



**FINANCIAL CONDITION
WOOD COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2005



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
WOOD COUNTY**

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**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Expenditures	Non-Cash Disbursements
ELECTION ASSISTANCE COMMISSION				
<i>Pass-through Ohio Secretary of State</i>				
Election Reform Payments	39.011	04-SOS-HAVA-87	\$15,609	
Help America Vote Act Requirements Payments	90.401	E05-0491-87		1,251,106
Total Election Assistance Commission			\$15,609	\$1,251,106
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Pass-through Ohio Emergency Management Agency</i>				
State Domestic Preparedness Equipment Support Program	97.004	2003-MUP-30015	155,283	
State Domestic Preparedness Equipment Support Program	97.004	2004-GE-T4-0025	493,685	
Total CFDA # 97.004			648,968	
Emergency Management Performance Grant	97.042	2005-EM-T5-0001	51,845	
State Homeland Security Program	97.073	2005-GE-T5-0001	267,003	
Total U.S. Department of Homeland Security			967,816	
U.S. DEPARTMENT OF AGRICULTURE				
<i>Pass-through Ohio Department of Education</i>				
Child Nutrition Cluster				
Food Donations	10.550	FY05		\$7,141
Food Donations	10.550	FY06		7,261
Total CFDA # 10.550				14,402
National School Breakfast Program Board of MRDD	10.553		685	
National School Lunch Program Juvenile Court Board of MRDD	10.555 10.555		41,601 5,568	
Total CFDA # 10.555			47,169	
Total Child Nutrition Cluster			47,854	14,402
Total U.S. Department of Agriculture			47,854	14,402
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-2006	31,300	
Special Education - Preschool Grants	84.173	066308-PG-S1-2006	16,845	
Total Special Education Cluster			48,145	
State Grants for Innovative Programs	84.298	066308-C2-S1-2006	630	
<i>Pass-through Ohio Department of Mental Retardation and Developmental Disabilities</i>				
Rehab Services - Vocational Rehabilitation Grants to States	84.126	FY05	41,996	

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements	Non-Cash Disbursements
<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-06/05	57,030	
	84.181	OGM-920.1	53,729	
Total CFDA # 84.181			110,759	
Total U.S. Department of Education			201,530	
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	FY05	13,115	
Temporary Assistance for Needy Families	93.558	FY06	4,248	
Total CFDA # 93.558			17,363	
<i>Pass-through Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant MRDD	93.667	FY05	72,811	
<i>Pass-through Ohio Department of Mental Health</i>				
Social Services Block Grant WCADAMHSB	93.667	FY05	60,029	
WCADAMHSB	93.667	FY06	19,969	
Total CFDA # 93.667			152,809	
Block Grants for Community Mental Health Services				
Community Plan	93.958	FY05	32,854	
Community Plan	93.958	FY06	23,855	
Child/Adolescent Core	93.958	FY05	46,916	
Child/Adolescent Core	93.958	FY06	46,913	
Total CFDA # 93.958			150,538	
<i>Pass-through Ohio Department of Job and Family Services</i>				
Child Welfare Services State Grant	93.645		100,135	
Chafee Foster Care Independence Program	93.647		883	
Child Abuse and Neglect State Grants	93.669		1,940	
Hurricane Katrina Relief	93.776		10,500	
<i>Pass-through Ohio Department of Alcohol and Drug Addiction Services</i>				
Medical Assistance Program	93.778	FY05/06	188,817	
<i>Pass-through Ohio Department of Mental Health</i>				
Medical Assistance Program	93.778	FY05/06	1,816,439	
<i>Pass-through Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Target Case Management	93.778	FY05	347,398	
Community Alternative Funding System	93.778	FY05	1,222,630	
Total CFDA # 93.778			3,575,284	
School Children Insurance Program (SCHIP)	93.767	FY05	33,552	

(Continued)

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i>	Federal CFDA Number	Project Number	Disbursements	Non-Cash Disbursements
Program Title				
<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	FY05	50,000	
Rural Opportunities, Inc. The Roads the Future	93.959	FY05	38,500	
Federal Per Capita	93.959	FY05	187,409	
Federal Per Capita	93.959	FY06	187,408	
Women's Specific Recovery Program	93.959	FY05	32,124	
Women's Specific Recovery Program	93.959	FY06	38,550	
Rural Women's Residential Project	93.959	FY05	184,671	
Rural Women's Residential Project	93.959	FY06	184,662	
Communities Mobilizing for Change on Alcohol	93.959	87-08308-CMMCO-P-05-0213	26,844	
Communities Mobilizing for Change on Alcohol	93.959	87-08308-CMMCO-P-06-0213	12,248	
Binge Drinking and Violence Prevention Program	93.959	FY04	25,000	
Total CFDA # 93.959			<u>967,416</u>	
Total U.S. Department of Health and Human Services			<u>5,010,420</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	245,510	
Small Cities Program	14.228	B-F-2001-080-1	98,290	
Small Cities Program	14.228	B-F-2003-080-1	75,837	
Total CFDA # 14.228			<u>419,637</u>	
HOME Investment Partnership Program	14.239	B-C-2003-080-2	160,391	
Total U.S. Department of Housing and Urban Development			<u>580,028</u>	
U.S. DEPARTMENT OF JUSTICE				
<i>Pass-through the Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2004VAGEN200T	34,322	
Crime Victim Assistance	16.575	2005VAGEN200T	11,784	
<i>Pass-through the Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2005VACHAE517	15,006	
Crime Victim Assistance	16.575	2006VACHAE517	5,066	
Total CFDA # 16.575			<u>66,178</u>	
<i>Pass-through the Ohio Office of Criminal Justice Services</i>				
Edward Byrne Memorial State and Local Law Enforcement				
Assistance Discretionary Grants Program	16.580	2004-DG-B-02-7034	26,022	

(Continued)

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005
(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	2003-JB-011-A005	5,965	
Juvenile Accountability Incentive Block Grants	16.523	2004-JB-003-A005	10,251	
Total CFDA # 16.523			<u>16,216</u>	
Total U.S. Department of Justice			<u>108,416</u>	
U.S. DEPARTMENT OF LABOR				
<i>Pass-through Ohio Department of Job and Family Services and then through Area 7 Workforce Investment Board</i>				
WIA Cluster				
WIA Adult Programs	17.258		90,577	
WIA Youth Activities	17.259		181,554	
WIA Dislocated Workers	17.260		51,424	
Total WIA Cluster			<u>323,555</u>	
Reed Act - Unemployment Insurance	17.225		19,802	
Total U.S. Department of Labor			<u>343,357</u>	
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$7,275,030</u>	<u>\$1,265,508</u>

The accompanying notes are an integral part of this schedule.

**FINANCIAL CONDITION
WOOD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2005**

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	\$17,363
Crime Victim Assistance	16.575	20,072
Social Services Block Grant	93.667	79,998
Medical Assistance Program	93.778	2,005,256
Block Grants for Community Mental Health Services	93.958	150,538
Block Grants for Prevention and Treatment of Substance Abuse	93.959	967,416

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, 2005, 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, 2005, the gross amount of loans outstanding under this program was \$315,727.

**FINANCIAL CONDITION
WOOD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2005
(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, 2005, which collectively comprise County's basic financial statements, and have issued our report thereon dated June 23, 2006. 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 23, 2006, we reported a matter involving internal control over financial reporting we did not deem a reportable condition.

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 23, 2006, 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 23, 2006



**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, 2005. 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.

The County's basic financial statements include the operations of Wood Lane Industries and Wood Lane Residential Services/Property Services, which received \$6,981 in federal awards which is not included in the Schedule of Federal Awards for the year ended December 31, 2005. Our audit of Federal awards, described below, did not include the operations of Wood Lane Industries or Wood Lane Residential Services/Property Services because these component units are legally separate from the primary government which this report addresses, and because they expended less than \$500,000 of Federal awards for the year ended December 31, 2005, they were not subject to OMB Circular A-133 audit requirements.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing 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, 2005.

One Government Center / Room 1420 / Toledo, OH 43604-2246
Telephone: (419) 245-2811 (800) 443-9276 Fax: (419) 245-2484
www.auditor.state.oh.us

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.

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, 2005, which collectively comprise County's basic financial statements, and have issued our report thereon dated June 23, 2006. 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 23, 2006

**FINANCIAL CONDITION
WOOD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2005**

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 93.778 – Medical Assistance Program CFDA 90.401 – Help America Vote Act Requirements Payments
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

WOOD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2005

Introductory Section

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WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2005

Prepared by the Wood County
Auditor's Office

Michael Sibbersen
County Auditor

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WOOD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2005

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MICHAEL SIBBERSEN
WOOD COUNTY AUDITOR

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

Local to Bowling Green
(419) 354-9150

Northern Wood County
(419) 243-4223
Extension 9150

June 23, 2006

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, 2005. 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.

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

The Auditor of the State of Ohio, Betty Montgomery has issued an unqualified opinion on Wood County's financial statements for the year ended December 31, 2005. The Independent Accountants' Report is located at the front of the financial section of this report.

Profile of the Government

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 619 square miles. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to 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.

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

Local Economy

Fifteen new development projects were announced by companies in 2005. Three of these firms were new companies or facilities, with twelve existing facilities expanding. Altogether, 2,549 jobs were created or retained by these fifteen projects representing \$182,050,000 in new private sector investment.

The largest single industrial investment during the year was \$74.4 million by First Solar for their manufacturing facility in Perrysburg Township. First Solar's investment, along with the wind farm located at the Wood County Landfill, emphasizes Wood County's role as the alternative renewable energy leader for Northwest Ohio. This expansion will create two hundred "high-tech" manufacturing jobs. Additionally, multinational container manufacturer O-I (historically known as Owens-Illinois) announced the site of their world corporate headquarters in Perrysburg, adding three hundred twenty-nine management jobs to the five hundred fifty-five already on site at their Levis Park campus.

Wood County continues to implement its economic diversification strategy countywide with significant expansions of Charter Steel in Perry Township near Fostoria, and American Warming and Ventilation in Bradner. Diversification notwithstanding, Wood County benefited from the major Daimler Chrysler initiative in neighboring Lucas County, landing three major Jeep/Nitro suppliers for Northwood's "virtual" supplier park, accounting for three hundred new jobs.

Given the economic rebound nationally, Wood County is relatively healthy with low unemployment and a diversified tax base as a result of the continuing legacy of economic development work done over the past decade.

Major Initiatives

Expenditures for 2005 reflect the ongoing commitment of the County Commissioners to facilitate the work of County government to better serve County residents. Overall expenditures were tempered by the current economy that manifested itself in reduced state funding and low rates of return on investments. The Commissioners appreciated the support of other elected officials in maintaining a cautionary approach to all expenditures. 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 3.5 percent increase to all salary line items.

The level of expenditures in 2005 was influenced by several significant factors. Listed below are a few of the expenditures that were in addition to normal operating costs:

- General Fund contributions to various grant programs including VOCA, Community Policing, EMA, and the Humane Society - \$104,083.
- Transfer of \$1,000,000 to the Permanent Improvement capital projects fund.
- Housing out of prisoners to other counties due to overcrowding - \$474,301.

Long-Term Financial Planning

Currently, the main objectives of the County are to continue to reduce the level of debt and to increase the cash balance of the General Fund. The main tool in reaching these goals is to help grow the retail tax base and thus increase the County's sales tax revenue. In conjunction with these goals, the County is focused on maintaining and improving the quality of services to the citizens, providing recognition for staff, and protecting the County's bond rating of Aa3.

In the past couple of years, the County has restored the exterior of the County Office Building, renovated the Old County Jail and the County Courthouse, constructed an Atrium connecting all the buildings at the Courthouse Complex, built a MRDD Training and Community Center, and renovated several buildings at the County Historical Center and Museum, all without the issuance of any debt.

After the nursing home renovations and addition are completed, the only long-term capital projects that may need to be addressed are a possible addition to the County Justice Center and the construction of a center to house several agencies.

Relevant Financial Policies

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

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

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2004. This was the ninth consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

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

Lastly, I would like to acknowledge the fine efforts of the entire staff of the Wood County Auditor's office. Special thanks must go to Deputy Auditors Vicki Clouser and Vera Balasz for payroll information; Judy Dreier and Mary Ann Book for accounts payable detail; 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

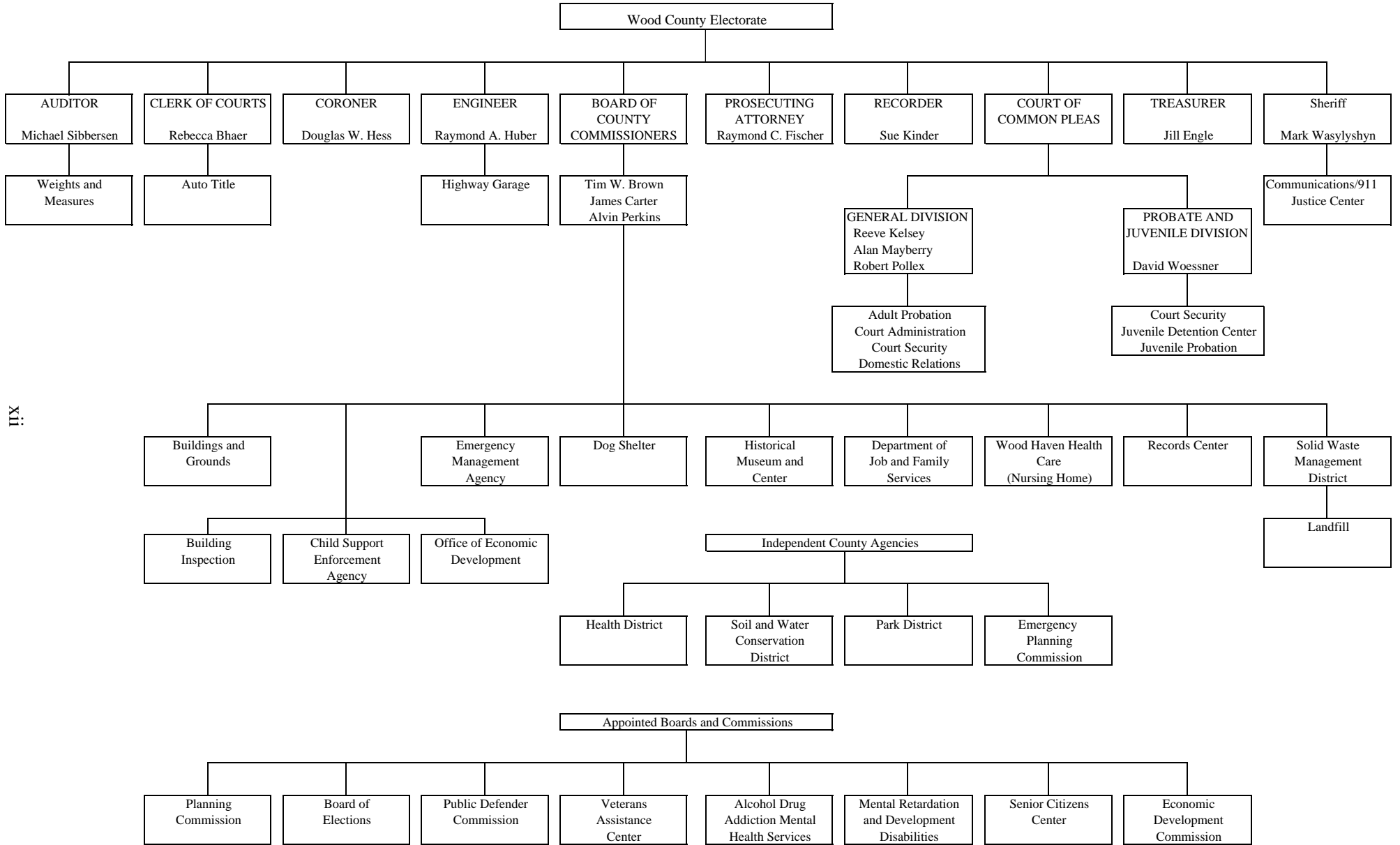
PRINCIPAL OFFICIALS

December 31, 2005

ELECTED OFFICIALS

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

WOOD COUNTY ORGANIZATIONAL CHART



ix:

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, 2004

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.



Carla E. Fudge

President

Jeffrey R. Emer

Executive Director

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Financial Section

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Wood County
One Courthouse Square
Bowling Green, Ohio 43402

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, 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, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Property Services, the County's discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us and we base our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Property Services on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General; Motor Vehicle and Gasoline Tax; Job and Family Services; Alcohol, Drug Addiction, and Mental Health Services; and Mental Retardation and Developmental Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

One Government Center / Room 1420 / Toledo, OH 43604-2246
Telephone: (419) 245-2811 (800) 443-9276 Fax: (419) 245-2484
www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2006, 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, individual fund schedules 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 and individual fund schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 23, 2006

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
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, 2005. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Highlights

Highlights for 2005 are as follows:

In total, the County's net assets increased \$4.2 million, which represents an overall increase of 3 percent from 2004, which is a fairly insignificant change. Governmental activities increased \$3.1 million and business-type activities increased just over \$1 million.

Several projects were completed during 2005. As in the past, the County was able to complete these capital projects without issuing any debt. They include two renovations at the Historical Center and Museum and the construction of the Bowling Green Training and Community Center (a partnership with MRDD, the City of Bowling Green, and the Ohio Army National Guard). In addition, the County completed the 12th and final Court Security Standard as adopted by the Ohio Supreme Court by limiting access to a single entrance at the courthouse complex.

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 2005. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

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

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

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

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

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

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2005 and 2004.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<u>Assets</u>						
Current and Other Assets	\$113,148,328	\$107,334,868	\$7,498,735	\$7,254,074	\$120,647,063	\$114,588,942
Capital Assets, Net	78,944,524	79,786,841	5,390,540	4,209,717	84,335,064	83,996,558
Total Assets	<u>192,092,852</u>	<u>187,121,709</u>	<u>12,889,275</u>	<u>11,463,791</u>	<u>204,982,127</u>	<u>198,585,500</u>
<u>Liabilities</u>						
Current and Other Liabilities	34,590,587	30,118,707	554,026	634,040	35,144,613	30,752,747
Long-Term Liabilities	14,700,400	17,335,170	7,939,270	7,499,434	22,639,670	24,834,604
Total Liabilities	<u>49,290,987</u>	<u>47,453,877</u>	<u>8,493,296</u>	<u>8,133,474</u>	<u>57,784,283</u>	<u>55,587,351</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	74,262,614	72,777,058	2,394,225	1,493,356	76,656,839	74,270,414
Restricted	53,382,096	52,174,724	0	0	53,382,096	52,174,724
Unrestricted	15,157,155	14,716,050	2,001,754	1,836,961	17,158,909	16,553,011
Total Net Assets	<u>\$142,801,865</u>	<u>\$139,667,832</u>	<u>\$4,395,979</u>	<u>\$3,330,317</u>	<u>\$147,197,844</u>	<u>\$142,998,149</u>

Overall the County reported increases in total net assets for both government activities and business-type activities from 2004 to 2005.

Total net assets for governmental activities increased a little over \$3 million. Current assets increased by \$5.8 million, or just over 5 percent. This increase resulted from two primary sources. Cash and cash equivalents increased by \$3 million as a result of additional tax revenue (due to the reappraisal and new levy for Alcohol, Drug Addiction, and Mental Health Services). The effect of the reappraisal and levy addition are also reflected in a \$3.4 million increase in taxes receivable from the prior year as well as an increase in deferred revenue (the corresponding increase in current and other assets). The decrease in long-term liabilities is simply due to the retirement of debt.

Total net assets for business-type activities increased over \$1 million, or 32 percent. This increase can be attributed to an increase in capital assets, which is also demonstrated in the increase in invested in capital assets. A building addition, along with other renovations at the Nursing Home, accounts for most of these additions. There was no debt issued to pay for these activities.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

Table 2 reflects the change in net assets for 2005 and 2004.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$19,329,707	\$18,732,765	\$9,579,387	\$9,068,441	\$28,909,094	\$27,801,206
Operating Grants, Contributions, and Interest	34,013,720	33,458,550	0	0	34,013,720	33,458,550
Capital Grants and Contributions	1,981,652	272,623	0	0	1,981,652	272,623
Total Program Revenues	<u>55,325,079</u>	<u>52,463,938</u>	<u>9,579,387</u>	<u>9,068,441</u>	<u>64,904,466</u>	<u>61,532,379</u>
General Revenues						
Property Taxes Levied for:						
General Operating	5,444,271	5,404,653	0	0	5,444,271	5,404,653
Health-Alcohol, Drug Addiction, and Mental Health Services	3,840,202	3,718,520	0	0	3,840,202	3,718,520
Human Services-Job and Family Services	2,366,677	2,367,142	0	0	2,366,677	2,367,142
Human Services- Mental Retardation and Developmental Disabilities	11,029,987	10,957,849	0	0	11,029,987	10,957,849
Human Services-Senior Citizens	1,545,406	1,554,779	0	0	1,545,406	1,554,779
Conservation and Recreation- Historical Center	115,254	115,190	0	0	115,254	115,190
Permissive Sales Taxes	14,802,878	14,195,796	0	0	14,802,878	14,195,796
Other Local Taxes	177,723	182,482	0	0	177,723	182,482
Grants and Entitlements not Restricted to Specific Programs	3,026,241	3,105,068	0	0	3,026,241	3,105,068
Interest	2,171,228	1,664,277	0	8	2,171,228	1,664,285
Other	1,378,559	596,263	0	0	1,378,559	596,263
Total General Revenues	<u>45,898,426</u>	<u>43,862,019</u>	<u>0</u>	<u>8</u>	<u>45,898,426</u>	<u>43,862,027</u>
Total Revenues	<u>101,223,505</u>	<u>96,325,957</u>	<u>9,579,387</u>	<u>9,068,449</u>	<u>110,802,892</u>	<u>105,394,406</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	17,802,965	15,442,066	0	0	17,802,965	15,442,066
Judicial	7,446,259	6,882,638	0	0	7,446,259	6,882,638
Public Safety	9,090,728	8,354,594	0	0	9,090,728	8,354,594
Public Works	9,321,445	8,167,253	0	0	9,321,445	8,167,253
Health						
Alcohol, Drug Addiction, and Mental Health Services	11,871,066	11,913,988	0	0	11,871,066	11,913,988
Other Health	465,842	464,163	0	0	465,842	464,163
Human Services						
Job and Family Services	9,237,254	9,432,850	0	0	9,237,254	9,432,850
Child Support Enforcement Agency	2,284,056	1,923,438	0	0	2,284,056	1,923,438
Mental Retardation and Developmental Disabilities	24,003,808	21,761,064	0	0	24,003,808	21,761,064
Other Human Services	2,220,585	2,309,365	0	0	2,220,585	2,309,365

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

Table 2
Change in Net Assets
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<u>Program Expense</u> (continued)						
Conservation and Recreation	\$253,394	\$237,735	\$0	\$0	\$253,394	\$237,735
Economic Development	896,738	1,624,607	0	0	896,738	1,624,607
Intergovernmental	427,016	462,747	0	0	427,016	462,747
Internal Service Fund-External Portion	1,505,316	1,281,046	0	0	1,505,316	1,281,046
Interest and Fiscal Charges	701,636	755,473	0	0	701,636	755,473
Building Inspection	0	0	1,235,069	1,294,435	1,235,069	1,294,435
Nursing Home	0	0	6,072,828	5,500,976	6,072,828	5,500,976
Landfill	0	0	1,767,192	1,736,072	1,767,192	1,736,072
Total Expenses	<u>97,528,108</u>	<u>91,013,027</u>	<u>9,075,089</u>	<u>8,531,483</u>	<u>106,603,197</u>	<u>99,544,510</u>
Increase in Net Assets before Transfers	3,695,397	5,312,930	504,298	536,966	4,199,695	5,849,896
Transfers	(561,364)	(269,729)	561,364	269,729	0	0
Increase in Net Assets	3,134,033	5,043,201	1,065,662	806,695	4,199,695	5,849,896
Net Assets Beginning of Year	139,667,832	134,624,631	3,330,317	2,523,622	142,998,149	137,148,253
Net Assets End of Year	<u>\$142,801,865</u>	<u>\$139,667,832</u>	<u>\$4,395,979</u>	<u>\$3,330,317</u>	<u>\$147,197,844</u>	<u>\$142,998,149</u>

Once again in 2005, the County was able to maintain increases in net assets for both governmental and business-type activities.

Governmental activities saw very little change in program revenues, general revenues, or expenses from the prior year. Over 55 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 61 percent of program revenues. Capital grants and contributions increased over \$1.7 million as of a result of increases in Issue II funding (over \$1 million) and an increase in capital restricted grants for construction of the Mental Retardation and Developmental Disabilities building. General revenues, which consist primarily of property taxes and sales taxes and unrestricted grants and entitlements represent over 45 percent of total revenues, and of the total general revenues, property taxes and sales taxes represent over 85 percent of these revenues.

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 (25 percent) as well as for operating the Job and Family Services department (9 percent) and the Child Support Enforcement Agency (2 percent). General government activities of operating the County's government and courts represents almost 26 percent of total expenses and health expenses, primarily for alcohol, drug addiction, and mental health represent almost 13 percent of total expenses. Combined, these three areas account for 78 percent of the County's expenses for 2005.

As demonstrated in the above table, there was an increase of just over 15 percent in legislative and executive and 14 percent in public works expenses. The increase in legislative and executive is due to the purchase of \$1.2 million for new voting machines to be compliant with new State voting requirements. The increase in public works is due to an increase in contracted projects. Also note the 45 percent decrease in expenses for economic development due to an adjustment made in 2004 to move private funds for economic development off the County's books.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

For business-type activities, 100 percent of total revenues are program revenues, meaning the business-type activities are entirely supported by charges for the services provided. Business-type activities had a 5 percent increase in charges for services due to increases related to board and care at the nursing home.

The largest of the County's business-type activities is the nursing home, representing almost 67 percent of total expenses. Expenses for both building inspection activities and the landfill were consistent with those of the prior year; however, the nursing home expenses had over a 10 percent increase. This is reflected in an increase in personal services, contractual services, and material and supplies due to expanded services at the nursing home.

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	
	2005	2004	2005	2004
General Government:				
Legislative and Executive	\$17,802,965	\$15,442,066	\$11,191,200	\$10,374,328
Judicial	7,446,259	6,882,638	4,229,804	3,706,546
Public Safety	9,090,728	8,354,594	7,692,766	6,665,391
Public Works	9,321,445	8,167,253	(849,266)	(939,561)
Health				
Alcohol, Drug Addiction and Mental Health Services	11,871,066	11,913,988	4,513,144	4,639,947
Other Health	465,842	464,163	189,529	203,220
Human Services				
Job and Family Services	9,237,254	9,432,850	2,563,852	3,052,500
Child Support Enforcement Agency	2,284,056	1,923,438	(87,614)	(191,931)
Mental Retardation and Developmental Disabilities	24,003,808	21,761,064	9,766,939	7,331,321
Other Human Services	2,220,585	2,309,365	2,059,905	2,131,241
Conservation and Recreation	253,394	237,735	240,724	224,470
Economic Development	896,738	1,624,607	(261,805)	439,428
Intergovernmental	427,016	462,747	427,016	462,747
Internal Service Fund-External Portion	1,505,316	1,281,046	(174,801)	(306,031)
Interest and Fiscal Charges	701,636	755,473	701,636	755,473
Total Expenses	<u>\$97,528,108</u>	<u>\$91,013,027</u>	<u>\$42,203,029</u>	<u>\$38,549,089</u>

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

For 2005, over 43 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 71 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. The Child Support Enforcement Agency (CSEA) also generated program revenues in excess of costs. Over 84 percent of CSEA's program revenues were operating grants. Due to a significant decrease in economic development expenses in 2005, program revenues exceeded costs in this activity as well. Again in 2005, 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 the Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Mental Retardation and Developmental and Disabilities special revenue funds.

Of the major funds, two had significant changes from the prior year. The Motor Vehicle and Gasoline Tax fund had over a 26 percent increase in fund balance; however, this increase is much less than that of the prior year. Both revenues and expenditures were higher in this fund in 2005. The Alcohol, Drug Addiction, and Mental Health Services fund had over a 56 percent decrease in fund balance. Although both revenues and expenditures were very comparable to the prior year, an increase in contracted services has resulted in some cash carryover spending.

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 Nursing Home fund; however, the Building Inspection and Landfill funds reflect increases of 26 percent and 16 percent, respectively. For Building Inspection revenues were slightly higher and expenses were slightly lower than 2004. Revenues and expenses for the Landfill were fairly consistent with the prior year. The increase in net assets can be attributed to transfers received to subsidize operations. Effective January 1, 2006, the Landfill increased solid waste construction/demolition rates in \$2 increments over the next three years.

Budgetary Highlights

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

The County's most significant budgeted fund is the General Fund. Modifications for both revenues and expenditures from the original budget to the final budget were not significant. There was however a 13 percent increase in actual revenues received compared to those budgeted. This is due to greater receipts of sales taxes and intergovernmental resources. Actual expenditures were comparable to budgeted amounts.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2005, was \$74,262,614 and \$2,394,225, 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. The largest additions to governmental capital assets consisted of the Courthouse Atrium improvements, the Bowling Green Training and Community Center, purchase of a building for MRDD, and renovations at the Historical Center and Museum, as well as the addition or rehabilitation of roads and bridges. Disposals were minimal. Additions and disposals for business-type activities were mainly machinery and equipment. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2005, the County had several long-term obligations outstanding including \$10,660,000 in general obligation bonds and \$2,062,000 in special assessment bonds. Of this amount, \$1,355,000 in general obligation bonds will be repaid from business-type activities.

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

Current Issues

The unemployment rate for the County is currently 5.1 percent (as of March 2006), which is a decrease from a rate of 5.9 percent one year ago (March 2005). This rate is below the State's current rate of 5.3 percent, but higher than the national rate of 4.8 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 and renovations at the Wood County Historical Center and Museum.

Through March 2006, investment income is almost 25 percent higher than in the same period for the previous year.

Request for Information

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

Wood County, Ohio
Statement of Net Assets
Primary Government and Discretely Presented Component Units
December 31, 2005
June 30, 2005 - 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	\$63,747,077	\$4,993,032	\$68,740,109	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	151,100	226,270	377,370	228,852	444,979
Cash and Cash Equivalents with Fiscal Agent	406,114	0	406,114	0	0
Investments in Segregated Accounts	0	0	0	0	1,152,540
Investments with Fiscal Agent	3,855,398	0	3,855,398	0	0
Accounts Receivable	550,847	328,031	878,878	90,920	52,777
Accrued Interest Receivable	510,289	0	510,289	0	0
Permissive Sales Taxes Receivable	2,342,874	0	2,342,874	0	0
Due from Other Governments	9,597,329	693,356	10,290,685	0	0
Prepaid Items	358,170	3,817	361,987	11,954	5,331
Materials and Supplies Inventory	571,797	75,393	647,190	60,462	0
Internal Balances	(1,162,404)	1,162,404	0	0	0
Property Taxes Receivable	29,615,590	0	29,615,590	0	0
Notes Receivable	315,727	0	315,727	0	0
Special Assessments Receivable	2,248,434	0	2,248,434	0	0
Unamortized Bond Issuance Costs	39,986	16,432	56,418	0	0
Nondepreciable Capital Assets	3,029,386	2,111,743	5,141,129	0	462,744
Depreciable Capital Assets, Net	75,915,138	3,278,797	79,193,935	24,728	3,006,590
Total Assets	192,092,852	12,889,275	204,982,127	416,916	5,124,961
<u>Liabilities</u>					
Accrued Wages Payable	1,713,734	243,200	1,956,934	29,356	0
Accounts Payable	1,785,811	199,583	1,985,394	7,999	98,257
Contracts Payable	102,275	0	102,275	0	0
Matured Compensated Absences Payable	35,733	0	35,733	0	0
Due to Other Governments	860,740	106,727	967,467	4,320	0
Due to External Parties	82,770	0	82,770	0	0
Accrued Interest Payable	65,587	4,516	70,103	0	5,253
Matured Bonds Payable	24,000	0	24,000	0	0
Matured Interest Payable	23,742	0	23,742	0	0
Claims Payable	1,361,215	0	1,361,215	0	0
Deferred Revenue	28,508,466	0	28,508,466	0	0
Retainage Payable	26,514	0	26,514	0	0
Deposits Held and Due to Others	0	0	0	0	4,083
Long-Term Liabilities:					
Due Within One Year	3,519,569	743,525	4,263,094	0	41,062
Due in More Than One Year	11,180,831	7,195,745	18,376,576	0	1,591,364
Total Liabilities	49,290,987	8,493,296	57,784,283	41,675	1,740,019
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	74,262,614	2,394,225	76,656,839	24,728	1,836,908
Restricted for:					
Debt Service	551,223	0	551,223	0	0
Capital Projects	5,139,026	0	5,139,026	0	0
Other Purposes					
Motor Vehicle and Gasoline Tax	6,662,599	0	6,662,599	0	0
Alcohol, Drug Addiction, and Mental Health Services	1,897,148	0	1,897,148	0	0
Job and Family Services	3,194,867	0	3,194,867	0	0
Mental Retardation and Developmental Disabilities	25,567,954	0	25,567,954	0	0
Other	10,369,279	0	10,369,279	0	0
Unrestricted	15,157,155	2,001,754	17,158,909	350,513	1,548,034
Total Net Assets	\$142,801,865	\$4,395,979	\$147,197,844	\$375,241	\$3,384,942

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, 2005
For the Fiscal Year Ended June 30, 2005 - 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	\$17,802,965	\$5,193,796	\$1,417,969	\$0
Judicial	7,446,259	2,547,112	669,343	0
Public Safety	9,090,728	842,233	555,729	0
Public Works	9,321,445	6,619,276	2,214,067	1,337,368
Health				
Alcohol, Drug Addiction, and Mental Health				
Services	11,871,066	12,252	7,345,670	0
Other Health	465,842	276,313	0	0
Human Services				
Job and Family Services	9,237,254	0	6,673,402	0
Child Support Enforcement Agency	2,284,056	415,706	1,955,964	0
Mental Retardation and				
Developmental Disabilities	24,003,808	1,203,812	12,388,773	644,284
Other Human Services	2,220,585	0	160,680	0
Conservation and Recreation	253,394	0	12,670	0
Economic Development	896,738	539,090	619,453	0
Intergovernmental	427,016	0	0	0
Internal Service Fund-External Portion	1,505,316	1,680,117	0	0
Interest and Fiscal Charges	701,636	0	0	0
Total Governmental Activities	97,528,108	19,329,707	34,013,720	1,981,652
<u>Business-Type Activities</u>				
Building Inspection	1,235,069	1,692,592	0	0
Nursing Home	6,072,828	6,266,004	0	0
Landfill	1,767,192	1,620,791	0	0
Total Business-Type Activities	9,075,089	9,579,387	0	0
Total Primary Government	\$106,603,197	\$28,909,094	\$34,013,720	\$1,981,652
<u>Component Units</u>				
Wood Lane Industries	2,951,825	2,912,801	0	0
Wood Lane Residential Services/Properties	9,839,143	9,658,508	6,546	0
Total Component Units	\$12,790,968	\$12,571,309	\$6,546	\$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

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
(\$11,191,200)	\$0	(\$11,191,200)	\$0	\$0
(4,229,804)	0	(4,229,804)	0	0
(7,692,766)	0	(7,692,766)	0	0
849,266	0	849,266	0	0
(4,513,144)	0	(4,513,144)	0	0
(189,529)	0	(189,529)	0	0
(2,563,852)	0	(2,563,852)	0	0
87,614	0	87,614	0	0
(9,766,939)	0	(9,766,939)	0	0
(2,059,905)	0	(2,059,905)	0	0
(240,724)	0	(240,724)	0	0
261,805	0	261,805	0	0
(427,016)	0	(427,016)	0	0
174,801	0	174,801	0	0
(701,636)	0	(701,636)	0	0
(42,203,029)	0	(42,203,029)	0	0
0	457,523	457,523	0	0
0	193,176	193,176	0	0
0	(146,401)	(146,401)	0	0
0	504,298	504,298	0	0
(42,203,029)	504,298	(41,698,731)	0	0
0	0	0	(39,024)	0
0	0	0	0	(174,089)
0	0	0	(39,024)	(174,089)
5,444,271	0	5,444,271	0	0
3,840,202	0	3,840,202	0	0
2,366,677	0	2,366,677	0	0
11,029,987	0	11,029,987	0	0
1,545,406	0	1,545,406	0	0
115,254	0	115,254	0	0
14,802,878	0	14,802,878	0	0
177,723	0	177,723	0	0
3,026,241	0	3,026,241	0	0
2,171,228	0	2,171,228	2,914	37,651
0	0	0	0	152,917
1,378,559	0	1,378,559	72,461	20,818
45,898,426	0	45,898,426	75,375	211,386
(561,364)	561,364	0	0	0
3,134,033	1,065,662	4,199,695	36,351	37,297
139,667,832	3,330,317	142,998,149	338,890	3,347,645
\$142,801,865	\$4,395,979	\$147,197,844	\$375,241	\$3,384,942

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2005

	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	\$6,793,024	\$3,849,679	\$945,787	\$3,564,260
Cash and Cash Equivalents in Segregated Accounts	67,041	0	0	0
Accounts Receivable	280,510	6,187	0	66
Accrued Interest Receivable	510,289	0	0	0
Permissive Sales Taxes Receivable	2,342,874	0	0	0
Due from Other Governments	1,559,588	3,000,705	1,228,001	491,196
Prepaid Items	291,450	0	8,769	13,507
Materials and Supplies Inventory	209,028	305,350	0	24,210
Interfund Receivable	1,177,303	945	4,905	7,900
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	90,126	0	0	0
Property Taxes Receivable	6,657,844	0	6,136,102	2,636,028
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$19,979,077	\$7,162,866	\$8,323,564	\$6,737,167
<u>Liabilities</u>				
Accrued Wages Payable	\$850,639	\$110,787	\$21,503	\$138,137
Accounts Payable	245,885	211,392	407,322	427,546
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	34,495	0	0	0
Due to Other Governments	447,346	46,047	28,452	111,230
Interfund Payable	2,999	0	0	7,572
Due to External Parties	0	4,859	0	73,019
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Deferred Revenue	9,541,461	2,543,744	7,217,750	2,878,912
Retainage Payable	0	0	0	0
Total Liabilities	11,122,825	2,916,829	7,675,027	3,636,416
<u>Fund Balance</u>				
Reserved for Notes Receivable	0	0	0	0
Reserved for Interfund	1,128,531	0	0	0
Reserved for Unclaimed Monies	90,126	0	0	0
Reserved for Encumbrances	546,979	392,960	846	34,153
Unreserved, Reported in:				
General Fund	7,090,616	0	0	0
Special Revenue Funds	0	3,853,077	647,691	3,066,598
Debt Service Funds (Deficit)	0	0	0	0
Capital Projects Funds	0	0	0	0
Total Fund Balance	8,856,252	4,246,037	648,537	3,100,751
Total Liabilities and Fund Balance	\$19,979,077	\$7,162,866	\$8,323,564	\$6,737,167

See Accompanying Notes to the Basic Financial Statements

Mental Retardation and Developmental Disabilities	Other Governmental	Total
\$24,778,683	\$16,724,505	\$56,655,938
0	84,059	151,100
10,652	253,432	550,847
0	0	510,289
0	0	2,342,874
1,660,458	1,657,381	9,597,329
28,671	13,430	355,827
30,018	3,191	571,797
2,999	4,597	1,198,649
0	0	90,126
12,320,546	1,865,070	29,615,590
0	315,727	315,727
0	2,248,434	2,248,434
<u>\$38,832,027</u>	<u>\$23,169,826</u>	<u>\$104,204,527</u>
\$417,416	\$175,252	\$1,713,734
150,619	343,047	1,785,811
0	102,275	102,275
1,238	0	35,733
166,678	60,987	860,740
592	1,182,889	1,194,052
1,460	3,432	82,770
0	24,000	24,000
0	23,742	23,742
13,043,193	5,411,048	40,636,108
0	26,514	26,514
<u>13,781,196</u>	<u>7,353,186</u>	<u>46,485,479</u>
0	277,551	277,551
0	0	1,128,531
0	0	90,126
2,314	728,104	1,705,356
0	0	7,090,616
25,048,517	6,677,949	39,293,832
0	(174,571)	(174,571)
0	8,307,607	8,307,607
<u>25,050,831</u>	<u>15,816,640</u>	<u>57,719,048</u>
<u>\$38,832,027</u>	<u>\$23,169,826</u>	<u>\$104,204,527</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Assets of Governmental Activities
 December 31, 2005

Total Governmental Fund Balance \$57,719,048

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 78,944,524

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

Accounts Receivable	33,532	
Accrued Interest Receivable	324,873	
Permissive Sales Taxes Receivable	1,177,978	
Due from Other Governments	7,235,701	
Property Taxes Receivable	1,107,124	
Special Assessments Receivable	2,248,434	
		12,127,642

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 39,986

An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (1,167,001)

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

Accrued Interest Payable	(65,587)	
General Obligation Bonds Payable	(9,341,052)	
Special Assessment Bonds Payable	(2,062,000)	
Compensated Absences Payable	(3,285,452)	
Capital Leases Payable	(11,896)	
		(14,765,987)

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. 9,903,653

Net Assets of Governmental Activities \$142,801,865

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, 2005

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$5,427,887	\$0	\$3,762,354	\$2,368,396
Permissive Sales Taxes	14,917,807	0	0	0
Permissive Motor Vehicle License Taxes	0	3,856,819	0	0
Other Taxes	38,425	0	27,603	17,575
Charges for Services	5,470,305	638,819	12,252	0
Licenses and Permits	8,337	0	0	0
Fines, Costs, and Forfeitures	339,029	165,070	0	0
Intergovernmental	4,883,195	1,963,911	7,227,712	7,171,419
Special Assessments	0	0	0	0
Interest	1,875,940	0	0	7
Other	507,134	1,864	1,272	15,908
Total Revenues	33,468,059	6,626,483	11,031,193	9,573,305
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	15,442,161	0	0	0
Judicial	5,953,350	0	0	0
Public Safety	7,199,633	0	0	0
Public Works	420,307	5,749,158	0	0
Health	112,795	0	11,871,436	0
Human Services	434,774	0	0	9,229,500
Conservation and Recreation	108,715	0	0	0
Economic Development	0	0	0	0
Other	345,967	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	427,016	0	0	0
Debt Service:				
Principal Retirement	5,849	0	0	0
Interest and Fiscal Charges	431	0	0	0
Total Expenditures	30,450,998	5,749,158	11,871,436	9,229,500
Excess of Revenues Over (Under) Expenditures	3,017,061	877,325	(840,243)	343,805
<u>Other Financing Sources (Uses)</u>				
Inception of Capital Lease	12,608	0	0	0
Transfers In	59,612	0	0	0
Transfers Out	(2,754,903)	0	0	(59,562)
Total Other Financing Sources (Uses)	(2,682,683)	0	0	(59,562)
Changes in Fund Balance	334,378	877,325	(840,243)	284,243
Fund Balance Beginning of Year - Restated (Note 3)	8,521,874	3,368,712	1,488,780	2,816,508
Fund Balance End of Year	\$8,856,252	\$4,246,037	\$648,537	\$3,100,751

See Accompanying Notes to the Basic Financial Statements

Mental Retardation and Developmental Disabilities	Other Governmental	Total
\$11,015,832	\$1,662,475	\$24,236,944
0	0	14,917,807
0	0	3,856,819
82,234	11,886	177,723
1,203,812	4,344,528	11,669,716
0	266,537	274,874
0	98,268	602,367
12,843,236	6,341,931	40,431,404
0	912,515	912,515
77,287	104,923	2,058,157
101,843	665,440	1,293,461
<u>25,324,244</u>	<u>14,408,503</u>	<u>100,431,787</u>
0	1,789,618	17,231,779
0	1,192,199	7,145,549
0	1,424,046	8,623,679
0	2,119,067	8,288,532
0	282,174	12,266,405
22,996,132	4,081,346	36,741,752
0	131,773	240,488
0	912,852	912,852
0	701	346,668
0	2,655,405	2,655,405
0	0	427,016
0	2,776,000	2,781,849
0	717,354	717,785
<u>22,996,132</u>	<u>18,082,535</u>	<u>98,379,759</u>
<u>2,328,112</u>	<u>(3,674,032)</u>	<u>2,052,028</u>
0	0	12,608
0	3,218,271	3,277,883
(713,400)	(311,382)	(3,839,247)
<u>(713,400)</u>	<u>2,906,889</u>	<u>(548,756)</u>
1,614,712	(767,143)	1,503,272
<u>23,436,119</u>	<u>16,583,783</u>	<u>56,215,776</u>
<u>\$25,050,831</u>	<u>\$15,816,640</u>	<u>\$57,719,048</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, 2005

Changes in Fund Balance - Total Governmental Funds \$1,503,272

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	262,510	
Capital Outlay - Depreciable Capital Assets	3,549,855	
Depreciation	<u>(4,068,815)</u>	(256,450)

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. (585,867)

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

Property Taxes	104,853	
Permissive Sales Taxes	(114,929)	
Permissive Motor Vehicle License Taxes	497	
Charges for Services	202,987	
Intergovernmental	(846,513)	
Special Assessments	(455,005)	
Interest	60,384	
Other	<u>95,098</u>	(952,628)

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

General Obligation Bonds Payable	2,465,000	
Special Assessment Bonds Payable	311,000	
Capital Leases Payable	<u>5,849</u>	2,781,849

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.

Accrued Interest Payable	14,893	
Amortization of Premium	<u>16,624</u>	31,517

The inception of a capital lease is reported as an other financing source in governmental funds, but increases long-term liabilities on the statement of net assets. (12,608)

(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, 2005
 (continued)

Issuance costs are reported as an expenditure when paid in governmental funds, but are amortized on the statement of activities.		(\$15,368)
Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(151,095)
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	64,229	
Allocated to Activities	552,381	616,610
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.		174,801
Change in Net Assets of Governmental Activities		\$3,134,033

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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,105,437	\$5,528,674	\$5,460,576	(\$68,098)
Permissive Sales Tax:	13,000,000	13,060,000	14,875,113	1,815,113
Other Taxes	36,375	37,362	38,425	1,063
Charges for Services	5,270,275	5,274,170	5,710,733	436,563
Licenses and Permits	9,800	9,800	8,337	(1,463)
Fines, Costs, and Forfeiture:	227,300	227,300	344,638	117,338
Intergovernmental	3,130,412	3,706,188	4,969,987	1,263,799
Interest	1,900,000	1,900,000	2,551,627	651,627
Other	446,723	446,723	327,612	(119,111)
Total Revenues	30,126,322	30,190,217	34,287,048	4,096,831
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	15,729,808	15,658,771	15,994,562	(335,791)
Judicial	6,099,497	6,181,289	5,988,201	193,088
Public Safety	6,618,309	7,172,213	7,144,380	27,833
Public Works	428,997	428,997	427,263	1,734
Health	253,681	253,681	112,795	140,886
Human Services	558,719	553,454	434,426	119,028
Conservation and Recreation	108,670	108,670	108,319	351
Other	702,926	386,609	346,126	40,483
Intergovernmental	430,423	434,426	427,016	7,410
Total Expenditures	30,931,030	31,178,110	30,983,088	195,022
Excess of Revenues Over (Under) Expenditures	(804,708)	(987,893)	3,303,960	4,291,853
<u>Other Financing Sources (Uses)</u>				
Advances In	130,503	130,503	130,503	0
Advances Out	(14,700)	(1,124,700)	(1,124,700)	0
Transfers In	804	804	59,612	58,808
Transfers Out	(3,062,446)	(3,062,447)	(2,754,903)	307,544
Total Other Financing Sources (Uses)	(2,945,839)	(4,055,840)	(3,689,488)	366,352
Changes in Fund Balance	(3,750,547)	(5,043,733)	(385,528)	4,658,205
Fund Balance Beginning of Year	6,847,526	6,847,526	6,847,526	0
Prior Year Encumbrances Appropriated	575,791	575,791	575,791	0
Fund Balance End of Year	\$3,672,770	\$2,379,584	\$7,037,789	\$4,658,205

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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
<u>Revenues</u>				
Permissive Motor Vehicle License Tax	\$3,900,000	\$3,900,000	\$3,885,418	(\$14,582)
Charges for Services	250,000	250,000	638,138	388,138
Fines, Costs, and Forfeiture:	110,000	110,000	168,833	58,833
Intergovernmental	1,800,000	1,800,000	2,098,616	298,616
Other	5,000	5,000	1,864	(3,136)
Total Revenues	6,065,000	6,065,000	6,792,869	727,869
<u>Expenditures</u>				
Current:				
Public Works	9,340,576	9,575,576	6,617,529	2,958,047
Excess of Revenues Over (Under) Expenditures	(3,275,576)	(3,510,576)	175,340	3,685,916
<u>Other Financing Sources (Uses)</u>				
Transfers In	500,000	500,000	0	(500,000)
Transfers Out	(235,000)	0	0	0
Total Other Financing Sources (Uses)	265,000	500,000	0	(500,000)
Changes in Fund Balance	(3,010,576)	(3,010,576)	175,340	3,185,916
Fund Balance Beginning of Year	2,137,688	2,137,688	2,137,688	0
Prior Year Encumbrances Appropriated	1,079,877	1,079,877	1,079,877	0
Fund Balance End of Year	\$206,989	\$206,989	\$3,392,905	\$3,185,916

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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$4,210,222	\$3,754,195	\$3,758,304	\$4,109
Other Taxes	27,431	27,431	27,603	172
Charges for Services	0	0	12,252	12,252
Intergovernmental	6,770,000	7,269,027	7,437,104	168,077
Other	0	0	1,272	1,272
Total Revenues	11,007,653	11,050,653	11,236,535	185,882
<u>Expenditures</u>				
Current:				
Health	12,065,010	12,176,510	11,583,180	593,330
Excess of Revenues Under Expenditures	(1,057,357)	(1,125,857)	(346,645)	779,212
<u>Other Financing Uses</u>				
Transfers Out	(109,476)	(40,976)	0	40,976
Changes in Fund Balance	(1,166,833)	(1,166,833)	(346,645)	820,188
Fund Balance Beginning of Year	1,165,995	1,165,995	1,165,995	0
Prior Year Encumbrances Appropriated	838	838	838	0
Fund Balance End of Year	\$0	\$0	\$820,188	\$820,188

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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,679,137	\$2,417,152	\$2,390,911	(\$26,241)
Other Taxes	17,325	17,418	17,575	157
Intergovernmental	8,254,092	8,485,984	6,945,928	(1,540,056)
Other	25,003	25,003	15,908	(9,095)
Total Revenues	10,975,557	10,945,557	9,370,322	(1,575,235)
<u>Expenditures</u>				
Current:				
Human Services	11,207,980	11,186,680	9,061,497	2,125,183
Excess of Revenues Over (Under) Expenditures	(232,423)	(241,123)	308,825	549,948
<u>Other Financing Uses</u>				
Transfers Out	(60,000)	(80,000)	(59,562)	20,438
Changes in Fund Balance	(292,423)	(321,123)	249,263	570,386
Fund Balance Beginning of Year	3,164,392	3,164,392	3,164,392	0
Prior Year Encumbrances Appropriated	36,756	36,756	36,756	0
Fund Balance End of Year	<u>\$2,908,725</u>	<u>\$2,880,025</u>	<u>\$3,450,411</u>	<u>\$570,386</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$9,161,271	\$11,213,193	\$11,097,163	(\$116,030)
Other Taxes	0	82,297	82,234	(63)
Charges for Services:	653,929	653,929	1,246,110	592,181
Intergovernmental	13,657,638	12,564,253	13,308,738	744,485
Interest	0	0	72,669	72,669
Other	38,000	18,000	101,843	83,843
Total Revenues	23,510,838	24,531,672	25,908,757	1,377,085
<u>Expenditures</u>				
Current:				
Human Services	22,649,514	23,126,518	22,408,453	718,065
Excess of Revenues Over Expenditures	861,324	1,405,154	3,500,304	2,095,150
<u>Other Financing Uses</u>				
Transfers Out	(15,956,441)	(15,038,788)	(713,400)	14,325,388
Changes in Fund Balance	(15,095,117)	(13,633,634)	2,786,904	16,420,538
Fund Balance Beginning of Year	21,712,957	21,712,957	21,712,957	0
Prior Year Encumbrances Appropriated	3,133	3,133	3,133	0
Fund Balance End of Year	\$6,620,973	\$8,082,456	\$24,502,994	\$16,420,538

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2005

	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	\$1,911,219	\$1,221,128	\$1,860,685	\$4,993,032	\$7,001,013
Cash and Cash Equivalents in Segregated Accounts	174,743	51,527	0	226,270	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	406,114
Investments with Fiscal Agent	0	0	0	0	3,855,398
Accounts Receivable	0	188,108	139,923	328,031	0
Due from Other Governments	138,442	493,031	61,883	693,356	0
Prepaid Items	0	3,817	0	3,817	2,343
Materials and Supplies Inventory	0	39,299	36,094	75,393	0
Interfund Receivable	0	0	390	390	0
Total Current Assets	2,224,404	1,996,910	2,098,975	6,320,289	11,264,868
<u>Non-Current Assets</u>					
Unamortized Bond Issuance Costs	0	194	16,238	16,432	0
Nondepreciable Capital Assets	0	1,207,743	904,000	2,111,743	0
Depreciable Capital Assets, Net	71,144	928,349	2,279,304	3,278,797	0
Total Non-Current Assets	71,144	2,136,286	3,199,542	5,406,972	0
Total Assets	2,295,548	4,133,196	5,298,517	11,727,261	11,264,868
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	41,989	184,051	17,160	243,200	0
Accounts Payable	1,324	116,466	81,793	199,583	0
Due to Other Governments	15,093	75,050	16,584	106,727	0
Interfund Payable	0	390	4,597	4,987	0
Claims Payable	0	0	0	0	1,361,215
Accrued Interest Payable	0	1,343	3,173	4,516	0
General Obligation Bonds Payable	0	45,000	225,000	270,000	0
Compensated Absences Payable	65,968	134,238	12,673	212,879	0
Capital Leases Payable	0	0	260,646	260,646	0
Total Current Liabilities	124,374	556,538	621,626	1,302,538	1,361,215
<u>Non-Current Liabilities</u>					
General Obligation Bonds Payable	0	260,220	834,380	1,094,600	0
Compensated Absences Payable	29,077	18,694	12,837	60,608	0
Capital Leases Payable	0	0	1,387,501	1,387,501	0
Closure/Postclosure Costs Payable	0	0	4,653,036	4,653,036	0
Total Non-Current Liabilities	29,077	278,914	6,887,754	7,195,745	0
Total Liabilities	153,451	835,452	7,509,380	8,498,283	1,361,215
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	71,144	1,831,066	492,015	2,394,225	0
Unrestricted (Deficit)	2,070,953	1,466,678	(2,702,878)	834,753	9,903,653
Total Net Assets (Deficit)	\$2,142,097	\$3,297,744	(\$2,210,863)	3,228,978	\$9,903,653
Net assets reported for business-type activities on the statement of net assets is different because it includes a proportionate share of the balance of the internal service fund.				1,167,001	
Net Assets of Business-Type Activities				\$4,395,979	

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2005

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Operating Revenues</u>					
Charges for Services	\$0	\$6,266,004	\$1,620,791	\$7,886,795	\$7,948,016
Licenses, Permits, and Inspections	1,692,592	0	0	1,692,592	0
Other	0	0	0	0	52,547
Total Operating Revenues	1,692,592	6,266,004	1,620,791	9,579,387	8,000,563
<u>Operating Expenses</u>					
Personal Services	1,044,245	4,033,328	424,547	5,502,120	0
Materials and Supplies	3,214	787,315	371,250	1,161,779	0
Contractual Services	54,312	1,183,086	101,720	1,339,118	989,496
Claims	0	0	0	0	6,178,399
Other	127,167	49,671	235,997	412,835	0
Closure and Postclosure Costs	0	0	132,022	132,022	270
Depreciation	27,778	76,973	430,623	535,374	0
Total Operating Expenses	1,256,716	6,130,373	1,696,159	9,083,248	7,168,165
Operating Income (Loss)	435,876	135,631	(75,368)	496,139	832,398
<u>Non-Operating Revenues (Expenses)</u>					
Interest Revenue	0	0	0	0	64,229
Interest Expense	0	(17,663)	(79,394)	(97,057)	0
Total Non-Operating Revenues (Expenses)	0	(17,663)	(79,394)	(97,057)	64,229
Income (Loss) Before Transfers	435,876	117,968	(154,762)	399,082	896,627
Transfers In	0	0	561,364	561,364	0
Change in Net Assets	435,876	117,968	406,602	960,446	896,627
Net Assets (Deficit) Beginning of Year	1,706,221	3,179,776	(2,617,465)		9,007,026
Net Assets (Deficit) End of Year	\$2,142,097	\$3,297,744	(\$2,210,863)		\$9,903,653

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.

105,216

Change in Net Assets of Business-Type Activities

\$1,065,662

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2005

	Business-Type Activities			Total	Governmental Activity
	Building Inspection	Nursing Home	Landfill	Enterprise	Internal Service
Increase (Decrease) in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$1,650,933	\$5,973,978	\$1,650,619	\$9,275,530	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	7,948,016
Cash Received from Other Revenues	0	0	0	0	52,547
Cash Payments for Personal Services	(1,034,588)	(3,975,157)	(425,487)	(5,435,232)	0
Cash Payments to Suppliers	(34,657)	(985,632)	(97,873)	(1,118,162)	0
Cash Payments for Contractual Services	(21,443)	(1,189,180)	(333,544)	(1,544,167)	(989,530)
Cash Payments for Claims	0	0	0	0	(5,355,191)
Cash Payments for Other Expenses	(127,167)	(49,671)	(203,993)	(380,831)	(3,089)
Net Cash Provided by (Used for) Operating Activities	433,078	(225,662)	589,722	797,138	1,652,753
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Received from Transfers In	0	0	561,364	561,364	0
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	0	(644,141)	(323,977)	(968,118)	0
Principal Paid on General Obligation Bonds	0	(40,000)	(230,000)	(270,000)	0
Interest Paid on General Obligation Bonds	0	(17,835)	(46,364)	(64,199)	0
Lease Principal	0	0	(199,120)	(199,120)	0
Lease Interest	0	0	(32,518)	(32,518)	0
Net Cash Used for Capital and Related Financing Activities	0	(701,976)	(831,979)	(1,533,955)	0
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(2,548,278)
Sale of Investments	0	0	0	0	1,067,008
Interest on Investments	0	0	0	0	64,229
Net Cash Used for Investing Activities	0	0	0	0	(1,417,041)
Net Increase (Decrease) in Cash and Cash Equivalents	433,078	(927,638)	319,107	(175,453)	235,712
Cash and Cash Equivalents Beginning of Year	1,652,884	2,200,293	1,541,578	5,394,755	7,171,415
Cash and Cash Equivalents End of Year	<u>\$2,085,962</u>	<u>\$1,272,655</u>	<u>\$1,860,685</u>	<u>\$5,219,302</u>	<u>\$7,407,127</u>

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2005
(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 (Used for) Operating Activities</u>					
Operating Income (Loss)	\$435,876	\$135,631	(\$75,368)	\$496,139	\$832,398
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Depreciation	27,778	76,973	430,623	535,374	0
Closure and Postclosure Liability	0	0	132,022	132,022	0
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	81,373	(120,295)	3,101	(35,821)	0
(Increase) Decrease in Due from Other Governments	(123,032)	(171,731)	25,883	(268,880)	0
(Increase) Decrease in Prepaid Items	420	388	29,900	30,708	(34)
Increase in Materials and Supplies Inventory	0	(2,920)	(10,402)	(13,322)	0
Decrease in Interfund Receivable	0	0	844	844	0
Increase (Decrease) in Accrued Wages Payable	(154)	12,728	37	12,611	0
Increase in Accounts Payable	1,006	34,958	60,236	96,200	0
Decrease in Contracts Payable	0	(203,549)	0	(203,549)	0
Increase in Due to Other Governments	5,552	38,457	5,084	49,093	0
Decrease in Interfund Payable	(3,825)	(16,640)	(10,611)	(31,076)	(2,819)
Increase in Claims Payable	0	0	0	0	823,208
Decrease in Retainage Payable	0	(33,714)	0	(33,714)	0
Increase (Decrease) in Compensated Absences Payable	8,084	24,052	(1,627)	30,509	0
Total Adjustments	(2,798)	(361,293)	665,090	300,999	820,355
Net Cash Provided by (Used for) Operating Activities	<u>\$433,078</u>	<u>(\$225,662)</u>	<u>\$589,722</u>	<u>\$797,138</u>	<u>\$1,652,753</u>

Non-Cash Capital Transaction

During 2005, the Landfill enterprise fund entered into new capital leases for equipment, in the amount of \$748,079.

Non-Cash Investing Transaction

For 2005, the Health internal service fund's investments decreased by \$36,763 to reflect investments at fair value a of December 31, 2005.

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2005

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$1,195,544	\$7,972,824
Cash and Cash Equivalents in Segregated Accounts	0	1,591,900
Accounts Receivable	0	458,214
Due from Other Governments	0	6,099,537
Due from External Parties	0	82,770
Property Taxes Receivable	0	127,762,003
Special Assessments Receivable	0	5,617,820
	1,195,544	\$149,585,068
Total Assets	1,195,544	\$149,585,068
<u>Liabilities</u>		
Due to Other Governments	0	144,556,472
Undistributed Assets	0	4,859,970
Deposits Held and Due to Others	0	168,626
	0	\$149,585,068
Total Liabilities	0	\$149,585,068
<u>Net Assets</u>		
Held in Trust for External Pool Participants	1,195,544	
Total Net Assets	\$1,195,544	

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, 2005

<u>Additions</u>	
Interest	\$42,591
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Net Increase in Assets Resulting from Operations	42,591
Distributions to Participants	(42,135)
Capital Transactions	<u>(714,765)</u>
Total Decrease in Net Assets	(714,309)
Net Assets Beginning of Year	<u>1,909,853</u>
Net Assets End of Year	<u><u>\$1,195,544</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, 2005

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 25 and 26 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(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, 2005
(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 23 and 24 to the basic financial statements. These organizations are:

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

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, 2005
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

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

Proprietary Funds

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

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(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, 2005
(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, 2005, but were levied to finance 2006 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, 2005
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

During 2005, the County invested in nonnegotiable certificates of deposit, federal agency securities, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market 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, 2005.

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 2005 was \$1,875,940, which includes \$1,669,026 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, 2005, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(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 enterprise funds are reported in both the business-type activities column on the government-wide statement of net assets and in the respective funds.

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

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County reports all infrastructure, including that acquired prior to 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, receivables and payables resulting from interfund loans or 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, 2005
(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 a liability using the termination method. An accrual for sick leave is made to the extent it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments. Accumulated unused sick leave is paid to employees who retire at various rates depending on length of service and department policy.

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

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated leave are paid. 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, 2005
(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 by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes primarily include resources restricted for 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 net assets are available. As of December 31, 2005, net assets restricted by enabling legislation was \$14,134,303 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, interfund, 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, 2005
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

T. Estimates

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

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

A. Change in Accounting Principles

For 2005, the County has implemented GASB Statement No. 40, "Deposit and Investment Risk Disclosure" and GASB Statement No. 42, "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries".

GASB Statement No. 40 establishes and modifies the disclosure requirements related to deposit and investment risks. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 42 establishes accounting and financial reporting standards for impairment of capital assets. The implementation of this statement did not result in any change to the County's financial statements.

B. Correction of an Error

In prior years, the County recorded the acquisition of its own debt as an investment; however, this activity should be recorded as an interfund loan.

C. Restatement of Fund Balance

The restatement due to the above correction had the following effect on fund balance of the major and nonmajor funds of the County as they were previously reported.

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Fund Balance December 31, 2004	\$8,521,874	\$3,368,712	\$1,488,780	\$2,816,508
Manuscript Debt	0	0	0	0
Adjusted Fund Balance	\$8,521,874	\$3,368,712	\$1,488,780	\$2,816,508

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

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

	Mental Retardation and Developmental Disabilities	Other Governmental	Total Governmental Funds
Fund Balance December 31, 2004	\$23,436,119	\$16,629,521	\$56,261,514
Manuscript Debt	0	(45,738)	(45,738)
Adjusted Fund Balance	<u>\$23,436,119</u>	<u>\$16,583,783</u>	<u>\$56,215,776</u>

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2005, the Juvenile Accountability Incentive special revenue fund and the Bond Retirement debt service fund had deficit fund balances, in the amount of \$13 and \$1,034,606, 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 \$2,210,863, is the result of accumulated operating losses. Effective January 1, 2006, the Landfill increased solid waste and construction/demolition disposal rates in \$2 increments over the next three years. Currently, the disposal rate is \$9 and will reach a cap of \$15 by January 1, 2008.

B. Compliance

The Emergency Management Agency special revenue fund had appropriations in excess of estimated resources plus available balances for the year ended December 31, 2005, in the amount of \$60,775.

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2005:

Fund/Program/Object	Appropriations	Expenditures plus Encumbrances	Excess
General Fund			
General Government - Legislative and Executive			
Capital Outlay	\$897,021	\$2,106,046	\$1,209,025
Other - Unclaimed Money			
Other	0	13,024	13,024
Mental Retardation and Developmental Disabilities			
Toy Lending			
Contractual Services	0	30,000	30,000
Emergency Management Agency			
Homeland Security Grant			
Capital Outlay	234,605	234,705	100

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 4 - Accountability and Compliance (continued)

During the year, five 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:

	Changes in Fund Balance				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Mental Retardation and Developmental Disabilities
GAAP Basis	\$334,378	\$877,325	(\$840,243)	\$284,243	\$1,614,712
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2004, Received in Cash 2005	1,927,425	630,479	360,650	30,787	1,459,262
Accrued 2005, Not Yet Received in Cash	(1,845,931)	(464,093)	(151,258)	(256,278)	(951,462)

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

	Changes in Fund Balance (continued)				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Mental Retardation and Developmental Disabilities
Expenditure Accruals:					
Accrued 2004, Paid in Cash 2005	(\$1,393,301)	(\$742,873)	(\$159,566)	(\$536,721)	(\$646,653)
Accrued 2005, Not Yet Paid in Cash	1,581,364	373,085	457,277	757,504	1,220,290
Cash Adjustments:					
Unrecorded Activity 2004	(123,221)	0	120,703	77,967	350,088
Unrecorded Activity 2005	855,214	0	(124,753)	(55,459)	(273,375)
Prepaid Items	5,944	0	(8,609)	3,234	16,837
Materials and Supplies Inventory	(34,045)	(41,809)	0	2,376	(481)
Advances In	130,503	0	0	0	0
Advances Out	(1,124,700)	0	0	0	0
Excess of Revenues Under Expenditures for Nonbudgeted Activity	1,417	0	0	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(700,575)	(456,774)	(846)	(58,390)	(2,314)
Budget Basis	<u>(\$385,528)</u>	<u>\$175,340</u>	<u>(\$346,645)</u>	<u>\$249,263</u>	<u>\$2,786,904</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:

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;

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 6 - Deposits and Investments (continued)

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;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 6 - Deposits and Investments (continued)

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

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$7,511,054 of the County's bank balance of \$19,857,055 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2005, the County had the following investments:

	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1-5	More Than 6
Federal Home Loan Mortgage Corporation Notes	\$21,688,725	\$7,935,159	\$11,436,789	\$2,316,777
Federal Farm Credit Bank Bonds	2,146,802	979,380	1,068,375	99,047
Federal Farm Credit Bank Notes	99,188	0	99,188	0
Federal Home Loan Bank Bonds	22,163,021	1,827,730	19,889,493	445,798
Federal Home Loan Bank Notes	1,271,574	0	1,172,464	99,110
Federal National Mortgage Association Notes	19,434,621	3,119,919	16,215,499	99,203
STAR Ohio	109,663	109,663	0	0
Total Investments	\$66,913,594	\$13,971,851	\$49,881,808	\$3,059,935

Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The investment policy restricts the Treasurer from investing in anything other than securities identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless they are matched to a specific obligation or debt of the County.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 6 - Deposits and Investments (continued)

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

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Home Loan Mortgage Corporation Notes	\$21,668,725	32.38%
Federal Farm Credit Bank Bonds	2,146,802	3.21
Federal Farm Credit Bank Notes	99,188	.15
Federal Home Loan Bank Bonds	22,163,021	33.12
Federal Home Loan Bank Notes	1,271,574	1.90
Federal National Mortgage Association Notes	19,434,621	29.04

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. Condensed financial information for the investment pool is as follows:

Statement of Net Assets
December 31, 2005

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$77,908,477
Accrued Interest Receivable	510,289
Total Assets	<u>\$78,418,766</u>
 <u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$77,223,222
External Portion	1,195,544
Total Net Assets Held in Trust for Pool Participants	<u>\$78,418,766</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 7 - Investment Pool (continued)

Statement of Changes in Net Assets
December 31, 2005

<u>Revenues</u>	
Interest	\$2,164,977
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	2,164,977
Distributions to Participants	(2,677,304)
Capital Transactions	1,261,099
Total Increase in Net Assets	748,772
Net Assets Beginning of Year	77,669,994
Net Assets End of Year	<u>\$78,418,766</u>

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$5,855,617 of the County's bank balance of \$16,112,549 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 7 - Investment Pool (continued)

Investments

As of December 31, 2005, the County's investment pool had the following investments:

	Investment Maturities (in Years)		
	Fair Value	Less Than 1	1-5
Federal Home Loan Mortgage Corporation Notes	\$20,903,354	\$7,639,673	\$13,263,681
Federal Farm Credit Bank Bonds	1,950,630	979,380	971,250
Federal Home Loan Bank Bonds	20,702,401	1,475,940	19,226,461
Federal Home Loan Bank Notes	924,191	0	924,191
Federal National Mortgage Association Notes	18,467,957	2,971,880	15,496,077
STAR Ohio	109,663	109,663	0
Total Investments	\$63,058,196	\$13,176,536	\$49,881,660

Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The investment policy restricts the Treasurer from investing in anything other than as identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless they are matched to a specific obligation or debt of the County.

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

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation Notes	\$20,903,354	33.15%
Federal Farm Credit Bank Bonds	1,950,630	3.09
Federal Home Loan Bank Bonds	20,702,401	32.83
Federal Home Loan Bank Notes	924,191	1.47
Federal National Mortgage Association Notes	18,467,957	29.29

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 8 - Receivables

Receivables at December 31, 2005, 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 \$277,551, will not be received within one year. Special assessments receivable, in the amount of \$1,500,211, will not be received within one year. At December 31, 2005, the amount of delinquent special assessments was \$33,573. 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	\$369,394	\$3,331,973
Less Allowance for Uncollectible Accounts	(88,884)	(2,873,759)
Net Accounts Receivable	\$280,510	\$458,214

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 2005 follows:

	Balance January 1, 2005	New Loans	Repayments	Balance December 31, 2005
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$229,400	\$0	\$33,681	\$195,719
Homebuyer Assistance	105,371	19,259	4,622	120,008
	\$334,771	\$19,259	\$38,303	\$315,727

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 8 - Receivables (continued)

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$895,275
Local Government Revenue Assistance	165,330
Sheriff's Contracts	26,480
Detention Contract	1,770
Sheriff's Grants	29,617
Public Defender	33,633
Election Costs	120,530
Homestead and Rollback	273,562
Charges for Services	2,602
Bowling Green Municipal Court	9,928
Other	861
Total General Fund	1,559,588
Motor Vehicle and Gasoline Tax	
Gasoline Tax	1,049,309
Motor Vehicle License Tax	1,942,709
Fines and Costs	8,687
Total Motor Vehicle and Gasoline Tax	3,000,705
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	985,364
Homestead and Rollback	242,637
Total Alcohol, Drug Addiction, and Mental Health Services	1,228,001
Job and Family Services	
Job and Family Services	390,438
Homestead and Rollback	100,758
Total Job and Family Services	491,196
Mental Retardation and Developmental Disabilities	
Title VI	15,009
Preschool	4,344
Inform and Refer Grant	6,250
Target Case Management	132,258
Day Hab	187,609
Homestead and Rollback	443,542
Other	871,446
Total Mental Retardation and Developmental Disabilities	1,660,458
Total Major Funds	7,939,948

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	\$344
Mediation Grant	
Mediation Institutionalization Project	15,509
Child Support Enforcement Agency	
CSEA	433,464
Victims of Crime Assistance - Juvenile	
VOCA	15,456
Victims of Crime Assistance - Prosecutor	
VOCA	35,352
Historical Center	
Homestead and Rollback	5,821
Senior Citizens	
Homestead and Rollback	68,822
Solid Waste Management District	
Recycle Ohio Grant	16,980
Community Development Block Grant	
CDBG	25,885
Sheriff	
Drug Awareness Resistance Education (D.A.R.E) Grant	395
Electronic Monitoring	
Electronic Monitoring Grant	47,306
Juvenile Accountability Incentive	
Juvenile Accountability Incentive Grant	10,000
Felony Delinquent Care	
Juvenile Felony Delinquent Care	34,404
Adult Probation	
Intensive Supervision - Probate	74,182
Emergency Management Agency	
State Homeland Security	13,547
Issue II	
Issue II	859,914
Total Nonmajor Funds	1,657,381
Total Governmental Activities	\$9,597,329

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 8 - Receivables (continued)

	Amount
Business-Type Activities	
Major Funds	
Building Inspection	
Fees, Licenses and Permits	\$136,792
Other	1,650
Total Building Inspection	138,442
Nursing Home	
Medicaid/Medicare	493,031
Landfill	
Charges for Services	239
Other	61,644
Total Landfill	61,883
Total Business-Type Activities	\$693,356
Agency Funds	
Local Government	\$1,888,275
Local Government Revenue Assistance	342,294
Library Local Government	2,478,364
Gasoline Tax	763,383
Motor Vehicle License Tax	627,221
Total Agency Funds	\$6,099,537

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, 2005
(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 2005 represent the collection of 2004 taxes. Real property taxes received in 2005 were levied after October 1, 2004, on the assessed values as of January 1, 2004, 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 2005 represent the collection of 2004 taxes. Public utility real and tangible personal property taxes received in 2005 became a lien on December 31, 2003, were levied after October 1, 2004, 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 2005 (other than public utility property) represent the collection of 2005 taxes. Tangible personal property taxes received in 2005 were levied after October 1, 2004, on the true value as of December 31, 2004. Tangible personal property is currently assessed at 25 percent of true value for capital assets and 23 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, 2005, 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 2005 operations. In the governmental funds, the entire receivable is therefore deferred.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 10 - Property Taxes (continued)

The full tax rate for all County operations for the year ended December 31, 2005, was \$14.90 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2005 property tax receipts were based are as follows:

Real Property	
Residential	\$1,586,761,400
Agriculture	106,029,170
Commercial/Industrial/Mineral	529,939,010
Public Utility Property	
Real	2,387,640
Personal	95,634,220
Tangible Personal Property	304,440,354
Total Assessed Value	\$2,625,191,794

In November 2005, the voters approved a 1.6 mill ten-year operating levy for Alcohol, Drug Addiction, and Mental Health Services. Collections begin in 2006.

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2005, was as follows:

	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,788,210	\$0	(\$30,900)	\$2,757,310
Construction in Progress	5,684,362	262,510	(5,674,796)	272,076
Total Nondepreciable Capital Assets	8,472,572	262,510	(5,705,696)	3,029,386
Depreciable Capital Assets				
Buildings and Building Improvements	29,936,970	6,297,090	(110,600)	36,123,460
Improvements Other Than Buildings	8,611,523	0	0	8,611,523
Roads	41,629,632	208,968	0	41,838,600
Bridges	35,277,842	1,311,570	(557,580)	36,031,832
Machinery and Equipment	4,281,130	614,700	(94,320)	4,801,510
Computer Equipment	2,552,786	296,585	(179,799)	2,669,572
Furniture and Fixtures	760,897	0	0	760,897
Vehicles	6,477,685	495,738	(249,961)	6,723,462
Total Depreciable Capital Assets	129,528,465	9,224,651	(1,192,260)	137,560,856

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$10,611,359)	(\$642,609)	\$32,926	(\$11,221,042)
Improvements Other Than Buildings	(1,799,322)	(502,517)	0	(2,301,839)
Roads	(25,285,187)	(1,048,776)	0	(26,333,963)
Bridges	(9,468,791)	(523,666)	182,631	(9,809,826)
Machinery and Equipment	(3,410,447)	(425,392)	48,984	(3,786,855)
Computer Equipment	(2,278,397)	(314,009)	132,873	(2,459,533)
Furniture and Fixtures	(235,869)	(72,682)	0	(308,551)
Vehicles	(5,124,824)	(539,164)	239,879	(5,424,109)
Total Accumulated Depreciation	<u>(58,214,196)</u>	<u>(4,068,815)</u>	<u>637,293</u>	<u>(61,645,718)</u>
Total Depreciable Capital Assets, Net	<u>71,314,269</u>	<u>5,155,836</u>	<u>(554,967)</u>	<u>75,915,138</u>
Governmental Activities Capital Assets, Net	<u>\$79,786,841</u>	<u>\$5,418,346</u>	<u>(\$6,260,663)</u>	<u>\$78,944,524</u>
	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
Construction in Progress	645,857	561,886	0	1,207,743
Total Nondepreciable Capital Assets	<u>1,549,857</u>	<u>561,886</u>	<u>0</u>	<u>2,111,743</u>
Depreciable Capital Assets				
Buildings and Building Improvements	1,535,772	0	0	1,535,772
Improvements Other Than Buildings	1,301,260	43,795	0	1,345,055
Machinery and Equipment	2,669,957	1,081,004	(382,931)	3,368,030
Vehicles	682,802	29,512	0	712,314
Total Depreciable Capital Assets	<u>6,189,791</u>	<u>1,154,311</u>	<u>(382,931)</u>	<u>6,961,171</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(735,798)	(30,716)	0	(766,514)
Improvements Other Than Buildings	(661,129)	(67,250)	0	(728,379)
Machinery and Equipment	(1,523,028)	(407,656)	382,931	(1,547,753)
Vehicles	(609,976)	(29,752)	0	(639,728)
Total Accumulated Depreciation	<u>(3,529,931)</u>	<u>(535,374)</u>	<u>382,931</u>	<u>(3,682,374)</u>
Total Depreciable Capital Assets, Net	<u>2,659,860</u>	<u>618,937</u>	<u>0</u>	<u>3,278,797</u>
Business-Type Activities Capital Assets, Net	<u>\$4,209,717</u>	<u>\$1,180,823</u>	<u>\$0</u>	<u>\$5,390,540</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 11 - Capital Assets (continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$615,486
Judicial	273,160
Public Safety	770,138
Public Works	1,690,461
Health	91,033
Human Services	607,192
Conservation and Recreation	10,744
Economic Development	10,601
Total Depreciation Expense - Governmental Activities	\$4,068,815

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2005, consisted of the following individual fund receivables and payables:

Due to General Fund from:

Job and Family Services	\$2,667
Other Governmental	1,174,636
Total General Fund	\$1,177,303

Due to Motor Vehicle Gasoline Tax from:

Mental Retardation and Developmental Disabilities	\$592
Other Governmental	353
Total Motor Vehicle Gasoline Tax Fund	\$945

Due to Alcohol, Drug Addiction, and Mental Health Services Fund from:

Job and Family Services	\$4,905
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Due to Job and Family Services from:

Other Governmental	\$7,900
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(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 12 - Interfund Receivables/Payables (continued)

Due to Mental Retardation and Developmental Disabilities from:

General Fund	\$2,999
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Due to Other Governmental funds from:

Landfill	\$4,597
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Due to Landfill Fund from:

Nursing Home	\$390
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The balance due to the General Fund includes loans made to provide working capital for operations or projects. The remaining interfund receivables/payables resulted from the time lag between dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All of these amounts, except for the General Fund receivable from other governmental funds, in the amount of \$1,128,531, are expected to be received within one year.

Note 13 - Risk Management

A. Workers' Compensation

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$28,648 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2005, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator. Once the remaining claims have been paid, the internal service fund will be closed. The changes in the claims liability for 2005 and 2004 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2005	\$133,446	\$116,115	(\$220,913)	\$28,648
2004	92,376	380,768	(339,698)	133,446

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 13 - Risk Management (continued)

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 2005 was \$4,528,453. Settled claims have not exceeded this commercial coverage in any of the past three years, and there has not been any significant reduction in coverage from the prior year.

Claims payable is based on the requirements of Governmental Accounting Standards Board Statement No. 30 "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonable estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 2005, is estimated by a third party administrator at \$1,332,567. The changes in the claims liability for 2005 and 2004 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2005	\$404,561	\$6,062,284	(\$5,134,278)	\$1,332,567
2004	891,873	4,712,537	(5,199,849)	404,561

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 13 - Risk Management (continued)

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 2005, 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	2,500
Nursing Home Liability	2,000,000	None
Old County Home Property		
Annex	99,860	1,000
Building	2,002,730	1,000
Fairgrounds	5,247,221	2,500
Property	68,516,900	1,000
Data Processing Equipment	2,699,720	500
Contractors' Equipment	6,572,436	1,000
Comprehensive Boiler and Machinery	18,000,000	1,000
Crime	300,000	2,500

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 2004, and no insurance settlement has exceeded insurance coverage during the last three years.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2005. The following amounts remain on these contracts.

<u>Project</u>	<u>Outstanding Balance</u>
Building Renovations	\$426,508
Community Development Block Grant	44,300
Equipment	277,989
Methane Gas Electric System Project	24,788
Professional Design Services	337,086
Real Estate Revaluation Services	319,114
Recycling	35,000
Road Improvements	122,265
Software	138,400

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.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

For the year ended December 31, 2005, 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 2005 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, 2005, 2004, and 2003 was \$3,372,917 \$3,225,249, and \$2,758,283, respectively; 93 percent has been contributed for 2005 and 100 percent has been contributed for 2004 and 2003. The unpaid contribution for 2005, in the amount of \$248,342, is recorded as a liability. Contributions to the member-directed plan for 2005 were \$51,278 made by the County and \$32,167 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.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

For the fiscal year ended June 30, 2005, plan members were required to contribute 10 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, 2005, 2004, and 2003 was \$87,836, \$91,448, and \$78,212, respectively; 94 percent has been contributed for fiscal year 2005 and 100 percent has been contributed for fiscal years 2004 and 2003. Contributions for the CP for the fiscal year ended June 30, 2005, were \$3,270 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 2005 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.

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, 2004, 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 376,109. Actual employer contributions for 2005 which were used to fund postemployment benefits were \$1,384,695. 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, 2004 (the latest information available), was \$10.8 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 16 - Postemployment Benefits (continued)

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, will be effective January 1, 2007. In addition to the HCPP, OPERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

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 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 2005, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$6,762.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.3 billion at June 30, 2005. For the fiscal year ended June 30, 2005, net health care costs paid by STRS were \$254,780,000, and STRS had 115,395 eligible benefit recipients.

Note 17 - Compensated Absences

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 17 - Compensated Absences (continued)

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 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2005, was as follows:

	Interest Rate	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
1993 Children Resource Center (Original Amount \$375,000)	2.85-11.5%	\$210,000	\$0	\$20,000	\$190,000	\$20,000
1995 Health Department Building (Original Amount \$1,375,000)	2.39-4.3	1,060,000	0	1,060,000	0	0
1997 Dog Shelter (Original Amount \$500,000)	4.75	175,000	0	55,000	120,000	60,000
1998 Sheriff Office (Original Amount \$2,410,000)	4.0-4.75	1,630,000	0	150,000	1,480,000	155,000
1998 Educational Service Center (Original Amount \$1,435,000)	4.0-4.75	965,000	0	90,000	875,000	95,000
2002 Wood County District Public Library (Original Amount \$4,990,000)	4.0-5.875	4,710,000	0	115,000	4,595,000	120,000
2002 Historical Museum HVAC (Original Amount \$385,000)	3.0-3.75	315,000	0	35,000	280,000	35,000
Bond Premium		2,654	0	334	2,320	0
2002 Human Services Building Refunding (Original Amount \$645,000)	3.0-4.1	540,000	0	50,000	490,000	50,000
Bond Premium		3,430	0	315	3,115	0
2002 Justice Center Refunding (Original Amount \$3,855,000)	3.0%	2,165,000	0	890,000	1,275,000	950,000
Bond Premium		46,592	0	15,975	30,617	0
Total General Obligation Bonds		11,822,676	0	2,481,624	9,341,052	1,485,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005	Due Within One Year
Governmental Activities (continued)						
Special Assessment Bonds with Governmental Commitment						
1984 Sanitary Sewer 225A (Original Amount \$74,580)	10.125%	\$3,000	\$0	\$3,000	\$0	\$0
1986 Sanitary Sewer 1200 (Original Amount \$263,550)	7.625	15,000	0	15,000	0	0
1986 Sanitary Sewer 136 (Original Amount \$21,073)	8.0	3,000	0	1,000	2,000	2,000
1987 Sanitary Sewer 134 (Original Amount \$110,600)	5.75	20,000	0	5,000	15,000	5,000
1987 Water Line 161 (Original Amount \$108,600)	5.75	20,000	0	5,000	15,000	5,000
1987 Sanitary Sewer 137 (Original Amount \$255,229)	7.375	40,000	0	10,000	30,000	15,000
1993 Sanitary Sewer 428 (Original Amount \$420,000)	2.85-11.5%	235,000	0	20,000	215,000	20,000
1993 Water Line 316 (Original Amount \$335,000)	2.85-11.5	190,000	0	15,000	175,000	20,000
1994 Water Line 316A (Original Amount \$1,040,000)	4.35-13	500,000	0	50,000	450,000	50,000
1995 Sanitary Sewer 238 Ayers Road (Original Amount \$38,000)	6.99	22,000	0	2,000	20,000	2,000
1998 Sanitary Sewer 140, Water Line 183 (Original Amount \$2,285,000)	6.45-6.5	1,325,000	0	185,000	1,140,000	200,000
Total Special Assessment Bonds		2,373,000	0	311,000	2,062,000	319,000
Other Long-Term Obligations						
Compensated Absences Payable		3,134,357	403,761	252,666	3,285,452	1,712,623
Capital Leases Payable		5,137	12,608	5,849	11,896	2,946
Total Other Long-Term Obligations		3,139,494	416,369	258,515	3,297,348	1,715,569
Total Governmental Activities		\$17,335,170	\$416,369	\$3,051,139	\$14,700,400	\$3,519,569
Business-Type Activities						
General Obligation Bonds						
1993 Nursing Home (Original Amount \$565,000)	2.85-11.5%	\$320,000	\$0	\$30,000	\$290,000	\$30,000
1993 Water Line 317-Landfill (Original Amount \$955,000)	2.85-11.5	255,000	0	80,000	175,000	85,000
2002 Nursing Home Roof Repair Refunding (Original Amount \$45,000)	3.0	25,000	0	10,000	15,000	15,000
Bond Premium		461	0	241	220	0
2002 Landfill Improvement Refunding (Original Amount \$305,000)	3-3.65	235,000	0	40,000	195,000	35,000
Bond Premium		2,709	0	391	2,318	0

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005	Due Within One Year
Business-Type Activities (continued)						
2002 Landfill Bond Issue-1994 Refunding	3-3.75%					
(Original Amount \$1,010,000)		\$790,000	\$0	\$110,000	\$680,000	\$105,000
Bond Premium		8,084	0	1,022	7,062	0
Total General Obligation Bonds		1,636,254	0	271,654	1,364,600	270,000
Other Long-Term Obligations						
Compensated Absences Payable		242,978	44,477	13,968	273,487	212,879
Capital Leases Payable		1,099,188	748,079	199,120	1,648,147	260,646
Closure/Postclosure Costs Payable		4,521,014	132,022	0	4,653,036	0
Total Other Long-Term Obligations		5,863,180	924,578	213,088	6,574,670	473,525
Total Business-Type Activities		\$7,499,434	\$924,578	\$484,742	\$7,939,270	\$743,525

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 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

Special Assessment Bonds

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

The Sanitary Sewer 140, Water Line 183 refunding special assessment bonds issued on December 15, 1998, in the amount of \$2,285,000, advance refunded bonds previously issued for construction of sewer and water lines. The serial bonds were issued for a twelve year period, with final maturity during 2010. The refunding bonds defeased, in substance, \$2,405,000 in Sanitary Sewer 140, Water Line 183 special assessment bonds. Accordingly, the liability for the defeased bonds is not included on the County's financial statements. At December 31, 2005, \$1,190,000 of this debt was still outstanding.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 18 - 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 Emergency Management Agency special revenue funds, and the Building Inspection; Nursing Home; and Landfill enterprise funds.

Capital Leases Payable

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

Business-Type Activities Obligations

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

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, 2005, 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, 2005
(continued)

Note 18 - 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
2006	\$1,485,000	\$435,036	\$319,000	\$130,020
2007	875,000	384,022	342,000	109,602
2008	515,000	350,801	322,000	87,851
2009	535,000	328,870	342,000	67,494
2010	555,000	305,394	362,000	45,724
2011-2015	2,205,000	1,149,965	375,000	52,667
2016-2020	1,060,000	762,162	0	0
2021-2025	1,400,000	417,383	0	0
2026-2027	675,000	54,571	0	0
	<u>\$9,305,000</u>	<u>\$4,188,204</u>	<u>\$2,062,000</u>	<u>\$493,358</u>

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

Year	General Obligation Bonds	
	Principal	Interest
2006	\$270,000	\$54,174
2007	260,000	43,316
2008	155,000	32,635
2009	160,000	27,145
2010	160,000	21,255
2011-2014	350,000	25,447
	<u>\$1,355,000</u>	<u>\$203,972</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, 2005, was an overall debt margin of \$54,824,795 and an unvoted debt margin of \$16,946,918.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 18 - 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 12/31/05
Kellermeyer Partnership Project	12/31/05	\$1,650,000	\$1,650,000
Kellermeyer Partnership Project	12/31/05	2,850,000	2,850,000
TWT Warehousing	9/15/04	2,250,000	2,130,000
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	3,465,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	2,555,000
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	2,070,000
Hammil Manufacturing Co.	6/1/01	750,000	630,000
TL Industries, Inc.	4/1/01	8,600,000	8,600,000
Toledo Electric Joint Apprentice & Training Trust	5/1/00	1,960,000	810,000
Hammil Manufacturing Co.	5/1/00	2,000,000	1,660,000
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	770,000
Aluminite of Ohio	9/1/98	1,750,000	1,170,000
The IMCO Division	5/4/98	3,425,000	2,025,000
Cast Masters	2/1/97	2,650,000	1,410,000
Precision Aggregate	11/1/96	2,500,000	1,720,000
B & B Box Co.	3/1/96	1,235,000	530,000
		<u>\$70,270,000</u>	<u>\$56,930,000</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, 2005
(continued)

Note 19 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. New capital leases are reflected in the accounts "General Government - Legislative and Executive" and "Inception of Capital Lease" in the funds which will be making the lease payments. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures, and changes in fund balance for the governmental funds and as a reduction of the liability in the enterprise funds. Principal payments in 2005 were \$711 for governmental funds and \$199,120 for the enterprise funds. During 2005, a governmental capital lease was terminated which resulted in a reduction in the capital lease liability of \$5,138.

	Governmental Activities	Business-Type Activities
Machinery and Equipment	\$12,608	\$1,656,955
Less Accumulated Depreciation	(608)	(1,004,197)
Carrying Value, December 31, 2005	\$12,000	\$652,758

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, 2005.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2006	\$2,946	\$558	\$260,644	\$69,660
2007	3,105	399	334,766	57,455
2008	3,274	230	313,709	42,215
2009	2,571	57	252,378	28,890
2010	0	0	344,889	11,815
2011 - 2012	0	0	141,761	7,170
Total	\$11,896	\$1,244	\$1,648,147	\$217,205

Note 20 - Closure and Postclosure Costs

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 20 - Closure and Postclosure Costs (continued)

The \$4,653,036 reported as the landfill closure and postclosure liability at December 31, 2005, represents the cumulative amount reported to date based on the use of 71 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,928,566 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2005. The County expects to close the landfill in 2026. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Note 21 - Interfund Transfers

During 2005 the following transfers were made:

		Transfers Out				Total
		General	Job and Family Services	Mental Retardation and Developmental Disabilities	Other Governmental	
Transfers In	Governmental Activities					
	General	\$0	\$59,562	\$0	\$50	\$59,612
	Other Governmental	2,483,539	0	713,400	21,332	3,218,271
	Total Governmental Activities	2,483,539	59,562	713,400	21,382	3,277,883
	Business-Type Activities					
	Landfill	271,364	0	0	290,000	561,364
	Total	\$2,754,903	\$59,562	\$713,400	\$311,382	\$3,839,247

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

Note 22 - Federal Food Stamp Program

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 22 - Federal Food Stamp Program (continued)

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

Balance at Beginning of Year	\$5,528
Amount Received for Distribution	0
Amount Distributed to Entitled Recipients	<u>(2,792)</u>
Balance at End of Year	<u>\$2,736</u>

Note 23 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

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

Note 24 - Related Organizations

A. Wood County District Public Library

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 24 - Related Organizations (continued)

B. Wood County Park District

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

C. Wood County Regional Airport

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

Although the County has no obligation to provide financial resources to the airport, the County Commissioners have in prior years allocated certain funds to the Regional Airport. In 2005, this allocation was \$26,347.

Note 25 - Wood Lane Industries

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

The Industries is accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities are included on the statement of net 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 25 - Wood Lane Industries (continued)

Materials and Supplies Inventory

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

B. Deposits and Investments

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 \$228,622 and the bank balance was \$227,577. The Industries had no investments at fiscal year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

The Industries had capital assets of machinery and equipment, in the amount of \$154,824, as of June 30, 2005. Accumulated depreciation was \$130,096, with a net capital asset amount of \$24,728. Depreciation is computed using the straight-line method over a five year useful life.

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

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

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

Capital Assets

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

Asset Category	Estimated Lives
Buildings	27-40 years
Furniture and Equipment	5-15 years

B. Deposits and Investments

At year end, the carrying amount of the Residential Services/Properties deposits was \$444,979 which is included as "Cash and Cash Equivalents in Segregated Accounts", and the bank balance was \$1,285,026. At December 31, 2005, the carrying amount and fair value of repurchase agreements, held as investments, was \$1,152,540. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

A summary of the Residential Services/Properties capital assets as of December 31, 2005, follows:

Land	\$462,744
Buildings	3,368,108
Furniture and Equipment	180,405
	4,011,257
Less Accumulated Depreciation	(541,923)
Net Capital Assets	\$3,469,334

D. Long-Term Obligations

	Interest Rate	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2004	Due Within One Year
Mortgage Loans Payable	6.75-7.5%	\$1,022,991	\$709,176	\$99,741	\$1,632,426	\$41,062

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005
(continued)

Note 27 - 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.

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

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.

Mediation Grant

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

Child Support Enforcement Agency (CSEA)

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

Real Estate Assessment

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

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.

Victims of Crime Assistance (VOCA) - Juvenile

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

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Special Revenue Funds
(continued)**

Victims of Crime Assistance (VOCA) - Prosecutor

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

Historical Center

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

Senior Citizens

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

Title Administration

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

Violence Prevention

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

Recorder's Equipment

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

Solid Waste Management District

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

Probation Services

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

Community Development Block Grant (CDBG)

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

Sheriff

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

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Special Revenue Funds
(continued)**

Community Service Work Litter Collection

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

Electronic Monitoring

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

Electric Monitoring Offenders

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

Juvenile Indigent Driver

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

Juvenile Accountability Incentive

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

Youth Services

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

Felony Delinquent Care

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

Court Security

To account for a state grant used for court security.

Adult Probation

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

Emergency Management Agency (EMA)

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

Voter Ed/Poll Work

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

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**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.

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.

Drug Enforcement

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

Commissary

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

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

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.

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.

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Capital Projects Funds
(continued)**

Community Center

To account for construction of a community center 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.

Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,221,899	\$983,171	\$8,519,435	\$16,724,505
Cash and Cash Equivalents in Segregated Accounts	84,059	0	0	84,059
Accounts Receivable	253,432	0	0	253,432
Due from Other Governments	797,467	0	859,914	1,657,381
Prepaid Items	13,430	0	0	13,430
Materials and Supplies Inventory	3,191	0	0	3,191
Interfund Receivable	4,597	0	0	4,597
Property Taxes Receivable	1,865,070	0	0	1,865,070
Notes Receivable	315,727	0	0	315,727
Special Assessments Receivable	376,112	1,854,827	17,495	2,248,434
	<u>\$10,934,984</u>	<u>\$2,837,998</u>	<u>\$9,396,844</u>	<u>\$23,169,826</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$174,631	\$0	\$621	\$175,252
Accounts Payable	303,125	0	39,922	343,047
Contracts Payable	54,837	0	47,438	102,275
Due to Other Governments	60,855	0	132	60,987
Interfund Payable	42,158	1,110,000	30,731	1,182,889
Due to External Parties	3,432	0	0	3,432
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Deferred Revenue	2,888,900	1,854,827	667,321	5,411,048
Retainage Payable	4,964	0	21,550	26,514
	<u>3,532,902</u>	<u>3,012,569</u>	<u>807,715</u>	<u>7,353,186</u>
<u>Fund Balance</u>				
Reserved for Notes Receivable	277,551	0	0	277,551
Reserved for Encumbrances	446,582	0	281,522	728,104
Unreserved, Reported in				
Special Revenue Funds	6,677,949	0	0	6,677,949
Debt Service Funds (Deficit)	0	(174,571)	0	(174,571)
Capital Projects Funds	0	0	8,307,607	8,307,607
	<u>7,402,082</u>	<u>(174,571)</u>	<u>8,589,129</u>	<u>15,816,640</u>
Total Fund Balance (Deficit)	<u>7,402,082</u>	<u>(174,571)</u>	<u>8,589,129</u>	<u>15,816,640</u>
Total Liabilities and Fund Balance	<u>\$10,934,984</u>	<u>\$2,837,998</u>	<u>\$9,396,844</u>	<u>\$23,169,826</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

	Dog and Kennel	Mediation Grant	CSEA
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$24,306	\$95,181	\$156,127
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	344	15,509	433,464
Prepaid Items	0	0	5,490
Materials and Supplies Inventory	501	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>\$25,151</u>	<u>\$110,690</u>	<u>\$595,081</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$12,533	\$5,255	\$55,929
Accounts Payable	1,259	0	2,454
Contracts Payable	0	0	0
Due to Other Governments	5,377	1,826	20,157
Interfund Payable	0	0	25,885
Due to External Parties	0	0	988
Deferred Revenue	0	7,943	264,223
Retainage Payable	0	0	0
Total Liabilities	<u>19,169</u>	<u>15,024</u>	<u>369,636</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	4,116	0	1,281
Unreserved (Deficit)	1,866	95,666	224,164
Total Fund Balance (Deficit)	<u>5,982</u>	<u>95,666</u>	<u>225,445</u>
Total Liabilities and Fund Balance	<u>\$25,151</u>	<u>\$110,690</u>	<u>\$595,081</u>

<u>Real Estate Assessment</u>	<u>Economic Development</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>
\$1,561,810	\$727,487	\$243,284	\$799,412	\$9,211	\$12,750
0	0	0	0	0	0
0	0	0	2,092	0	0
0	0	0	0	0	0
5,641	1,127	0	1,172	0	0
1,722	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,569,173</u>	<u>\$728,614</u>	<u>\$243,284</u>	<u>\$802,676</u>	<u>\$9,211</u>	<u>\$12,750</u>
\$10,024	\$9,539	\$3,576	\$4,944	\$0	\$0
129,810	16,984	2,052	1,297	0	0
0	54,837	0	0	0	0
3,926	3,461	1,310	1,648	0	0
0	0	1,325	0	0	0
0	0	1,222	1,222	0	0
0	0	0	0	0	0
0	4,964	0	0	0	0
<u>143,760</u>	<u>89,785</u>	<u>9,485</u>	<u>9,111</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
254,513	28,425	680	19,539	0	0
<u>1,170,900</u>	<u>610,404</u>	<u>233,119</u>	<u>774,026</u>	<u>9,211</u>	<u>12,750</u>
<u>1,425,413</u>	<u>638,829</u>	<u>233,799</u>	<u>793,565</u>	<u>9,211</u>	<u>12,750</u>
<u>\$1,569,173</u>	<u>\$728,614</u>	<u>\$243,284</u>	<u>\$802,676</u>	<u>\$9,211</u>	<u>\$12,750</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005
(continued)

	Transportation Grant	VOCA- Juvenile	VOCA- Prosecutor
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$4,155	\$4,246	\$10,997
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	0	15,456	35,352
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$4,155</u>	<u>\$19,702</u>	<u>\$46,349</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$1,016	\$3,484
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Due to Other Governments	0	375	197
Interfund Payable	0	0	0
Due to External Parties	0	0	0
Deferred Revenue	0	13,739	31,424
Deferred Revenue	0	0	0
Total Liabilities	<u>0</u>	<u>15,130</u>	<u>35,105</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	0	0
Unreserved (Deficit)	<u>4,155</u>	<u>4,572</u>	<u>11,244</u>
Total Fund Balance (Deficit)	<u>4,155</u>	<u>4,572</u>	<u>11,244</u>
Total Liabilities and Fund Balance	<u>\$4,155</u>	<u>\$19,702</u>	<u>\$46,349</u>

Historical Center	Senior Citizens	Title Administration	Recorder's Equipment	Solid Waste Management District	Probation Services
\$2,791	\$34,918	\$513,589	\$108,199	\$501,049	\$9,448
0	0	0	8,756	0	0
0	0	0	0	90,113	0
5,821	68,822	0	0	16,980	0
0	0	0	0	0	0
0	0	968	0	0	0
0	0	0	0	4,597	0
141,639	1,723,431	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$150,251</u>	<u>\$1,827,171</u>	<u>\$514,557</u>	<u>\$116,955</u>	<u>\$612,739</u>	<u>\$9,448</u>
\$0	\$0	\$15,156	\$0	\$10,268	\$0
0	0	863	0	23,972	0
0	0	0	0	0	0
0	0	5,532	0	3,733	0
0	0	0	0	0	0
0	0	0	0	0	0
147,460	1,792,253	0	0	16,980	0
0	0	0	0	0	0
<u>147,460</u>	<u>1,792,253</u>	<u>21,551</u>	<u>0</u>	<u>54,953</u>	<u>0</u>
0	0	0	0	0	0
0	0	8,864	9,765	58,240	0
2,791	34,918	484,142	107,190	499,546	9,448
<u>2,791</u>	<u>34,918</u>	<u>493,006</u>	<u>116,955</u>	<u>557,786</u>	<u>9,448</u>
<u>\$150,251</u>	<u>\$1,827,171</u>	<u>\$514,557</u>	<u>\$116,955</u>	<u>\$612,739</u>	<u>\$9,448</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005
(continued)

	CDBG	Sheriff	Community Service Work Litter Collection
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$537,754	\$58,727	\$34,769
Cash and Cash Equivalents in Segregated Accounts	0	2,533	0
Accounts Receivable	0	0	0
Due from Other Governments	25,885	395	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	315,727	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$879,366</u>	<u>\$61,655</u>	<u>\$34,769</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$658	\$12,163	\$0
Accounts Payable	50,295	2,011	0
Contracts Payable	0	0	0
Due to Other Governments	313	2,594	40
Interfund Payable	353	285	0
Due to External Parties	0	0	0
Deferred Revenue	0	395	0
Deferred Revenue	0	0	0
Total Liabilities	<u>51,619</u>	<u>17,448</u>	<u>40</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	277,551	0	0
Reserved for Encumbrances	52,407	504	0
Unreserved (Deficit)	497,789	43,703	34,729
Total Fund Balance (Deficit)	<u>827,747</u>	<u>44,207</u>	<u>34,729</u>
Total Liabilities and Fund Balance	<u>\$879,366</u>	<u>\$61,655</u>	<u>\$34,769</u>

Electronic Monitoring	Electronic Monitoring Offenders	Juvenile Indigent Driver	Juvenile Accountability Incentive	Youth Services	Felony Delinquent Care
\$21,057	\$277,188	\$2,624	\$1,037	\$43,245	\$582,627
0	0	0	0	0	0
0	156,436	0	0	0	0
47,306	0	0	10,000	0	34,404
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$68,363</u>	<u>\$433,624</u>	<u>\$2,624</u>	<u>\$11,037</u>	<u>\$43,245</u>	<u>\$617,031</u>
\$2,207	\$0	\$0	\$1,014	\$0	\$12,838
6,537	0	0	0	0	415
0	0	0	0	0	0
793	0	0	36	0	4,567
0	0	0	0	0	7,900
0	0	0	0	0	0
23,653	150,972	0	10,000	0	0
0	0	0	0	0	0
<u>33,190</u>	<u>150,972</u>	<u>0</u>	<u>11,050</u>	<u>0</u>	<u>25,720</u>
0	0	0	0	0	0
0	0	0	0	0	125
35,173	282,652	2,624	(13)	43,245	591,186
<u>35,173</u>	<u>282,652</u>	<u>2,624</u>	<u>(13)</u>	<u>43,245</u>	<u>591,311</u>
<u>\$68,363</u>	<u>\$433,624</u>	<u>\$2,624</u>	<u>\$11,037</u>	<u>\$43,245</u>	<u>\$617,031</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005
(continued)

	Court Security	Adult Probation	EMA
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,409	\$60,666	\$109,604
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	3,461
Due from Other Governments	0	74,182	13,547
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>\$2,409</u>	<u>\$134,848</u>	<u>\$126,612</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$3,683	\$5,264
Accounts Payable	0	0	28,917
Contracts Payable	0	0	0
Due to Other Governments	0	1,305	1,882
Interfund Payable	0	6,410	0
Due to External Parties	0	0	0
Deferred Revenue	0	37,091	16,655
Deferred Revenue	0	0	0
Total Liabilities	<u>0</u>	<u>48,489</u>	<u>52,718</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	2,409	0	860
Unreserved (Deficit)	0	86,359	73,034
Total Fund Balance (Deficit)	<u>2,409</u>	<u>86,359</u>	<u>73,894</u>
Total Liabilities and Fund Balance	<u>\$2,409</u>	<u>\$134,848</u>	<u>\$126,612</u>

<u>Voter Ed/ Poll Work</u>	<u>Indigent Guardianship</u>	<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Juvenile Court Computerization</u>
\$11,358	\$37,666	\$11,468	\$170,883	\$66,641	\$60,252
0	0	0	0	0	0
0	0	0	0	0	1,330
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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>\$11,358</u>	<u>\$37,666</u>	<u>\$11,468</u>	<u>\$170,883</u>	<u>\$66,641</u>	<u>\$61,582</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	867
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>867</u>
0	0	0	0	0	0
391	3,037	0	0	0	0
10,967	34,629	11,468	170,883	66,641	60,715
<u>11,358</u>	<u>37,666</u>	<u>11,468</u>	<u>170,883</u>	<u>66,641</u>	<u>60,715</u>
<u>\$11,358</u>	<u>\$37,666</u>	<u>\$11,468</u>	<u>\$170,883</u>	<u>\$66,641</u>	<u>\$61,582</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005
(continued)

	Donations Retreat	Ditch Maintenance	Probate Conduct of Business
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$432	\$270,439	\$7,153
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	0	0	0
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	376,112	0
Total Assets	<u>\$432</u>	<u>\$646,551</u>	<u>\$7,153</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$5,080	\$0
Accounts Payable	379	35,013	0
Contracts Payable	0	0	0
Due to Other Governments	0	1,783	0
Interfund Payable	0	0	0
Due to External Parties	0	0	0
Deferred Revenue	0	376,112	0
Deferred Revenue	0	0	0
Total Liabilities	<u>379</u>	<u>417,988</u>	<u>0</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	379	1,047	0
Unreserved (Deficit)	(326)	227,516	7,153
Total Fund Balance (Deficit)	<u>53</u>	<u>228,563</u>	<u>7,153</u>
Total Liabilities and Fund Balance	<u>\$432</u>	<u>\$646,551</u>	<u>\$7,153</u>

Law Enforcement- Prosecutor	Legal Research	Drug Enforcement	Commissary	Total
\$1,282	\$33,658	\$0	\$0	\$7,221,899
1,474	0	53,020	18,276	84,059
0	0	0	0	253,432
0	0	0	0	797,467
0	0	0	0	13,430
0	0	0	0	3,191
0	0	0	0	4,597
0	0	0	0	1,865,070
0	0	0	0	315,727
0	0	0	0	376,112
<u>\$2,756</u>	<u>\$33,658</u>	<u>\$53,020</u>	<u>\$18,276</u>	<u>\$10,934,984</u>
\$0	\$0	\$0	\$0	\$174,631
0	0	0	0	303,125
0	0	0	0	54,837
0	0	0	0	60,855
0	0	0	0	42,158
0	0	0	0	3,432
0	0	0	0	2,888,900
0	0	0	0	4,964
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,532,902</u>
0	0	0	0	277,551
0	0	0	0	446,582
<u>2,756</u>	<u>33,658</u>	<u>53,020</u>	<u>18,276</u>	<u>6,677,949</u>
<u>2,756</u>	<u>33,658</u>	<u>53,020</u>	<u>18,276</u>	<u>7,402,082</u>
<u>\$2,756</u>	<u>\$33,658</u>	<u>\$53,020</u>	<u>\$18,276</u>	<u>\$10,934,984</u>

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2005

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$91,382	\$20,236	\$871,553	\$983,171
Special Assessments Receivable	0	1,351	1,853,476	1,854,827
Total Assets	<u>\$91,382</u>	<u>\$21,587</u>	<u>\$2,725,029</u>	<u>\$2,837,998</u>
<u>Liabilities</u>				
Interfund Payable	\$1,110,000	\$0	\$0	\$1,110,000
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Deferred Revenue	0	1,351	1,853,476	1,854,827
Total Liabilities	1,125,988	1,351	1,885,230	3,012,569
<u>Fund Balance</u>				
Unreserved (Deficit)	(1,034,606)	20,236	839,799	(174,571)
Total Liabilities and Fund Balance	<u>\$91,382</u>	<u>\$21,587</u>	<u>\$2,725,029</u>	<u>\$2,837,998</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005

	Issue II	Permanent Improvement	Wood Lane Building Construction
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,575,202	\$4,169,557	\$2,159,536
Due from Other Governments	859,914	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$2,435,116	\$4,169,557	\$2,159,536
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	\$0
Accounts Payable	0	0	39,922
Contracts Payable	0	47,438	0
Due to Other Governments	0	0	0
Interfund Payable	0	0	0
Deferred Revenue	649,826	0	0
Retainage Payable	0	4,695	16,855
Total Liabilities	649,826	52,133	56,777
<u>Fund Balance</u>			
Reserved for Encumbrances	0	281,522	0
Unreserved	1,785,290	3,835,902	2,102,759
Total Fund Balance	1,785,290	4,117,424	2,102,759
Total Liabilities and Fund Balance	\$2,435,116	\$4,169,557	\$2,159,536

<u>Methane Gas</u>	<u>Route 6 Turn Lane Construction</u>	<u>Historical Museum HVAC</u>	<u>Community Center</u>	<u>Construction- Ditches</u>
\$50,000	\$340,973	\$63,717	\$44,990	\$69,670
0	0	0	0	0
0	0	0	0	17,495
<u>\$50,000</u>	<u>\$340,973</u>	<u>\$63,717</u>	<u>\$44,990</u>	<u>\$87,165</u>
\$0	\$0	\$0	\$0	\$621
0	0	0	0	0
0	0	0	0	0
0	0	0	0	132
0	0	0	0	30,731
0	0	0	0	17,495
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>48,979</u>
0	0	0	0	0
<u>50,000</u>	<u>340,973</u>	<u>63,717</u>	<u>44,990</u>	<u>38,186</u>
<u>50,000</u>	<u>340,973</u>	<u>63,717</u>	<u>44,990</u>	<u>38,186</u>
<u>\$50,000</u>	<u>\$340,973</u>	<u>\$63,717</u>	<u>\$44,990</u>	<u>\$87,165</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005
(continued)

	Parks and Open Spaces	Total
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$45,790	\$8,519,435
Due from Other Governments	0	859,914
Special Assessments Receivable	0	17,495
	\$45,790	\$9,396,844
Total Assets	\$45,790	\$9,396,844
<u>Liabilities</u>		
Accrued Wages Payable	\$0	\$621
Accounts Payable	0	39,922
Contracts Payable	0	47,438
Due to Other Governments	0	132
Interfund Payable	0	30,731
Deferred Revenue	0	667,321
Retainage Payable	0	21,550
	0	807,715
Total Liabilities	0	807,715
<u>Fund Balance</u>		
Reserved for Encumbrances	0	281,522
Unreserved	45,790	8,307,607
	45,790	8,589,129
Total Fund Balance	45,790	8,589,129
Total Liabilities and Fund Balance	\$45,790	\$9,396,844

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,662,475	\$0	\$0	\$1,662,475
Other Taxes	11,886	0	0	11,886
Charges for Services	4,344,528	0	0	4,344,528
Licenses and Permits	266,537	0	0	266,537
Fines, Costs, and Forfeitures	98,268	0	0	98,268
Intergovernmental	4,767,529	0	1,574,402	6,341,931
Special Assessments	478,682	408,219	25,614	912,515
Interest	11,807	93,116	0	104,923
Other	85,501	578,439	1,500	665,440
	<u>11,727,213</u>	<u>1,079,774</u>	<u>1,601,516</u>	<u>14,408,503</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,789,618	0	0	1,789,618
Judicial	1,192,199	0	0	1,192,199
Public Safety	1,424,046	0	0	1,424,046
Public Works	2,119,067	0	0	2,119,067
Health	282,174	0	0	282,174
Human Services	4,081,346	0	0	4,081,346
Conservation and Recreation	131,773	0	0	131,773
Economic Development	912,852	0	0	912,852
Other	0	34	667	701
Capital Outlay	0	0	2,655,405	2,655,405
Debt Service:				
Principal Retirement	0	2,776,000	0	2,776,000
Interest and Fiscal Charges	0	715,581	1,773	717,354
	<u>11,933,075</u>	<u>3,491,615</u>	<u>2,657,845</u>	<u>18,082,535</u>
Excess of Revenues Under Expenditures	<u>(205,862)</u>	<u>(2,411,841)</u>	<u>(1,056,329)</u>	<u>(3,674,032)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	94,083	1,349,357	1,774,831	3,218,271
Transfers Out	(290,450)	0	(20,932)	(311,382)
	<u>(196,367)</u>	<u>1,349,357</u>	<u>1,753,899</u>	<u>2,906,889</u>
Changes in Fund Balance	(402,229)	(1,062,484)	697,570	(767,143)
Fund Balance Beginning of Year	<u>7,804,311</u>	<u>887,913</u>	<u>7,891,559</u>	<u>16,583,783</u>
Fund Balance (Deficit) End of Year	<u>\$7,402,082</u>	<u>(\$174,571)</u>	<u>\$8,589,129</u>	<u>\$15,816,640</u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

	Dog and Kennel	Mediation Grant	CSEA	Real Estate Assessment
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	20,728	43,600	415,706	977,038
Licenses and Permits	236,156	0	0	0
Fines, Costs, and Forfeitures	19,429	0	0	0
Intergovernmental	0	100,947	1,894,298	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,226	6,015	2,268	0
Total Revenues	<u>277,539</u>	<u>150,562</u>	<u>2,312,272</u>	<u>977,038</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,313,312
Judicial	0	107,917	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	282,174	0	0	0
Human Services	0	0	2,314,188	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>282,174</u>	<u>107,917</u>	<u>2,314,188</u>	<u>1,313,312</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,635)</u>	<u>42,645</u>	<u>(1,916)</u>	<u>(336,274)</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	(4,635)	42,645	(1,916)	(336,274)
Fund Balance Beginning of Year	<u>10,617</u>	<u>53,021</u>	<u>227,361</u>	<u>1,761,687</u>
Fund Balance (Deficit) End of Year	<u><u>\$5,982</u></u>	<u><u>\$95,666</u></u>	<u><u>\$225,445</u></u>	<u><u>\$1,425,413</u></u>

<u>Economic Development</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Transportation Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
539,090	119,084	126,676	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	9,092	0	0
<u>539,090</u>	<u>119,084</u>	<u>126,676</u>	<u>9,092</u>	<u>0</u>	<u>0</u>
0	101,764	148,895	6,926	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
382,332	0	0	0	0	0
<u>382,332</u>	<u>101,764</u>	<u>148,895</u>	<u>6,926</u>	<u>0</u>	<u>0</u>
156,758	17,320	(22,219)	2,166	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
156,758	17,320	(22,219)	2,166	0	0
482,071	216,479	815,784	7,045	12,750	4,155
<u>\$638,829</u>	<u>\$233,799</u>	<u>\$793,565</u>	<u>\$9,211</u>	<u>\$12,750</u>	<u>\$4,155</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, 2005
(continued)

	VOCA- Juvenile	VOCA- Prosecutor	Historical Center	Senior Citizens
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$114,906	\$1,547,569
Other Taxes	0	0	817	11,069
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	20,208	46,221	14,917	190,978
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,242	0	0	0
Total Revenues	<u>21,450</u>	<u>46,221</u>	<u>130,640</u>	<u>1,749,616</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	65,250	0	0
Judicial	21,118	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	1,767,158
Conservation and Recreation	0	0	131,773	0
Economic Development	0	0	0	0
Total Expenditures	<u>21,118</u>	<u>65,250</u>	<u>131,773</u>	<u>1,767,158</u>
Excess of Revenues Over (Under) Expenditures	<u>332</u>	<u>(19,029)</u>	<u>(1,133)</u>	<u>(17,542)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	15,254	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>15,254</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	332	(3,775)	(1,133)	(17,542)
Fund Balance Beginning of Year	<u>4,240</u>	<u>15,019</u>	<u>3,924</u>	<u>52,460</u>
Fund Balance (Deficit) End of Year	<u><u>\$4,572</u></u>	<u><u>\$11,244</u></u>	<u><u>\$2,791</u></u>	<u><u>\$34,918</u></u>

<u>Title Administration</u>	<u>Violence Prevention</u>	<u>Recorder's Equipment</u>	<u>Solid Waste Management District</u>	<u>Probation Services</u>	<u>CDBG</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
423,043	0	115,748	1,319,341	4,074	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	82,940	0	607,911
0	0	0	0	0	0
0	0	0	0	0	11,542
0	0	0	25,809	0	19,409
<u>423,043</u>	<u>0</u>	<u>115,748</u>	<u>1,428,090</u>	<u>4,074</u>	<u>638,862</u>
0	0	137,432	0	0	0
423,594	0	0	0	80	0
0	0	0	0	0	0
0	0	0	1,345,897	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	530,520
<u>423,594</u>	<u>0</u>	<u>137,432</u>	<u>1,345,897</u>	<u>80</u>	<u>530,520</u>
<u>(551)</u>	<u>0</u>	<u>(21,684)</u>	<u>82,193</u>	<u>3,994</u>	<u>108,342</u>
0	0	0	0	0	0
0	(50)	0	(290,000)	0	0
<u>0</u>	<u>(50)</u>	<u>0</u>	<u>(290,000)</u>	<u>0</u>	<u>0</u>
(551)	(50)	(21,684)	(207,807)	3,994	108,342
<u>493,557</u>	<u>50</u>	<u>138,639</u>	<u>765,593</u>	<u>5,454</u>	<u>719,405</u>
<u>\$493,006</u>	<u>\$0</u>	<u>\$116,955</u>	<u>\$557,786</u>	<u>\$9,448</u>	<u>\$827,747</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, 2005
(continued)

	Sheriff	Community Service Work Litter Collection	Electronic Monitoring	Electronic Monitoring Offenders
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	0	0	64,599
Licenses and Permits	30,381	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	156,098	16,000	94,613	0
Special Assessments	0	0	0	0
Interest	18	0	0	0
Other	9,681	0	0	0
Total Revenues	196,178	16,000	94,613	64,599
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	9,194	92,233	31,803
Public Safety	238,223	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	238,223	9,194	92,233	31,803
Excess of Revenues Over (Under) Expenditures	(42,045)	6,806	2,380	32,796
<u>Other Financing Sources (Uses)</u>				
Transfers In	17,300	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	17,300	0	0	0
Changes in Fund Balance	(24,745)	6,806	2,380	32,796
Fund Balance Beginning of Year	68,952	27,923	32,793	249,856
Fund Balance (Deficit) End of Year	\$44,207	\$34,729	\$35,173	\$282,652

Juvenile Indigent Driver	Juvenile Accountability Incentive	Youth Services	Felony Delinquent Care	Court Security	Adult Probation
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
171	10,251	0	339,047	0	148,365
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>171</u>	<u>10,251</u>	<u>0</u>	<u>339,047</u>	<u>0</u>	<u>148,365</u>
0	0	0	0	0	0
0	15,665	0	314,244	15,420	126,397
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>15,665</u>	<u>0</u>	<u>314,244</u>	<u>15,420</u>	<u>126,397</u>
<u>171</u>	<u>(5,414)</u>	<u>0</u>	<u>24,803</u>	<u>(15,420)</u>	<u>21,968</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
171	(5,414)	0	24,803	(15,420)	21,968
<u>2,453</u>	<u>5,401</u>	<u>43,245</u>	<u>566,508</u>	<u>17,829</u>	<u>64,391</u>
<u>\$2,624</u>	<u>(\$13)</u>	<u>\$43,245</u>	<u>\$591,311</u>	<u>\$2,409</u>	<u>\$86,359</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, 2005
(continued)

	EMA	Voter Ed/ Poll Work	Indigent Guardianship	Computer Legal Research
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	9,222	0	12,750	1,758
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	1,017,597	26,967	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	10,759	0	0	0
Total Revenues	<u>1,037,578</u>	<u>26,967</u>	<u>12,750</u>	<u>1,758</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	15,609	0	0
Judicial	0	0	15,451	0
Public Safety	1,083,248	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>1,083,248</u>	<u>15,609</u>	<u>15,451</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(45,670)</u>	<u>11,358</u>	<u>(2,701)</u>	<u>1,758</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	61,529	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>61,529</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	15,859	11,358	(2,701)	1,758
Fund Balance Beginning of Year	<u>58,035</u>	<u>0</u>	<u>40,367</u>	<u>9,710</u>
Fund Balance (Deficit) End of Year	<u><u>\$73,894</u></u>	<u><u>\$11,358</u></u>	<u><u>\$37,666</u></u>	<u><u>\$11,468</u></u>

<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Juvenile Court Computerization</u>	<u>Donations Retreat</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
32,350	14,010	18,055	0	0	1,270
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	478,682	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>32,350</u>	<u>14,010</u>	<u>18,055</u>	<u>0</u>	<u>478,682</u>	<u>1,270</u>
0	0	0	430	0	0
2,564	3,402	12,225	0	0	892
0	0	0	0	0	0
0	0	0	0	773,170	0
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>2,564</u>	<u>3,402</u>	<u>12,225</u>	<u>430</u>	<u>773,170</u>	<u>892</u>
<u>29,786</u>	<u>10,608</u>	<u>5,830</u>	<u>(430)</u>	<u>(294,488)</u>	<u>378</u>
0	0	0	0	0	0
0	0	0	0	(400)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(400)</u>	<u>0</u>
29,786	10,608	5,830	(430)	(294,888)	378
<u>141,097</u>	<u>56,033</u>	<u>54,885</u>	<u>483</u>	<u>523,451</u>	<u>6,775</u>
<u>\$170,883</u>	<u>\$66,641</u>	<u>\$60,715</u>	<u>\$53</u>	<u>\$228,563</u>	<u>\$7,153</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, 2005
(continued)

	Law Enforcement- Prosecutor	Legal Research	Drug Enforcement	Commissary
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	7,332	0	79,054
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	400	0	78,439	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	6	0	167	74
Other	0	0	0	0
Total Revenues	<u>406</u>	<u>7,332</u>	<u>78,606</u>	<u>79,128</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	29	0	30,602	71,944
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>29</u>	<u>0</u>	<u>30,602</u>	<u>71,944</u>
Excess of Revenues Over (Under) Expenditures	<u>377</u>	<u>7,332</u>	<u>48,004</u>	<u>7,184</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	377	7,332	48,004	7,184
Fund Balance Beginning of Year	<u>2,379</u>	<u>26,326</u>	<u>5,016</u>	<u>11,092</u>
Fund Balance (Deficit) End of Year	<u><u>\$2,756</u></u>	<u><u>\$33,658</u></u>	<u><u>\$53,020</u></u>	<u><u>\$18,276</u></u>

Total

\$1,662,475
11,886
4,344,528
266,537
98,268
4,767,529
478,682
11,807
85,501

11,727,213

1,789,618
1,192,199
1,424,046
2,119,067
282,174
4,081,346
131,773
912,852

11,933,075

(205,862)

94,083
(290,450)

(196,367)

(402,229)

7,804,311

\$7,402,082

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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, 2005

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$337	\$407,882	\$408,219
Interest	0	0	93,116	93,116
Other	568,769	0	9,670	578,439
Total Revenues	568,769	337	510,668	1,079,774
<u>Expenditures</u>				
Current:				
Other	34	0	0	34
Debt Service:				
Principal Retirement	2,465,000	0	311,000	2,776,000
Interest and Fiscal Charges	565,619	0	149,962	715,581
Total Expenditures	3,030,653	0	460,962	3,491,615
Excess of Revenues Over (Under) Expenditures	(2,461,884)	337	49,706	(2,411,841)
<u>Other Financing Sources</u>				
Transfers In	1,347,820	0	1,537	1,349,357
Changes in Fund Balance	(1,114,064)	337	51,243	(1,062,484)
Fund Balance Beginning of Year	79,458	19,899	788,556	887,913
Fund Balance (Deficit) End of Year	(\$1,034,606)	\$20,236	\$839,799	(\$174,571)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005

	Issue II	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Revenues</u>				
Intergovernmental	\$830,118	\$0	\$644,284	\$0
Special Assessments	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>830,118</u>	<u>0</u>	<u>644,284</u>	<u>0</u>
<u>Expenditures</u>				
Current:				
Other	0	0	0	0
Capital Outlay	689,954	582,383	1,291,438	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>689,954</u>	<u>582,383</u>	<u>1,291,438</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>140,164</u>	<u>(582,383)</u>	<u>(647,154)</u>	<u>0</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	1,000,000	713,400	0
Transfers Out	0	(20,932)	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>979,068</u>	<u>713,400</u>	<u>0</u>
Changes in Fund Balance	140,164	396,685	66,246	0
Fund Balance (Deficit) Beginning of Year	<u>1,645,126</u>	<u>3,720,739</u>	<u>2,036,513</u>	<u>50,000</u>
Fund Balance End of the Year	<u><u>\$1,785,290</u></u>	<u><u>\$4,117,424</u></u>	<u><u>\$2,102,759</u></u>	<u><u>\$50,000</u></u>

<u>Route 6 Turn Lane Construction</u>	<u>Courthouse Atrium</u>	<u>Historical Museum HVAC</u>	<u>Community Center</u>	<u>Construction- Ditches</u>	<u>Parks and Open Spaces</u>	<u>Total</u>
\$100,000	\$0	\$0	\$0	\$0	\$0	\$1,574,402
0	0	0	0	25,614	0	25,614
0	0	0	0	1,500	0	1,500
<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,114</u>	<u>0</u>	<u>1,601,516</u>
0	0	0	0	667	0	667
0	1,429	36,710	45,864	7,627	0	2,655,405
0	0	0	0	1,773	0	1,773
0	1,429	36,710	45,864	10,067	0	2,657,845
<u>100,000</u>	<u>(1,429)</u>	<u>(36,710)</u>	<u>(45,864)</u>	<u>17,047</u>	<u>0</u>	<u>(1,056,329)</u>
0	20,932	0	0	40,499	0	1,774,831
0	0	0	0	0	0	(20,932)
0	20,932	0	0	40,499	0	1,753,899
100,000	19,503	(36,710)	(45,864)	57,546	0	697,570
240,973	(19,503)	100,427	90,854	(19,360)	45,790	7,891,559
<u>\$340,973</u>	<u>\$0</u>	<u>\$63,717</u>	<u>\$44,990</u>	<u>\$38,186</u>	<u>\$45,790</u>	<u>\$8,589,129</u>

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Wood County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Internal Service Funds

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

Workers' Compensation Retro Reserve

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

Health

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

Wood County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2005

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$7,001,013	\$0	\$7,001,013
Cash and Cash Equivalents with Fiscal Agent	0	406,114	406,114
Investments with Fiscal Agent	0	3,855,398	3,855,398
Prepaid Items	2,343	0	2,343
	7,003,356	4,261,512	11,264,868
<u>Current Liabilities</u>			
Claims Payable	28,648	1,332,567	1,361,215
	28,648	1,332,567	1,361,215
Total Net Assets Unrestricted	\$6,974,708	\$2,928,945	\$9,903,653

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2005

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$693,090	\$7,254,926	\$7,948,016
Other	51,783	764	52,547
Total Operating Revenues	<u>744,873</u>	<u>7,255,690</u>	<u>8,000,563</u>
<u>Operating Expenses</u>			
Contractual Services	13,784	975,712	989,496
Claims	116,115	6,062,284	6,178,399
Other	28	242	270
Total Operating Expenses	<u>129,927</u>	<u>7,038,238</u>	<u>7,168,165</u>
Operating Income	614,946	217,452	832,398
<u>Non-Operating Revenues</u>			
Interest Revenue	0	64,229	64,229
Changes in Net Assets	614,946	281,681	896,627
Net Assets Beginning of Year	<u>6,359,762</u>	<u>2,647,264</u>	<u>9,007,026</u>
Net Assets End of Year	<u><u>\$6,974,708</u></u>	<u><u>\$2,928,945</u></u>	<u><u>\$9,903,653</u></u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2005

	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	\$693,090	\$7,254,926	\$7,948,016
Cash Received from Other Revenues	51,783	764	52,547
Cash Payments for Contractual Services	(13,818)	(975,712)	(989,530)
Cash Payments for Claims	(220,913)	(5,134,278)	(5,355,191)
Cash Payments for Other Expenses	(28)	(3,061)	(3,089)
Net Cash Provided by Operating Activities	<u>510,114</u>	<u>1,142,639</u>	<u>1,652,753</u>
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(2,548,278)	(2,548,278)
Sale of Investments	0	1,067,008	1,067,008
Interest on Investments	0	64,229	64,229
Net Cash Used for Investing Activities	<u>0</u>	<u>(1,417,041)</u>	<u>(1,417,041)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	510,114	(274,402)	235,712
Cash and Cash Equivalents Beginning of Year	<u>6,490,899</u>	<u>680,516</u>	<u>7,171,415</u>
Cash and Cash Equivalents End of Year	<u><u>\$7,001,013</u></u>	<u><u>\$406,114</u></u>	<u><u>\$7,407,127</u></u>
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>			
Operating Income	<u>\$614,946</u>	<u>\$217,452</u>	<u>\$832,398</u>
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>			
Increase in Prepaid Items	(34)	0	(34)
Decrease in Interfund Payable	0	(2,819)	(2,819)
Increase (Decrease) in Claims Payable	(104,798)	928,006	823,208
Total Adjustments	<u>(104,832)</u>	<u>925,187</u>	<u>820,355</u>
Net Cash Provided by Operating Activities	<u><u>\$510,114</u></u>	<u><u>\$1,142,639</u></u>	<u><u>\$1,652,753</u></u>
<u>Non-Cash Investing Transaction</u>			

For 2005, the Health internal service fund's investments decreased by \$36,763 to reflect investments at fair value as of December 31, 2005.

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.

Law Library

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

(continued)

Wood County, Ohio
Combining Statements Fiduciary Funds

**Agency Funds
(continued)**

Fines - Other Subdivisions

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

Auditor

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

Nursing Home Residents

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

Domestic Violence Shelter

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

Payroll

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

Undivided Tax

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

Alimony and Child Support

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

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, 2005

	Health	Family and Children First	Work Industry	Soil and Water Conservation
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,904,226	\$113,390	\$8,315	\$53,734
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	74,479	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,978,705</u>	<u>\$113,390</u>	<u>\$8,315</u>	<u>\$53,734</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	1,978,705	113,390	8,315	53,734
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	<u>\$1,978,705</u>	<u>\$113,390</u>	<u>\$8,315</u>	<u>\$53,734</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2005
(continued)

	Northwest Community Correctional Center	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$74,634	\$334,229	\$68,648	\$190,490
Cash and Cash Equivalents in Segregated Accounts	0	0	0	58,232
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>\$74,634</u>	<u>\$334,229</u>	<u>\$68,648</u>	<u>\$248,722</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	74,634	334,229	68,648	190,490
Deposits Held and Due to Others	0	0	0	58,232
Total Liabilities	<u>\$74,634</u>	<u>\$334,229</u>	<u>\$68,648</u>	<u>\$248,722</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>
\$23,387	\$93,799	\$0	\$13,024	\$17,836	\$5,077,112	\$0
0	0	22,079	0	0	0	32,571
0	0	0	0	0	0	0
0	0	0	0	0	6,099,537	0
0	0	0	0	0	4,859	988
0	0	0	0	0	127,762,003	0
0	0	0	0	0	5,617,820	0
<u>\$23,387</u>	<u>\$93,799</u>	<u>\$22,079</u>	<u>\$13,024</u>	<u>\$17,836</u>	<u>\$144,561,331</u>	<u>\$33,559</u>
\$0	\$0	\$0	\$0	\$0	\$144,556,472	\$0
23,387	93,799	0	13,024	17,836	4,859	33,559
0	0	22,079	0	0	0	0
<u>\$23,387</u>	<u>\$93,799</u>	<u>\$22,079</u>	<u>\$13,024</u>	<u>\$17,836</u>	<u>\$144,561,331</u>	<u>\$33,559</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2005
(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	530,141	856,633	83,932	8,312
Accounts Receivable	0	458,214	0	0
Due from Other Governments	0	0	0	0
Due from External Parties	0	2,444	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$530,141</u>	<u>\$1,317,291</u>	<u>\$83,932</u>	<u>\$8,312</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	530,141	1,317,291	3,929	0
Deposits Held and Due to Others	0	0	80,003	8,312
Total Liabilities	<u>\$530,141</u>	<u>\$1,317,291</u>	<u>\$83,932</u>	<u>\$8,312</u>

<u>Total</u>
\$7,972,824
1,591,900
458,214
6,099,537
82,770
127,762,003
<u>5,617,820</u>
<u>\$149,585,068</u>
\$144,556,472
4,859,970
<u>168,626</u>
<u>\$149,585,068</u>

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005

	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,597,240	\$4,386,294	\$4,079,308	\$1,904,226
Due from External Parties	33,095	74,479	33,095	74,479
Total Assets	<u>\$1,630,335</u>	<u>\$4,460,773</u>	<u>\$4,112,403</u>	<u>\$1,978,705</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,630,335</u>	<u>\$4,460,773</u>	<u>\$4,112,403</u>	<u>\$1,978,705</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$118,754	\$153,104	\$158,468	\$113,390
<u>Liabilities</u>				
Undistributed Assets	<u>\$118,754</u>	<u>\$153,104</u>	<u>\$158,468</u>	<u>\$113,390</u>
<u>Work Industry</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,200	\$88,544	\$81,429	\$8,315
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,200</u>	<u>\$88,544</u>	<u>\$81,429</u>	<u>\$8,315</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$54,286	\$257,912	\$258,464	\$53,734
<u>Liabilities</u>				
Undistributed Assets	<u>\$54,286</u>	<u>\$257,912</u>	<u>\$258,464</u>	<u>\$53,734</u>
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$147,946	\$2,027,559	\$2,100,871	\$74,634
<u>Liabilities</u>				
Undistributed Assets	<u>\$147,946</u>	<u>\$2,027,559</u>	<u>\$2,100,871</u>	<u>\$74,634</u>
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$305,067	\$1,779,971	\$1,750,809	\$334,229
<u>Liabilities</u>				
Undistributed Assets	<u>\$305,067</u>	<u>\$1,779,971</u>	<u>\$1,750,809</u>	<u>\$334,229</u>
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$59,388	\$35,666	\$26,406	\$68,648
<u>Liabilities</u>				
Undistributed Assets	<u>\$59,388</u>	<u>\$35,666</u>	<u>\$26,406</u>	<u>\$68,648</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005
(continued)

	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$205,043	\$736,795	\$751,348	\$190,490
Cash and Cash Equivalents in Segregated Accounts	59,133	58,232	59,133	58,232
Total Assets	\$264,176	\$795,027	\$810,481	\$248,722
<u>Liabilities</u>				
Undistributed Assets	\$205,043	\$736,795	\$751,348	\$190,490
Deposits Held and Due to Others	59,133	58,232	59,133	58,232
Total Liabilities	\$264,176	\$795,027	\$810,481	\$248,722
<u>Law Library</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$18,940	\$262,258	\$257,811	\$23,387
<u>Liabilities</u>				
Undistributed Assets	\$18,940	\$262,258	\$257,811	\$23,387
<u>Fines - Other Subdivisions</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$39,286	\$39,286	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$39,286	\$39,286	\$0
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$55,265	\$88,987	\$50,453	\$93,799
<u>Liabilities</u>				
Undistributed Assets	\$55,265	\$88,987	\$50,453	\$93,799
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$21,506	\$573	\$0	\$22,079
<u>Liabilities</u>				
Deposits Held and Due to Others	\$21,506	\$573	\$0	\$22,079
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$13,259	\$27,174	\$27,409	\$13,024
<u>Liabilities</u>				
Undistributed Assets	\$13,259	\$27,174	\$27,409	\$13,024

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005
(continued)

	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$20,233	\$7,417,691	\$7,420,088	\$17,836
<u>Liabilities</u>				
Undistributed Assets	\$20,233	\$7,417,691	\$7,420,088	\$17,836
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,862,258	\$277,002,050	\$278,787,196	\$5,077,112
Due from Other Governments	6,035,910	6,099,537	6,035,910	6,099,537
Due from External Parties	0	4,859	0	4,859
Property Taxes Receivable	113,913,521	127,762,003	113,913,521	127,762,003
Special Assessments Receivable	5,982,826	5,617,820	5,982,826	5,617,820
Total Assets	\$132,794,515	\$416,486,269	\$404,719,453	\$144,561,331
<u>Liabilities</u>				
Due to Other Governments	\$132,794,515	\$416,481,410	\$404,719,453	\$144,556,472
Undistributed Assets	0	4,859	0	4,859
Total Liabilities	\$132,794,515	\$416,486,269	\$404,719,453	\$144,561,331
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$53,267	\$0	\$20,696	\$32,571
Due from External Parties	1,548	988	1,548	988
Total Assets	\$54,815	\$988	\$22,244	\$33,559
<u>Liabilities</u>				
Undistributed Assets	\$54,815	\$988	\$22,244	\$33,559
<u>Economic Development</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$499,045	\$31,096	\$0	\$530,141
<u>Liabilities</u>				
Undistributed Assets	\$499,045	\$31,096	\$0	\$530,141
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$890,823	\$2,322	\$36,512	\$856,633
Accounts Receivable	418,998	458,214	418,998	458,214
Due from External Parties	52,732	2,444	52,732	2,444
Total Assets	\$1,362,553	\$462,980	\$508,242	\$1,317,291
<u>Liabilities</u>				
Undistributed Assets	\$1,362,553	\$462,980	\$508,242	\$1,317,291

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2005
(continued)

	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$65,084	\$37,418	\$18,570	\$83,932
<u>Liabilities</u>				
Undistributed Assets	\$21,825	\$674	\$18,570	\$3,929
Deposits Held and Due to Others	43,259	36,744	0	80,003
Total Liabilities	\$65,084	\$37,418	\$18,570	\$83,932
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$9,913	\$6,290	\$7,891	\$8,312
<u>Liabilities</u>				
Deposits Held and Due to Others	\$9,913	\$6,290	\$7,891	\$8,312
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,458,879	\$294,303,291	\$295,789,346	\$7,972,824
Cash and Cash Equivalents in Segregated Accounts	1,598,771	135,931	142,802	1,591,900
Accounts Receivable	418,998	458,214	418,998	458,214
Due from Other Governments	6,035,910	6,099,537	6,035,910	6,099,537
Due from External Parties	87,375	82,770	87,375	82,770
Property Taxes Receivable	113,913,521	127,762,003	113,913,521	127,762,003
Special Assessments Receivable	5,982,826	5,617,820	5,982,826	5,617,820
Total Assets	\$137,496,280	\$434,459,566	\$422,370,778	\$149,585,068
<u>Liabilities</u>				
Due to Other Governments	\$132,794,515	\$416,481,410	\$404,719,453	\$144,556,472
Undistributed Assets	4,567,954	17,876,317	17,584,301	4,859,970
Deposits Held and Due to Others	133,811	101,839	67,024	168,626
Total Liabilities	\$137,496,280	\$434,459,566	\$422,370,778	\$149,585,068

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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, 2005

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,105,437	\$5,528,674	\$5,460,576	(\$68,098)
Permissive Sales Taxes	13,000,000	13,060,000	14,875,113	1,815,113
Other Taxes	36,375	37,362	38,425	1,063
Charges for Services	5,270,275	5,274,170	5,710,733	436,563
Licenses and Permits	9,800	9,800	8,337	(1,463)
Fines, Costs, and Forfeitures	227,300	227,300	344,638	117,338
Intergovernmental	3,130,412	3,706,188	4,969,987	1,263,799
Interest	1,900,000	1,900,000	2,551,627	651,627
Other	446,723	446,723	327,612	(119,111)
Total Revenues	30,126,322	30,190,217	34,287,048	4,096,831
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	121,861	148,739	146,939	1,800
Materials and Supplies	345,347	336,587	332,792	3,795
Contractual Services	792,962	863,178	778,141	85,037
Capital Outlay	908,573	897,021	2,106,046	(1,209,025)
Total County	2,168,743	2,245,525	3,363,918	(1,118,393)
Commissioners				
Personal Services	600,149	600,149	597,569	2,580
Materials and Supplies	2,071	2,367	2,360	7
Contractual Services	5,500	6,669	6,659	10
Other	2,500	2,303	1,715	588
Total Commissioners	610,220	611,488	608,303	3,185
Central Services				
Personal Services	10,960	10,960	7,792	3,168
Materials and Supplies	76,777	76,777	68,401	8,376
Contractual Services	249,963	249,930	244,275	5,655
Other	21,541	21,991	16,998	4,993
Total Central Services	359,241	359,658	337,466	22,192
Auditor				
Personal Services	530,833	530,833	529,504	1,329
Materials and Supplies	6,264	6,264	5,563	701
Contractual Services	3,100	3,100	2,545	555
Other	9,065	9,065	8,823	242
Total Auditor	549,262	549,262	546,435	2,827

(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, 2005
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Assessing Real Property				
Personal Services	\$43,206	\$43,206	\$43,192	\$14
Materials and Supplies	2,425	2,425	1,652	773
Other	800	800	312	488
Total Assessing Real Property	46,431	46,431	45,156	1,275
Appraising Real Property				
Personal Services	161,594	161,594	161,580	14
Materials and Supplies	4,500	4,500	4,352	148
Other	1,020	1,020	628	392
Total Appraising Real Property	167,114	167,114	166,560	554
Treasurer				
Personal Services	181,505	151,504	150,327	1,177
Materials and Supplies	12,016	12,016	8,975	3,041
Contractual Services	6,000	6,000	4,461	1,539
Other	3,000	3,000	1,541	1,459
Total Treasurer	202,521	172,520	165,304	7,216
Prosecuting Attorney				
Personal Services	1,024,075	1,009,575	922,861	86,714
Materials and Supplies	13,728	13,728	9,198	4,530
Contractual Services	31,053	31,233	21,565	9,668
Other	55,269	69,589	65,087	4,502
Total Prosecuting Attorney	1,124,125	1,124,125	1,018,711	105,414
Budget Commission				
Personal Services	17,722	17,722	17,722	0
Materials and Supplies	200	200	184	16
Contractual Services	1,775	1,775	1,775	0
Other	100	100	100	0
Total Budget Commission	19,797	19,797	19,781	16
Board of Revision				
Personal Services	37,526	37,526	37,494	32
Other	400	400	396	4
Total Board of Revision	37,926	37,926	37,890	36
Bureau of Inspection				
Contractual Services	103,145	103,145	91,000	12,145

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Planning Commission				
Personal Services	\$100,485	\$103,051	\$101,082	\$1,969
Materials and Supplies	700	700	629	71
Contractual Services	700	700	113	587
Other	1,500	1,500	1,435	65
Total Planning Commission	103,385	105,951	103,259	2,692
Data Processing				
Personal Services	74,509	74,509	73,714	795
Materials and Supplies	8,270	9,270	8,863	407
Contractual Services	72,740	71,740	37,523	34,217
Other	2,070	2,070	1,105	965
Capital Outlay	30,000	30,000	4,876	25,124
Total Data Processing	187,589	187,589	126,081	61,508
Board of Elections				
Personal Services	424,417	424,417	397,797	26,620
Materials and Supplies	21,572	21,572	9,800	11,772
Contractual Services	84,650	85,400	78,605	6,795
Other	1,500	750	225	525
Capital Outlay	36,675	36,675	23,644	13,031
Total Board of Elections	568,814	568,814	510,071	58,743
Maintenance and Operating-Courthouse				
Personal Services	367,388	367,308	332,191	35,117
Materials and Supplies	50,354	45,357	45,348	9
Contractual Services	137,253	164,619	161,503	3,116
Other	484,763	512,465	510,202	2,263
Total Maintenance and Operating-Courthouse	1,039,758	1,089,749	1,049,244	40,505
Maintenance and Operating-Juvenile Court				
Personal Services	443,783	444,283	419,636	24,647
Materials and Supplies	36,837	36,542	28,137	8,405
Contractual Services	190,125	189,875	164,120	25,755
Other	401,500	473,038	472,404	634
Total Maintenance and Operating-Juvenile Court	1,072,245	1,143,738	1,084,297	59,441
Recorder				
Personal Services	458,693	458,693	430,407	28,286
Materials and Supplies	19,500	16,000	15,961	39
Contractual Services	119,327	121,241	119,637	1,604
Other	2,600	4,186	4,132	54
Total Recorder	600,120	600,120	570,137	29,983

(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, 2005
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Records Center				
Personal Services	\$82,911	\$82,911	\$82,328	\$583
Materials and Supplies	6,142	6,142	4,460	1,682
Contractual Services	23,045	23,045	15,835	7,210
Other	300	300	98	202
Total Records Center	112,398	112,398	102,721	9,677
Insurance on Property				
Contractual Services	602,031	498,077	476,380	21,697
Insurance on Person				
Personal Services	3,536,580	3,317,132	3,059,804	257,328
Pensions				
Personal Services	2,182,003	2,182,003	2,099,177	82,826
Taxes				
Other	5,000	4,209	3,853	356
Miscellaneous				
Contractual Services	100	100	0	100
Other	10,000	10,000	9,598	402
Total Miscellaneous	10,100	10,100	9,598	502
Annexations				
Other	1,000	1,000	360	640
Operation Fuel Facility				
Materials and Supplies	312,260	395,610	395,327	283
Contractual Services	4,000	1,290	1,290	0
Other	4,000	4,000	2,439	1,561
Total Operation Fuel Facility	320,260	400,900	399,056	1,844
Total Legislative and Executive	15,729,808	15,658,771	15,994,562	(335,791)
Judicial				
Domestic Relations				
Personal Services	204,416	204,416	201,436	2,980
Materials and Supplies	3,102	3,102	2,174	928
Contractual Services	26,150	24,900	23,287	1,613
Other	1,500	2,750	2,584	166
Total Domestic Relations	235,168	235,168	229,481	5,687

(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, 2005
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court of Appeals				
Other	\$122,338	\$116,267	\$113,114	\$3,153
Jury Commission				
Personal Services	53,675	53,675	52,471	1,204
Materials and Supplies	7,450	7,450	7,310	140
Contractual Services	100	100	29	71
Other	500	500	150	350
Total Jury Commission	61,725	61,725	59,960	1,765
Adult Probation Department				
Personal Services	488,370	488,370	486,683	1,687
Materials and Supplies	1,800	1,800	1,747	53
Contractual Services	6,000	6,000	4,083	1,917
Other	2,000	2,000	1,948	52
Total Adult Probation Department	498,170	498,170	494,461	3,709
Court Security				
Personal Services	147,028	161,456	158,282	3,174
Materials and Supplies	990	1,490	1,490	0
Contractual Services	7,399	6,799	6,586	213
Other	1,601	1,701	1,639	62
Total Court Security	157,018	171,446	167,997	3,449
Common Pleas Courts 1, 2, and 4				
Personal Services	785,844	781,844	771,816	10,028
Materials and Supplies	29,968	38,968	38,240	728
Contractual Services	171,189	166,189	159,534	6,655
Other	8,304	8,304	7,819	485
Total Common Pleas Courts 1, 2, and 4	995,305	995,305	977,409	17,896
Juvenile Court				
Personal Services	355,743	355,743	354,153	1,590
Materials and Supplies	19,154	19,154	16,951	2,203
Contractual Services	30,564	30,564	25,460	5,104
Other	6,000	6,000	5,274	726
Total Juvenile Court	411,461	411,461	401,838	9,623
Juvenile Probation				
Personal Services	238,730	238,130	224,784	13,346
Materials and Supplies	2,250	2,250	1,709	541
Contractual Services	33,652	34,252	20,039	14,213
Other	2,544	2,544	686	1,858
Total Juvenile Probation	277,176	277,176	247,218	29,958

(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, 2005
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Detention Home				
Personal Services	\$844,719	\$844,719	\$835,574	\$9,145
Materials and Supplies	85,846	80,846	73,407	7,439
Contractual Services	105,311	105,311	75,758	29,553
Other	5,000	5,000	3,226	1,774
Total Detention Home	1,040,876	1,035,876	987,965	47,911
Probate Court				
Personal Services	313,630	313,630	297,022	16,608
Materials and Supplies	11,668	11,668	10,764	904
Contractual Services	8,450	8,450	5,468	2,982
Other	4,500	4,500	2,601	1,899
Total Probate Court	338,248	338,248	315,855	22,393
Clerk of Courts				
Personal Services	535,920	535,920	521,766	14,154
Materials and Supplies	20,972	20,972	20,634	338
Contractual Services	28,757	46,757	39,843	6,914
Other	3,227	3,227	2,104	1,123
Total Clerk of Courts	588,876	606,876	584,347	22,529
Fostoria Municipal Court				
Personal Services	7,900	7,900	7,871	29
Contractual Services	6,250	6,250	6,240	10
Other	1,800	1,800	960	840
Total Fostoria Municipal Court	15,950	15,950	15,071	879
Perrysburg Municipal Court				
Personal Services	92,100	95,344	95,190	154
Contractual Services	15,600	16,410	14,779	1,631
Other	2,500	2,500	2,119	381
Total Perrysburg Municipal Court	110,200	114,254	112,088	2,166
Bowling Green Municipal Court				
Personal Services	92,000	116,378	115,358	1,020
Contractual Services	90,500	95,233	95,177	56
Other	1,500	4,293	3,268	1,025
Total Bowling Green Municipal Court	184,000	215,904	213,803	2,101

(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, 2005
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Defender				
Personal Services	\$586,320	\$587,120	\$584,529	\$2,591
Materials and Supplies	3,783	3,683	3,603	80
Contractual Services	27,795	29,295	25,857	3,438
Other	16,342	17,043	17,002	41
Capital Outlay	7,178	4,278	4,274	4
Total Public Defender	<u>641,418</u>	<u>641,419</u>	<u>635,265</u>	<u>6,154</u>
Law Library				
Personal Services	59,728	59,728	50,698	9,030
Miscellaneous				
Contractual Services	361,840	386,316	381,631	4,685
Total Judicial	<u>6,099,497</u>	<u>6,181,289</u>	<u>5,988,201</u>	<u>193,088</u>
Public Safety				
Coroner				
Personal Services	62,789	54,720	53,691	1,029
Materials and Supplies	90	90	0	90
Contractual Services	36,000	46,169	45,751	418
Other	5,000	6,100	6,063	37
Total Coroner	<u>103,879</u>	<u>107,079</u>	<u>105,505</u>	<u>1,574</u>
Sheriff				
Personal Services	2,178,697	2,214,332	2,209,034	5,298
Materials and Supplies	20,000	27,900	27,891	9
Contractual Services	230,000	258,900	256,222	2,678
Other	77,270	82,470	82,285	185
Total Sheriff	<u>2,505,967</u>	<u>2,583,602</u>	<u>2,575,432</u>	<u>8,170</u>
Communications Center				
Personal Services	594,878	565,078	564,713	365
Materials and Supplies	5,000	4,200	4,130	70
Contractual Services	5,000	8,287	6,314	1,973
Other	40,028	40,028	39,532	496
Total Communications Center	<u>644,906</u>	<u>617,593</u>	<u>614,689</u>	<u>2,904</u>
Other Expenditure				
Contractual Services	20,000	20,000	5,400	14,600
Jail-Sheriff				
Personal Services	2,169,968	2,301,372	2,301,278	94
Materials and Supplies	350,000	347,900	347,826	74
Contractual Services	673,693	676,333	676,113	220
Other	149,896	517,521	517,324	197
Total Jail-Sheriff	<u>3,343,557</u>	<u>3,843,126</u>	<u>3,842,541</u>	<u>585</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, 2005
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Work Center				
Other	\$0	\$813	\$813	\$0
Total Public Safety	6,618,309	7,172,213	7,144,380	27,833
Public Works				
Engineer				
Personal Services	415,997	416,397	415,835	562
Materials and Supplies	5,400	4,500	4,069	431
Contractual Services	3,000	3,000	2,672	328
Other	4,600	5,100	4,687	413
Total Public Works	428,997	428,997	427,263	1,734
Health				
Registration of Vital Statistics				
Other	2,000	2,000	1,216	784
Other Health				
Contractual Services	251,681	251,681	111,579	140,102
Total Health	253,681	253,681	112,795	140,886
Human Services				
Veteran Services				
Personal Services	159,777	158,862	142,733	16,129
Materials and Supplies	6,200	3,700	3,219	481
Contractual Services	31,000	65,350	28,716	36,634
Other	112,400	76,200	65,196	11,004
Total Veteran Services	309,377	304,112	239,864	64,248
Public Assistance				
Other	249,342	249,342	194,562	54,780
Total Human Services	558,719	553,454	434,426	119,028
Conservation and Recreation				
Historical Society				
Personal Services	108,670	108,670	108,319	351

(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, 2005
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Other				
Airport				
Other	\$26,347	\$26,347	\$26,347	\$0
Miscellaneous				
Other	268,599	262,599	244,541	18,058
Contingencies				
Other	407,980	97,663	62,214	35,449
Unclaimed Money				
Other	0	0	13,024	(13,024)
Total Other	702,926	386,609	346,126	40,483
Intergovernmental				
Agriculture				
Contractual Services	58,461	62,464	57,613	4,851
Other	371,962	371,962	369,403	2,559
Total Intergovernmental	430,423	434,426	427,016	7,410
Total Expenditures	30,931,030	31,178,110	30,983,088	195,022
Excess of Revenues Over (Under) Expenditures	(804,708)	(987,893)	3,303,960	4,291,853
<u>Other Financing Sources (Uses)</u>				
Advances In	130,503	130,503	130,503	0
Advances Out	(14,700)	(1,124,700)	(1,124,700)	0
Transfers In	804	804	59,612	58,808
Transfers Out	(3,062,446)	(3,062,447)	(2,754,903)	307,544
Total Other Financing Sources (Uses)	(2,945,839)	(4,055,840)	(3,689,488)	366,352
Changes in Fund Balance	(3,750,547)	(5,043,733)	(385,528)	4,658,205
Fund Balance Beginning of Year	6,847,526	6,847,526	6,847,526	0
Prior Year Encumbrances Appropriated	575,791	575,791	575,791	0
Fund Balance End of Year	\$3,672,770	\$2,379,584	\$7,037,789	\$4,658,205

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, 2005

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$3,900,000	\$3,900,000	\$3,885,418	(\$14,582)
Charges for Services	250,000	250,000	638,138	388,138
Fines, Costs, and Forfeitures	110,000	110,000	168,833	58,833
Intergovernmental	1,800,000	1,800,000	2,098,616	298,616
Other	5,000	5,000	1,864	(3,136)
Total Revenues	<u>6,065,000</u>	<u>6,065,000</u>	<u>6,792,869</u>	<u>727,869</u>
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,302,200	2,333,635	2,156,671	176,964
Materials and Supplies	1,490,000	1,645,000	1,236,191	408,809
Contractual Services	4,464,305	4,329,305	2,293,628	2,035,677
Other	808,425	1,002,149	765,865	236,284
Capital Outlay	275,646	265,487	165,174	100,313
Total Expenditures	<u>9,340,576</u>	<u>9,575,576</u>	<u>6,617,529</u>	<u>2,958,047</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,275,576)</u>	<u>(3,510,576)</u>	<u>175,340</u>	<u>3,685,916</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	500,000	500,000	0	(500,000)
Transfers Out	(235,000)	0	0	0
Total Other Financing Sources (Uses)	<u>265,000</u>	<u>500,000</u>	<u>0</u>	<u>(500,000)</u>
Changes in Fund Balance	(3,010,576)	(3,010,576)	175,340	3,185,916
Fund Balance Beginning of Year	2,137,688	2,137,688	2,137,688	0
Prior Year Encumbrances Appropriated	1,079,877	1,079,877	1,079,877	0
Fund Balance End of Year	<u>\$206,989</u>	<u>\$206,989</u>	<u>\$3,392,905</u>	<u>\$3,185,916</u>

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, 2005

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,210,222	\$3,754,195	\$3,758,304	\$4,109
Other Taxes	27,431	27,431	27,603	172
Charges for Services	0	0	12,252	12,252
Intergovernmental	6,770,000	7,269,027	7,437,104	168,077
Other	0	0	1,272	1,272
Total Revenues	11,007,653	11,050,653	11,236,535	185,882
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	462,893	462,893	444,443	18,450
Materials and Supplies	12,000	12,000	7,660	4,340
Contractual Services	8,036,000	8,096,000	8,077,384	18,616
Other	630,838	639,338	506,276	133,062
Capital Outlay	65,000	65,000	5,402	59,598
Total Community Mental Health	9,206,731	9,275,231	9,041,165	234,066
Women's Health				
Contractual Services	410,474	410,474	390,279	20,195
Indigent Driver Alcohol Treatment				
Contractual Services	40,000	83,000	66,482	16,518
Community Mental Health-Title XX				
Contractual Services	130,000	130,000	79,998	50,002
Community Mental Health-Title XIX				
Contractual Services	2,277,805	2,277,805	2,005,256	272,549
Total Expenditures	12,065,010	12,176,510	11,583,180	593,330
Excess of Revenues Under Expenditures	(1,057,357)	(1,125,857)	(346,645)	779,212
<u>Other Financing Uses</u>				
Transfers Out	(109,476)	(40,976)	0	40,976
Changes in Fund Balance	(1,166,833)	(1,166,833)	(346,645)	820,188
Fund Balance Beginning of Year	1,165,995	1,165,995	1,165,995	0
Prior Year Encumbrances Appropriated	838	838	838	0
Fund Balance End of Year	\$0	\$0	\$820,188	\$820,188

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, 2005

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$2,679,137	\$2,417,152	\$2,390,911	(\$26,241)
Other Taxes	17,325	17,418	17,575	157
Intergovernmental	8,254,092	8,485,984	6,945,928	(1,540,056)
Other	25,003	25,003	15,908	(9,095)
Total Revenues	10,975,557	10,945,557	9,370,322	(1,575,235)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	3,467,651	3,508,651	3,167,983	340,668
Materials and Supplies	175,000	175,000	95,720	79,280
Contractual Services	921,636	771,636	472,688	298,948
Other	2,994,201	3,033,201	2,392,757	640,444
Capital Outlay	77,595	127,595	94,896	32,699
Total Public Assistance	7,636,083	7,616,083	6,224,044	1,392,039
Work Force Investment Act				
Contractual Services	524,222	524,222	314,836	209,386
Other	60,000	60,000	16,825	43,175
Total Work Force Investment Act	584,222	584,222	331,661	252,561
Children's Services				
Contractual Services	2,686,189	2,686,189	2,357,423	328,766
Other	2,031	2,031	0	2,031
Total Children's Services	2,688,220	2,688,220	2,357,423	330,797
Child and Adult Protect-Levy				
Contractual Services	146,781	146,781	126,650	20,131
Other	105,174	105,174	7,054	98,120
Capital Outlay	20,000	20,000	0	20,000
Total Child and Adult Protect-Levy	271,955	271,955	133,704	138,251
Trust-Homeless Donation				
Other	25,000	25,000	14,665	10,335
Trust-Welfare Department Donations				
Other	2,500	1,200	0	1,200
Total Expenditures	11,207,980	11,186,680	9,061,497	2,125,183
Excess of Revenues Over (Under) Expenditures	(232,423)	(241,123)	308,825	549,948

(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, 2005
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Uses</u>				
Transfers Out	(\$60,000)	(\$80,000)	(\$59,562)	\$20,438
Changes in Fund Balance	(292,423)	(321,123)	249,263	570,386
Fund Balance Beginning of Year	3,164,392	3,164,392	3,164,392	0
Prior Year Encumbrances Appropriated	36,756	36,756	36,756	0
Fund Balance End of Year	<u>\$2,908,725</u>	<u>\$2,880,025</u>	<u>\$3,450,411</u>	<u>\$570,386</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, 2005

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$9,161,271	\$11,213,193	\$11,097,163	(\$116,030)
Other Taxes	0	82,297	82,234	(63)
Charges for Services	653,929	653,929	1,246,110	592,181
Intergovernmental	13,657,638	12,564,253	13,308,738	744,485
Interest	0	0	72,669	72,669
Other	38,000	18,000	101,843	83,843
Total Revenues	23,510,838	24,531,672	25,908,757	1,377,085
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	1,250,000	1,350,000	1,303,500	46,500
Other	20,000	20,000	4,850	15,150
Total Residential Development Services	1,270,000	1,370,000	1,308,350	61,650
Community Assistance				
Other	20,000	20,000	4,016	15,984
MRDD				
Personal Services	9,620,655	9,630,655	9,316,354	314,301
Materials and Supplies	643,800	653,800	616,081	37,719
Contractual Services	8,020,483	8,135,483	8,071,858	63,625
Other	355,200	355,200	305,378	49,822
Capital Outlay	31,300	31,300	21,017	10,283
Total MRDD	18,671,438	18,806,438	18,330,688	475,750
Title I				
Personal Services	41,885	41,885	31,300	10,585
Family Resource Services				
Personal Services	191	191	191	0
Contractual Services	71,510	91,510	76,957	14,553
Other	67,010	47,010	36,524	10,486
Total Family Resource Services	138,711	138,711	113,672	25,039

(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, 2005
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Supported Living				
Personal Services	\$30,100	\$35,700	\$26,772	\$8,928
Materials and Supplies	2,500	2,500	54	2,446
Contractual Services	163,500	315,900	241,544	74,356
Other	1,500	25,000	3,315	21,685
Capital Outlay	1,000	1,000	0	1,000
Total Supported Living	<u>198,600</u>	<u>380,100</u>	<u>271,685</u>	<u>108,415</u>
Autism Grant				
Personal Services	<u>1,104</u>	<u>474</u>	<u>474</u>	<u>0</u>
Toy Lending				
Personal Services	57,276	57,276	53,729	3,547
Contractual Services	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>(30,000)</u>
Total Toy Lending	<u>57,276</u>	<u>57,276</u>	<u>83,729</u>	<u>(26,453)</u>
Trust Health Insurance				
Personal Services	<u>2,200,000</u>	<u>2,261,134</u>	<u>2,261,134</u>	<u>0</u>
Trust Donations				
Other	<u>50,500</u>	<u>50,500</u>	<u>3,405</u>	<u>47,095</u>
Total Expenditures	<u>22,649,514</u>	<u>23,126,518</u>	<u>22,408,453</u>	<u>718,065</u>
Excess of Revenues Over Expenditures	861,324	1,405,154	3,500,304	2,095,150
<u>Other Financing Uses</u>				
Transfers Out	<u>(15,956,441)</u>	<u>(15,038,788)</u>	<u>(713,400)</u>	<u>14,325,388</u>
Changes in Fund Balance	(15,095,117)	(13,633,634)	2,786,904	16,420,538
Fund Balance Beginning of Year	21,712,957	21,712,957	21,712,957	0
Prior Year Encumbrances Appropriated	<u>3,133</u>	<u>3,133</u>	<u>3,133</u>	<u>0</u>
Fund Balance End of Year	<u>\$6,620,973</u>	<u>\$8,082,456</u>	<u>\$24,502,994</u>	<u>\$16,420,538</u>

Wood County, Ohio
Building Inspection Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,390,000	\$1,589,906	\$199,906
Other	20,000	16,697	(3,303)
Total Revenues	1,410,000	1,606,603	196,603
<u>Expenses</u>			
Personal Services	1,130,155	1,034,643	95,512
Materials and Supplies	4,000	3,214	786
Contractual Services	27,000	22,599	4,401
Other	148,065	127,319	20,746
Capital Outlay	114,782	31,443	83,339
Total Expenses	1,424,002	1,219,218	204,784
Changes in Fund Balance	(14,002)	387,385	401,387
Fund Balance Beginning of Year	1,500,468	1,500,468	0
Prior Year Encumbrances Appropriated	22,003	22,003	0
Fund Balance End of Year	\$1,508,469	\$1,909,856	\$401,387

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, 2005

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,420,000	\$5,725,395	\$305,395
Other	128,700	248,583	119,883
	<u>5,548,700</u>	<u>5,973,978</u>	<u>425,278</u>
<u>Expenses</u>			
Personal Services	4,017,408	3,975,441	41,967
Materials and Supplies	602,263	600,604	1,659
Contractual Services	1,193,241	1,190,456	2,785
Other	46,500	33,779	12,721
Capital Outlay	1,191,087	1,111,999	79,088
Debt Service:			
Principal Retirement	40,000	40,000	0
Interest Expense	17,835	17,835	0
	<u>7,108,334</u>	<u>6,970,114</u>	<u>138,220</u>
Changes in Fund Balance	(1,559,634)	(996,136)	563,498
Fund Balance Beginning of Year	1,395,739	1,395,739	0
Prior Year Encumbrances Appropriated	737,101	737,101	0
Fund Balance End of Year	<u>\$573,206</u>	<u>\$1,136,704</u>	<u>\$563,498</u>

Wood County, Ohio
Landfill Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$40,000	\$0	(\$40,000)
Charges for Services	1,237,000	1,520,533	283,533
Other	320,000	130,086	(189,914)
	<hr/>	<hr/>	<hr/>
Total Revenues	1,597,000	1,650,619	53,619
	<hr/>	<hr/>	<hr/>
<u>Expenses</u>			
Personal Services	450,000	425,487	24,513
Materials and Supplies	386,084	368,145	17,939
Contractual Services	415,103	377,991	37,112
Other	297,548	209,461	88,087
Capital Outlay	335,955	331,455	4,500
Debt Service:			
Principal Retirement	230,000	230,000	0
Interest Expense	46,364	46,364	0
	<hr/>	<hr/>	<hr/>
Total Expenses	2,161,054	1,988,903	172,151
	<hr/>	<hr/>	<hr/>
Excess of Revenues Under Expenses	(564,054)	(338,284)	225,770
Transfers In	426,364	561,364	135,000
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(137,690)	223,080	360,770
Fund Balance Beginning of Year	1,516,884	1,516,884	0
Prior Year Encumbrances Appropriated	24,691	24,691	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$1,403,885	\$1,764,655	\$360,770
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$23,000	\$20,728	(\$2,272)
Licenses and Permits	228,344	236,156	7,812
Fines, Costs, and Forfeitures	23,840	19,420	(4,420)
Other	700	1,226	526
	<u>275,884</u>	<u>277,530</u>	<u>1,646</u>
Total Revenues			
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	225,239	209,068	16,171
Materials and Supplies	6,705	6,705	0
Contractual Services	37,040	36,997	43
Other	28,500	28,129	371
Capital Outlay	2,500	854	1,646
	<u>299,984</u>	<u>281,753</u>	<u>18,231</u>
Total Expenditures			
Changes in Fund Balance	(24,100)	(4,223)	19,877
Fund Balance Beginning of Year	10,684	10,684	0
Prior Year Encumbrances Appropriated	13,416	13,416	0
Fund Balance End of Year	<u>\$0</u>	<u>\$19,877</u>	<u>\$19,877</u>

Wood County, Ohio
Mediation Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,500	\$43,500	\$3,000
Intergovernmental	115,000	100,701	(14,299)
Other	0	6,015	6,015
	<u>155,500</u>	<u>150,216</u>	<u>(5,284)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Mediation Grant			
Personal Services	108,056	105,075	2,981
Contractual Services	3,200	2,550	650
	<u>111,256</u>	<u>107,625</u>	<u>3,631</u>
Total Expenditures	<u>111,256</u>	<u>107,625</u>	<u>3,631</u>
Excess of Revenues Over Expenditures	44,244	42,591	(1,653)
<u>Other Financing Uses</u>			
Advances Out	(19,841)	(19,841)	0
Changes in Fund Balance	24,403	22,750	(1,653)
Fund Balance Beginning of Year	67,922	67,922	0
Prior Year Encumbrances Appropriated	409	409	0
Fund Balance End of Year	<u>\$92,734</u>	<u>\$91,081</u>	<u>(\$1,653)</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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$396,000	\$388,556	(\$7,444)
Intergovernmental	2,051,500	1,753,114	(298,386)
Other	19,800	2,350	(17,450)
Total Revenues	2,467,300	2,144,020	(323,280)
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,647,936	1,374,412	273,524
Materials and Supplies	30,820	14,413	16,407
Contractual Services	943,702	792,724	150,978
Other	266,277	264,853	1,424
Capital Outlay	74,300	70,789	3,511
Total Expenditures	2,963,035	2,517,191	445,844
Excess of Revenues Under Expenditures	(495,735)	(373,171)	122,564
<u>Other Financing Sources</u>			
Transfers In	300,000	0	(300,000)
Changes in Fund Balance	(195,735)	(373,171)	(177,436)
Fund Balance Beginning of Year	332,283	332,283	0
Prior Year Encumbrances Appropriated	195,734	195,734	0
Fund Balance End of Year	\$332,282	\$154,846	(\$177,436)

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,012,000	\$977,038	(\$34,962)
Other	200	0	(200)
Total Revenues	1,012,200	977,038	(35,162)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	239,495	230,993	8,502
Materials and Supplies	8,099	2,144	5,955
Contractual Services	1,641,777	1,311,982	329,795
Other	4,302	1,346	2,956
Capital Outlay	75,283	16,507	58,776
Total Expenditures	1,968,956	1,562,972	405,984
Changes in Fund Balance	(956,756)	(585,934)	370,822
Fund Balance Beginning of Year	554,538	554,538	0
Prior Year Encumbrances Appropriated	1,218,456	1,218,456	0
Fund Balance End of Year	\$816,238	\$1,187,060	\$370,822

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, 2005

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$325,000	\$539,090	\$214,090
<u>Expenditures</u>			
Current:			
Economic Development			
Economic Development			
Personal Services	265,500	224,503	40,997
Materials and Supplies	6,000	5,083	917
Contractual Services	173,500	142,670	30,830
Other	15,000	13,597	1,403
Capital Outlay	35,000	8,119	26,881
Total Expenditures	495,000	393,972	101,028
Changes in Fund Balance	(170,000)	145,118	315,118
Fund Balance Beginning of Year	495,138	495,138	0
Fund Balance End of Year	<u>\$325,138</u>	<u>\$640,256</u>	<u>\$315,118</u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$100,000	\$119,084	\$19,084
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	107,000	70,755	36,245
Materials and Supplies	2,000	921	1,079
Contractual Services	50,000	23,395	26,605
Other	40,000	361	39,639
Capital Outlay	10,000	3,437	6,563
Total Expenditures	<u>209,000</u>	<u>98,869</u>	<u>110,131</u>
Changes in Fund Balance	(109,000)	20,215	129,215
Fund Balance Beginning of Year	<u>222,389</u>	<u>222,389</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$113,389</u></u>	<u><u>\$242,604</u></u>	<u><u>\$129,215</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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$104,000	\$124,584	\$20,584
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	56,187	45,529	10,658
Contractual Services	78,847	67,681	11,166
Other	51,782	40,505	11,277
Capital Outlay	25,640	14,920	10,720
Total Expenditures	212,456	168,635	43,821
Changes in Fund Balance	(108,456)	(44,051)	64,405
Fund Balance Beginning of Year	813,476	813,476	0
Prior Year Encumbrances Appropriated	9,457	9,457	0
Fund Balance End of Year	\$714,477	\$778,882	\$64,405

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$5,000	\$9,092	\$4,092
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	7,000	6,926	74
Changes in Fund Balance	(2,000)	2,166	4,166
Fund Balance Beginning of Year	7,045	7,045	0
Fund Balance End of Year	\$5,045	\$9,211	\$4,166

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$2,500	\$0	(\$2,500)
<u>Expenditures</u>			
Current:			
Public Safety			
Railroad Crossing			
Capital Outlay	12,750	0	12,750
Changes in Fund Balance	(10,250)	0	10,250
Fund Balance Beginning of Year	12,750	12,750	0
Fund Balance End of Year	\$2,500	\$12,750	\$10,250

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, 2005

	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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$19,509	\$20,158	\$649
Licenses and Permits	1,000	0	(1,000)
Other	1,000	1,242	242
	<u>21,509</u>	<u>21,400</u>	<u>(109)</u>
Total Revenues			
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	23,326	20,149	3,177
Other	700	685	15
	<u>24,026</u>	<u>20,834</u>	<u>3,192</u>
Total Expenditures			
Excess of Revenues Over (Under) Expenditures	(2,517)	566	3,083
<u>Other Financing Sources</u>			
Transfers In	6,503	0	(6,503)
Changes in Fund Balance	3,986	566	(3,420)
Fund Balance Beginning of Year	3,680	3,680	0
Fund Balance End of Year	<u>\$7,666</u>	<u>\$4,246</u>	<u>(\$3,420)</u>

Wood County, Ohio
VOCA - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$45,761	\$46,106	\$345
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	74,232	65,045	9,187
Excess of Revenues			
Under Expenditures	(28,471)	(18,939)	9,532
<u>Other Financing Sources</u>			
Transfers In	15,254	15,254	0
Changes in Fund Balance	(13,217)	(3,685)	9,532
Fund Balance Beginning of Year	14,682	14,682	0
Fund Balance End of Year	\$1,465	\$10,997	\$9,532

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, 2005

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Property Taxes	\$117,631	\$116,039	(\$1,592)
Other Taxes	795	817	22
Intergovernmental	14,917	14,917	0
	<hr/>	<hr/>	<hr/>
Total Revenues	133,343	131,773	(1,570)
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	131,773	131,773	0
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	1,570	0	(1,570)
Fund Balance Beginning of Year	<hr/> 0	<hr/> 0	<hr/> 0
Fund Balance End of Year	<hr/> <u>\$1,570</u>	<hr/> <u>\$0</u>	<hr/> <u>(\$1,570)</u>

Wood County, Ohio
Senior Citizens Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$1,586,397	\$1,565,111	(\$21,286)
Other Taxes	10,816	11,069	253
Intergovernmental	190,978	190,978	0
Total Revenues	1,788,191	1,767,158	(21,033)
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	1,767,158	1,767,158	0
Changes in Fund Balance	21,033	0	(21,033)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$21,033	\$0	(\$21,033)

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$425,000	\$425,855	\$855
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Clerk of Courts			
Personal Services	386,013	372,114	13,899
Materials and Supplies	9,578	7,214	2,364
Contractual Services	55,726	41,511	14,215
Other	2,274	1,510	764
Capital Outlay	21,970	8,288	13,682
Total Expenditures	475,561	430,637	44,924
Changes in Fund Balance	(50,561)	(4,782)	45,779
Fund Balance Beginning of Year	476,711	476,711	0
Prior Year Encumbrances Appropriated	4,724	4,724	0
Fund Balance End of Year	\$430,874	\$476,653	\$45,779

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, 2005

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

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$120,000	\$115,384	(\$4,616)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Recorder's Equipment			
Materials and Supplies	1,500	1,465	35
Contractual Services	130,381	130,359	22
Capital Outlay	4,855	4,855	0
Total Expenditures	136,736	136,679	57
Changes in Fund Balance	(16,736)	(21,295)	(4,559)
Fund Balance Beginning of Year	119,707	119,707	0
Prior Year Encumbrances Appropriated	22	22	0
Fund Balance End of Year	\$102,993	\$98,434	(\$4,559)

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,270,000	\$1,298,031	\$28,031
Intergovernmental	85,000	116,900	31,900
Other	40,000	25,809	(14,191)
	<u>1,395,000</u>	<u>1,440,740</u>	<u>45,740</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	251,581	240,788	10,793
Materials and Supplies	12,158	8,448	3,710
Contractual Services	445,428	421,578	23,850
Other	732,318	722,661	9,657
Capital Outlay	77,765	75,265	2,500
	<u>1,519,250</u>	<u>1,468,740</u>	<u>50,510</u>
Excess of Revenues Under Expenditures	(124,250)	(28,000)	96,250
<u>Other Financing Uses</u>			
Transfers Out	(290,000)	(290,000)	0
Changes in Fund Balance	(414,250)	(318,000)	96,250
Fund Balance Beginning of Year	532,166	532,166	0
Prior Year Encumbrances Appropriated	211,669	211,669	0
Fund Balance End of Year	<u>\$329,585</u>	<u>\$425,835</u>	<u>\$96,250</u>

Wood County, Ohio
 Probation Services Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$2,500	\$4,074	\$1,574
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Materials and Supplies	1,500	0	1,500
Capital Outlay	1,500	80	1,420
Total Expenditures	3,000	80	2,920
Changes in Fund Balance	(500)	3,994	4,494
Fund Balance Beginning of Year	5,454	5,454	0
Fund Balance End of Year	\$4,954	\$9,448	\$4,494

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,087,540	\$650,518	(\$437,022)
Interest	6,211	10,873	4,662
Other	24,000	57,712	33,712
Total Revenues	1,117,751	719,103	(398,648)
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP 2001			
Other	3,452	0	3,452
Rossford			
Other	8,600	0	8,600
RLF Cameo			
Contractual Services	119,000	0	119,000
Other	130,000	0	130,000
Total RLF Cameo	249,000	0	249,000
CDBG Microenterprise Visual			
Other	20,566	0	20,566
Block Grant 2003			
Personal Services	7,421	6,588	833
Materials and Supplies	434	136	298
Contractual Services	274,850	238,638	36,212
Other	17,808	17,520	288
Capital Outlay	450	0	450
Total Block Grant 2003	300,963	262,882	38,081
CHIP 2003			
Personal Services	998	0	998
Materials and Supplies	746	0	746
Contractual Services	289,618	285,403	4,215
Other	928	928	0
Capital Outlay	0	0	0
Total CHIP 2003	292,290	286,331	5,959

(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, 2005
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
Block Grant 2004			
Personal Services	\$13,355	\$5,948	\$7,407
Materials and Supplies	2,000	346	1,654
Contractual Services	481,395	142,279	339,116
Other	1,400	106	1,294
Capital Outlay	450	0	450
	<u>498,600</u>	<u>148,679</u>	<u>349,921</u>
Total Expenditures	<u>1,373,471</u>	<u>697,892</u>	<u>675,579</u>
Changes in Fund Balance	(255,720)	21,211	276,931
Fund Balance (Deficit) Beginning of Year	(1,545)	(1,545)	0
Prior Year Encumbrances Appropriated	<u>416,334</u>	<u>416,334</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$159,069</u></u>	<u><u>\$436,000</u></u>	<u><u>\$276,931</u></u>

Wood County, Ohio
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$23,000	\$30,381	\$7,381
Intergovernmental	150,487	156,098	5,611
Total Revenues	173,487	186,479	12,992
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Materials and Supplies	3,000	419	2,581
Contractual Services	25,000	21,291	3,709
Other	1,000	642	358
Capital Outlay	2,007	2,007	0
Total Handgun License	31,007	24,359	6,648
Community Policing			
Personal Services	63,450	41,885	21,565
Materials and Supplies	500	343	157
Other	5,247	5,247	0
Total Community Policing	69,197	47,475	21,722
VAWA Grant			
Other	2,286	0	2,286
D.A.R.E.			
Personal Services	25,360	25,360	0
Litter Control			
Personal Services	93,437	90,996	2,441
Materials and Supplies	500	439	61
Contractual Services	2,500	1,655	845
Capital Outlay	33,000	31,223	1,777
Total Litter Control	129,437	124,313	5,124
DUI Education			
Capital Outlay	6,000	5,274	726
Total Expenditures	263,287	226,781	36,506
Excess of Revenues Under Expenditures	(89,800)	(40,302)	49,498

(continued)

Wood County, Ohio
 Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2005
 (continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Other Financing Sources (Uses)</u>			
Advances Out	(\$2,777)	(\$2,777)	\$0
Transfers In	17,300	17,300	0
	<u>14,523</u>	<u>14,523</u>	<u>0</u>
Total Other Financing Sources (Uses)			
Changes in Fund Balance	(75,277)	(25,779)	49,498
Fund Balance Beginning of Year	<u>81,991</u>	<u>81,991</u>	<u>0</u>
Fund Balance End of Year	<u>\$6,714</u>	<u>\$56,212</u>	<u>\$49,498</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, 2005

	<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	5,631	4,829
Materials and Supplies	1,000	132	868
Other	4,040	2,938	1,102
Capital Outlay	2,919	908	2,011
Total Expenditures	<u>18,419</u>	<u>9,609</u>	<u>8,810</u>
Changes in Fund Balance	(2,419)	6,391	8,810
Fund Balance Beginning of Year	27,959	27,959	0
Prior Year Encumbrances Appropriated	<u>419</u>	<u>419</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$25,959</u></u>	<u><u>\$34,769</u></u>	<u><u>\$8,810</u></u>

Wood County, Ohio
Electronic Monitoring Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$93,445	\$94,613	\$1,168
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	51,775	48,792	2,983
Materials and Supplies	2,811	2,282	529
Contractual Services	39,702	39,460	242
Capital Outlay	326	310	16
Total Expenditures	<u>94,614</u>	<u>90,844</u>	<u>3,770</u>
Changes in Fund Balance	(1,169)	3,769	4,938
Fund Balance Beginning of Year	<u>17,288</u>	<u>17,288</u>	<u>0</u>
Fund Balance End of Year	<u>\$16,119</u>	<u>\$21,057</u>	<u>\$4,938</u>

Wood County, Ohio
Electronic Monitoring Offenders Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$46,000	\$62,831	\$16,831
<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	75,000	31,299	43,701
Other	3,000	504	2,496
Capital Outlay	10,000	0	10,000
Total Expenditures	<u>101,000</u>	<u>31,803</u>	<u>69,197</u>
Changes in Fund Balance	(55,000)	31,028	86,028
Fund Balance Beginning of Year	<u>246,160</u>	<u>246,160</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$191,160</u></u>	<u><u>\$277,188</u></u>	<u><u>\$86,028</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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$300	\$171	(\$129)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Indigent Driver			
Contractual Services	275	0	275
Changes in Fund Balance	25	171	146
Fund Balance Beginning of Year	2,453	2,453	0
Fund Balance End of Year	\$2,478	\$2,624	\$146

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$17,000	\$15,252	(\$1,748)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Court			
Personal Services	13,538	12,662	876
Other	2,539	2,539	0
Total Expenditures	16,077	15,201	876
Excess of Revenues Over Expenditures	923	51	(872)
<u>Other Financing Sources (Uses)</u>			
Advances In	2,500	2,500	0
Advances Out	(2,500)	(2,500)	0
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	923	51	(872)
Fund Balance Beginning of Year	986	986	0
Fund Balance End of Year	\$1,909	\$1,037	(\$872)

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, 2005

	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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$300,000	\$343,022	\$43,022
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Felony Delinquent Care			
Personal Services	328,700	257,609	71,091
Materials and Supplies	18,000	11,232	6,768
Contractual Services	83,990	31,957	52,033
Other	4,654	4,654	0
Capital Outlay	3,000	0	3,000
Total Expenditures	438,344	305,452	132,892
Changes in Fund Balance	(138,344)	37,570	175,914
Fund Balance Beginning of Year	544,742	544,742	0
Prior Year Encumbrances Appropriated	190	190	0
Fund Balance End of Year	\$406,588	\$582,502	\$175,914

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, 2005

	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			
Materials and Supplies	55	55	0
Other	135	135	0
Capital Outlay	17,639	17,639	0
Total Expenditures	<u>17,829</u>	<u>17,829</u>	<u>0</u>
Changes in Fund Balance	(17,829)	(17,829)	0
Fund Balance Beginning of Year	17,774	17,774	0
Prior Year Encumbrances Appropriated	<u>55</u>	<u>55</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
Adult Probation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$146,515	\$148,365	\$1,850
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	126,204	102,280	23,924
Materials and Supplies	16,057	14,782	1,275
Contractual Services	4,390	3,338	1,052
Capital Outlay	1,714	1,498	216
Total Expenditures	<u>148,365</u>	<u>121,898</u>	<u>26,467</u>
Changes in Fund Balance	(1,850)	26,467	28,317
Fund Balance Beginning of Year	<u>34,199</u>	<u>34,199</u>	<u>0</u>
Fund Balance End of Year	<u>\$32,349</u>	<u>\$60,666</u>	<u>\$28,317</u>

Wood County, Ohio
EMA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,600	\$9,667	\$3,067
Intergovernmental	1,005,384	1,017,597	12,213
Other	11,200	10,759	(441)
Total Revenues	1,023,184	1,038,023	14,839
<u>Expenditures</u>			
Current:			
Public Safety			
Hazardous Materials			
Materials and Supplies	1,814	1,814	0
Contractual Services	22,170	22,170	0
Other	443,681	389,497	54,184
Capital Outlay	205,016	162,612	42,404
Total Hazardous Materials	672,681	576,093	96,588
EMA			
Personal Services	125,716	119,719	5,997
Materials and Supplies	3,108	1,625	1,483
Contractual Services	5,226	2,038	3,188
Other	53,592	49,102	4,490
Capital Outlay	6,000	5,689	311
Total EMA	193,642	178,173	15,469
EMA Communications			
Contractual Services	8,480	3,700	4,780
Other	1,059	1,050	9
Capital Outlay	8,976	4,559	4,417
Total EMA Communications	18,515	9,309	9,206
Regional EMA			
Other	1,146	1,146	0
Capital Outlay	9,225	8,079	1,146
Total Regional EMA	10,371	9,225	1,146

(continued)

Wood County, Ohio
EMA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005
(continued)

	Budget	Actual	Variance Over (Under)
State Homeland Security Program			
Other	\$2,958	\$2,958	\$0
State Homeland Security Program 2004			
Other	225,812	225,812	0
Homeland Security Grant			
Materials and Supplies	100	100	0
Contractual Services	32,298	32,298	0
Capital Outlay	234,605	234,705	(100)
Total Homeland Security Grant	267,003	267,103	(100)
Total Expenditures	1,390,982	1,268,673	122,309
Excess of Revenues Under Expenditures	(367,798)	(230,650)	137,148
<u>Other Financing Sources (Uses)</u>			
Advances Out	(74,078)	(74,078)	0
Transfers In	58,075	61,529	3,454
Total Other Financing Sources (Uses)	(16,003)	(12,549)	3,454
Changes in Fund Balance	(383,801)	(243,199)	140,602
Fund Balance (Deficit) Beginning of Year	(128,614)	(128,614)	0
Prior Year Encumbrances Appropriated	451,640	451,640	0
Fund Balance (Deficit) End of Year	(\$60,775)	\$79,827	\$140,602

Wood County, Ohio
Voter Ed/Poll Work Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$26,967	\$26,967	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Voter Ed/Poll Work			
Personal Services	3,500	0	3,500
Materials and Supplies	6,967	0	6,967
Contractual Services	16,500	16,000	500
Total Expenditures	26,967	16,000	10,967
Changes in Fund Balance	0	10,967	10,967
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$10,967	\$10,967

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, 2005

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$14,800	\$13,270	(\$1,530)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	26,974	18,488	8,486
Changes in Fund Balance	(12,174)	(5,218)	6,956
Fund Balance Beginning of Year	37,143	37,143	0
Prior Year Encumbrances Appropriated	1,974	1,974	0
Fund Balance End of Year	<u>\$26,943</u>	<u>\$33,899</u>	<u>\$6,956</u>

Wood County, Ohio
Computer Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$2,000	\$1,827	(\$173)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	2,500	0	2,500
Changes in Fund Balance	(500)	1,827	2,327
Fund Balance Beginning of Year	9,530	9,530	0
Fund Balance End of Year	\$9,030	\$11,357	\$2,327

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, 2005

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$32,000	\$32,361	\$361
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	92,288	2,564	89,724
Changes in Fund Balance	(60,288)	29,797	90,085
Fund Balance Beginning of Year	121,611	121,611	0
Prior Year Encumbrances Appropriated	17,288	17,288	0
Fund Balance End of Year	<u>\$78,611</u>	<u>\$168,696</u>	<u>\$90,085</u>

Wood County, Ohio
 Probate Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,700	\$14,210	\$510
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	24,770	3,402	21,368
Changes in Fund Balance	(11,070)	10,808	21,878
Fund Balance Beginning of Year	54,733	54,733	0
Prior Year Encumbrances Appropriated	270	270	0
Fund Balance End of Year	\$43,933	\$65,811	\$21,878

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, 2005

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$18,500	\$18,203	(\$297)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Juvenile Court			
Capital Outlay	18,885	11,358	7,527
Changes in Fund Balance	(385)	6,845	7,230
Fund Balance Beginning of Year	52,522	52,522	0
Prior Year Encumbrances Appropriated	885	885	0
Fund Balance End of Year	<u>\$53,022</u>	<u>\$60,252</u>	<u>\$7,230</u>

Wood County, Ohio
Donations Retreat Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Trust Donations			
Other	430	430	0
	(430)	(430)	0
Changes in Fund Balance	(430)	(430)	0
Fund Balance Beginning of Year	483	483	0
Fund Balance End of Year	\$53	\$53	\$0

Wood County, Ohio
Ditch Maintenance Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$550,000	\$489,148	(\$60,852)
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	143,000	86,382	56,618
Materials and Supplies	130,000	106,416	23,584
Contractual Services	617,000	539,719	77,281
Other	20,044	12,870	7,174
Capital Outlay	10,000	258	9,742
Total Expenditures	920,044	745,645	174,399
Excess of Revenues Under Expenditures	(370,044)	(256,497)	113,547
<u>Other Financing Uses</u>			
Transfers Out	(400)	(400)	0
Changes in Fund Balance	(370,444)	(256,897)	113,547
Fund Balance Beginning of Year	520,206	520,206	0
Prior Year Encumbrances Appropriated	44	44	0
Fund Balance End of Year	\$149,806	\$263,353	\$113,547

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$800	\$1,265	\$465
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Probate Conduct of Business			
Other	3,000	892	2,108
Changes in Fund Balance	(2,200)	373	2,573
Fund Balance Beginning of Year	6,733	6,733	0
Fund Balance End of Year	\$4,533	\$7,106	\$2,573

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, 2005

	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	<u>\$1,282</u>	<u>\$1,282</u>	<u>\$0</u>

Wood County, Ohio
 Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,750	\$7,272	(\$478)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	9,000	0	9,000
Changes in Fund Balance	(1,250)	7,272	8,522
Fund Balance Beginning of Year	25,820	25,820	0
Fund Balance End of Year	\$24,570	\$33,092	\$8,522

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$708,489	\$568,769	(\$139,720)
<u>Expenditures</u>			
Current:			
Other	383	34	349
Debt Service:			
Principal Retirement	2,510,000	2,465,000	45,000
Interest and Fiscal Charges	590,491	565,619	24,872
Total Debt Service	3,100,491	3,030,619	69,872
Total Expenditures	3,100,874	3,030,653	70,221
Excess of Revenues Under Expenditures	(2,392,385)	(2,461,884)	(69,499)
<u>Other Financing Sources</u>			
Advances In	1,110,000	1,110,000	0
Transfers In	1,280,500	1,347,820	67,320
Total Other Financing Sources	2,390,500	2,457,820	67,320
Changes in Fund Balance	(1,885)	(4,064)	(2,179)
Fund Balance Beginning of Year	95,446	95,446	0
Fund Balance End of Year	\$93,561	\$91,382	(\$2,179)

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, 2005

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$22,179	\$21,816	(\$363)
<u>Expenditures</u>			
Current:			
Other	800	667	133
Debt Service:			
Interest and Fiscal Charges	1,818	1,818	0
Total Expenditures	2,618	2,485	133
Excess of Revenues Over Expenditures	19,561	19,331	(230)
<u>Other Financing Sources (Uses)</u>			
Advances In	12,200	12,200	0
Advances Out	(31,593)	(31,593)	0
Transfers In	0	399	399
Total Other Financing Sources (Uses)	(19,393)	(18,994)	399
Changes in Fund Balance	168	337	169
Fund Balance Beginning of Year	19,899	19,899	0
Fund Balance End of Year	<u>\$20,067</u>	<u>\$20,236</u>	<u>\$169</u>

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$482,301	\$500,998	\$18,697
Other	1,000	9,670	8,670
Total Revenues	483,301	510,668	27,367
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	311,000	311,000	0
Interest and Fiscal Charges	149,962	149,962	0
Total Expenditures	460,962	460,962	0
Excess of Revenues Over Expenditures	22,339	49,706	27,367
<u>Other Financing Sources (Uses)</u>			
Transfers In	0	1,537	1,537
Transfers Out	(308,351)	0	308,351
Total Other Financing Sources (Uses)	(308,351)	1,537	309,888
Changes in Fund Balance	(286,012)	51,243	337,255
Fund Balance Beginning of Year	820,310	820,310	0
Fund Balance End of Year	\$534,298	\$871,553	\$337,255

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, 2005

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$631,315	\$620,030	(\$11,285)
Other	118,685	0	(118,685)
	<u>750,000</u>	<u>620,030</u>	<u>(129,970)</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,389,010	722,179	666,831
Changes in Fund Balance	(639,010)	(102,149)	536,861
Fund Balance Beginning of Year	1,488,341	1,488,341	0
Prior Year Encumbrances Appropriated	189,010	189,010	0
Fund Balance End of Year	<u>\$1,038,341</u>	<u>\$1,575,202</u>	<u>\$536,861</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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	865,124	859,210	5,914
Excess of Revenues Under Expenditures	(865,124)	(859,210)	5,914
<u>Other Financing Sources (Uses)</u>			
Transfers In	1,000,000	1,000,000	0
Transfers Out	(20,932)	(20,932)	0
Total Other Financing Sources (Uses)	979,068	979,068	0
Changes in Fund Balance	113,944	119,858	5,914
Fund Balance Beginning of Year	3,716,044	3,716,044	0
Prior Year Encumbrances Appropriated	4,695	4,695	0
Fund Balance End of Year	<u>\$3,834,683</u>	<u>\$3,840,597</u>	<u>\$5,914</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, 2005

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$336,601	\$644,284	\$307,683
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,492,600	1,265,781	226,819
Excess of Revenues			
Under Expenditures	(1,155,999)	(621,497)	534,502
<u>Other Financing Sources</u>			
Transfers In	713,400	713,400	0
Changes in Fund Balance	(442,599)	91,903	534,502
Fund Balance Beginning of Year	2,067,633	2,067,633	0
Fund Balance End of Year	<u>\$1,625,034</u>	<u>\$2,159,536</u>	<u>\$534,502</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, 2005

	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	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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$100,000	\$100,000
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	240,973	0	240,973
Changes in Fund Balance	(240,973)	100,000	340,973
Fund Balance Beginning of Year	240,973	240,973	0
Fund Balance End of Year	\$0	\$340,973	\$340,973

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	23,902	23,902	0
Excess of Revenues Under Expenditures	(23,902)	(23,902)	0
<u>Other Financing Sources</u>			
Transfers In	20,932	20,932	0
Changes in Fund Balance	(2,970)	(2,970)	0
Fund Balance Beginning of Year	1,540	1,540	0
Prior Year Encumbrances Appropriated	1,430	1,430	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	46,760	36,710	10,050
Changes in Fund Balance	(46,760)	(36,710)	10,050
Fund Balance Beginning of Year	88,667	88,667	0
Prior Year Encumbrances Appropriated	11,760	11,760	0
Fund Balance End of Year	\$53,667	\$63,717	\$10,050

Wood County, Ohio
Community Center Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	90,854	45,864	44,990
Changes in Fund Balance	(90,854)	(45,864)	44,990
Fund Balance Beginning of Year	90,854	90,854	0
Fund Balance End of Year	\$0	\$44,990	\$44,990

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$600	\$4,135	\$3,535
Other	1,000	1,500	500
Total Revenues	1,600	5,635	4,035
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	11,235	6,845	4,390
Contractual Services	29,350	559	28,791
Other	7,872	640	7,232
Total Expenditures	48,457	8,044	40,413
Excess of Revenues Under Expenditures	(46,857)	(2,409)	44,448
<u>Other Financing Sources (Uses)</u>			
Proceeds of Notes	42,500	0	(42,500)
Advances In	0	286	286
Transfers In	0	40,100	40,100
Transfers Out	(12,406)	0	12,406
Total Other Financing Sources (Uses)	30,094	40,386	10,292
Changes in Fund Balance	(16,763)	37,977	54,740
Fund Balance Beginning of Year	31,693	31,693	0
Fund Balance End of Year	\$14,930	\$69,670	\$54,740

Wood County, Ohio
Parks and Open Spaces Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$1,000	\$0	(\$1,000)
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	1,000	0	(1,000)
Fund Balance Beginning of Year	45,790	45,790	0
Fund Balance End of Year	\$46,790	\$45,790	(\$1,000)

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, 2005

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$696,173	\$693,090	(\$3,083)
Other	70,000	51,783	(18,217)
Total Revenues	766,173	744,873	(21,300)
<u>Expenses</u>			
Contractual Services	20,000	13,818	6,182
Claims	750,000	220,913	529,087
Other	1,000	28	972
Total Expenses	771,000	234,759	536,241
Excess of Revenues Over (Under) Expenses	(4,827)	510,114	514,941
Transfers In	146,556	0	(146,556)
Transfers Out	(47,300)	0	47,300
Changes in Fund Balance	94,429	510,114	415,685
Fund Balance Beginning of Year	6,490,899	6,490,899	0
Fund Balance End of Year	\$6,585,328	\$7,001,013	\$415,685

Statistical Section

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

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Wood County, Ohio
Net Assets
Last Three Years

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Governmental Activities			
Invested in Capital Assets, Net of Related Debt	\$74,262,614	\$72,777,058	\$71,927,787
Restricted	53,382,096	52,174,724	47,562,191
Unrestricted	<u>15,157,155</u>	<u>14,716,050</u>	<u>15,134,653</u>
Total Governmental Activities Net Assets	<u><u>\$142,801,865</u></u>	<u><u>\$139,667,832</u></u>	<u><u>\$134,624,631</u></u>
Business-Type Activities			
Invested in Capital Assets, Net of Related Debt	\$2,394,225	\$1,493,356	\$697,695
Unrestricted	<u>2,001,754</u>	<u>1,836,961</u>	<u>1,825,927</u>
Total Business-Type Activities Net Assets	<u><u>\$4,395,979</u></u>	<u><u>\$3,330,317</u></u>	<u><u>\$2,523,622</u></u>
Primary Government			
Invested in Capital Assets, Net of Related Debt	\$76,656,839	\$74,270,414	\$72,625,482
Restricted	53,382,096	52,174,724	47,562,191
Unrestricted	<u>17,158,909</u>	<u>16,553,011</u>	<u>16,960,580</u>
Total Primary Government Net Assets	<u><u>\$147,197,844</u></u>	<u><u>\$142,998,149</u></u>	<u><u>\$137,148,253</u></u>

Wood County, Ohio
Changes in Net Assets
Last Three Years

	2005	2004	2003
<u>Expenses</u>			
Governmental Activities			
General Government:			
Legislative and Executive	\$17,802,965	\$15,442,066	\$14,730,269
Judicial	7,446,259	6,882,638	6,592,738
Public Safety	9,090,728	8,354,594	7,713,811
Public Works	9,321,445	8,167,253	9,554,854
Health			
Alcohol, Drug Addiction, and Mental Health Services	11,871,066	11,913,988	9,955,538
Other Health	465,842	464,163	475,855
Human Services			
Job and Family Services	9,237,254	9,432,850	8,762,729
Child Support Enforcement Agency	2,284,056	1,923,438	1,949,291
Mental Retardation and Developmental Disabilities	24,003,808	21,761,064	21,379,233
Other Human Services	2,220,585	2,309,365	2,279,227
Conservation and Recreation	253,394	237,735	274,086
Economic Development	896,738	1,624,607	1,442,864
Intergovernmental	427,016	462,747	518,030
Internal Service Fund-External Portion	1,505,316	1,281,046	1,399,268
Interest and Fiscal Charges	701,636	755,473	854,416
Total Governmental Activities Expenses	97,528,108	91,013,027	87,882,209
Business-Type Activities			
Building Inspection	1,235,069	1,294,435	1,210,671
Nursing Home	6,072,828	5,500,976	5,036,902
Landfill	1,767,192	1,736,072	1,145,512
Total Business-Type Activities Expenses	9,075,089	8,531,483	7,393,085
Total Primary Government Expenses	\$106,603,197	\$99,544,510	\$95,275,294
<u>Program Revenues</u>			
Governmental Activities			
Charges for Services			
General Government:			
Legislative and Executive	\$5,193,796	\$5,005,587	\$4,472,270
Judicial	2,547,112	2,448,244	2,759,176
Public Safety	842,233	733,516	1,116,809
Public Works	6,619,276	6,459,918	6,333,152
Health			
Alcohol, Drug Addiction, and Mental Health Services	12,252	1,916	215,133
Other Health	276,313	260,943	229,788
Human Services			
Child Support Enforcement Agency	415,706	345,470	348,449
Mental Retardation and Developmental Disabilities	1,203,812	1,298,016	1,139,860
Other Human Services	0	0	0
Economic Development	539,090	592,078	526,792
Internal Service Fund-External Portion	1,680,117	1,587,077	1,473,880
Total Charges for Services	19,329,707	18,732,765	18,615,309
Operating Grants, Contributions, and Interest	34,013,720	33,458,550	31,848,539
Capital Grants and Contributions	1,981,652	272,623	606,263
Total Governmental Activities Program Revenues	55,325,079	52,463,938	51,070,111

(continued)

Wood County, Ohio
Changes in Net Assets
Last Three Years
(continued)

	2005	2004	2003
Business-Type Activities			
Charges for Services			
Building Inspection	\$1,692,592	\$1,663,670	\$1,122,909
Nursing Home	6,266,004	5,789,453	5,206,280
Landfill	1,620,791	1,615,318	1,608,139
Total Charges for Services	9,579,387	9,068,441	7,937,328
Capital Grants and Contributions	0	0	85,838
Total Business-Type Activities Program Revenues	9,579,387	9,068,441	8,023,166
Total Primary Government Program Revenues	\$64,904,466	\$61,532,379	\$59,093,277
<u>Net (Expense)Revenue</u>			
Governmental Activities	(42,203,029)	(38,549,089)	(36,812,098)
Business-Type Activities	504,298	536,958	630,081
Total Primary Government Net Expense	(\$41,698,731)	(\$38,012,131)	(\$36,182,017)
<u>General Revenues and Other Changes in Net Assets</u>			
Governmental Activities			
Property Taxes Levied for:			
General Operating	\$5,444,271	\$5,404,653	\$5,252,747
Health-Alcohol, Drug Addiction, and Mental Health Services	3,840,202	3,718,520	3,641,047
Human Services-Job and Family Services	2,366,677	2,367,142	2,312,532
Human Services-Mental Retardation and Developmental Disabilities	11,029,987	10,957,849	10,768,986
Human Services-Senior Citizens	1,545,406	1,554,779	1,513,464
Conservation and Recreation-Historical Center	115,254	115,190	111,850
Permissive Sales Taxes	14,802,878	14,195,796	13,619,983
Other Taxes	177,723	182,482	178,233
Grants and Entitlements not Restricted to Specific Programs	3,026,241	3,105,068	3,102,080
Interest	2,171,228	1,664,277	1,714,107
Other	1,378,559	596,263	783,632
Transfers	(561,364)	(269,729)	(271,895)
Total Governmental Activities	45,337,062	43,592,290	42,726,766
Business-Type Activities			
Interest	0	8	343
Transfers	561,364	269,729	271,895
Total Business-Type Activities	561,364	269,737	272,238
Total Primary Government	\$45,898,426	\$43,862,027	\$42,999,004
<u>Changes in Net Assets</u>			
Governmental Activities	\$3,134,033	\$5,043,201	\$5,914,668
Business-Type Activities	1,065,662	806,695	902,319
Total Primary Government	\$4,199,695	\$5,849,896	\$6,816,987

Wood County, Ohio
Fund Balance
Governmental Funds
Last Three Years

	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Fund			
Reserved	\$1,765,636	\$554,034	\$747,819
Unreserved	<u>7,090,616</u>	<u>7,967,840</u>	<u>8,036,131</u>
Total General Fund	<u>8,856,252</u>	<u>8,521,874</u>	<u>8,783,950</u>
All Other Governmental Funds			
Reserved	1,435,928	3,204,483	3,603,662
Unreserved, Reported in			
Special Revenue Funds	39,293,832	35,900,946	32,402,378
Debt Service Funds (Deficit)	(174,571)	887,913	914,080
Capital Projects Funds	<u>8,307,607</u>	<u>7,700,560</u>	<u>6,858,803</u>
Total All Other Governmental Funds	<u>48,862,796</u>	<u>47,693,902</u>	<u>43,778,923</u>
Total Governmental Funds	<u><u>\$57,719,048</u></u>	<u><u>\$56,215,776</u></u>	<u><u>\$52,562,873</u></u>

Wood County, Ohio
Changes in Fund Balance
Governmental Funds
Last Three Years

	2005	2004	2003
<u>Revenues</u>			
Property Taxes	\$24,236,944	\$24,080,588	\$23,332,276
Permissive Sales Taxes	14,917,807	14,077,018	13,465,803
Permissive Motor Vehicle License Taxes	3,856,819	4,057,451	3,811,102
Other Taxes	177,723	182,482	178,233
Charges for Services	11,669,716	11,423,063	11,538,596
Licenses and Permits	274,874	253,423	214,263
Fines, Costs, and Forfeitures	602,367	435,407	390,743
Intergovernmental	40,431,404	38,827,749	35,164,685
Special Assessments	912,515	1,014,536	966,566
Interest	2,058,157	1,727,034	1,636,742
Other	1,293,461	780,417	3,236,718
Total Revenues	100,431,787	96,859,168	93,935,727
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive	17,231,779	15,235,654	14,927,266
Judicial	7,145,549	6,752,602	6,557,348
Public Safety	8,623,679	7,848,517	6,937,019
Public Works	8,288,532	7,531,191	10,301,585
Health	12,266,405	12,308,711	10,330,519
Human Services	36,741,752	35,104,179	32,805,900
Conservation and Recreation	240,488	233,146	219,640
Economic Development	912,852	1,622,456	1,440,290
Other	346,668	332,742	418,847
Capital Outlay	2,655,405	2,811,059	7,941,218
Intergovernmental	427,016	462,747	518,030
Debt Service:			
Principal Retirement	2,781,849	1,791,689	1,716,385
Interest and Fiscal Charges	717,785	765,055	838,358
Issuance Costs	0	0	0
Total Expenditures	98,379,759	92,799,748	94,952,405
Excess of Revenues Over (Under) Expenditures	2,052,028	4,059,420	(1,016,678)
<u>Other Financing Sources (Uses)</u>			
Inception of Capital Lease	12,608	0	10,322
Special Assessment Notes Issued	0	0	40,200
General Obligation Bonds Issued	0	0	0
Premium on General Obligation Bonds Issued	0	0	0
Transfers In	3,277,883	3,180,732	7,374,429
Transfers Out	(3,839,247)	(3,587,249)	(7,646,324)
Total Other Financing Sources (Uses)	(548,756)	(406,517)	(221,373)
Changes in Fund Balance	\$1,503,272	\$3,652,903	(\$1,238,051)
Debt Service as a Percentage of Noncapital Expenditures	3.70%	2.87%	2.93%

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

<u>Year</u>	<u>Current Taxes Levied</u>	<u>Current Taxes Collected</u>	<u>Percentage of Current Taxes Collected to Current Levy</u>	<u>Delinquent Taxes Collected</u>	<u>Total Taxes Collected</u>	<u>Percentage of Total Taxes Collected to Current Levy</u>	<u>Unpaid Taxes</u>	<u>Ratio of Unpaid Taxes to Current Levy</u>
2005	\$25,758,345	\$24,967,493	96.93%	\$686,429	\$25,653,922	99.59%	\$1,210,324	4.70%
2004	22,615,603	21,833,063	96.54	763,869	22,596,932	99.92	1,103,927	4.88
2003	21,615,489	21,189,740	98.03	573,198	21,762,938	100.68	623,527	2.88
2002	20,576,785	20,066,543	97.52	544,859	20,611,402	100.17	767,040	3.73
2001	18,806,410	17,895,178	95.15	476,041	18,371,219	97.69	318,869	1.70
2000	17,424,007	17,231,965	98.90	465,467	17,697,432	101.57	259,684	1.49
1999	14,055,602	13,791,255	98.12	359,273	14,150,528	100.68	360,350	2.56
1998	14,335,590	14,238,294	99.32	408,874	14,647,168	102.17	206,994	1.44
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

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
2005	\$126,066,722	\$123,415,956	97.90%	\$3,366,962	\$126,782,918	100.57%	\$5,839,462	4.63%
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

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
2005	\$4,292,570	\$4,293,235	100.02%	\$576,807	13.44%
2004	4,285,940	4,120,378	96.14	541,984	12.65
2003	4,162,144	3,983,387	95.71	470,472	11.30
2002	4,349,232	4,177,810	96.06	396,904	9.13
2001	4,631,167	4,286,948	92.57	464,960	10.04
2000	3,949,238	3,851,152	97.52	276,401	7.00
1999	3,380,972	3,163,504	93.57	217,468	6.43
1998	3,446,155	3,235,070	93.87	211,084	6.13
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

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
2005	\$24,245,116	\$24,255,188	100.04%	\$3,389,298	13.98%
2004	23,817,918	24,542,146	103.04	3,150,961	13.23
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

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
2005	\$955,718	\$923,602	96.64%	\$32,116	3.36%
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

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
2005	\$6,787,069	\$5,273,326	77.70%	\$1,513,743	22.30%
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

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)
2005	\$2,222,729,580	\$6,350,655,943	\$98,021,860	\$111,388,477
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

Source: Wood County Auditor

- (a) This amount is calculated based on the following percentages for 2005:
Real property is assessed at 35 percent of appraised market value
Public utility real property is assessed at varying percentages 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 23 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)	
\$304,440,354	\$1,217,761,416	\$2,625,191,794	\$7,679,805,836	34.18%
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

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

County Units:	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
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	0.70	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	0.70	0.40	0.40	0.40	0.40	0.40	0.40
Job and Family Services	1.30	1.30	1.30	1.30	1.30	0.00	0.00	1.30	1.30	1.30
Community Mental Health	2.60	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	6.70	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	14.90	14.40	14.40	14.40	14.10	12.80	10.80	12.10	11.90	11.90
School Districts:										
Anthony Wayne LSD	68.20	68.20	68.20	63.70	63.70	63.70	64.50	64.50	64.50	64.60
Bowling Green CSD	53.90	52.20	52.20	48.30	48.40	48.40	49.10	51.00	51.00	51.00
Eastwood LSD	48.80	43.80	44.70	44.70	44.70	44.70	44.70	42.80	42.80	42.80
Elmwood LSD	37.30	39.00	39.50	39.50	39.90	39.70	36.50	36.90	36.90	36.80
Fostoria CSD	60.56	65.31	55.68	55.68	51.38	52.88	52.88	53.28	53.28	53.28
Gibsonburg EVSD	52.90	52.90	53.00	53.70	53.70	53.70	47.20	47.20	47.20	47.20
Lake LSD	51.70	52.20	52.80	52.60	52.90	52.65	47.60	47.90	47.90	48.10
Lakota LSD	41.50	41.45	41.45	41.70	41.80	41.80	42.00	43.25	43.25	44.00
McComb LSD	34.74	34.86	34.86	34.76	34.86	35.06	34.96	35.46	35.46	35.51
North Baltimore LSD	51.10	51.80	51.46	53.30	53.66	53.66	50.50	52.40	52.40	51.70
Northwood CSD	71.30	72.00	67.90	67.66	62.98	62.80	62.70	61.20	61.20	54.70
Otsego LSD	49.30	49.60	43.50	47.40	56.90	56.90	57.70	57.20	57.20	49.60
Patrick Henry LSD	41.31	41.31	35.41	35.41	31.55	31.55	31.55	35.75	35.75	38.35
Perrysburg EVSD	61.05	62.65	63.50	63.50	58.40	58.80	58.80	54.40	54.40	54.10
Rossford EVSD	52.30	52.30	52.30	53.30	46.40	46.40	47.20	45.40	45.40	45.15
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	3.20	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	6.50	7.20	7.20	6.10	6.50	6.50	6.10	6.10	6.10
Center	5.80	5.80	5.80	7.80	7.80	7.80	7.80	5.80	5.80	5.80
Freedom	7.00	6.80	6.80	6.80	6.80	6.80	6.80	3.80	3.80	3.80
Grand Rapids	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.90	9.90	11.40
Henry	7.70	7.70	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	7.70	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	5.20	6.20	4.70	4.70	4.70
Middleton	11.20	11.20	11.70	9.70	9.70	9.70	9.70	10.70	10.70	10.70
Milton	5.10	5.10	5.10	5.10	5.10	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	6.10	5.30	5.10	5.10	5.10	5.10	5.10	5.10
Perrysburg	12.25	12.25	11.25	11.25	11.07	10.95	10.95	5.95	5.95	5.95
Plain	4.90	4.40	4.40	4.40	4.40	4.40	3.40	3.40	3.40	3.40
Portage	4.40	4.40	4.40	4.40	4.40	4.40	5.40	7.40	7.40	7.40
Troy	7.40	7.40	7.40	7.40	7.40	7.40	5.60	5.60	5.60	4.60
Washington	6.95	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Webster	5.50	5.50	5.50	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Weston	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00

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

Municipalities	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
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	5.00	4.60	4.60	4.60	4.60
Brandner Village	8.70	9.00	7.80	7.80	8.80	8.80	8.80	9.80	9.80	9.80
Custar Village	6.20	6.20	6.20	7.00	7.00	7.00	7.00	7.00	7.00	4.10
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	4.30	4.60	4.30	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	10.20	8.20	8.20	8.20	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	4.00
Jerry City Village	11.50	11.50	11.50	11.50	9.00	8.50	8.50	8.50	8.50	8.50
Luckey Village	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
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	10.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
North Baltimore Village	4.50	2.70	3.70	3.70	3.70	3.20	2.90	3.32	2.70	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	2.40	2.70	2.70	2.70
Perrysburg City	5.65	5.85	6.15	6.15	6.60	6.60	6.10	4.60	4.60	4.60
Portage Village	2.20	2.20	2.20	2.20	2.20	2.20	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	6.95	3.45	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	12.40	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	3.50	2.00	2.00	2.00	2.00
Wood County District Library	0.25	0.30	0.30	0.24	0.32	0.00	0.00	0.00	0.00	0.00
Fort Meigs Cemetery	0.00	0.00	0.32	0.32	0.20	0.20	0.20	0.20	0.20	0.20
Mid County Ambulance District	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50
Northwest EMS District	4.00	5.00	5.00	5.00	4.00	4.00	5.00	5.00	5.00	5.00
Pemberville Public Library	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	1.00	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, 2005

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Acustar/Chrysler Corporation	Automobile Manufacturer	\$36,496,460	1.39%
Toledo Edison	Utility	26,228,800	1.00
Beatrice Hunt Wesson	Food Processor	13,176,310	0.50
Cooper-Standard Automotive, Inc.	Manufacturer	13,109,840	0.50
Meijer, Inc.	Retail	12,156,900	0.46
LOF Glass, Inc.	Glass Manufacturer	10,042,750	0.38
CSX Railroad	Railroad	9,652,980	0.37
Walbridge Coatings	Metal Manufacturer	8,894,874	0.34
Levis Commons LLC	Real Estate	7,836,010	0.30
American Transmission	Utility	<u>7,414,610</u>	<u>0.28</u>
		<u>\$145,009,534</u>	<u>5.52%</u>
Total Assessed Valuation		<u>\$2,625,191,794</u>	

Source: Wood County Auditor

Wood County, Ohio
 Legal Debt Margin
 December 31, 2005

	Total Debt Limit (a)	Total Unvoted Debt Limit (b)
Assessed Value of County, Collection Year 2004	\$2,625,191,794	\$2,625,191,794
Debt Limitation	64,129,795	26,251,918
Total Outstanding Debt:		
General Obligation Bonds	10,660,000	10,660,000
Special Assessment Bonds	2,062,000	2,062,000
Total Outstanding Debt	12,722,000	12,722,000
Exemptions:		
General Obligation Bonds	(1,355,000)	(1,355,000)
Special Assessment Bonds	(2,062,000)	(2,062,000)
Total Exemptions	(3,417,000)	(3,417,000)
Net Debt Subject to Limitation	9,305,000	9,305,000
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$54,824,795	\$16,946,918

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	58,129,795
	\$64,129,795

(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
2005	121,065	\$2,625,191,794	\$9,305,000	\$0	\$9,305,000	0.35%	\$76.86
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

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
2005	\$2,465,000	\$565,619	\$3,030,619	\$98,379,759	3.08%
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

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	\$9,305,000 (a)	100.00%	\$9,305,000
All Villages, Townships, and Cities wholly within the County	50,771,044	100.00	50,771,044
Fostoria City	1,855,119	9.96	184,682
All School Districts wholly within the County	1,026,800	100.00	1,026,800
Anthony Wayne LSD	2,945,000	2.19	64,578
Fostoria CSD	182,619	18.52	33,819
Gibsonburg VSD	4,918,995	1.22	59,986
Lake LSD	39,033	99.68	38,908
McComb LSD	2,325,000	14.79	343,788
Otsego LSD	18,534,999	83.20	15,421,746
Patrick Henry LSD	60,000	1.13	678
Penta VSD	1,545,000	47.99	741,506
Vanguard VSD	200,000	2.89	5,774
Total Overlapping Debt	<u>\$84,403,609</u>		<u>68,693,309</u>
Total Direct and Overlapping Debt			<u>\$77,998,309</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 2005 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.
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
2005	63,300	3,800	5.6	5.9	5.1

2005 Employment, Wood County

Month	Employment	Unemployment	County	Ohio	U.S.
January	61,300	4,200	6.4%	6.8%	5.7%
February	61,600	4,400	6.6	7.1	5.8
March	62,100	3,900	5.9	6.4	5.4
April	62,900	3,500	5.3	5.9	4.9
May	63,600	3,500	5.2	5.6	4.9
June	63,300	4,000	5.9	6.1	5.2
July	64,000	4,200	6.2	5.8	5.2
August	64,300	3,600	5.3	5.5	4.9
September	64,200	3,400	5.0	5.6	4.8
October	64,400	3,400	5.0	5.3	4.6
November	63,800	3,500	5.2	5.6	4.8
December	63,800	3,600	5.3	5.5	4.6

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		
2005	\$1,692,790,570	\$529,939,010	\$488,930,130	\$99,167,060	\$226,859,555	5,471	\$68,628
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

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 2005 (3)	
Number of Registered Voters	93,617
Number of Voters Last General Election	38,061
Percentage of Registered Voters Voting	40.66%
Agricultural Statistics	
Land in Agriculture 2004 (4)	312,000 Acres
Number of Farms	1,060
Average Farm Size	294
State of Ohio Ranking 2004 (5)	
Wheat Production	1st
Corn Production	3rd
Soybean Production	4th
Tomato Production	5th
Number of Dog Licenses Sold (6)	(19,071 at \$12.00) \$228,852
Number of Kennels Licenses Sold	(146 at \$60.00) \$8,760

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



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

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 22, 2006**