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$7,042	\$7,042	\$0
<u>Expenditures</u>			
Current:			
Public Safety			
State Homeland Security			
Contractual Services	7,042	7,042	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,000	\$13,241	\$241
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	26,301	15,467	10,834
Changes in Fund Balance	(13,301)	(2,226)	11,075
Fund Balance Beginning of Year	38,068	38,068	0
Prior Year Encumbrances Appropriated	1,301	1,301	0
Fund Balance End of Year	\$26,068	\$37,143	\$11,075

Wood County, Ohio
 Recycling - Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2004

	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	61	61	0
Fund Balance End of Year	\$61	\$61	\$0

Wood County, Ohio
Computer Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$2,000	\$1,785	(\$215)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	2,500	208	2,292
Changes in Fund Balance	(500)	1,577	2,077
Fund Balance Beginning of Year	7,953	7,953	0
Fund Balance End of Year	\$7,453	\$9,530	\$2,077

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$32,000	\$30,602	(\$1,398)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	75,624	17,806	57,818
Changes in Fund Balance	(43,624)	12,796	56,420
Fund Balance Beginning of Year	108,191	108,191	0
Prior Year Encumbrances Appropriated	624	624	0
Fund Balance End of Year	\$65,191	\$121,611	\$56,420

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,000	\$14,010	\$1,010
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	24,500	2,949	21,551
Changes in Fund Balance	(11,500)	11,061	22,561
Fund Balance Beginning of Year	43,672	43,672	0
Fund Balance End of Year	\$32,172	\$54,733	\$22,561

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$18,000	\$18,497	\$497
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Juvenile Court			
Capital Outlay	18,000	8,192	9,808
Changes in Fund Balance	0	10,305	10,305
Fund Balance Beginning of Year	42,217	42,217	0
Fund Balance End of Year	\$42,217	\$52,522	\$10,305

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, 2004

	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	483	483	0
Fund Balance End of Year	\$483	\$483	\$0

Wood County, Ohio
Ditch Maintenance Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$494,092	\$591,103	\$97,011
Other	0	33,000	33,000
Total Revenues	494,092	624,103	130,011
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	97,000	56,207	40,793
Materials and Supplies	50,000	47,643	2,357
Contractual Services	369,101	353,389	15,712
Other	20,000	10,336	9,664
Capital Outlay	15,000	0	15,000
Total Expenditures	551,101	467,575	83,526
Excess of Revenues Over (Under) Expenditures	(57,009)	156,528	213,537
<u>Other Financing Sources</u>			
Transfers In	0	7,742	7,742
Changes in Fund Balance	(57,009)	164,270	221,279
Fund Balance Beginning of Year	345,835	345,835	0
Prior Year Encumbrances Appropriated	10,101	10,101	0
Fund Balance End of Year	\$298,927	\$520,206	\$221,279

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, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$550	\$818	\$268
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Probate Conduct of Business			
Other	3,085	4	3,081
Changes in Fund Balance	(2,535)	814	3,349
Fund Balance Beginning of Year	5,834	5,834	0
Prior Year Encumbrances Appropriated	85	85	0
Fund Balance End of Year	<u>\$3,384</u>	<u>\$6,733</u>	<u>\$3,349</u>

Wood County, Ohio
Law Enforcement - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	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	1,282	1,282	0
Fund Balance End of Year	\$1,282	\$1,282	\$0

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,500	\$7,133	(\$367)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	9,000	0	9,000
Changes in Fund Balance	(1,500)	7,133	8,633
Fund Balance Beginning of Year	18,687	18,687	0
Fund Balance End of Year	\$17,187	\$25,820	\$8,633

Wood County, Ohio
 Crime Prevention Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2004

	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	186	186	0
Fund Balance End of Year	\$186	\$186	\$0

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$607,754	\$640,317	\$32,563
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	1,395,000	1,395,000	0
Interest and Fiscal Charges	588,660	588,660	0
Total Expenditures	1,983,660	1,983,660	0
Excess of Revenues Under Expenditures	(1,375,906)	(1,343,343)	32,563
<u>Other Financing Sources</u>			
Transfers In	1,368,856	1,294,209	(74,647)
Changes in Fund Balance	(7,050)	(49,134)	(42,084)
Fund Balance Beginning of Year	144,580	144,580	0
Fund Balance End of Year	\$137,530	\$95,446	(\$42,084)

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$22,003	\$23,330	\$1,327
<u>Expenditures</u>			
Current:			
Other	1,500	1,368	132
Debt Service:			
Principal Retirement	43,906	43,906	0
Interest and Fiscal Charges	2,279	2,279	0
Total Expenditures	47,685	47,553	132
Excess of Revenues Under Expenditures	(25,682)	(24,223)	1,459
<u>Other Financing Sources (Uses)</u>			
Proceeds of Notes	30,000	27,600	(2,400)
Advances In	0	286	286
Transfers Out	(2)	(2)	0
Total Other Financing Sources (Uses)	29,998	27,884	(2,114)
Changes in Fund Balance	4,316	3,661	(655)
Fund Balance Beginning of Year	16,238	16,238	0
Fund Balance End of Year	\$20,554	\$19,899	(\$655)

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$500,767	\$500,164	(\$603)
Other	1,000	4,820	3,820
Total Revenues	501,767	504,984	3,217
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	311,000	311,000	0
Interest and Fiscal Charges	173,122	173,119	3
Total Expenditures	484,122	484,119	3
Excess of Revenues Over Expenditures	17,645	20,865	3,220
<u>Other Financing Sources (Uses)</u>			
Transfers In	1,678	1,681	3
Transfers Out	(308,575)	0	308,575
Total Other Financing Sources (Uses)	(306,897)	1,681	308,578
Changes in Fund Balance	(289,252)	22,546	311,798
Fund Balance Beginning of Year	797,764	797,764	0
Fund Balance End of Year	\$508,512	\$820,310	\$311,798

Wood County, Ohio
Issue II Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$500,000	\$827,168	\$327,168
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>2,065,503</u>	<u>576,260</u>	<u>1,489,243</u>
Excess of Revenues Over (Under) Expenditures	(1,565,503)	250,908	1,816,411
<u>Other Financing Sources</u>			
Transfers In	<u>500,000</u>	<u>0</u>	<u>(500,000)</u>
Changes in Fund Balance	(1,065,503)	250,908	1,316,411
Fund Balance Beginning of Year	671,930	671,930	0
Prior Year Encumbrances Appropriated	<u>565,503</u>	<u>565,503</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$171,930</u></u>	<u><u>\$1,488,341</u></u>	<u><u>\$1,316,411</u></u>

Wood County, Ohio
Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	453,781	448,990	4,791
Capital Outlay	50,000	36,884	13,116
Total Expenditures	<u>503,781</u>	<u>485,874</u>	<u>17,907</u>
Excess of Revenues Under Expenditures	<u>(503,781)</u>	<u>(485,874)</u>	<u>17,907</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	1,000,000	1,000,000	0
Transfers Out	(211,002)	(211,002)	0
Total Other Financing Sources (Uses)	<u>788,998</u>	<u>788,998</u>	<u>0</u>
Changes in Fund Balance	285,217	303,124	17,907
Fund Balance Beginning of Year	<u>3,412,920</u>	<u>3,412,920</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,698,137</u></u>	<u><u>\$3,716,044</u></u>	<u><u>\$17,907</u></u>

Wood County, Ohio
Wood Lane Building Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$346,600	\$152,484	(\$194,116)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>800,000</u>	<u>770,808</u>	<u>29,192</u>
Excess of Revenues			
Under Expenditures	(453,400)	(618,324)	(164,924)
<u>Other Financing Sources</u>			
Transfers In	<u>413,400</u>	<u>413,400</u>	<u>0</u>
Changes in Fund Balance	(40,000)	(204,924)	(164,924)
Fund Balance Beginning of Year	<u>2,272,557</u>	<u>2,272,557</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,232,557</u></u>	<u><u>\$2,067,633</u></u>	<u><u>(\$164,924)</u></u>

Wood County, Ohio
Methane Gas Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

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

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$40,000	\$40,000
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	200,000	0	200,000
Changes in Fund Balance	(200,000)	40,000	240,000
Fund Balance Beginning of Year	200,973	200,973	0
Fund Balance End of Year	\$973	\$240,973	\$240,000

Wood County, Ohio
 Courthouse Atrium Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,952,611	1,951,071	1,540
Excess of Revenues Under Expenditures	(1,952,611)	(1,951,071)	1,540
<u>Other Financing Sources</u>			
Transfers In	211,003	211,003	0
Changes in Fund Balance	(1,741,608)	(1,740,068)	1,540
Fund Balance Beginning of Year	160,048	160,048	0
Prior Year Encumbrances Appropriated	1,581,560	1,581,560	0
Fund Balance End of Year	<u>\$0</u>	<u>\$1,540</u>	<u>\$1,540</u>

Wood County, Ohio
 Historical Museum HVAC Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	64,067	57,373	6,694
Changes in Fund Balance	(64,067)	(57,373)	6,694
Fund Balance Beginning of Year	123,969	123,969	0
Prior Year Encumbrances Appropriated	22,071	22,071	0
Fund Balance End of Year	\$81,973	\$88,667	\$6,694

Wood County, Ohio
Early Childhood Facility Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	90,854	0	90,854
Changes in Fund Balance	(90,854)	0	90,854
Fund Balance Beginning of Year	90,854	90,854	0
Fund Balance End of Year	\$0	\$90,854	\$90,854

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$0	\$2	\$2
Other	378	1,608	1,230
Total Revenues	378	1,610	1,232
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	22,092	5,084	17,008
Contractual Services	21,457	338	21,119
Other	2,468	2,079	389
Total Expenditures	46,017	7,501	38,516
Excess of Revenues Under Expenditures	(45,639)	(5,891)	39,748
<u>Other Financing Sources (Uses)</u>			
Proceeds of Notes	30,000	0	(30,000)
Advances Out	(286)	(286)	0
Transfers In	9,500	1,087	(8,413)
Transfers Out	(11,844)	(8,830)	3,014
Total Other Financing Sources (Uses)	27,370	(8,029)	(35,399)
Changes in Fund Balance	(18,269)	(13,920)	4,349
Fund Balance Beginning of Year	45,613	45,613	0
Fund Balance End of Year	\$27,344	\$31,693	\$4,349

Wood County, Ohio
Parks and Open Space Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$3,000	\$0	(\$3,000)
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	3,000	0	(3,000)
Fund Balance Beginning of Year	45,790	45,790	0
Fund Balance End of Year	\$48,790	\$45,790	(\$3,000)

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, 2004

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$670,944	\$679,195	\$8,251
Other	0	127,317	127,317
	<hr/>	<hr/>	<hr/>
Total Revenues	670,944	806,512	135,568
	<hr/>	<hr/>	<hr/>
<u>Expenses</u>			
Contractual Services	20,000	14,717	5,283
Claims	621,417	339,698	281,719
Other	9,583	8,583	1,000
	<hr/>	<hr/>	<hr/>
Total Expenses	651,000	362,998	288,002
	<hr/>	<hr/>	<hr/>
Excess of Revenues Over Expenses	19,944	443,514	423,570
	<hr/>	<hr/>	<hr/>
Transfers In	136,788	136,788	0
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	156,732	580,302	423,570
	<hr/>	<hr/>	<hr/>
Fund Balance Beginning of Year	5,910,597	5,910,597	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$6,067,329</u>	<u>\$6,490,899</u>	<u>\$423,570</u>

Statistical Section

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

Wood County, Ohio
 Governmental Activities Expenses by Program
 Last Three Years

Year	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services
2004	\$15,442,066	\$6,882,638	\$8,354,594	\$8,167,253	\$12,378,151	\$35,426,717
2003	14,730,269	6,592,738	7,713,811	9,554,854	10,431,393	34,370,480
2002	15,708,389	6,171,278	6,767,782	4,665,832	14,477,570	34,053,401

Source: County Records

<u>Conservation and Recreation</u>	<u>Economic Development</u>	<u>Intergovernmental</u>	<u>Internal Service Fund-External Portion</u>	<u>Interest and Fiscal Charges</u>	<u>Total</u>
\$237,735	\$1,624,607	\$462,747	\$1,281,046	\$755,473	\$91,013,027
274,086	1,442,864	518,030	1,399,268	854,416	87,882,209
271,620	1,028,670	433,421	1,198,781	964,179	85,740,923

Wood County, Ohio
 Governmental Activities Revenues by Source
 Last Three Years

Year	Program Revenues			General Revenues	
	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest	Property Taxes	Permissive Sales Taxes
2004	\$18,732,765	\$33,458,550	\$272,623	\$24,118,133	\$14,195,796
2003	18,615,309	31,848,539	606,263	23,600,626	13,619,983
2002	17,256,136	31,033,725	1,301,785	22,507,597	13,937,186

Source: County Records

Other Local Taxes	Intergovernmental	Interest	Other	Total
\$182,482	\$3,105,068	\$1,664,277	\$596,263	\$96,325,957
178,233	3,102,080	1,714,107	783,632	94,068,772
196,831	5,178,413	4,424,848	731,538	96,568,059

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

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
General Government:					
Legislative and Executive	\$15,235,654	\$14,904,452	\$15,048,838	\$13,781,209	\$12,609,403
Judicial	6,752,602	6,556,316	6,197,644	6,215,642	5,771,171
Public Safety	7,848,517	6,936,623	6,431,251	6,110,289	5,369,581
Public Works	7,531,191	10,298,585	7,804,650	8,246,601	10,464,850
Health	12,308,711	10,330,216	13,912,523	11,178,912	9,945,704
Human Services	35,104,179	32,790,850	32,387,324	27,937,997	25,082,362
Conservation and Recreation	233,146	219,640	213,642	203,230	176,239
Economic Development	1,622,456	1,440,028	1,036,188	885,868	1,429,734
Other	332,742	418,847	716,017	479,297	395,245
Capital Outlay	2,811,059	7,941,193	7,311,955	9,752,178	5,574,682
Intergovernmental	462,747	518,030	433,421	509,847	377,216
Debt Service	<u>2,534,506</u>	<u>2,554,743</u>	<u>11,987,646</u>	<u>2,475,449</u>	<u>2,556,221</u>
Total Expenditures	<u>\$92,777,510</u>	<u>\$94,909,523</u>	<u>\$103,481,099</u>	<u>\$87,776,519</u>	<u>\$79,752,408</u>

Source: Wood County Auditor

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

<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
\$12,398,572	\$10,442,820	\$9,358,409	\$9,085,152	\$8,458,426
5,319,770	5,438,688	5,079,525	6,039,517	5,593,228
5,151,863	4,894,798	4,749,137	4,376,674	3,999,995
6,781,358	5,607,715	4,828,509	5,328,820	6,105,450
10,121,070	8,364,554	8,136,075	7,838,177	7,371,374
25,443,608	23,478,340	21,167,059	20,512,068	20,855,269
149,046	139,698	132,323	110,135	94,275
1,186,449	1,724,272	986,990	673,561	672,372
680,922	539,442	864,214	299,208	320,604
6,346,246	6,707,753	7,108,509	1,671,028	1,590,529
389,749	358,111	329,616	324,057	352,503
<u>2,876,061</u>	<u>2,716,776</u>	<u>2,783,072</u>	<u>4,435,203</u>	<u>2,938,386</u>
<u>\$76,844,714</u>	<u>\$70,412,967</u>	<u>\$65,523,438</u>	<u>\$60,693,600</u>	<u>\$58,352,411</u>

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

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Taxes	\$42,397,539	\$40,787,414	\$39,528,930	\$35,847,147	\$32,036,312
Charges for Services	11,423,063	11,538,596	10,174,430	10,064,114	6,841,113
Licenses and Permits	253,423	214,263	175,950	181,017	529,414
Fines, Costs, and Forfeitures	435,407	390,743	340,593	308,590	359,186
Intergovernmental	38,827,749	35,164,685	36,598,481	32,432,246	33,967,879
Special Assessments	1,014,536	966,566	947,680	1,129,926	1,183,521
Interest	1,727,034	1,636,742	3,730,384	3,912,035	4,196,760
Other	<u>780,417</u>	<u>3,236,718</u>	<u>1,014,080</u>	<u>1,223,734</u>	<u>3,507,958</u>
Total Revenues	<u>\$96,859,168</u>	<u>\$93,935,727</u>	<u>\$92,510,528</u>	<u>\$85,098,809</u>	<u>\$82,622,143</u>

Source: Wood County Auditor

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

<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
\$32,757,281	\$30,044,992	\$28,451,868	\$27,211,028	\$26,235,169
6,960,321	6,868,185	7,095,663	5,966,907	6,531,997
558,436	489,565	448,330	443,681	406,153
332,130	323,538	399,675	299,533	351,610
31,898,154	28,280,858	25,739,474	25,706,012	25,250,024
1,160,332	1,171,021	1,290,919	1,390,987	1,657,703
2,953,793	3,425,443	3,436,047	3,089,629	2,437,534
<u>944,148</u>	<u>672,135</u>	<u>969,879</u>	<u>2,420,206</u>	<u>973,029</u>
<u>\$77,564,595</u>	<u>\$71,275,737</u>	<u>\$67,831,855</u>	<u>\$66,527,983</u>	<u>\$63,843,219</u>

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

Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
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
1997	13,322,077	13,139,584	98.63	406,379	13,545,963	101.68	258,986	1.94
1996	13,151,674	12,852,426	97.72	418,061	13,270,487	100.90	540,405	4.11
1995	13,746,393	13,656,398	99.35	394,496	14,050,894	102.22	632,835	4.60

Source: Wood County Auditor

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

Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2004	\$107,391,853	\$103,632,822	96.50%	\$3,632,690	\$107,265,512	99.88%	\$5,288,350	4.92%
2003	101,232,613	99,251,015	98.04	2,696,954	101,947,969	100.71	2,906,009	2.87
2002	92,301,527	89,968,554	97.47	4,116,143	94,084,697	101.93	3,513,734	3.81
2001	89,960,928	88,533,755	98.41	2,338,484	90,872,239	101.01	1,568,340	1.74
2000	83,261,580	82,415,039	98.98	2,233,308	84,648,347	101.67	1,259,442	1.51
1999	79,479,851	78,044,866	98.19	2,046,031	80,090,897	100.77	1,968,584	2.48
1998	71,386,759	70,899,213	99.32	2,041,522	72,940,735	102.18	1,028,534	1.44
1997	67,710,533	67,082,605	99.07	1,773,299	68,855,904	101.69	1,327,165	1.96
1996	64,992,672	64,409,439	99.10	1,646,552	66,055,991	101.64	2,501,875	3.85
1995	63,565,401	63,149,249	99.35	1,827,230	64,976,479	102.22	2,985,073	4.70

Source: Wood County Auditor

Wood County, Ohio
Property Tax Levies and Collections - Tangible Personal Property Taxes
Last Ten Years
Wood County

Year	Current Taxes Levied	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2004	\$3,285,055	\$3,094,445	94.20%	\$82,246	2.50%
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
1997	3,260,503	2,997,228	91.93	263,275	8.07
1996	2,966,644	2,708,546	91.30	111,945	3.77
1995	2,931,598	2,743,976	93.60	n/a	n/a

Source: Wood County Auditor

Wood County, Ohio
Property Tax Levies and Collections - Tangible Personal Property Taxes
Last Ten Years
Wood County and Overlapping Subdivisions

Year	Current Taxes Levied	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2004	\$20,142,799	\$19,621,135	97.41%	\$503,664	2.50%
2003	23,051,960	22,840,168	99.08	2,702,226	11.72
2002	23,827,300	22,885,830	96.05	2,193,317	9.21
2001	24,544,316	22,718,107	92.56	2,481,336	10.11
2000	22,899,139	22,352,433	97.61	1,606,289	7.01
1999	22,502,987	21,073,710	93.65	1,429,276	6.35
1998	20,397,770	19,141,136	93.84	1,256,634	6.16
1997	19,177,797	17,658,159	92.08	1,519,638	7.92
1996	18,565,149	16,961,958	91.36	649,956	3.50
1995	17,093,593	16,016,367	93.70	1,182,069	6.92

Source: Wood County Auditor

Wood County, Ohio
Property Tax Levies and Collections - Special Assessment Taxes
Last Ten Years
Wood County

Year	Current Taxes Levied	Current and Delinquent Taxes Collected (a)	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2004	\$996,374	\$990,741	99.43%	\$5,633	0.57%
2003	1,050,282	940,591	89.56	109,691	10.44
2002	1,138,391	971,528	85.34	166,863	14.66
2001	1,132,135	1,084,054	95.75	48,081	4.25
2000	1,179,996	1,115,129	94.50	64,867	5.50
1999	1,154,458	1,098,269	95.13	56,189	4.87
1998	1,176,921	1,115,326	94.77	61,595	5.23
1997	1,315,070	1,243,930	94.59	77,709	5.91
1996	1,491,663	1,358,460	91.07	165,799	11.12
1995	1,599,992	1,404,137	87.76	220,230	13.76

Source: Wood County Auditor

(a) Does not include special assessments received from other counties. Amounts represent amount billed and collected through the property tax collection process. Amounts listed include penalties and interest.

Wood County, Ohio
Property Tax Levies and Collections - Special Assessment Taxes
Last Ten Years
Wood County and Overlapping Subdivisions

Year	Current Taxes Levied	Current and Delinquent Taxes Collected (a)	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2004	\$6,343,359	\$4,882,804	76.98%	\$1,460,555	23.02%
2003	5,679,787	4,647,579	81.83	1,032,208	18.17
2002	4,907,409	4,162,226	84.82	745,183	15.18
2001	4,385,484	3,942,595	89.90	442,889	10.10
2000	3,400,950	3,185,648	93.67	215,302	6.33
1999	3,283,296	3,077,119	93.72	206,177	6.28
1998	3,093,012	2,893,451	93.55	199,561	6.45
1997	3,124,072	2,973,625	95.18	205,980	6.59
1996	3,185,859	2,910,114	91.34	239,870	7.53
1995	2,954,185	2,566,784	86.89	308,204	10.43

Source: Wood County Auditor

(a) Does not include special assessments received from other counties. Amounts represent amount billed and collected through the property tax collection process. Amounts listed include penalties and interest.

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

Year	Real Property		Public Utility Property	
	Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (a)
2004	\$2,164,447,880	\$6,184,136,800	\$101,110,780	\$114,898,614
2003	2,099,578,030	5,998,794,371	101,486,410	112,044,705
2002	1,966,295,720	5,617,987,771	105,246,530	119,598,330
2001	1,924,834,710	5,499,527,743	134,196,960	152,496,545
2000	1,876,331,860	5,360,948,171	147,006,630	167,052,307
1999	1,443,738,890	4,124,968,257	144,174,150	163,834,261
1998	1,399,264,630	3,997,898,943	143,976,470	163,609,625
1997	1,355,320,000	3,872,342,857	144,244,810	163,914,557
1996	1,236,302,360	3,532,292,457	144,038,370	163,679,966
1995	1,197,673,460	3,421,924,171	174,267,090	198,030,784

Source: Wood County Auditor

- (a) This amount is calculated based on the following percentages for 2004:
 Real property is assessed at 35 percent of appraised market value
 Public utility real property is assessed at 35 percent of true value
 Public utility tangible personal property is assessed at varying percentages of true value
 Tangible personal property is assessed at 25 percent of true value for equipment and 22 percent for inventory.

Tangible Personal Property		Total		Ratio of Assessed to Actual Value
Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (a)	
\$303,012,862	\$1,212,051,448	\$2,568,571,522	\$7,511,086,862	34.20%
301,762,586	1,207,050,344	2,502,827,026	7,317,889,420	34.20
328,762,224	1,315,048,896	2,400,304,474	7,052,634,997	34.03
333,565,563	1,334,262,252	2,392,597,233	6,986,286,540	34.25
315,013,447	1,260,053,788	2,338,351,937	6,788,054,266	34.45
301,945,596	1,207,782,384	1,889,858,636	5,496,584,902	34.38
255,122,537	1,020,490,148	1,798,363,637	5,181,998,716	34.70
242,337,539	969,350,156	1,741,902,349	5,005,607,570	34.80
226,581,566	906,326,264	1,606,922,296	4,602,298,687	34.92
214,218,304	856,873,216	1,586,158,854	4,476,828,171	35.43

Wood County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1000 of Assessed Value)
Last Ten Years

County Units:	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
General	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35
County Parks	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.50	0.50	0.50
Historical Center	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Senior Center	0.70	0.70	0.70	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Job and Family Services	1.30	1.30	1.30	1.30	0.00	0.00	1.30	1.30	1.30	1.30
Community Mental Health	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Board of Mental Retardation	6.70	6.70	6.70	6.70	6.70	4.70	4.70	4.70	4.70	4.70
Health Department	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total County Rate	14.40	14.40	14.40	14.10	12.80	10.80	12.10	11.90	11.90	11.90
School Districts:										
Anthony Wayne LSD	68.20	68.20	63.70	63.70	63.70	64.50	64.50	64.50	64.60	64.60
Bowling Green CSD	52.20	52.20	48.30	48.40	48.40	49.10	51.00	51.00	51.00	52.00
Eastwood LSD	43.80	44.70	44.70	44.70	44.70	44.70	42.80	42.80	42.80	42.80
Elmwood LSD	39.00	39.50	39.50	39.90	39.70	36.50	36.90	36.90	36.80	38.50
Fostoria CSD	65.31	55.68	55.68	51.38	52.88	52.88	53.28	53.28	53.28	53.28
Gibsonburg EVSD	52.90	53.00	53.70	53.70	53.70	47.20	47.20	47.20	47.20	47.20
Lake LSD	52.20	52.80	52.60	52.90	52.65	47.60	47.90	47.90	48.10	48.00
Lakota LSD	41.45	41.45	41.70	41.80	41.80	42.00	43.25	43.25	44.00	44.00
McComb LSD	34.86	34.86	34.76	34.86	35.06	34.96	35.46	35.46	35.51	31.46
North Baltimore LSD	51.80	51.46	53.30	53.66	53.66	50.50	52.40	52.40	51.70	52.50
Northwood CSD	72.00	67.90	67.66	62.98	62.80	62.70	61.20	61.20	54.70	55.10
Otsego LSD	49.60	43.50	47.40	56.90	56.90	57.70	57.20	57.20	49.60	50.40
Patrick Henry LSD	41.31	35.41	35.41	31.55	31.55	31.55	35.75	35.75	38.35	38.40
Perrysburgh EVSD	62.65	63.50	63.50	58.40	58.80	58.80	54.40	54.40	54.10	53.50
Rossford EVSD	52.30	52.30	53.30	46.40	46.40	47.20	45.40	45.40	45.15	45.30
Vocational Schools:										
Four County VSD	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Penta County JVSD	3.20	3.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Vanguard VSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Townships:										
Bloom	6.50	7.20	7.20	6.10	6.50	6.50	6.10	6.10	6.10	6.10
Center	5.80	5.80	7.80	7.80	7.80	7.80	5.80	5.80	5.80	5.80
Freedom	6.80	6.80	6.80	6.80	6.80	6.80	3.80	3.80	3.80	6.10
Grand Rapids	6.70	6.70	6.70	6.70	6.70	6.70	6.90	9.90	11.40	6.00
Henry	7.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Jackson	7.70	7.70	7.70	7.70	7.70	7.70	9.20	9.20	9.20	9.20
Lake	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
Liberty	5.20	5.20	5.20	5.20	5.20	6.20	4.70	4.70	4.70	4.70
Middleton	11.20	11.70	9.70	9.70	9.70	9.70	10.70	10.70	10.70	10.70
Milton	5.10	5.10	5.10	5.10	4.10	4.10	4.10	4.10	4.10	4.10
Montgomery	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Perry	6.10	6.10	5.30	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Perrysburg	12.25	11.25	11.25	11.07	10.95	10.95	5.95	5.95	5.95	6.00
Plain	4.40	4.40	4.40	4.40	4.40	3.40	3.40	3.40	3.40	3.40
Portage	4.40	4.40	4.40	4.40	4.40	5.40	7.40	7.40	7.40	7.40
Troy	7.40	7.40	7.40	7.40	7.40	5.60	5.60	5.60	4.60	4.60
Washington	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Webster	5.50	5.50	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Weston	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00

(continued)

Wood County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1000 of Assessed Value)
Last Ten Years
(continued)

Municipalities	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Bairdstown Village	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
Bloomdale Village	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Bowling Green City	5.00	5.00	5.00	5.00	5.00	4.60	4.60	4.60	4.60	4.60
Brandner Village	9.00	7.80	7.80	8.80	8.80	8.80	9.80	9.80	9.80	9.80
Custar Village	6.20	6.20	7.00	7.00	7.00	7.00	7.00	7.00	4.10	3.80
Cygnets Village	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Fostoria City	4.30	4.30	4.30	4.30	4.60	4.30	4.60	4.60	4.60	4.60
Grand Rapids Village	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Haskins Village	8.20	8.20	8.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Hoytville Village	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2.20
Jerry City Village	11.50	11.50	11.50	9.00	8.50	8.50	8.50	8.50	8.50	5.50
Luckey Village	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	3.50
Millbury Village	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Milton Center Village	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
North Baltimore Village	2.70	3.70	3.70	3.70	3.20	2.90	3.32	2.70	3.10	3.10
Northwood City	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Pemberville Village	2.40	2.40	2.40	2.40	2.40	2.40	2.70	2.70	2.70	2.80
Perrysburg City	5.85	6.15	6.15	6.60	6.60	6.10	4.60	4.60	4.60	4.60
Portage Village	2.20	2.20	2.20	2.20	2.20	2.00	2.00	2.00	2.00	2.00
Risingsun Village	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
Rossford City	3.45	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Tontogany Village	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Walbridge Village	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Wayne Village	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
West Millgrove Village	12.40	12.40	12.40	12.40	12.40	12.40	12.40	12.40	7.40	7.40
Weston Village	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
<u>Other:</u>										
Central Joint Fire District	3.50	3.50	3.50	3.50	3.50	2.00	2.00	2.00	2.00	2.00
Wood County District Library	0.30	0.30	0.24	0.32	0.00	0.00	0.00	0.00	0.00	0.00
Fort Meigs Cemetery	0.00	0.00	0.32	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Mid County Ambulance District	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Northwest EMS District	5.00	5.00	5.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00
Rossford Public Library	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Seneca County Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
TARTA	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Way Public Library	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Source: Wood County Auditor

Wood County, Ohio
Principal Taxpayers
December 31, 2004

Taxpayer	Type of Business	Total Assessed Valuation	Percentage of Total Assessed Valuation
Acustar/Chrysler Corporation	Automobile Manufacturer	\$38,980,940	1.52%
Toledo Edison	Utility	26,492,440	1.03
Cooper Tire	Manufacturer	15,979,290	0.62
Beatrice Hunt Wesson	Food Processor	13,654,100	0.53
LOF Glass, Inc./Libbey Owens Ford, Inc.	Glass Manufacturer	12,544,100	0.49
B & O Railroad	Railroad	9,357,340	0.36
Ohio Bell Telephone Company	Utility	8,440,000	0.33
Corporate Properties/Prefinish Metals/ Walbridge Coatings	Metal Manufacturer	8,149,976	0.32
American Transmission	Utility	8,012,580	0.31
Meijer, Inc.	Retail	<u>7,624,200</u>	<u>0.30</u>
		<u>\$149,234,966</u>	<u>5.81%</u>
Total Assessed Valuation		<u><u>\$2,568,571,522</u></u>	

Source: Wood County Auditor

Wood County, Ohio
 Legal Debt Margin
 December 31, 2004

	Total Debt Limit (a)	Total Unvoted Debt Limit (b)
Assessed Value of County, Collection Year 2004	\$2,568,571,522	\$2,568,571,522
Debt Limitation	62,714,288	25,685,715
Total Outstanding Debt:		
Special Assessment Notes	27,600	27,600
General Obligation Bonds	13,395,000	13,395,000
Special Assessment Bonds	2,395,238	2,395,238
Total Outstanding Debt	15,817,838	15,817,838
Exemptions:		
Special Assessment Notes	(27,600)	(27,600)
General Obligation Bonds	(1,625,000)	(1,625,000)
Special Assessment Bonds	(2,395,238)	(2,395,238)
Total Exemptions	(4,047,838)	(4,047,838)
Less Amount Available in Debt Service	79,458	79,458
Net Debt Subject to Limitation	11,690,542	11,690,542
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$51,023,746	\$13,995,173

Source: Wood County Auditor

(a) The debt limitation is calculated as follows:

3 percent of first \$100,000,000 of assessed value	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	56,714,288
	\$62,714,288

(b) The debt limitation equals 1 percent of assessed value.

Wood County, Ohio
Ratio of Net General Obligation Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita
Last Ten Years

Year	Population	Assessed Value	Gross Bonded Debt (a)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2004	121,065	\$2,568,571,522	\$11,770,000	\$79,458	11,690,542	0.46%	\$96.56
2003	121,065	2,502,827,026	13,165,000	131,832	13,033,168	0.52	107.65
2002	121,065	2,400,304,474	14,520,000	220,761	14,299,239	0.60	118.11
2001	121,065	2,392,597,233	10,275,000	197,416	10,077,584	0.42	83.24
2000	121,065	2,338,351,377	11,435,000	190,612	11,244,388	0.48	92.88
1999	113,269	1,889,858,636	12,555,000	195,137	12,359,863	0.65	109.12
1998	113,269	1,798,363,637	13,635,000	100,147	13,534,853	0.75	119.49
1997	113,269	1,741,902,349	10,660,000	63,500	10,596,500	0.61	93.55
1996	113,269	1,606,922,296	10,965,000	60,242	10,904,758	0.68	96.27
1995	113,269	1,586,158,854	11,745,000	72,616	11,672,384	0.74	103.05

Source: Wood County Auditor

(a) Gross bonded debt equals the outstanding principal at year end on general obligation bonds payable from property taxes

Wood County, Ohio
Ratio of Annual Debt Service Expenditures for General Obligation
Bonded Debt to Total General Governmental Expenditures
Last Ten Years

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Governmental Expenditures	Ratio of Total Debt Service to Total General Governmental Expenditures
2004	\$1,395,000	\$588,660	1,983,660	\$92,777,510	2.14%
2003	1,355,000	641,579	1,996,579	94,909,523	2.10
2002	5,630,000	741,665	6,371,665	103,481,099	6.16
2001	1,160,000	626,874	1,786,874	87,790,542	2.04
2000	1,120,000	691,998	1,811,998	79,752,408	2.27
1999	1,080,000	753,588	1,833,588	76,844,714	2.39
1998	870,000	706,966	1,576,966	70,412,289	2.24
1997	805,000	660,344	1,465,344	65,527,109	2.24
1996	780,000	732,695	1,512,695	60,693,600	2.49
1995	725,000	670,512	1,395,512	58,352,411	2.39

Source: Wood County Auditor

Wood County, Ohio
 Computation of Direct and Overlapping Debt
 General Obligation Debt

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (b)	Amount Applicable to County
The County	\$11,770,000 (a)	100.00%	\$11,770,000
All Villages, Townships, and Cities wholly within the County	69,764,332	100.00	69,764,332
Fostoria City	1,967,341	9.26	182,078
All School Districts wholly within the County	1,298,800	100.00	1,298,800
Anthony Wayne LSD	2,945,000	1.72	50,675
Elmwood LSD	225,000	97.94	220,359
Fostoria CSD	433,490	17.32	75,088
Lake LSD	114,267	99.61	113,822
Ostego LSD	290,000	81.72	236,987
Patrick Henry LSD	118,000	1.20	1,412
Penta VSD	2,615,000	47.23	1,235,053
Vanguard VSD	266,666	2.70	7,212
Total Overlapping Debt	<u>\$80,037,896</u>		<u>73,185,818</u>
Total Direct and Overlapping Debt			<u>\$84,955,818</u>

Source: Wood County Auditor

(a) Includes only general obligation bonded debt payable from property taxes

(b) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2004 tax year.

Wood County, Ohio
Schedule of Revenue Bond Coverage
Water District Enterprise Fund

Prior to 1991, the only available information was maintained on a cash basis which does not generate meaningful comparisons
After 1994, the debt was paid by the newly created Water and Sewer District

Wood County, Ohio
Demographic Statistics
Last Ten Years

Civilian Labor Force Estimate

Year	Employment	Unemployment	County	Ohio	U.S.
1995	61,000	2,500	3.9%	4.8%	5.6%
1996	62,300	2,400	3.7	4.9	5.4
1997	63,500	2,300	3.5	4.6	4.9
1998	63,300	2,200	3.3	4.3	4.5
1999	65,100	2,300	3.5	4.2	4.2
2000	65,500	2,200	3.2	4.1	4.0
2001	65,900	2,400	3.5	4.3	4.8
2002	64,300	3,200	4.8	5.7	5.8
2003	64,300	3,600	5.4	6.1	6.0
2004	62,700	3,800	5.7	6.1	5.5

2004 Employment, Wood County

Month	Employment	Unemployment	County	Ohio	U.S.
January	61,200	4,200	6.4%	7.0%	6.3%
February	61,800	4,000	6.1	6.7	6.0
March	61,900	3,900	6.0	6.6	6.0
April	62,400	3,600	5.4	6.0	5.4
May	62,800	3,400	5.2	5.8	5.3
June	62,700	4,100	6.1	6.4	5.8
July	63,200	4,500	6.7	6.3	5.7
August	62,900	3,700	5.5	5.8	5.4
September	63,200	3,700	5.5	5.8	5.1
October	63,500	3,600	5.3	5.8	5.1
November	63,500	3,700	5.5	6.0	5.2
December	63,200	3,600	5.3	5.7	5.1

Source: Labor Market Information Division
Ohio Bureau of Employment Services
Columbus, Ohio

Estimates are not seasonally adjusted.

Wood County, Ohio
Property Value, Construction, and Financial Institution Deposits
Last Ten Years

Year	Assessed Real Property Value (a)			New Construction		Total Permits Issued	Financial Institution Deposits (In Thousands)
	Agricultural/ Residential	Commercial/ Industrial	Tax Exempt	Agricultural/ Residential	Commercial/ Industrial		
2004	\$1,650,169,950	\$514,277,930	\$483,807,180	\$96,748,280	\$113,813,436	5,840	\$122,839
2003	1,604,854,320	494,723,710	471,312,180	97,724,390	84,150,815	5,678	135,302
2002	1,504,209,400	462,086,320	441,264,550	94,223,627	116,251,063	5,711	144,046
2001	1,473,872,790	450,961,920	419,907,030	80,161,480	195,750,944	5,438	137,413
2000	1,434,054,380	442,277,480	404,888,730	67,212,135	139,395,959	5,118	203,854
1999	1,109,700,600	334,038,290	305,941,610	74,147,835	122,685,086	5,486	194,102
1998	1,073,408,440	325,856,190	287,183,740	73,141,845	103,569,662	5,326	191,319
1997	1,039,171,410	316,148,590	257,033,930	73,933,305	129,698,742	5,469	175,191
1996	928,022,530	308,279,830	249,097,640	83,701,200	94,411,716	5,602	156,450
1995	895,672,890	302,000,570	240,171,290	68,905,780	67,571,144	5,101	148,662
1994	872,111,600	297,525,690	230,885,740	53,227,190	102,282,344	5,142	212,274

Source: Wood County Auditor and Federal Reserve Bank of Cleveland

(a) Real property values do not include public utility real property or mineral rights

Wood County, Ohio
Miscellaneous Statistics

Date of Origination	April 1, 1820
County Seat	Bowling Green, Ohio
Area - Square Miles	619
Road Mileage	
State & U.S. Highways (1)	311 miles
County Roads (2)	243 miles
Township Roads (2)	992 miles
Interstates	75, 80, 90, 280, and 475
U.S. Routes	6, 20, 23, and 25
Population (2000 Census)	121,065
Number of Political Subdivisions Located in Wood County	
Municipalities	5
Villages	21
Townships	19
School Districts	18
Communications	
Radio Stations	3
Daily Newspapers	4
Weekly Newspapers	5
Voter Statistics, Election of November 2004 (3)	
Number of Registered Voters	90,688
Number of Voters Last General Election	64,103
Percentage of Registered Voters Voting	70.69%
Agricultural Statistics	
Land in Agriculture 2003 (4)	312,000 Acres
Number of Farms	1,060
Average Farm Size	294
State of Ohio Ranking 2003 (4)	
Wheat Production	1st
Corn Production	2nd
Soybean Production	2nd
Tomato Production	4th
Number of Dog Licenses Sold (5)	(17,587 at \$12.00) \$211,044
Number of Kennels Licenses Sold	(126 at \$60.00) \$7,560

Sources: (1) Ohio Department of Transportation
(2) Wood County Engineer
(3) Wood County Board of Elections
(4) Ohio State University Cooperative Extension Office
(5) Wood County Auditor



**Auditor of State
Betty Montgomery**

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FINANCIAL CONDITION

WOOD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 18, 2005**