



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**WOOD COUNTY
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WOOD COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Revenues	Expenditures
Federal Emergency Management Agency				
<i>Passed Through Ohio Department of Public Safety:</i>				
Emergency Food and Shelter Fund	83.523	N.A.	\$7,000	\$7,000
Total Federal Emergency Management Agency			<u>7,000</u>	<u>7,000</u>
U.S. Department of Agriculture				
<i>Passed Through Ohio Department of Education:</i>				
Child Nutrition Cluster:				
National School Breakfast Program	10.553	N.A.		
Juvenile Court Board of MRDD			18,256	18,256
			1,192	1,192
National School Lunch Program	10.555	N.A.		
Juvenile Court Board of MRDD			32,079	32,079
			3,961	3,961
Total U.S. Department of Agriculture - Child Nutrition Cluster			<u>55,488</u>	<u>55,488</u>
U.S. Department of Education				
<i>Passed Through Ohio Department of Education:</i>				
Chapter 1 (Title VI Flow FY99)	84.027	066308-6B-SF-00P	34,154	21,065
Preschool Grant	84.173	066308-PG-S1-00P	4,065	19,068
Chapter 2 (Title VI FY00)	84.298	66308-C2-S1-00		1,693
Total U.S. Department of Education			<u>38,219</u>	<u>41,826</u>
U.S. Department of Health and Human Services				
<i>Passed Through Ohio Department of Mental Health:</i>				
Title XX				
WCADAMHSB	93.667	FY99	47,611	71,416
WCADAMHSB	93.667	FY00	28,774	0
Board of MRDD	93.667	FY99	71,755	71,755
Community Plan	93.958	FY99	29,094	19,396
Community Plan	93.958	FY00	19,396	19,396
Child/Adolescent Care	93.958	FY99	70,372	46,915
Child/Adolescent Care	93.958	FY00	46,914	46,914
Housing Assistance Plan	93.958	FY99	11,571	7,714
Medical Assistance Program (Medicaid; Title XIX)	93.778	FY00	1,110,581	1,106,532
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>				
Rural Opportunities OVPP Training	93.959	FY99	4,000	4,000
JOBS Linkages	93.561	FY99	39,032	19,516
Medicaid Assistance Program	93.778	FY99	86,742	86,742
Federal Per Capita	93.959	FY99	185,725	185,725
Federal Per Capita	93.959	FY00	185,725	185,725
Teen Institute	93.959	FY99	2,282	2,282
Teen Institute	93.959	FY00	2,282	2,282
Women's Set Aside	93.959	FY99	32,124	38,549
Women's Set Aside	93.959	FY00	38,550	38,550
Women's Residential	93.959	FY99	68,474	82,165
Women's Residential	93.959	FY00	82,168	82,168
Total U.S. Department of Health and Human Services			<u>2,163,172</u>	<u>2,117,742</u>

(Continued)

WOOD COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

Federal Grantor <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Revenues	Expenditures
U.S. Department of Housing and Urban Development				
HOME Investment Partnerships Program	14.239	FY98	475,281	447,052
<i>Passed Through Ohio Department of Development:</i>				
Small Cities Program	14.228	FY97	147,100	191,990
Small Cities Program	14.228	FY98	196,500	104,821
Community Housing Improvement Program	14.228	FY96	919	2,805
Total U.S. Department of Housing and Urban Development			<u>819,800</u>	<u>746,668</u>
U.S. Department of Justice				
Public Safety Partnership and Community Policing Grants	16.710	95-CF-WX-1899	80,509	49,170
<i>Passed Through Ohio Office of Criminal Justice Services:</i>				
Violence Against Women Formula Grants	16.588	98-WF-VA2-8118	100,494	98,682
Juvenile Justice Delinquency Prevention Act	16.540	98-JJ-DP2-0396	19,871	19,871
Victims of Crime Assistance	16.575	99-VA-GENE-200T	41,866	41,866
Victims of Crime Assistance	16.575	00-VA-GENE-200T	14,105	14,105
<i>Passed Through Ohio Governor's Office</i>				
Juvenile Accountability Incentive Block Grant Program	16.523	98-JB-013-A005	32,928	23,180
Outreach Program	16.540	98-JJ-DP2-0403	29,984	21,298
Total U.S. Department of Justice			<u>319,757</u>	<u>268,172</u>
U.S. Department of Labor				
<i>Passed Through Private Industry Council</i>				
Job Training Partnership Act Grant	17.250	FY98	5,228	5,228
Job Training Partnership Act Grant	17.250	FY99	34,615	34,615
Total U.S. Department of Labor			<u>39,843</u>	<u>39,843</u>
U.S. Department of Veteran's Housing				
<i>Passed Through Ohio Department of Youth Services:</i>				
AmeriCorp	94.006	YCP-006-98	3,769	0
AmeriCorp	94.006	YCP-006-99	5,993	8,978
Total U.S. Department of Veteran's Housing			<u>9,762</u>	<u>8,978</u>
TOTAL FEDERAL ASSISTANCE			<u>\$3,453,041</u>	<u>\$3,285,717</u>

The accompanying notes are an integral part of this schedule.

**WOOD COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
SUPPLEMENTAL SCHEDULE**

ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIB
FOR THE YEAR ENDING DECEMBER 31, 1999

CONTRACT NUMBER/COST CENTER	ALLOCATION	ADMINISTRATION MAXIMUM 20%	DIRECT TRAINING MINIMUM 50%	TRAINING RELATED & SUPPORTIVE SERVICES MAXIMUM 30%
<hr/>				
102-20-98 / (035-0343)				
<hr/>				
TOTAL ALLOCATION	\$60,000.00	\$6,000.00	\$30,000.00	\$24,000.00
Expenditures:				
Expenditures 1/1/98-12/31/98	\$24,943.00	\$2,828.00	\$13,056.00	\$9,059.00
Expenditures 1/1/99-12/31/99	5,228.00	523.00	2,614.00	2,091.00
Total Expenditures	30,171.00	3,351.00	15,670.00	11,150.00
Unexpended Funds	29,829.00	2,649.00	14,330.00	12,850.00
Percentage of Allocation	49.72%	44.15%	47.77%	0.00%
Budget:				
FY99 Budget	\$5,228.00	\$523.00	\$2,614.00	\$2,091.00
Percentage Achieved	100.00%	100.00%	100.00%	0.00%
<hr/>				
102-20-99 / (035-0343)				
<hr/>				
TOTAL ALLOCATION	\$68,500.00	\$6,850.00	\$34,250.00	\$27,400.00
Expenditures:				
Expenditures 1/1/99-12/31/99	\$34,615.00	\$3,460.00	\$17,300.00	\$13,855.00
Total Expenditures	34,615.00	3,460.00	17,300.00	13,855.00
Unexpended Funds	33,885.00	\$3,390.00	\$16,950.00	\$13,545.00
Percentage of Allocation	49.47%	49.49%	49.49%	49.43%
Budget:				
FY99 Budget	34,615.00	\$3,460.00	\$17,300.00	\$13,855.00
Percentage Achieved	100.00%	100.00%	100.00%	100.00%

Cost Categories - As defined by JTPA Regulations (627.440 and 631.13)

**WOOD COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
SUPPLEMENTAL SCHEDULE**

SCHEDULE OF VARIANCES
FOR THE YEAR ENDING DECEMBER 31, 1999

<u>TITLE IIB</u>	<u>PRIVATE INDUSTRY COUNCIL</u>	<u>AUDIT REPORT</u>	<u>VARIANCE</u>
102-20-98	\$5,228.00	\$5,228.00	\$0.00
102-20-99	<u>34,615.00</u>	<u>34,615.00</u>	<u>0.00</u>
Total CFDA #17.250	<u>\$39,843.00</u>	<u>\$39,843.00</u>	<u>\$0.00</u>

WOOD COUNTY
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 1999

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting, except expenditures of assistance passed through the Ohio Bureau of Employment Services Job Training Partnership Programs are presented on an accrual basis.

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

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 - 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, 1999, the gross amount of loans outstanding under this program were \$376,514.

NOTE D - 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.

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REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Wood County
One Courthouse Square
Bowling Green, Ohio 43402-2473

To the Board of Commissioners:

We have audited the financial statements of Wood County as of and for the year ended December 31, 1999, and have issued our report thereon dated August 28, 2000, in which we indicated the County reclassified a fund and added a discretely presented component unit. We also indicated that there is substantial doubt that the Rossford Transportation Improvement District, a discretely presented component unit, will continue as a going concern. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 1999-60187-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated August 28, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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 in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated August 28, 2000.

This report is intended for the information and use of the financial report review committee, management, the Board of Commissioners, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a horizontal line extending from the end.

Jim Petro
Auditor of State

August 28, 2000



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

Wood County
One Courthouse Square
Bowling Green, Ohio 43402-2473

To the Board of 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 are applicable to each of its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on 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 as we considered necessary in the circumstances. We believe that 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 are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the County 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 have a direct and material effect on a major federal program in order 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 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 that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated August 28, 2000, in which we indicated the County reclassified a fund and added a discretely presented component unit. We also indicated that there is substantial doubt that the Rossford Transportation Improvement District, a discretely presented component unit, will continue as a going concern. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the financial report review committee, management, the Board of Commissioners, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Jim Petro
Auditor of State

August 28, 2000

**WOOD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under §.510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program CFDA #93.778 Block Grants for Prevention and Treatment of Abuse CFDA #93.959
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 1999-60187-001

Noncompliance Citation

Ohio Revised Code § 5705.41 (D) prohibits making any contract or giving any order involving the expenditure of any money unless there is attached thereto a certificate of the fiscal officer that the money is appropriated and is available or is in the process of collection and free from previous encumbrances. This section also provides two exceptions to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. A board of county commissioners, by resolution, may exempt purchases of \$750 or less from the prior certification requirement.

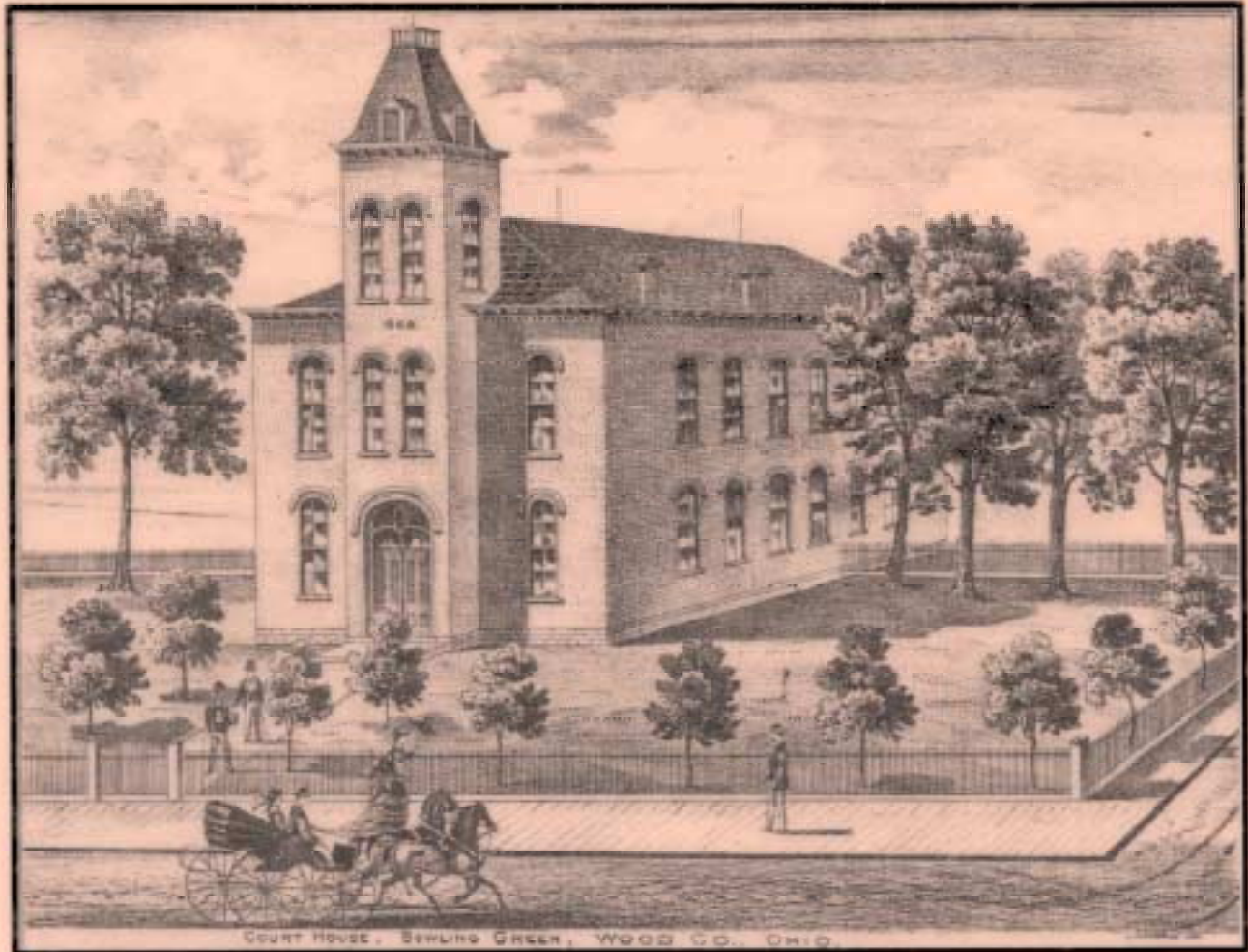
For thirty-seven percent of the expenditures tested, prior certification was not obtained. All exceeded \$750 and Then and Now Certificates were not utilized.

We recommend prior fiscal officer certification be obtained before making expenditure commitments.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

WOOD COUNTY, OHIO



Comprehensive Annual Financial Report

For The Year Ended
December 31, 1999

Michael Sibbersen, Auditor

**INTRODUCTORY
SECTION**

WOOD COUNTY, OHIO
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 1999

Prepared by the Wood County
Auditor's Office

Michael Sibbersen
County Auditor

WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999

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MICHAEL SIBBERSEN

WOOD COUNTY AUDITOR

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Northern Wood County
(419) 243-4223
Extension 9150

August 28, 2000

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, 1999. 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 report of independent accountants, the general purpose financial statements, and the combining, individual fund, and account group 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.

County Organization and Services

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 619 square miles. The County is composed of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to the 1990 census, the population of Wood County is 113,269. Bowling Green is the largest subdivision with a population of 28,176. Current estimates show the County's population at 121,431, and Bowling Green's population at 32,023. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

Reporting Entity

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes. For 1999, the County had three component units, Wood Lane Industries, Wood Lane Residential Services, Inc., and Rossford, Ohio Transportation Improvement District.

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

The County is also associated with two jointly governed organizations, the Northwest Community Correctional Center and the Juvenile Residential Center.

Economic Condition and Outlook

The State of Ohio has led the nation in new job creation through business attraction and expansion for several years running, with Northwest Ohio at the focal point of that industrial renaissance. The dynamic economy of Wood County has been one of the leading factors driving Northwest Ohio's prominence.

During 1999, over \$106 million in new private sector manufacturing investment was attracted to Wood County, through the efforts of the Wood County Economic Development Commission (WCEDC) and associated organizations. The WCEDC is a private, non-profit 501c(6) corporation which works on behalf of the County and its communities to enhance the tax base and employment base of the County.

In 1999, nineteen companies announced plans to locate new facilities or expand existing facilities in Wood County. Seven of these projects represent the attraction of new companies or facilities, while the remaining twelve projects were expansions or upgrades of existing facilities. In total, 720 new manufacturing jobs were created in Wood County in 1999, and 960 existing manufacturing jobs were retained as a result of investments by existing companies.

Continuing with its progressive approach to economic development, the WCEDC was able to attract First Solar, L.L.C. to the Cedar Business Park in Perrysburg Township. First Solar is an Arizona based company that will be the first entity in the world to mass manufacture a solar cells technology to the public. The company will invest over \$13 million and bring over 110 new jobs to Wood County.

The WCEDC's marketing efforts were also rewarded with the attraction of Johnson Controls, the multi-national automotive conglomerate that announced construction of a 152,000 square foot facility in Northwood. This facility will produce instrument panels for the Jeep factory in Toledo, Ohio. The project will generate an investment of \$16 million and create 140 new jobs.

As testament to the WCEDC's efforts to promote sustainable economic growth throughout the entire County, Wisconsin based Charter Steel, a manufacturer of steel and coiled rods, chose Perry Township as the location for its first Ohio facility. The invaluable cooperation related to this project has resulted in 50 new jobs and an \$18 million investment into southeast Wood County.

While the list of new attractions to Wood County is impressive, the WCEDC's policy of "taking care of those in our backyard" remains at the forefront of our economic development efforts. As a result of this policy, the WCEDC facilitated the expansion efforts of numerous Wood County employers. One such expansion was Canadian based Magna, who elected to invest over \$1 million in warehouse and equipment purchases while adding 115 new jobs in the process.

Perhaps most notable of the expansion projects were Mid-Wood, Inc. and Pioneer Hi-bred International, Inc. The WCEDC was both pleased and excited to assist these companies in growing Wood County's number one industry, agriculture.

The continued economic prosperity and diversification resulting from planned and measured growth has placed Wood County among Ohio's leaders in economic development. As a result, Wood County is poised to enter the 21st century as a shining example of how economic development can be planned to benefit both the business community and the County's citizenry at large.

Major Initiatives

The following strategies and objectives, which evolved from the County Commissioners' on-going budget planning process, helped to condition the Board's considerations and decisions in the development of the County's general fund appropriations for 1999:

- To build upon the County's strong fiscal standing and maintain the County's Aa3 bond rating as assigned in June, 1998, by Moody's Financial Services;
- To continue and improve the system for assessing merit pay;
- To enhance computerization and complete the connectivity project with both complexes linked by fiber optic cable;
- To continue to strengthen the County's Permanent Improvement capital projects fund for major capital projects in the future;
- To earmark at least \$1,200,000 to accelerate the process of rebuilding and repairing County bridges;
- To implement the County's plan under the Workforce Investment Act in cooperation with the Department of Human Services;
- To complete planning and begin staffing a County Records Center;
- To begin cleaning and resurfacing the Historical Courthouse; and
- To address worker safety needs identified by the Ohio Bureau of Employment Services.

The foregoing strategies were employed and the objectives were implemented in large measure because of the County's strong fiscal position and prudent planning by the County Commissioners in cooperation with the other elected officials.

Expenditure levels for 1999 reflect the desire of the County Commissioners to complete much needed capital improvements and be prepared for future facility maintenance. This course of action positions the County to stay on the leading edge of technology in order to best serve the residents of Wood County.

The ability to attract, retain, and recognize the abilities of skilled employees was addressed in 1999 with the implementation of an ongoing wage and classification plan. Equitable compensation, coupled with employee training programs, in many areas, provided supervisors and employees the tools to more effectively perform their duties. Employees who performed above and beyond the scope of their duties were rewarded through a merit pay system established for this purpose.

Appropriate use of tax dollars includes planning for future generations. The County Commissioners were able to purchase several parcels of land, which will enhance and allow for expansion of current and future operations.

The level of expenditures in 1999 was influenced by several significant factors. Listed below are a few of the expenditures, which were in addition to normal operating expenses.

- Purchase of land for the Agricultural Society;
- Purchase of land for expansion of the East Gypsy Lane Complex;
- General fund contribution to enhance the countywide bridge repair program;
- Computer wiring connectivity project for the Courthouse Complex;
- New phone system for the Courthouse Complex;
- Aggressive capital improvement and maintenance program (office building roof repair, old jail interior demolition, and several office renovations, etc.);
- Purchase of furniture, computer equipment, etc.;
- Implementation of a wage and classification plan necessitating an increase in several departmental salary line items;
- Implementation of a merit pay program to reward employees; and
- Transfer of \$1,000,000 to the Permanent Improvements capital projects fund.

Financial Information

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

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

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

General Government Functions

The following schedule presents a summary of General fund revenues for the year ended December 31, 1999, and the percentages of increases and decreases in relation to the prior year.

Revenues	1999	1998	Percent of Total	Increases (Decreases)	Percent Change
Taxes	\$16,546,730	\$15,364,620	61.49%	\$1,182,110	7.69%
Charges for services	3,595,402	3,149,042	13.36	446,360	14.17
Licenses and permits	12,018	13,067	0.04	(1,049)	(8.03)
Fines, costs, and forfeitures	205,791	204,682	0.77	1,109	0.54
Intergovernmental	3,545,408	3,341,639	13.18	203,769	6.10
Interest	2,577,184	3,139,342	9.58	(562,158)	(17.91)
Other	425,137	307,714	1.58	117,423	38.16
Total revenues	<u>\$26,907,670</u>	<u>\$25,520,106</u>	<u>100.00%</u>	<u>\$1,387,564</u>	

Charges for services increased by \$446,360 due to increases in Title IV-D billings, indirect cost allocation, copy and printing charges, and sheriff policing contracts.

Interest revenue decreased by \$562,158 due to lower interest rates on U.S. Treasury Notes, Star Ohio, and other investments.

Other revenues increased by \$117,423 due to rents received for the Child Support Enforcement Agency's new office.

The following schedule presents a summary of General fund expenditures for the year ended December 31, 1999, and the percentages of increases and decreases in relation to the prior year.

Expenditures	1999	1998	Percent of Total	Increases (Decreases)	Percent Change
Current:					
General government:					
Legislative and executive	\$11,428,866	\$9,589,143	47.33%	\$1,839,723	19.19%
Judicial	4,309,187	4,364,589	17.85	(55,402)	(1.27)
Public safety	4,835,399	4,654,211	20.03	181,188	3.89
Public works	394,291	355,728	1.63	38,563	10.84
Health	94,001	123,107	0.39	(29,106)	(23.64)
Human services	395,095	405,100	1.64	(10,005)	(2.47)
Conservation and recreation	54,322	48,342	0.22	5,980	12.37
Other	646,180	441,560	2.68	204,620	46.34
Capital outlay	1,396,801	215,757	5.79	1,181,044	547.40
Intergovernmental	389,749	358,111	1.61	31,638	8.83
Debt service:					
Principal retirement	195,645	189,792	0.81	5,853	3.08
Interest and fiscal charges	5,411	13,510	0.02	(8,099)	(59.95)
Total expenditures	<u>\$24,144,947</u>	<u>\$20,758,950</u>	<u>100.00%</u>	<u>\$3,385,997</u>	

Legislative and executive expenditures increased by \$1,839,723 due to an increase in contractual repairs, professional services, and equipment purchases.

Public works expenditures increased by \$38,563 due to an increase in personal services.

Health expenditures decreased by \$29,106 due to a decrease in payments to the Ohio Department of Health and the Treasurer of State of Ohio for children with medical handicaps.

Conservation and recreation expenditures increased by \$5,980 due to an increase in salary expenditures at the Historical Center.

Other expenditures increased by \$204,620 primarily due to the purchase of land for the Agricultural Society.

Capital outlay expenditures increased by \$1,181,044 due to repairs and/or improvements to the office building roof, old jail interior demolition, and renovations to offices.

Interest and fiscal charges decreased by \$8,099 due a decrease in capital lease interest costs.

General Fund Balance. The fund balance of the General fund decreased by \$1,363,766 in 1999.

Enterprise Funds. The enterprise funds of the County consist of Building Inspection, Nursing Home, and Landfill. For the year ended December 31, 1999, retained earnings changed by \$41,217, \$68,554, and \$41,101, respectively. Building Inspection retained earnings increased primarily due to a decrease in personal services. Nursing Home retained earnings increased due to an increase in charges for services. Landfill retained earnings increased due to a decrease in most operating expenses.

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. The County's two internal service funds are Workers' Compensation Retro Reserve and Health. For the year ended December 31, 1999, the internal service funds recorded an increase in retained earnings of \$479,843.

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, other governments, and/or other funds. At December 31, 1999, the County's investment trust had a fund balance reserved for external pool participants of \$719,514. The County's agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Debt Administration

At December 31, 1999, the County's outstanding debt included bond anticipation notes, in the amount of \$127,000, general obligation bonds, in the amount of \$15,170,000, and special assessment bonds, in the amount of \$4,080,000.

The bond anticipation notes consisted of \$41,000 for County ditches and \$86,000 for nursing home improvements.

The general obligation bonds consisted of \$290,000 for construction of the children's resource center, \$820,000 for construction of the human services building, \$345,000 for the County Office Building, \$5,780,000 for construction of the justice center, \$1,250,000 for construction of the health department building, \$415,000 for construction of the dog shelter, \$1,365,000 for acquisition and renovation of a building for the educational service center, \$2,290,000 for construction of sheriff's office, \$445,000 for the nursing home addition, \$75,000 for nursing home roof improvements, \$375,000 for landfill improvements, \$615,000 for Water Line 317, and \$1,105,000 for the 1994 landfill improvements.

The special assessment bonds consisted of several issues for various sanitary sewers, water lines, and a storm sewer.

Other long-term obligations at year end included \$7,294,978 consisting of compensated absences, contractually required pension contributions, capital leases, and closure and postclosure costs.

Risk Management

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

The County pays the State Workers' Compensation System using a retrospective rating plan, which is accounted for in an internal service fund. In return for possible reductions in premiums, the County has agreed to assume a portion of the risk. The County accrues a liability for outstanding claims at year end.

The County maintains various other insurance coverages for liability, property, and crime. There have been no significant reductions in insurance coverage from 1998, and no insurance settlement has exceeded insurance coverage during the last three years. The various coverages and deductibles are fully described in Note 22 to the general purpose financial statements.

Cash Management

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

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

The County pools cash balances to achieve maximum investment efficiency and to enhance accountability. Based on the expected cash requirements of the County, the Treasurer invests available balances in eligible instruments. For the year ended December 31, 1999, the County's cash resources were divided among the following types of deposits and investments: U.S. Treasury Bills, U.S. Treasury Notes, federal government agency securities, repurchase agreements, the State Treasurer's investment pool (STAR Ohio), and certificates of deposit. All investments comply with the requirements of the Ohio Revised Code.

Independent Audit

Included in this report is an unqualified opinion rendered on the County's general purpose financial statements for the year ended December 31, 1999, by the Auditor of the State of Ohio, Jim Petro. As part of the preparation of the comprehensive annual financial report, the County subjects its general purpose financial statements to an annual audit. The annual audit serves to strengthen the County's accounting, internal, and budgetary controls.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1998. This was the County's third consecutive Certificate of Achievement. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. The CAFR 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 our current report conforms to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

Acknowledgments

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

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

I thank the County Commissioners and Administrator Andrew Kalmar in particular for their support, input, and funding for this Comprehensive Annual Financial Report. The assistance given by the Local Government Services Division 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; Amanda Carter 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

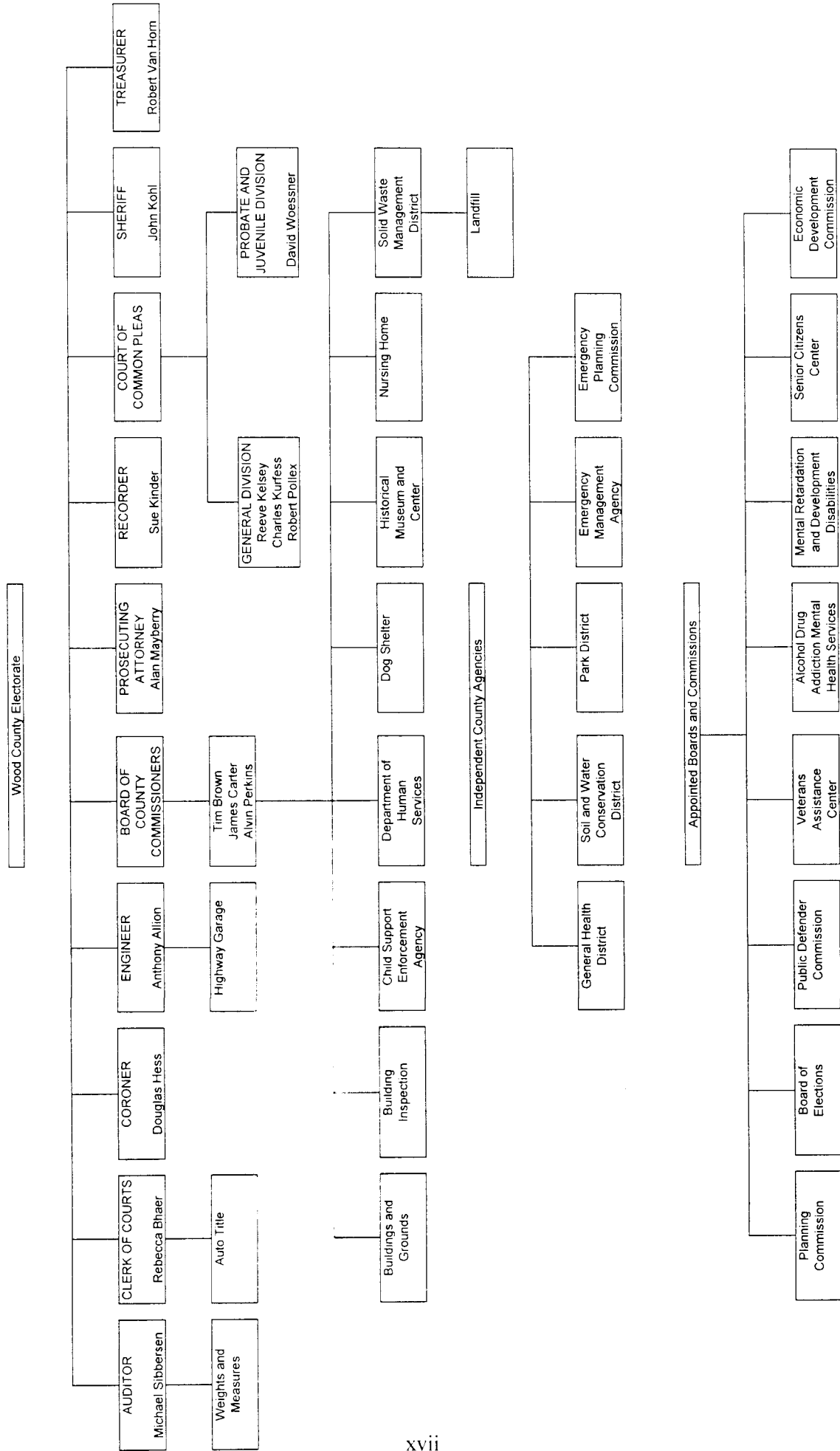
WOOD COUNTY, OHIO

**PRINCIPAL OFFICIALS
DECEMBER 31, 1999**

ELECTED OFFICIALS

Commissioner	Tim Brown
Commissioner	James Carter
Commissioner	Alvin Perkins
Auditor	Michael Sibbersen
Treasurer	Robert Van Horn
Recorder	Sue Kinder
Clerk of Courts	Rebecca Bhaer
Coroner	Douglas Hess
Engineer	Anthony Allion
Prosecuting Attorney	Alan Mayberry
Sheriff	John Kohl
Common Pleas Judge	Reeve Kelsey
Common Pleas Judge	Robert Pollex
Common Pleas Judge	Charles Kurfess
Probate/Juvenile Judge	David Woessner

WOOD COUNTY ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wood County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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.



Cary Brubaker
President

Jeffrey L. Essler
Executive Director

**FINANCIAL
SECTION**



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

INDEPENDENT ACCOUNTANTS' REPORT

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

To the County Commissioners:

We have audited the accompanying general-purpose financial statements of Wood County, Ohio, (the County) as of and for the year ended December 31, 1999. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services, which are discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards 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 obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Wood County, Ohio, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types and discretely presented component units for the year then ended in conformity with generally accepted accounting principles.

As described in Note 3 to the financial statements, during fiscal year 1999 the County reclassified its Work Industry Fund from an Enterprise Fund to an Agency Fund. During 1999, the County also included the Rossford Transportation Improvement District as a discrete component unit.

The accompanying financial statements have been prepared assuming the Rossford Transportation Improvement District (a discrete component unit) will continue as a going concern. As discussed in Note 26, the District has been unable to pay debt obligations when due. Accordingly, there is substantial doubt about its ability to continue as a going concern. Management's plans in regards to these matters are also discussed in Note 26. The Rossford Transportation Improvement District's financial statements do not include any adjustments that might result from the outcome of this uncertainty.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2000 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

August 28, 2000

General Purpose Financial Statements

The general purpose financial statements of the County include the basic combined financial statements, presented by fund type and account group, and notes to the financial statements that are essential to the fair presentation of financial position and results of operations, and of cash flows of the proprietary funds.

Wood County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups,
 and Discretely Presented Component Units
 December 31, 1999
 June 30, 1999 - Wood Lane Industries

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<u>Assets and other debits</u>						
<u>Assets</u>						
Equity in pooled cash and cash equivalents	\$10,059,815	\$27,049,770	\$875,644	\$12,091,740	\$2,293,783	\$3,254,610
Cash and cash equivalents in segregated accounts	42,704	21,083	0	0	95,672	0
Cash and cash equivalents with fiscal agents	0	0	0	0	0	56,827
Investments in segregated accounts	0	0	0	0	0	0
Investments with fiscal agents	0	0	0	0	0	3,688,097
Receivables:						
Taxes	4,879,014	10,467,525	0	0	0	0
Accounts (net, where applicable, of allowance for uncollectible accounts)	95,922	62,709	0	0	218,221	0
Special assessments	0	421,715	5,352,309	5,967	0	0
Accrued interest	524,008	0	0	0	0	0
Notes	0	376,514	0	0	0	0
Due from other funds	334,438	45,148	0	0	1,585	68,216
Due from other governments	1,402,048	1,684,070	0	0	353,239	0
Materials and supplies inventory	130,731	312,025	0	0	62,043	0
Prepaid items	127,478	46,424	0	0	2,023	2,288
Fixed assets (net, where applicable, of accumulated depreciation)	0	0	0	0	3,090,981	0
<u>Other debits</u>						
Amount available in debt service fund for retirement of general obligation bonds	0	0	0	0	0	0
Amount available in debt service fund for retirement of special assessment debt	0	0	0	0	0	0
Amount to be provided for the retirement of general long-term obligations	0	0	0	0	0	0
Amount to be provided for the retirement of special assessment debt	0	0	0	0	0	0
Total assets and other debits	<u>\$17,596,158</u>	<u>\$40,486,983</u>	<u>\$6,227,953</u>	<u>\$12,097,707</u>	<u>\$6,117,547</u>	<u>\$7,070,038</u>

Fiduciary Fund Types	Account Groups		Total (Memorandum Only) Primary Government	Component Units			Total (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations		Transportation Improvement District	Wood Lane Industries	Wood Lane Residential Services	
\$7,726,007	\$0	\$0	\$63,351,369	\$0	\$0	\$0	\$63,351,369
641,294	0	0	800,753	172,228	207,221	1,735,964	2,916,166
0	0	0	56,827	0	0	0	56,827
100,000	0	0	100,000	0	0	0	100,000
0	0	0	3,688,097	0	0	0	3,688,097
110,050,303	0	0	125,396,842	0	0	0	125,396,842
878,482	0	0	1,255,334	0	66,911	0	1,322,245
5,631,962	0	0	11,411,953	0	0	0	11,411,953
0	0	0	524,008	0	0	0	524,008
0	0	0	376,514	0	0	0	376,514
924	0	0	450,311	0	0	0	450,311
822,453	0	0	4,261,810	229,945	0	0	4,491,755
0	0	0	504,799	0	22,573	0	527,372
0	0	0	178,213	0	0	6,842	185,055
0	50,863,565	0	53,954,546	8,482,706	12,143	796,674	63,246,069
0	0	195,137	195,137	0	0	0	195,137
0	0	606,785	606,785	0	0	0	606,785
0	0	15,377,577	15,377,577	0	0	0	15,377,577
0	0	3,473,215	3,473,215	0	0	0	3,473,215
<u>\$125,851,425</u>	<u>\$50,863,565</u>	<u>\$19,652,714</u>	<u>\$285,964,090</u>	<u>\$8,884,879</u>	<u>\$308,848</u>	<u>\$2,539,480</u>	<u>\$297,697,297</u>

(continued)

Wood County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups,
 and Discretely Presented Component Units
 December 31, 1999
 June 30, 1999 - Wood Lane Industries
 (continued)

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<u>Liabilities, fund equity, and other credits</u>						
<u>Liabilities</u>						
Accounts payable	\$629,240	\$1,187,913	\$0	\$2,399	\$297,673	\$0
Contracts payable	9,552	517,342	0	119,332	14,901	0
Accrued wages payable	469,349	401,981	0	71	160,871	0
Compensated absences payable	0	0	0	0	193,795	0
Retainage payable	3,215	32,326	0	5,601	0	0
Due to other funds	30,188	319,811	0	5	100,238	0
Due to other governments	130,273	122,028	0	0	142,388	68,216
Deferred revenue	5,092,686	10,973,768	5,352,309	5,967	0	0
Undistributed assets	0	0	0	0	0	0
Deposits held and due to others	0	0	0	0	0	0
Accrued interest payable	0	0	0	527	16,090	0
Notes payable	0	0	0	41,000	86,000	0
Matured interest payable	0	0	27,722	0	0	0
Matured bonds payable	0	0	46,000	0	0	0
Claims payable	0	0	0	0	0	1,900,560
Capital leases payable	0	0	0	0	280,423	0
Closure and postclosure liability	0	0	0	0	3,803,046	0
General obligation bonds payable	0	0	0	0	2,615,000	0
Special assessment notes	0	0	0	0	0	0
Water and sewer revenue note	0	0	0	0	0	0
Special assessment debt with governmental commitment	0	0	0	0	0	0
Mortgage loans	0	0	0	0	0	0
Total liabilities	6,364,503	13,555,169	5,426,031	174,902	7,710,425	1,968,776
<u>Fund equity and other credits</u>						
Investment in general fixed assets	0	0	0	0	0	0
Contributed capital	0	0	0	0	13,108	0
Retained earnings (deficit)	0	0	0	0	(1,605,986)	5,101,262
Fund balance:						
Reserved for notes receivable	0	376,514	0	0	0	0
Reserved for inventory	130,731	312,025	0	0	0	0
Reserved for external pool participants	0	0	0	0	0	0
Reserved for unclaimed monies	87,998	0	0	0	0	0
Reserved for encumbrances	980,496	1,813,846	0	1,308,854	0	0
Unreserved	10,032,430	24,429,429	801,922	10,613,951	0	0
Total fund equity (deficit) and other credits	11,231,655	26,931,814	801,922	11,922,805	(1,592,878)	5,101,262
Total liabilities, fund equity, and other credits	\$17,596,158	\$40,486,983	\$6,227,953	\$12,097,707	\$6,117,547	\$7,070,038

See Accompanying Notes to the General Purpose Financial Statements

Fiduciary Fund Types	Account Groups		Total (Memorandum Only) Primary Government	Component Units			Total (Memorandum Only) Reporting Entity	
	General Fixed Assets	General Long-Term Obligations		Transportation Improvement District	Wood Lane Industries	Wood Lane Residential Services		
	\$0	\$0	\$0	\$2,117,225	\$1,100,973	\$1,046	\$33,110	\$3,252,354
	0	0	0	661,127	0	0	0	661,127
	0	0	0	1,032,272	4,179	16,007	0	1,052,458
	0	0	2,141,971	2,335,766	0	4,738	0	2,340,504
	0	0	0	41,142	13,925	0	0	55,067
69	0	0	0	450,311	0	0	0	450,311
122,116,513	0	720,928	0	123,300,346	0	2,398	0	123,302,744
0	0	0	0	21,424,730	0	0	0	21,424,730
2,983,530	0	0	0	2,983,530	0	0	0	2,983,530
31,799	0	0	0	31,799	0	0	2,100	33,899
0	0	0	0	16,617	0	0	0	16,617
0	0	0	0	127,000	0	0	0	127,000
0	0	0	0	27,722	0	0	0	27,722
0	0	0	0	46,000	0	0	0	46,000
0	0	0	0	1,900,560	0	0	0	1,900,560
0	0	154,815	0	435,238	0	0	0	435,238
0	0	0	0	3,803,046	0	0	0	3,803,046
0	0	12,555,000	0	15,170,000	0	0	0	15,170,000
0	0	0	0	0	6,083,672	0	0	6,083,672
0	0	0	0	0	1,245,005	0	0	1,245,005
0	0	4,080,000	0	4,080,000	0	0	0	4,080,000
0	0	0	0	0	0	0	334,933	334,933
<u>125,131,911</u>	<u>0</u>	<u>19,652,714</u>	<u>0</u>	<u>179,984,431</u>	<u>8,447,754</u>	<u>24,189</u>	<u>370,143</u>	<u>188,826,517</u>
0	50,863,565	0	0	50,863,565	0	0	0	50,863,565
0	0	0	0	13,108	1,000,450	0	0	1,013,558
0	0	0	0	3,495,276	(563,325)	284,659	2,169,337	5,385,947
0	0	0	0	376,514	0	0	0	376,514
0	0	0	0	442,756	0	0	0	442,756
719,514	0	0	0	719,514	0	0	0	719,514
0	0	0	0	87,998	0	0	0	87,998
0	0	0	0	4,103,196	0	0	0	4,103,196
0	0	0	0	45,877,732	0	0	0	45,877,732
<u>719,514</u>	<u>50,863,565</u>	<u>0</u>	<u>0</u>	<u>105,979,659</u>	<u>437,125</u>	<u>284,659</u>	<u>2,169,337</u>	<u>108,870,780</u>
<u>\$125,851,425</u>	<u>\$50,863,565</u>	<u>\$19,652,714</u>	<u>\$0</u>	<u>\$285,964,090</u>	<u>\$8,884,879</u>	<u>\$308,848</u>	<u>\$2,539,480</u>	<u>\$297,697,297</u>

Wood County, Ohio
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 All Governmental Fund Types - Primary Government
 For the Year Ended December 31, 1999

	Governmental Fund Types				Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
<u>Revenues</u>					
Taxes	\$16,546,730	\$16,210,551	\$0	\$0	\$32,757,281
Charges for services	3,595,402	3,364,919	0	0	6,960,321
Licenses and permits	12,018	546,418	0	0	558,436
Fines, costs, and forfeitures	205,791	126,339	0	0	332,130
Intergovernmental	3,545,408	24,010,789	0	4,341,957	31,898,154
Special assessments	0	339,742	769,455	51,135	1,160,332
Interest	2,577,184	49,411	9,164	318,034	2,953,793
Other	425,137	108,763	297,676	112,572	944,148
Total revenues	<u>26,907,670</u>	<u>44,756,932</u>	<u>1,076,295</u>	<u>4,823,698</u>	<u>77,564,595</u>
<u>Expenditures</u>					
Current:					
General government:					
Legislative and executive	11,428,866	969,706	0	0	12,398,572
Judicial	4,309,187	1,010,583	0	0	5,319,770
Public safety	4,835,399	316,464	0	0	5,151,863
Public works	394,291	6,387,067	0	0	6,781,358
Health	94,001	10,027,069	0	0	10,121,070
Human services	395,095	25,048,513	0	0	25,443,608
Conservation and recreation	54,322	94,724	0	0	149,046
Economic development	0	1,186,449	0	0	1,186,449
Other	646,180	0	31,710	3,032	680,922
Capital outlay	1,396,801	130,854	0	4,818,591	6,346,246
Intergovernmental	389,749	0	0	0	389,749
Debt service:					
Principal retirement	195,645	13,452	1,627,500	0	1,836,597
Interest and fiscal charges	5,411	6,837	1,025,211	2,005	1,039,464
Total expenditures	<u>24,144,947</u>	<u>45,191,718</u>	<u>2,684,421</u>	<u>4,823,628</u>	<u>76,844,714</u>
Excess of revenues over (under) expenditures	<u>2,762,723</u>	<u>(434,786)</u>	<u>(1,608,126)</u>	<u>70</u>	<u>719,881</u>
<u>Other financing sources (uses)</u>					
Inception of capital lease	0	130,854	0	0	130,854
Sale of fixed assets	11,524	0	0	0	11,524
Operating transfers - in	313,590	1,082,702	1,628,997	4,307,580	7,332,869
Operating transfers - out	<u>(4,524,875)</u>	<u>(1,380,716)</u>	<u>(32,888)</u>	<u>(1,510,522)</u>	<u>(7,449,001)</u>
Total other financing sources (uses)	<u>(4,199,761)</u>	<u>(167,160)</u>	<u>1,596,109</u>	<u>2,797,058</u>	<u>26,246</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,437,038)</u>	<u>(601,946)</u>	<u>(12,017)</u>	<u>2,797,128</u>	<u>746,127</u>
Fund balances at beginning of year	12,595,421	25,154,691	788,098	11,451,781	49,989,991
Residual equity transfers - in (out)	50,263	2,250,000	25,841	(2,326,104)	0
Increase in reserve for inventory	<u>23,009</u>	<u>129,069</u>	<u>0</u>	<u>0</u>	<u>152,078</u>
Fund balances at end of year	<u>\$11,231,655</u>	<u>\$26,931,814</u>	<u>\$801,922</u>	<u>\$11,922,805</u>	<u>\$50,888,196</u>

See Accompanying Notes to the General Purpose Financial Statements

Wood County, Ohio
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Budget (Non-GAAP Budgetary Basis) and Actual
 All Governmental Fund Types - Primary Government
 For the Year Ended December 31, 1999

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>						
Taxes	\$14,424,096	\$16,471,210	\$2,047,114	\$15,252,969	\$16,212,565	\$959,596
Charges for services	3,265,943	3,421,659	155,716	2,897,702	3,347,323	449,621
Licenses and permits	13,335	12,454	(881)	472,400	546,418	74,018
Fines, costs, and forfeitures	239,400	181,451	(57,949)	134,450	149,361	14,911
Intergovernmental	3,267,571	3,536,083	268,512	26,414,045	23,917,200	(2,496,845)
Special assessments	0	0	0	340,000	339,742	(258)
Interest	2,500,000	2,531,355	31,355	46,900	47,970	1,070
Other	222,372	330,709	108,337	50,700	92,967	42,267
Total revenues	23,932,717	26,484,921	2,552,204	45,609,166	44,653,546	(955,620)
<u>Expenditures</u>						
Current:						
General government:						
Legislative and executive	12,331,321	11,917,941	413,380	1,933,343	1,068,389	864,954
Judicial	4,879,018	4,459,358	419,660	1,397,055	1,042,915	354,140
Public safety	4,964,103	4,848,388	115,715	347,530	285,579	61,951
Public works	370,919	365,794	5,125	8,475,527	7,383,595	1,091,932
Health	175,482	95,380	80,102	11,313,832	9,607,081	1,706,751
Human services	410,922	393,630	17,292	29,517,146	25,126,316	4,390,830
Conservation and recreation	53,726	53,726	0	94,724	94,724	0
Economic development	0	0	0	1,806,823	1,212,870	593,953
Other	599,934	633,254	(33,320)	0	0	0
Capital outlay	1,237,633	1,250,086	(12,453)	0	0	0
Intergovernmental	392,081	389,719	2,362	0	0	0
Debt service:						
Principal retirement	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0
Total expenditures	25,415,139	24,407,276	1,007,863	54,885,980	45,821,469	9,064,511
Excess of revenues over (under) expenditures	(1,482,422)	2,077,645	3,560,067	(9,276,814)	(1,167,923)	8,108,891
<u>Other financing sources (uses)</u>						
Proceeds of notes	0	0	0	0	0	0
Sale of fixed assets	5,000	11,524	6,524	0	0	0
Advances - in	398	398	0	0	398	398
Advances - out	(398)	(398)	0	(398)	(398)	0
Operating transfers - in	349,602	364,853	15,251	3,837,153	3,332,702	(504,451)
Operating transfers - out	(4,577,974)	(4,524,875)	53,099	(4,047,940)	(1,380,716)	2,667,224
Total other financing sources (uses)	(4,223,372)	(4,148,498)	74,874	(211,185)	1,951,986	2,163,171
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(5,705,794)	(2,070,853)	3,634,941	(9,487,999)	784,063	10,272,062
Fund balances at beginning of year	10,477,681	10,477,681	0	23,329,919	23,329,919	0
Unexpended prior year encumbrances	170,647	170,647	0	269,987	269,987	0
Fund balances at end of year	\$4,942,534	\$8,577,475	\$3,634,941	\$14,111,907	\$24,383,969	\$10,272,062

(continued)

Wood County, Ohio
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Budget (Non-GAAP Budgetary Basis) and Actual
 All Governmental Fund Types - Primary Government
 For the Year Ended December 31, 1999
 (continued)

	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fines, costs, and forfeitures	0	0	0	0	0	0
Intergovernmental	0	0	0	3,938,600	4,569,722	631,122
Special assessments	884,790	812,079	(72,711)	0	8,511	8,511
Interest	4,600	8,633	4,033	78,000	301,453	223,453
Other	194,716	307,676	112,960	104,183	112,572	8,389
Total revenues	1,084,106	1,128,388	44,282	4,120,783	4,992,258	871,475
<u>Expenditures</u>						
Current:						
General government:						
Legislative and executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human services	0	0	0	0	0	0
Conservation and recreation	0	0	0	0	0	0
Economic development	0	0	0	0	0	0
Other	24,219	22,648	1,571	0	0	0
Capital outlay	0	0	0	10,660,261	5,594,382	5,065,879
Intergovernmental	0	0	0	0	0	0
Debt service:						
Principal retirement	1,728,463	1,698,500	29,963	0	0	0
Interest and fiscal charges	1,094,415	1,029,972	64,443	0	0	0
Total expenditures	2,847,097	2,751,120	95,977	10,660,261	5,594,382	5,065,879
Excess of revenues over (under) expenditures	(1,762,991)	(1,622,732)	140,259	(6,539,478)	(602,124)	5,937,354
<u>Other financing sources (uses)</u>						
Proceeds of notes	46,100	41,000	(5,100)	0	0	0
Sale of fixed assets	0	0	0	0	0	0
Advances - in	0	0	0	0	0	0
Advances - out	0	0	0	0	0	0
Operating transfers - in	1,793,461	1,690,493	(102,968)	5,590,916	4,307,566	(1,283,350)
Operating transfers - out	(316,416)	(32,888)	283,528	(6,199,869)	(3,873,267)	2,326,602
Total other financing sources (uses)	1,523,145	1,698,605	175,460	(608,953)	434,299	1,043,252
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(239,846)	75,873	315,719	(7,148,431)	(167,825)	6,980,606
Fund balances at beginning of year	781,492	781,492	0	10,296,314	10,296,314	0
Unexpended prior year encumbrances	17,088	17,088	0	550,199	550,199	0
Fund balances at end of year	\$558,734	\$874,453	\$315,719	\$3,698,082	\$10,678,688	\$6,980,606

See Accompanying Notes to the General Purpose Financial Statements

Total (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)
\$29,677,065	\$32,683,775	\$3,006,710
6,163,645	6,768,982	605,337
485,735	558,872	73,137
373,850	330,812	(43,038)
33,620,216	32,023,005	(1,597,211)
1,224,790	1,160,332	(64,458)
2,629,500	2,889,411	259,911
571,971	843,924	271,953
<u>74,746,772</u>	<u>77,259,113</u>	<u>2,512,341</u>
14,264,664	12,986,330	1,278,334
6,276,073	5,502,273	773,800
5,311,633	5,133,967	177,666
8,846,446	7,749,389	1,097,057
11,489,314	9,702,461	1,786,853
29,928,068	25,519,946	4,408,122
148,450	148,450	0
1,806,823	1,212,870	593,953
624,153	655,902	(31,749)
11,897,894	6,844,468	5,053,426
392,081	389,719	2,362
1,728,463	1,698,500	29,963
1,094,415	1,029,972	64,443
<u>93,808,477</u>	<u>78,574,247</u>	<u>15,234,230</u>
<u>(19,061,705)</u>	<u>(1,315,134)</u>	<u>17,746,571</u>
46,100	41,000	(5,100)
5,000	11,524	6,524
398	796	398
(796)	(796)	0
11,571,132	9,695,614	(1,875,518)
<u>(15,142,199)</u>	<u>(9,811,746)</u>	<u>5,330,453</u>
<u>(3,520,365)</u>	<u>(63,608)</u>	<u>3,456,757</u>
(22,582,070)	(1,378,742)	21,203,328
44,885,406	44,885,406	0
1,007,921	1,007,921	0
<u>\$23,311,257</u>	<u>\$44,514,585</u>	<u>\$21,203,328</u>

Wood County, Ohio
 Combined Statement of Revenues, Expenses,
 and Changes in Fund Equity
 All Proprietary Fund Types and Discretely Presented Component Units
 For the Year Ended December 31, 1999
 For the Year Ended June 30, 1999 - Wood Lane Industries

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	Primary Government
<u>Operating revenues</u>			
Charges for services	\$5,845,223	\$4,202,155	\$10,047,378
Sales	0	0	0
Rent	0	0	0
Licenses, permits, and inspections	876,880	0	876,880
Other operating revenues	246,687	326,693	573,380
Total operating revenues	<u>6,968,790</u>	<u>4,528,848</u>	<u>11,497,638</u>
<u>Operating expenses</u>			
Personal services	4,248,792	0	4,248,792
Materials and supplies	538,667	0	538,667
Contractual services	1,426,898	942,267	2,369,165
Claims	0	3,360,781	3,360,781
Closure and postclosure costs	141,567	0	141,567
Cost of sales	0	0	0
Depreciation	188,987	0	188,987
Other operating expenses	304,839	0	304,839
Administration	0	0	0
Total operating expenses	<u>6,849,750</u>	<u>4,303,048</u>	<u>11,152,798</u>
Operating income (loss)	<u>119,040</u>	<u>225,800</u>	<u>344,840</u>
<u>Non-operating revenues (expenses)</u>			
Loss on disposal of fixed assets	(8,940)	0	(8,940)
Donations	0	0	0
Interest revenue	94,293	254,043	348,336
Interest expense	(169,653)	0	(169,653)
Payment to Rossford Arena Amphitheater Authority	0	0	0
Total non-operating revenues (expenses)	<u>(84,300)</u>	<u>254,043</u>	<u>169,743</u>
Income before operating transfers	34,740	479,843	514,583
Operating transfers - in	116,280	0	116,280
Operating transfers - out	(148)	0	(148)
Net income	150,872	479,843	630,715
Retained earnings (deficit) at beginning of year (restated - note 3)	<u>(1,756,858)</u>	<u>4,621,419</u>	<u>2,864,561</u>
Retained earnings (deficit) at end of year	(1,605,986)	5,101,262	3,495,276
Contributed capital at beginning of year	13,108	0	13,108
Intergovernmental	0	0	0
Contributed capital at end of year	<u>13,108</u>	<u>0</u>	<u>13,108</u>
Total fund equity (deficit) at end of year	<u>(\$1,592,878)</u>	<u>\$5,101,262</u>	<u>\$3,508,384</u>

See Accompanying Notes to the General Purpose Financial Statements

Transportation Improvement District	Component Units		Total (Memorandum Only) Reporting Entity
	Wood Lane Industries	Wood Lane Residential Services	
\$0	\$0	\$6,443,785	\$16,491,163
0	443,696	0	443,696
0	0	98,116	98,116
0	0	0	876,880
0	54,438	565	628,383
0	498,134	6,542,466	18,538,238
0	51,688	5,569,624	9,870,104
0	2,868	398	541,933
0	20,162	259,171	2,648,498
0	0	0	3,360,781
0	0	0	141,567
0	376,308	0	376,308
0	2,665	17,512	209,164
0	16,937	6,722	328,498
75,192	0	0	75,192
75,192	470,628	5,853,427	17,552,045
(75,192)	27,506	689,039	986,193
0	0	0	(8,940)
0	0	124,792	124,792
0	9,358	58,576	416,270
0	0	(20,349)	(190,002)
(250,000)	0	0	(250,000)
(250,000)	9,358	163,019	92,120
(325,192)	36,864	852,058	1,078,313
0	0	0	116,280
0	0	0	(148)
(325,192)	36,864	852,058	1,194,445
(238,133)	247,795	1,317,279	4,191,502
(563,325)	284,659	2,169,337	5,385,947
250,000	0	0	263,108
750,450	0	0	750,450
1,000,450	0	0	1,013,558
\$437,125	\$284,659	\$2,169,337	\$6,399,505

Wood County, Ohio
 Combined Statement of Revenues, Expenses,
 and Changes in Fund Balances
 Budget (Non-GAAP Budgetary Basis) and Actual
 All Proprietary Fund Types - Primary Government
 For the Year Ended December 31, 1999

	Enterprise Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$5,925,800	\$5,809,220	(\$116,580)
Licenses, permits, and inspections	970,000	901,024	(68,976)
Other revenues	183,000	233,921	50,921
Interest	20,000	92,482	72,482
Proceeds of notes	0	86,000	86,000
Total revenues	<u>7,098,800</u>	<u>7,122,647</u>	<u>23,847</u>
<u>Expenses</u>			
Personal services	4,304,169	4,210,720	93,449
Materials and supplies	672,000	633,347	38,653
Contractual services	1,300,506	1,091,470	209,036
Claims	0	0	0
Other expenses	306,201	286,957	19,244
Capital outlay	318,000	278,454	39,546
Debt service:			
Principal retirement	275,500	275,500	0
Interest and fiscal charges	166,452	166,441	11
Total expenses	<u>7,342,828</u>	<u>6,942,889</u>	<u>399,939</u>
Excess of revenues over (under) expenses	(244,028)	179,758	423,786
Operating transfers - in	0	116,280	116,280
Operating transfers - out	(56,392)	(148)	56,244
Excess of revenues over (under) expenses and operating transfers	(300,420)	295,890	596,310
Fund balances at beginning of year	1,955,143	1,955,143	0
Unexpended prior year encumbrances	3,874	3,874	0
Fund balances at end of year	<u>\$1,658,597</u>	<u>\$2,254,907</u>	<u>\$596,310</u>

See Accompanying Notes to the General Purpose Financial Statements

Internal Service Fund			Total (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$753,755	\$1,153,590	\$399,835	\$6,679,555	\$6,962,810	\$283,255
0	0	0	970,000	901,024	(68,976)
10,000	326,693	316,693	193,000	560,614	367,614
66,000	143,396	77,396	86,000	235,878	149,878
0	0	0	0	86,000	86,000
829,755	1,623,679	793,924	7,928,555	8,746,326	817,771
0	0	0	4,304,169	4,210,720	93,449
0	0	0	672,000	633,347	38,653
1,129,337	555,149	574,188	2,429,843	1,646,619	783,224
345,000	0	345,000	345,000	0	345,000
1,000	7	993	307,201	286,964	20,237
0	0	0	318,000	278,454	39,546
0	0	0	275,500	275,500	0
0	0	0	166,452	166,441	11
1,475,337	555,156	920,181	8,818,165	7,498,045	1,320,120
(645,582)	1,068,523	1,714,105	(889,610)	1,248,281	2,137,891
0	0	0	0	116,280	116,280
0	0	0	(56,392)	(148)	56,244
(645,582)	1,068,523	1,714,105	(946,002)	1,364,413	2,310,415
2,170,860	2,170,860	0	4,126,003	4,126,003	0
0	0	0	3,874	3,874	0
\$1,525,278	\$3,239,383	\$1,714,105	\$3,183,875	\$5,494,290	\$2,310,415

Wood County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types
 and Discretely Presented Component Units
 For the Year Ended December 31, 1999
 For the Year Ended June 30, 1999 - Wood Lane Industries

	<u>Proprietary Fund Types</u>		Total (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Primary Government</u>
Increase (decrease) in cash and cash equivalents:			
<u>Cash flows from operating activities</u>			
Cash received from customers	\$6,710,244	\$0	\$6,710,244
Cash received from quasi-external transactions with other funds	0	4,624,643	4,624,643
Cash received from primary government	0	0	0
Cash payments for personal services	(4,209,479)	0	(4,209,479)
Cash payments to suppliers for goods and services	(568,947)	0	(568,947)
Cash payments for contractual services	(1,143,704)	(1,364,775)	(2,508,479)
Cash payments for claims	0	(3,536,122)	(3,536,122)
Cash received from other revenues	234,194	326,693	560,887
Cash payments for other expenses	(296,222)	0	(296,222)
Cash payments for administration	0	0	0
Net cash provided by (used for) operating activities	<u>726,086</u>	<u>50,439</u>	<u>776,525</u>
<u>Cash flows from noncapital financing activities</u>			
Cash received from donations	0	0	0
Cash received from operating transfers - in	116,280	0	116,280
Cash payments for operating transfers - out	(148)	0	(148)
Net cash provided by noncapital financing activities	<u>116,132</u>	<u>0</u>	<u>116,132</u>
<u>Cash flows from capital and related financing activities</u>			
Acquisition of fixed assets	(264,976)	0	(264,976)
Infrastructure construction	0	0	0
Proceeds of notes	86,000	0	86,000
Proceeds of mortgage loans	0	0	0
Principal paid on bond anticipation notes	(110,500)	0	(110,500)
Interest paid on bond anticipation notes	(4,685)	0	(4,685)
Principal paid on general obligation bonds	(165,000)	0	(165,000)
Interest paid on general obligation bonds	(161,756)	0	(161,756)
Principal paid on mortgage loans	0	0	0
Interest paid on mortgage loans	0	0	0
Lease principal	(17,523)	0	(17,523)
Lease interest	(4,599)	0	(4,599)
Payment to Rossford Arena Amphitheater Authority	0	0	0
Construction grants	0	0	0
Net cash used for capital and related financing activities	<u>(643,039)</u>	<u>0</u>	<u>(643,039)</u>
<u>Cash flows from investing activities</u>			
Purchase of investments	0	(3,688,097)	(3,688,097)
Sale of investments	0	2,004,099	2,004,099
Interest on investments	94,293	254,043	348,336
Net cash provided by (used for) investing activities	<u>94,293</u>	<u>(1,429,955)</u>	<u>(1,335,662)</u>
Net increase (decrease) in cash and cash equivalents	293,472	(1,379,516)	(1,086,044)
Cash and cash equivalents at beginning of year	<u>2,095,983</u>	<u>4,690,953</u>	<u>6,786,936</u>
Cash and cash equivalents at end of year	<u>\$2,389,455</u>	<u>\$3,311,437</u>	<u>\$5,700,892</u>

Transportation Improvement District	Component Units		Total (Memorandum Only) Reporting Entity
	Wood Lane Industries	Wood Lane Residential Services	
\$0	\$436,824	\$98,116	\$7,245,184
0	0	0	4,624,643
0	0	6,443,785	6,443,785
0	(226,132)	(5,510,585)	(9,946,196)
0	(266,821)	(398)	(836,166)
0	0	(257,071)	(2,765,550)
0	0	0	(3,536,122)
0	54,438	565	615,890
0	0	(9,772)	(305,994)
<u>(74,753)</u>	<u>0</u>	<u>0</u>	<u>(74,753)</u>
<u>(74,753)</u>	<u>(1,691)</u>	<u>764,640</u>	<u>1,464,721</u>
0	0	124,792	124,792
0	0	0	116,280
<u>0</u>	<u>0</u>	<u>0</u>	<u>(148)</u>
<u>0</u>	<u>0</u>	<u>124,792</u>	<u>240,924</u>
0	(5,274)	(431,500)	(701,750)
(1,407,192)	0	0	(1,407,192)
0	0	0	86,000
0	0	220,000	220,000
0	0	0	(110,500)
0	0	0	(4,685)
0	0	0	(165,000)
0	0	0	(161,756)
0	0	(5,731)	(5,731)
0	0	(20,349)	(20,349)
0	0	0	(17,523)
0	0	0	(4,599)
(250,000)	0	0	(250,000)
<u>520,505</u>	<u>0</u>	<u>0</u>	<u>520,505</u>
<u>(1,136,687)</u>	<u>(5,274)</u>	<u>(237,580)</u>	<u>(2,022,580)</u>
0	0	0	(3,688,097)
0	0	0	2,004,099
<u>39,517</u>	<u>9,358</u>	<u>58,576</u>	<u>455,787</u>
<u>39,517</u>	<u>9,358</u>	<u>58,576</u>	<u>(1,228,211)</u>
(1,171,923)	2,393	710,428	(1,545,146)
<u>1,344,151</u>	<u>204,828</u>	<u>1,025,536</u>	<u>9,361,451</u>
<u>\$172,228</u>	<u>\$207,221</u>	<u>\$1,735,964</u>	<u>\$7,816,305</u>

(continued)
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Wood County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types
 and Discretely Presented Component Units
 For the Year Ended December 31, 1999
 For the Year Ended June 30, 1999 - Wood Lane Industries
 (continued)

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	Primary Government
<u>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities</u>			
Operating income (loss)	\$119,040	\$225,800	\$344,840
<u>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities</u>			
Depreciation	188,987	0	188,987
Closure and postclosure liability	141,567	0	141,567
Changes in assets and liabilities:			
Increase in accounts receivable	(28,706)	0	(28,706)
Decrease in due from other funds	7,865	422,488	430,353
Increase in due from other governments	(3,511)	0	(3,511)
(Increase) decrease in materials and supplies inventory	8,096	0	8,096
(Increase) decrease in prepaid items	29,574	(20)	29,554
Increase (decrease) in accounts payable	130,012	0	130,012
Increase in contracts payable	14,901	0	14,901
Increase (decrease) in accrued wages payable	40,103	0	40,103
Increase (decrease) in compensated absences payable	25,300	0	25,300
Increase in due to other funds	27,851	0	27,851
Increase (decrease) in due to other governments	25,007	(422,488)	(397,481)
Increase in deposits held and due to others	0	0	0
Decrease in claims payable	0	(175,341)	(175,341)
Total adjustments	607,046	(175,361)	431,685
Net cash provided by (used for) operating activities	<u>\$726,086</u>	<u>\$50,439</u>	<u>\$776,525</u>

Non-cash capital transactions

For 1999, the Landfill enterprise fund entered into a new capital lease for equipment. This lease has been capitalized in the fund, in the amount of \$293,282. During 1999, the Landfill enterprise fund traded in equipment for like-kind equipment, with a net book value of \$7,000.

For 1999, the Health internal service fund investments were reduced by \$93,316 to reflect investments at market value as of December 31, 1999.

For 1999, the Transportation Improvement District capitalized net interest in the amount of \$525,176.

For 1999, the Transportation Improvement District had an increase to contributed capital for a construction grant in the amount of \$229,945.

See Accompanying Notes to the General Purpose Financial Statements

Transportation Improvement District	Component Units		Total (Memorandum Only) Reporting Entity
	Wood Lane Industries	Wood Lane Residential Services	
<u>(\$75,192)</u>	<u>\$27,506</u>	<u>\$689,039</u>	<u>\$986,193</u>
0	2,665	17,512	209,164
0	0	0	141,567
0	(28,222)	0	(56,928)
0	0	0	430,353
0	0	0	(3,511)
0	(4,844)	0	3,252
0	3,552	25,929	59,035
0	(3,063)	30,060	157,009
0	0	0	14,901
439	(363)	0	40,179
0	(693)	0	24,607
0	0	0	27,851
0	1,771	0	(395,710)
0	0	2,100	2,100
<u>0</u>	<u>0</u>	<u>0</u>	<u>(175,341)</u>
<u>439</u>	<u>(29,197)</u>	<u>75,601</u>	<u>478,528</u>
<u>(\$74,753)</u>	<u>(\$1,691)</u>	<u>\$764,640</u>	<u>\$1,464,721</u>

Wood County, Ohio
Statement of Changes in Net Assets
Fiduciary Fund Type
For the Year Ended December 31, 1999

	Investment Trust
<u>Revenues</u>	
Interest	\$40,193
<u>Expenses</u>	
Operating expenses	0
Net increase in assets resulting from operations	40,193
Distributions to participants	(38,919)
Capital transactions	212,464
Total increase in net assets	213,738
Net assets beginning of year	505,776
Net assets end of year	\$719,514

See Accompanying Notes to the General Purpose Financial Statements

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 1 - Reporting Entity

Wood County, Ohio (the 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 combined financial statements identify the financial data of the County's component units, Rossford, Ohio Transportation Improvement District, Wood Lane Industries, and Wood Lane Residential Services, Inc. They are reported separately to emphasize that they are legally separate from the County. Information about these component units is presented in Notes 26, 27, and 28 to the combined financial statements.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 1 - Reporting Entity (continued)

Rossford, Ohio Transportation Improvement District. The Rossford, Ohio Transportation Improvement District (the TID) was created by the County Commissioners pursuant to Ohio Revised Code Section 5540.02. The TID was created to (a) acquire, construct, enlarge, improve, equip, sell, lease, lease-purchase, exchange, or dispose of property, structures, and other facilities for transportation projects and (b) engage in any lawful act or activity for which a transportation improvement district may be created under Ohio Revised Code Chapter 5540. The Board of Trustees is appointed by the County Commissioners and exercises all powers, conducts the business and affairs of, and adopts the policies for the TID's operation. The TID operates on a fiscal year ending December 31. Financial information can be obtained from its administration offices at P.O. Box 8, Rossford, Ohio 43460. The TID is presented as a proprietary fund type.

Wood Lane Industries. Wood Lane Industries (the 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 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. 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. The Industries is presented as a proprietary fund type.

Wood Lane Residential Services, Inc. Wood Lane Residential Services, Inc. (the Residential Services) is a legally separate, not-for-profit corporation, served by a self-appointing Board of Trustees. The purpose of the Residential Services 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 resources provided by the County to the Residential Services and the Residential Services sole purpose of providing assistance to the retarded and handicapped adults of Wood County, the Residential Services is reflected as a discretely presented component unit of Wood County. Wood Lane Residential Services, Inc. operates on a fiscal year ending December 31. Financial information can be obtained from its administration offices at 11160 East Gypsy Lane Road, Bowling Green, Ohio 43402. The Residential Services is presented as a proprietary fund type.

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. Accordingly, the activity of the following organizations is presented as an investment trust fund and agency funds within the combined financial statements:

- Wood County General Health District
- Wood County Soil and Water Conservation District
- Wood County Park District
- Wood County Emergency Management Agency
- Wood County Emergency Planning Commission

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 1 - Reporting Entity (continued)

The County is associated with certain organizations which are defined as jointly governed organizations. These organizations are presented in Note 25 to the combined financial statements. These organizations are:

Northwest Community Correctional Center
Juvenile Residential Center

Note 2 - Summary of Significant Accounting Policies

The significant accounting policies followed by the County in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements.

A. Fund Accounting

The County uses funds and account groups to report on their financial position and the results of their operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net available expendable resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories of governmental, proprietary, and fiduciary.

Governmental Fund Types

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary fund types) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund. This fund is used to account for all financial resources of the County, 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.

Special Revenue Funds. These funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

Proprietary Fund Types

Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds. These funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds. These 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.

Fiduciary Fund Types

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County's fiduciary funds include an investment trust fund, which is accounted for on the accrual basis, and agency funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group. This account group is used to account for all fixed assets of the County, except those accounted for in the proprietary funds.

General Long-Term Obligations Account Group. This account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 2 - Summary of Significant Accounting Policies (continued)

B. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types 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. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary fund types and the investment trust fund are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components for the proprietary funds. Operating statements of these funds present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental fund types and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined, and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The available period for the County is thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: permissive sales and use tax (Note 9); charges for current services; fines, costs, and forfeitures; federal and state grants and entitlements; and earnings on investments. Major revenue sources not susceptible to accrual include licenses and permits which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations are recorded as deferred revenue. Special assessments are also recorded as deferred revenue because they do not meet the availability criteria.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. The costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with current available expendable resources rather than in the period earned by employees. Principal and interest on general and special assessment long-term obligations are recorded as fund liabilities when due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 2 - Summary of Significant Accounting Policies (continued)

The proprietary fund types and investment trust fund are reported using 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. Unbilled service charges receivable are recognized as revenue at year end.

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. 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 certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than investment trust and agency funds, legally are required to be budgeted and appropriated.

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 County did not expect to, nor did they, receive or expend money in the Youth Services, Community Corrections, Recycling - Sheriff, Donations Retreat, Law Enforcement - Prosecutor, and Crime Prevention Sheriff special revenue funds; therefore, no amounts were budgeted for these funds by the County Commissioners.

Tax Budget

A budget of estimated revenues and expenditures is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The budget includes proposed expenditures and the means of financing for all funds. The express purpose of this budget document is to reflect the need for existing or increased tax rates.

Estimated Resources

The County Budget Commission reviews estimated revenues and determines if they substantiate a need to levy all or part of previously authorized taxes. The County Budget Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning of year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include the actual unencumbered fund balances from the preceding year. The certificate of estimated resources may be further amended during the year if the County Auditor determines, and the County Budget Commission agrees, that an estimate needs to be increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 2 - Summary of Significant Accounting Policies (continued)

Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year, for the period January 1 to March 31. An annual appropriations resolution must be passed by April 1 of each year, for the period January 1 to December 31. The appropriations resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the County Commissioners. Several supplemental appropriations resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Budgeted Level of Expenditures

Administrative control is maintained through the establishment of detailed line-item budgets. The legal level of budgetary control is at the object level within each department. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation. Commissioners' appropriations are made to the fund, department, and object level (i.e., General Fund - Commissioners - personal services, materials and supplies, contractual services, capital outlay, and other). Advances-in and advances-out are not required to be budgeted since they represent a short-term cash flow resource and are intended to be repaid.

Encumbrances

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental fund types and reported in the notes to the financial statements for proprietary fund types.

Lapsing of Appropriations

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. Encumbered appropriations are carried forward to the succeeding year and are not reappropriated.

D. Cash and Investments

To improve cash management, cash received by the County, except cash in segregated accounts or held by fiscal agents, is pooled and invested. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "Equity in pooled cash and cash equivalents" on the combined balance sheet.

Cash and cash equivalents that are held separately within departments of the County or by fiscal agents, and not held with the County Treasurer, are recorded on the combined balance sheet as "Cash and cash equivalents in segregated accounts" and "Cash and cash equivalents with fiscal agents", respectively.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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 on the combined balance sheet as "Cash and cash equivalents in segregated accounts".

Investments are reported at fair value, except for repurchase agreements and non-negotiable 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, 1999.

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 1999 was \$2,577,184, which includes \$1,983,511 assigned from other County funds.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with a maturity of three months or less at the time they are purchased by the County are considered to be cash and cash equivalents. Investments with a maturity of more than three months, and not purchased from the cash management pool, are reported as investments.

E. Notes Receivable

Notes receivable represent the right to receive repayment for certain loans made by the County. These loans are based upon written agreements between the County and the various loan recipients.

F. Materials and Supplies Inventory

Inventory in the governmental funds is stated at cost while inventory in the proprietary funds is stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported materials and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999, 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. Fixed Assets

The fixed asset values were initially determined at December 31, 1990, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were used. Donated fixed assets are capitalized at fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 2 - Summary of Significant Accounting Policies (continued)

General Fixed Assets

General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in the governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated.

The County's public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported as these assets are immovable and of value only to the County.

Proprietary Fund Fixed Assets

Fixed assets reflected in the proprietary funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and reductions during the year. Depreciation is calculated on a straight-line basis over the following estimated useful lives:

<u>Asset Category</u>	<u>Estimated Lives</u>
Buildings	50 years
Improvements	5 years
Machinery and Equipment	5 years
Computer Equipment	5 years
Furniture and Fixtures	10 years
Vehicles	5 years

Capitalization of Interest. Interest is capitalized on proprietary fund fixed assets acquired with tax-exempt debt. The County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from the temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on a straight-line basis over the estimated useful life of the asset. For 1999, there was no capitalized interest costs incurred on proprietary fund construction projects.

I. Interfund Assets/Liabilities

Transactions between individual funds for goods provided or services rendered are classified as "Due from/to other funds" on the combined balance sheet.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 2 - Summary of Significant Accounting Policies (continued)

J. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. 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 that the County will compensate the employees for the benefits through paid time off or some other means. All accumulated unused vacation time is paid upon separation if the employee has at least 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.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using available expendable resources. These amounts are recorded in the account "Compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

K. Accrued Liabilities and Long-Term Obligations

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences and contractually required pension contributions that will be paid from governmental funds are reported as liabilities in the general long-term obligations account group to the extent that they will not be paid with current available expendable resources. Payments made more than thirty-one days after year end are generally considered not to have been paid with current available expendable resources. Capital leases, bonds, and special assessment debt are reported as liabilities in the general long-term obligations account group until due. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary fund.

Under Ohio law, a debt service fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the appropriate funds and the general long-term obligations account group, with principal and interest payments on matured long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt has been split among the appropriate funds and the general long-term obligations account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

L. Contributed Capital

Contributed capital represents resources from other funds, other governments, and private sources provided to proprietary funds that is not subject to repayment. These assets are recorded at their fair market value on the date donated. Because the County had not prepared financial statements in accordance with generally accepted accounting principles prior to 1990, the exact amount of contributed capital cannot be determined. Consequently, only those amounts that have been specifically identified have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to proprietary funds have been classified as retained earnings.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 2 - Summary of Significant Accounting Policies (continued)

M. Reserves of Fund Equity

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for notes receivable, inventory, external pool participants, unclaimed monies, and encumbrances.

N. Intergovernmental Revenues

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, entitlements, and shared revenues are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements, and shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

O. Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

P. Estimates

The preparation of 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.

Q. Total Columns on Combined Financial Statements

Total columns on the combined statements overview are captioned Total “(Memorandum Only)” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned “Primary Government” to indicate that only those activities that comprise the County’s legal entity have been included. The second is captioned “Reporting Entity” and includes the activity and operations of the County’s legally separate discretely presented component units (Note 1). Total columns on statements which do not include a component unit have no additional caption.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 3 - Correction of an Error and Restatement of Prior Year Fund Equity

For 1999, the Work Industry fund is being reported on the county's financial statements as an agency fund. In the prior year, this fund was incorrectly reported as an enterprise fund. In 1997, the Rossford, Ohio Transportation Improvement District was created. This is a component unit of the County and should have been recorded in the County's financial statements in the prior year.

The restatement of the Work Industry fund and the Rossford, Ohio Transportation Improvement District had the following effect on net income as previously reported for the year ended December 31, 1998.

	Enterprise	Transportation Improvement District
	<u> </u>	<u> </u>
Net Income as		
Previously Reported	\$80,985	\$0
Restatement for Work Industry	18,243	0
Restatement for Component Unit	0	(219,255)
Restated Amount for the Year Ended December 31, 1998	<u><u>\$99,228</u></u>	<u><u>(\$219,255)</u></u>

This change had the following effect on retained earnings as previously reported as of December 31, 1998.

	Enterprise	Transportation Improvement District
	<u> </u>	<u> </u>
Retained Earnings as		
Previously Reported	(\$1,717,428)	\$0
Restatement for Work Industry	(39,430)	0
Restatement for Component Unit	0	(238,133)
Restated Amount December 31, 1998	<u><u>(\$1,756,858)</u></u>	<u><u>(\$238,133)</u></u>

As a result of the reclassification for the Work Industry fund, agency fund assets and liabilities increased \$39,025 from \$115,456,565 to \$115,495,590 as of December 31, 1998.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 4 - Accountability and Compliance

A. Accountability

The following funds had deficit fund balances/retained earnings as of December 31, 1999:

Fund Type/Fund	Deficit Fund Balances/ Retained Earnings
Special Revenue Funds	
Dog and Kennel	\$2,226
Victims of Crime Assistance - Prosecutor	110
Capital Projects Fund	
Community Correctional Facility	53,245
Enterprise Fund	
Landfill	3,189,427

The deficits in the Dog and Kennel and Victims of Crime Assistance - Prosecutor special revenue funds, and the Community Based Correctional Facility capital projects fund were caused by the application of generally accepted accounting principles. The General fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit retained earnings in the Landfill enterprise fund is the result of accumulated operating losses from prior years.

B. Compliance

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 1999:

Fund Type/Fund/Program/Object	Appropriations	Expenditures plus Encumbrances	Excess
General Fund			
Legislative and Executive - County			
Capital Outlay	\$1,794,067	\$1,798,857	\$4,790
Judicial - Public Defender			
Contractual Services	16,547	19,785	3,238
Other - Unclaimed Money			
Other	0	42,038	42,038
Capital Outlay - Capital Improvements			
Capital Outlay	1,237,633	1,250,086	12,453

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 4 - Accountability and Compliance (continued)

Fund Type/Fund/Program/Object	Appropriations	Expenditures plus Encumbrances	Excess
Special Revenue Funds			
Real Estate Assessment			
Legislative and Executive - Trust-Auditor			
Agricultural Land Use			
Other	\$2,000	\$4,900	\$2,900
CDBG			
Economic Development			
CHIP 1998			
Other	595,297	625,200	29,903

The following funds had appropriations in excess of estimated resources plus available balances for the year ended December 31, 1999:

Fund Type/Fund	Estimated Resources plus Available Balances	Appropriations	Excess
Capital Projects Fund			
Construction - Ditches	\$181,852	\$184,290	\$2,438
Enterprise Fund			
Nursing Home	5,050,475	5,064,528	14,053

According to State statutes, all expenditures of monies require certification of the fiscal officer that the funds have been appropriated or are in the process of collection and free from previous encumbrances. For the year ended December 31, 1999, the County made certain payments without certifying the availability of funds prior to the purchase commitment.

Note 5 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balances/retained earnings 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 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual - All Governmental Fund Types and the Combined Statement of Revenues, Expenses, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual - All Proprietary Fund Types - Primary Government are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 5 - Budgetary Basis of Accounting (continued)

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/expenses 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/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP basis). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP basis).
4. Proceeds from and principal payments on bond anticipation notes are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. For proprietary funds, the acquisition and construction of fixed assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
6. Although not part of the appropriated budget, the County has various activities in both the governmental and proprietary fund types that are included as part of the reporting entity when preparing financial statements that conform with GAAP.

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

	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types - Primary Government			
	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	(\$1,437,038)	(\$601,946)	(\$12,017)	\$2,797,128
<u>Increase (Decrease) Due To</u>				
Revenue Accruals:				
Accrued 1998, Received in Cash 1999	1,385,240	1,598,997	42,874	227,765
Accrued 1999, Not Yet Received in Cash	(2,142,744)	(1,707,399)	0	0
Expenditure Accruals:				
Accrued 1998, Paid in Cash 1999	(1,029,036)	(1,875,753)	(64,878)	(635,722)
Accrued 1999, Not Yet Paid in Cash	1,271,817	2,581,401	73,722	126,935
Cash Adjustments:				
Unrecorded Activity 1998	313,946	67,214	660	23,209
Unrecorded Activity 1999	(10,474)	(65,083)	(1,191)	(39,790)
Prepaid Items	(32,068)	13,273	0	0
				(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 5 - Budgetary Basis of Accounting (continued)

Excess of Revenues and Other Financing Sources
Over (Under) Expenditures and Other Financing Uses
All Governmental Fund Types - Primary Government
(continued)

	General	Special Revenue	Debt Service	Capital Projects
Notes Receivable:				
Repayments	\$0	\$34,212	\$0	\$0
Notes Payable:				
Additions	0	0	41,000	0
Reductions	0	0	(81,000)	0
Advances - In	398	398	0	0
Advances - Out	(398)	(398)	0	0
Residual Equity Transfers - In (Out)	50,263	2,250,000	25,841	(2,326,104)
Excess of Revenues Over (Under) Expenditures for Nonbudgeted Funds	12,148	(4,043)	0	0
Encumbrances Outstanding at Year End (Budget Basis) plus Disbursed Against Prior Year Encumbrances	(452,907)	(1,506,810)	10,862	(301,246)
Other Adjustments				
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses into Financial Statement Fund Types	0	0	40,000	(40,000)
Budget Basis	<u>(\$2,070,853)</u>	<u>\$784,063</u>	<u>\$75,873</u>	<u>(\$167,825)</u>

Net Income/Excess of Revenues Over
Expenses and Operating Transfers
All Proprietary Fund Types - Primary Government

	Enterprise	Internal Service
GAAP Basis	\$150,872	\$479,843
Increase (Decrease) Due To		
Revenue Accruals:		
Accrued 1998, Received in Cash 1999	548,693	529,377
Accrued 1999, Not Yet Received in Cash	(573,045)	(123,801)
Expense Accruals:		
Accrued 1998, Paid in Cash 1999	(495,674)	(1,989,860)
Accrued 1999, Not Yet Paid in Cash	899,028	1,392,031

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 5 - Budgetary Basis of Accounting (continued)

Net Income/Excess of Revenues Over
Expenses and Operating Transfers
All Proprietary Fund Types - Primary Government
(continued)

	Enterprise	Internal Service
Cash Adjustments:		
Unrecorded Activity 1998	\$7,978	\$10,168
Unrecorded Activity 1999	(9,345)	(15,227)
Materials and Supplies Inventory	8,096	0
Prepaid Items	29,574	(20)
Acquisition of Fixed Assets	(264,976)	0
Depreciation Expense	188,987	0
Loss on Disposal of Fixed Assets	8,940	0
Proceeds of Notes	86,000	0
Note Principal Retirement	(110,500)	0
Bond Principal Retirement	(165,000)	0
Capital Lease Principal Retirement	(17,523)	0
Excess of Revenues Over (Under) Expenditures for Nonbudgeted Funds	10,435	748,012
Encumbrances Outstanding at Year End (Budget Basis) plus Disbursed Against Prior Year Encumbrances	(6,650)	38,000
Budget Basis	\$295,890	\$1,068,523

Note 6 - Deposits and Investments

Monies held by the County are classified by State statute into two categories. The first classification consists of active monies, the amount of public monies 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. Inactive monies can be deposited or invested in the following securities:

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;

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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 Association, 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 either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5 percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed two hundred seventy days and in an amount not to exceed 10 percent of the County's total average portfolio.

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 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.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 6 - Deposits and Investments (continued)

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

At year end, the County had \$134,876 in cash on hand which is included on the combined balance sheet of the County as part of "Equity in pooled cash and cash equivalents".

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

At year end, the carrying amount of the County's deposits was \$5,267,578 and the bank balance was \$7,952,120. Of the bank balance, \$987,876 was covered by federal depository insurance and \$6,964,244 was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed and for some deposits collateral was held by the pledging financial institutions' trust department in the County's name, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

	Category 3	Carrying Amount	Fair Value
U.S. Treasury Bills	\$246,907	\$246,907	\$246,907
U.S. Treasury Notes	29,271,845	29,271,845	29,271,845
Federal Home Loan Bank Notes	2,053,988	2,053,988	2,053,988
Federal Home Loan Mortgage Association Notes	97,657	97,657	97,657
Repurchase Agreement	1,758,169	1,758,169	1,758,300
	<u>\$33,428,566</u>	33,428,566	33,428,697
STAR Ohio		29,166,026	29,166,026
Total Investments		<u>\$62,594,592</u>	<u>\$62,594,723</u>

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

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 6 - Deposits and Investments (continued)

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$64,208,949	\$3,788,097
Cash on Hand	(134,876)	0
Investments:		
U.S. Treasury Notes	(27,982,300)	27,982,300
Repurchase Agreement	(1,758,169)	1,758,169
STAR Ohio	(29,166,026)	29,166,026
Certificate of Deposit	100,000	(100,000)
GASB Statement No. 3	\$5,267,578	\$62,594,592

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 Securities Exchange Commission 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 the interest that it earns.

Condensed financial information for the investment pool is as follows:

Statement of Net Assets
December 31, 1999

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$63,351,369
Accrued Interest Receivable	524,008
Total Assets	\$63,875,377
 <u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$63,155,863
External Portion	719,514
Total Net Assets Held in Trust for Pool Participants	\$63,875,377

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 7 - Investment Pool (continued)

Statement of Changes in Net Assets
For the Year Ended December 31, 1999

<u>Revenues</u>	
Interest	\$3,236,734
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	3,236,734
Distributions to Participants	(3,164,208)
Capital Transactions	2,794,368
Total Increase in Net Assets	2,866,894
Net Assets Beginning of Year	61,008,483
Net Assets End of Year	\$63,875,377

At year end, the carrying amount of the pool's deposits was \$4,322,871 and the bank balance was \$6,130,397. Of the bank balance, \$300,000 was covered by federal depository insurance and \$5,830,397 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC. At year end, the investments of the pool classified according to GASB Statement No. 3 were as follows:

	Category 3	Carrying Amount	Fair Value
U.S. Treasury Notes	\$27,982,300	\$27,982,300	\$27,982,300
Repurchase Agreement	1,758,169	1,758,169	1,758,300
	\$29,740,469	29,740,469	29,740,600
STAR Ohio		29,166,026	29,166,026
Total Investments		\$58,906,495	\$58,906,626

The U.S. Treasury Notes, with interest rates from 5.5 to 7.75 percent, have maturities ranging from April 2000 to February 2001. The Star Ohio accounts have an interest rate of 5.53 percent.

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

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 7 - Investment Pool (continued)

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$63,351,369	\$0
Cash on Hand	(122,003)	0
Investments:		
U.S. Treasury Notes	(27,982,300)	27,982,300
Repurchase Agreement	(1,758,169)	1,758,169
STAR Ohio	(29,166,026)	29,166,026
GASB Statement No. 3	\$4,322,871	\$58,906,495

Note 8 - Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Real property tax revenues received in 1999 represent the collection of 1998 taxes. For 1999, real property taxes were levied after October 1, 1999, on the assessed values as of January 1, 1999, the lien date. These taxes will be collected in and are intended to finance 2000 operations. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 1996. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property taxes were levied after October 1, 1999, on the assessed values as of December 31, 1998, the lien date. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 1999 (other than public utility property) represent the collection of 1999 taxes. For 1999, tangible personal property taxes were levied after October 1, 1998, on the true value as of December 31, 1998, the lien date. Tangible personal property is currently assessed at 25 percent of true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or 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 the County and for all subdivisions within the County is accounted for through agency funds. The amount of the County's tax collections which will flow through an agency fund is reported as "Taxes receivable" on the combined balance sheet in both the agency fund and the governmental fund which will receive the tax distribution.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 8 - Property Taxes (continued)

Accrued property taxes receivable represents delinquent taxes outstanding and real, public utility, and tangible personal property taxes which were measurable as of December 31, 1999. 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 1999 operations.

The full tax rate for all County operations the year ended December 31, 1999, was \$10.80 per \$1,000 of assessed value. The assessed values of real, public utility, and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	
Residential	\$1,023,386,320
Agricultural	86,314,280
Commercial/Industrial/Mineral	334,038,290
Public Utility Property	
Real	2,596,770
Personal	141,577,380
Tangible Personal Property	301,945,596
Total Assessed Value	<u><u>\$1,889,858,636</u></u>

Note 9 - Permissive Sales and Use Tax

In 1987, the County Commissioners, by resolution, imposed a 0.6 percent tax on all retail sales made in the County, except sales of motor vehicles. The tax includes 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.

Amounts that are measurable and available at year end are accrued as revenue. Proceeds of the tax are credited entirely to the General fund. Permissive sales and use tax revenue for 1999 was \$11,754,652.

Note 10 - Receivables

Receivables at December 31, 1999, consisted of taxes; accounts (e.g., billings for user charged services, including unbilled charges); special assessments; interest; notes; services charged to other funds; and intergovernmental receivables arising from grants, entitlements, and shared revenues. All receivables are considered fully collectible, except for the following: drug testing costs for adult probation reported in the General fund; and costs, fines, and restitution for criminal, civil, and domestic cases reported in the agency funds.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 10 - Receivables (continued)

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

	General	Agency
Gross Accounts Receivable	\$114,163	\$4,168,362
Less Allowance for:		
Uncollectible Accounts	(18,241)	(3,289,880)
Net Accounts Receivable	\$95,922	\$878,482

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.

A summary of the principal items of intergovernmental receivables follows:

Fund Type/Fund/Source	Amount
General Fund	
Local Government	\$117,419
Local Government Revenue Assistance	22,979
Sheriff's Contracts	15,371
Election Costs	107,355
Juvenile Detention Center Housing Costs	38,325
Permissive Sales and Use Tax	990,946
Fines and Costs	17,333
Other	92,320
Total General Fund	1,402,048
Special Revenue Funds	
Dog and Kennel	
Fines and Costs	1,036
Human Services	
Human Services	285,985
Job Training Partnership Act	509
Children Services	2,046
Child Support Enforcement Agency	
CSEA	286,624

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 10 - Receivables (continued)

Fund Type/Fund/Source	Amount
Special Revenue Funds (continued)	
Alcohol, Drug Addiction, and Mental Health Services Board	
ADAMHSB	\$11,140
Motor Vehicle Gasoline Tax	
Gasoline Tax	113,063
Motor Vehicle License Tax	184,109
Charges for Services	15,431
Fines and Costs	14,129
Mental Retardation and Developmental Disabilities	
Social Security	47,008
Medicaid	415,669
Community Alternative Funding	81,860
Target Case Management	7,352
Veteran's Administration	650
Charges for Services	103,139
Other	8,654
Solid Waste District	
Ohio Department of Natural Resources	24,460
Charges for Services	56,620
Violence Against Women's Act	
Violence Against Women Grant	18,621
Community Development Block Grant	
CDBG	5,965
Total Special Revenue Funds	1,684,070
Enterprise Funds	
Building Inspection	
Charges for Services	60,962
Nursing Home	
Medicaid/Medicare	279,460
Landfill	
Other	12,817
Total Enterprise Funds	353,239
	(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 10 - Receivables (continued)

Fund Type/Fund/Source	Amount
Agency Funds	
Local Government	\$247,101
Local Government Revenue Assistance	48,358
Library Local Government	386,476
Gasoline Tax	77,707
Motor Vehicle License Tax	62,811
Total Agency Funds	822,453
Total All Funds	\$4,261,810

Note 11 - Notes Receivable

A summary of the changes in notes receivable during 1999 follows:

	Balance 12/31/98	New Loans	Repayments	Balance 12/31/99
Special Revenue Fund				
Community Development Block Grant				
L.M. Container Mould, Inc./Cameo	\$407,530	\$0	\$32,063	\$375,467
Visual Advantage	3,196	0	2,149	1,047
Total Notes Receivable	\$410,726	\$0	\$34,212	\$376,514

Note 12 - Fixed Assets

A summary of the enterprise funds' fixed assets as of December 31, 1999, follows:

Land	\$904,000
Buildings	1,677,922
Improvements	1,097,976
Machinery and Equipment	1,322,690
Computer Equipment	77,685
Furniture and Fixtures	22,075
Vehicles	680,615
	5,782,963
Less: Accumulated Depreciation	(2,691,982)
Net Fixed Assets	\$3,090,981

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 12 - Fixed Assets (continued)

A summary of the changes in general fixed assets during 1999 follows:

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
Land	\$932,947	\$1,149,588	\$0	\$2,082,535
Buildings	25,297,504	2,942,998	56,300	28,184,202
Improvements	1,482,526	375,122	0	1,857,648
Machinery and Equipment	4,446,644	1,464,926	181,830	5,729,740
Computer Equipment	3,547,051	558,062	476,541	3,628,572
Furniture and Fixtures	1,346,706	271,755	19,818	1,598,643
Vehicles	4,049,292	1,481,023	475,261	5,055,054
Construction in Progress	3,717,787	13,200	1,003,816	2,727,171
Total Fixed Assets	<u>\$44,820,457</u>	<u>\$8,256,674</u>	<u>\$2,213,566</u>	<u>\$50,863,565</u>

Construction in progress for the County is deleted when the assets are substantially completed or are placed in service and are presented as additions to the appropriate asset class.

Note 13 - Interfund Assets/Liabilities

Interfund balances at December 31, 1999, consisted of the following:

	Due from other funds	Due to other funds
General Fund	<u>\$334,438</u>	<u>\$30,188</u>
Special Revenue Funds		
Dog and Kennel	0	294
Human Services	3,870	122,668
Child Support Enforcement Agency	0	162,206
Alcohol, Drug Addiction, and Mental Health Services Board	36,714	4,583
Real Estate Assessment	0	217
Economic Development	0	5,403
Delinquent Tax and Assessments - Prosecutor	0	1,334
Delinquent Tax and Assessments - Treasurer	0	307
Motor Vehicle Gasoline Tax	256	4,221

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 13 - Interfund Assets/Liabilities

	Due from other funds	Due to other funds
Special Revenue Funds (continued)		
Outreach Program Juvenile Court	\$0	\$52
Victims of Crime Assistance - Juvenile	0	50
Mental Retardation and Developmental Disabilities	0	15,405
Gang Task Force	0	39
Victims of Crime Assistance - Prosecutor	0	113
Title Administration	0	610
Solid Waste District	4,308	829
Violence Against Women's Act	0	201
Community Development Block Grant	0	21
Community Service Work Litter Collection	0	16
Electronic Monitoring	0	300
Felony Delinquent Care	0	548
Adult Probation	0	205
Ditch Maintenance	0	189
Total Special Revenue Funds	45,148	319,811
Capital Projects Fund		
Construction - Ditches	0	5
Enterprise Funds		
Building Inspection	0	1,462
Nursing Home	1,105	93,854
Landfill	480	4,922
Total Enterprise Funds	1,585	100,238
Internal Service Fund		
Workers' Compensation Retro Reserve	68,216	0
Agency Funds		
Health	415	0
Work Industry	509	0
Juvenile Residential Center	0	69
Total Agency Funds	924	69
Total All Funds	\$450,311	\$450,311

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 14 - Construction and Other Significant Commitments

The County has several outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 1999:

Project	Outstanding Balance
Digital Orthophotography Project	\$20,080
Phone System	360,487
Imaging System	150,993
Old Jail Renovations	216,050
Printing Services	22,000
Parking Pavement Project	69,253
Central Bathing Renovation Project	204,207
Geographical Information System Services	221,290
Real Estate Revaluation Services	173,549
Road Resurfacing Project	197,601
Bridge Replacement Projects	1,126,894
Issue II Projects	671,320
Community Development Block Grant Projects	235,804
Computer Hardware and Software	697,390

Note 15 - Defined Benefit Pension Plans

A. Public Employees Retirement System

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 13.55 percent; 9.35 percent of the County's contribution was used to fund pension obligations. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 16.7 percent; 12.5 percent was the portion used to fund pension obligations. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 1999, 1998, and 1997, were \$2,598,069, \$2,758,576, and \$2,360,707, respectively; 76.22 percent has been contributed for 1999 and 100 percent has been contributed for 1998 and 1997. The unpaid contribution for 1999 is recorded as a liability in the respective funds and the general long-term obligations account group.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 15 - Defined Benefit Pension Plans (continued)

B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in 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, annual costs-of-living adjustments, and death benefits to plan members and 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.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent; 6 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 contributions to STRS for the years ended December 31, 1999, 1998, and 1997, were \$49,944, \$101,658, and \$109,035, respectively; 96.01 percent has been contributed for 1999 and 100 percent has been contributed for 1998 and 1997. The unpaid contribution for 1999 is recorded as a liability in the respective fund.

Note 16 - Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) 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 PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 1999 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 1999 was 16.7 percent; 4.2 percent was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely.

During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$1,126,277.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 16 - Postemployment Benefits (continued)

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$66,591 for 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 1999, was \$2.783 million. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000, and there were 95,796 eligible benefit recipients.

Note 17 - Other Employee Benefits

A. 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 balance paid to Mental Retardation and Developmental Disabilities' employees upon separation or retirement is as follows:

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

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 17 - Other Employee Benefits (continued)

The percentage of accumulated sick leave balance paid to all other County employees upon retirement is as follows:

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

B. Employee Health Insurance

Wood County provides employee health benefits through a self insured program. The County shares the cost of premiums with the employees under the program. Coverage is provided up to a maximum lifetime benefit of \$1,000,000 per individual. The County purchases commercial insurance for claims in excess of this coverage. All claims under the plan are administered by the County's third-party administrator.

Note 18 - Short-Term Obligations

The changes in the County's short-term obligations during 1999 were as follows:

	Interest Rates	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
Capital Projects Funds					
County Ditch 54a	4.68%	\$9,500	\$4,500	\$9,500	\$4,500
County Ditch 2449	4.68	8,000	3,500	8,000	3,500
County Ditch 57a	4.68	20,000	17,000	20,000	17,000
County Ditch 2441	4.80	43,500	16,000	43,500	16,000
Total Capital Projects Funds		81,000	41,000	81,000	41,000
Enterprise Fund					
Nursing Home Improvement	4.25	110,500	86,000	110,500	86,000
Total Notes Payable		\$191,500	\$127,000	\$191,500	\$127,000

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

The County's bond anticipation notes are backed by the full faith and credit of Wood County. The notes are payable from the Nursing Home enterprise fund. The liability is reflected in the fund which received the proceeds. Bond anticipation notes issued in 1999 have a maturity of one year.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 19 - Long-Term Obligations

The changes in the County's long-term obligations during 1999 were as follows:

	Interest Rates	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
General Long-Term Obligations					
General Obligation Bonds					
Children Resource Center	2.85-11.5%	\$305,000	\$0	\$15,000	\$290,000
Human Services Building	4.9-7.15	875,000	0	55,000	820,000
County Office Building	12.875	460,000	0	115,000	345,000
Justice Center	2.6-5.95	6,405,000	0	625,000	5,780,000
Health Department Building	3.85-5.5	1,285,000	0	35,000	1,250,000
Dog Shelter	4.75	460,000	0	45,000	415,000
Educational Service Center	4.0-4.75	1,435,000	0	70,000	1,365,000
Sheriff Office	4.0-4.75	2,410,000	0	120,000	2,290,000
Total General Obligation Bonds		<u>13,635,000</u>	<u>0</u>	<u>1,080,000</u>	<u>12,555,000</u>
Special Assessment Bonds					
Sanitary Sewer 102	5.875	20,000	0	20,000	0
Sanitary Sewer 140, Water Line 183	6.1-10	2,285,000	0	180,000	2,105,000
Sanitary Sewer 225A	10.125	23,000	0	4,000	19,000
Sanitary Sewer 302-1	12.125	300,000	0	100,000	200,000
Sanitary Sewer 302-2	12.875	70,000	0	20,000	50,000
Sanitary Sewer 315-1	12.50	1,500	0	500	1,000
Sanitary Sewer 400	6.25	75,000	0	75,000	0
Sanitary Sewer 134	5.75	50,000	0	5,000	45,000
Sanitary Sewer 1200	7.625	100,000	0	15,000	85,000
Sanitary Sewer 137	7.375	115,000	0	10,000	105,000
Sanitary Sewer 136	8.00	9,000	0	1,000	8,000
Sanitary Sewer 428	2.85-11.5	345,000	0	15,000	330,000
Sanitary Sewer 238 Ayers Road	6.99	34,000	0	2,000	32,000
Orchard View Storm Sewer	2.85-11.5	30,000	0	15,000	15,000
Water Line 306	7.50	20,000	0	10,000	10,000
Water Line 161	5.75	50,000	0	5,000	45,000
Water Line 316	2.85-11.5	280,000	0	15,000	265,000
Water Line 316A	4.35-13	820,000	0	55,000	765,000
Total Special Assessment Bonds		<u>4,627,500</u>	<u>0</u>	<u>547,500</u>	<u>4,080,000</u>

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 19 - Long-Term Obligations (continued)

	Interest Rates	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
Other Long-Term Obligations					
Compensated Absences Payable		\$2,125,616	\$16,355	\$0	\$2,141,971
Due to other Governments		813,069	720,928	813,069	720,928
Capital Leases Payable		233,058	130,854	209,097	154,815
Total Other Long-Term Obligations		<u>3,171,743</u>	<u>868,137</u>	<u>1,022,166</u>	<u>3,017,714</u>
Total General Long-Term Obligations		<u>21,434,243</u>	<u>868,137</u>	<u>2,649,666</u>	<u>19,652,714</u>
Enterprise Fund Obligations					
General Obligation Bonds					
Nursing Home	2.85-11.5	465,000	0	20,000	445,000
Nursing Home Roof Repair	5.1-6.9	85,000	0	10,000	75,000
Landfill Improvement	4.75-6.9	395,000	0	20,000	375,000
Water Line 317 - Landfill	2.85-11.5	675,000	0	60,000	615,000
Landfill Bond Issue - 1994	4.35-13	1,160,000	0	55,000	1,105,000
Total General Obligation Bonds		<u>2,780,000</u>	<u>0</u>	<u>165,000</u>	<u>2,615,000</u>
Other Long-Term Obligations					
Compensated Absences Payable		168,495	25,300	0	193,795
Capital Leases Payable		4,664	293,282	17,523	280,423
Closure and Postclosure Liability		3,661,479	141,567	0	3,803,046
Total Other Long-Term Obligations		<u>3,834,638</u>	<u>460,149</u>	<u>17,523</u>	<u>4,277,264</u>
Total Enterprise Fund Obligations		<u>6,614,638</u>	<u>460,149</u>	<u>182,523</u>	<u>6,892,264</u>
Total Long-Term Obligations		<u>\$28,048,881</u>	<u>\$1,328,286</u>	<u>\$2,832,189</u>	<u>\$26,544,978</u>

General Obligation Bonds

All general obligation bonds are supported by the full faith and credit of Wood County. General obligation bonds presented as a liability in the general long-term obligations account group will be paid from property taxes originally received in the General fund and transferred to the Bond Retirement debt service fund.

The Children Resource Center general obligation bonds maturing on or after December 1, 2004, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2003, as a whole at any time or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Price
December 1, 2003 through November 30, 2004	102%
December 1, 2004 through November 30, 2005	101
December 1, 2005 and thereafter	100

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 19 - Long-Term Obligations (continued)

The Human Services Building general obligation bonds maturing on or after December 1, 2002, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2001, either in whole or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Price
December 1, 2001 through November 30, 2002	102%
December 1, 2002 through November 30, 2003	101
December 1, 2003 and thereafter	100

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) 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

In 1992, the County defeased Justice Center certificates of participation by creating a separate irrevocable trust. New debt was issued and the proceeds used to purchase U.S. government and other securities that were placed in the trust to service the defeased debt until the debt was called or matured. The debt was considered defeased and therefore was removed as a liability from the County's general long-term obligations account group. During 1999, the outstanding debt was fully retired.

Special Assessment Bonds

Special assessment bonds will be paid from the proceeds of the special assessments levied against those property owners who primarily benefitted 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 Sanitary Sewer 140, Water Line 183 refunding special assessment 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 a not included in the County's financial statements. At December 31, 1999, \$2,105,000 of this debt was still outstanding.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 19 - Long-Term Obligations (continued)

The Sanitary Sewer 428, Orchard View Storm Sewer, and Water Line 316 special assessment bonds maturing on or after December 1, 2004, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2003, as a whole at any time or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Price
December 1, 2003 through November 30, 2004	102%
December 1, 2004 through November 30, 2005	101
December 1, 2005 and thereafter	100

Other Long-Term Obligations

Compensated absences payable is presented at net because it is not practical to determine actual increases and decreases. Compensated absences payable and due to other governments, representing the County's contractually required pension contributions, will be paid from the fund from which the employees' salaries are paid. Capital lease obligations will be paid from the fund that maintains custody of the related asset.

Enterprise Fund Obligations

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

The Nursing Home and Water Line 317 - Landfill general obligation bonds maturing on or after December 1, 2004, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2003, as a whole at any time or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Price
December 1, 2003 through November 30, 2004	102%
December 1, 2004 through November 30, 2005	101
December 1, 2005 and thereafter	100

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 19 - Long-Term Obligations (continued)

The Nursing Home Roof Repair and Landfill Improvement general obligation bonds maturing on or after December 1, 2002, are subject to optional redemption prior to maturity at the direction of the County on or after December 1, 2001, either in whole or in part on any interest payment date, in inverse order of their maturities and by lot within a maturity, at the redemption prices (expressed as percentages of the principal amount redeemed) set forth below, plus accrued interest at the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Price
December 1, 2001 through November 30, 2002	102%
December 1, 2002 through November 30, 2003	101
December 1, 2003 and thereafter	100

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collecting 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 paying interest from the General fund of the County.

Annual Long-Term Debt Obligation Summary

The following is a summary of the County's future annual principal and interest requirements for long-term obligations:

	General Long-Term Obligations		
	General Obligation Bonds	Special Assessment Bonds	Total
2000	\$1,811,998	\$710,763	\$2,522,761
2001	1,786,874	661,848	2,448,722
2002	1,763,857	514,367	2,278,224
2003	1,637,229	498,756	2,135,985
2004	1,625,996	499,507	2,125,503
2005-2009	5,403,451	2,271,403	7,674,854
2010-2014	2,386,487	851,289	3,237,776
2015-2019	553,725	2,140	555,865
2020	100,225	0	100,225
	\$17,069,842	\$6,010,073	\$23,079,915

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 19 - Long-Term Obligations (continued)

	Enterprise Fund General Obligation Bonds
2000	\$329,136
2001	335,861
2002	331,537
2003	326,704
2004	326,293
2005-2009	1,426,291
2010-2013	661,555
	\$3,737,377

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 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 effects of the debt limitations at December 31, 1999, were an overall debt margin of \$33,300,603 and a unvoted debt margin of \$6,452,723.

Industrial Revenue Bonds

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

	Date of Issue	Amount of Issue
Williams Industrial Service, Inc.	9/3/98	\$1,000,000
Aluminite of Ohio	9/1/98	1,750,000
The IMCO Division	5/4/98	3,425,000
Cast Masters	2/1/97	2,650,000
Precision Aggregate	11/1/96	2,500,000
Wood County Hospital	5/1/96	1,800,000
B & B Box Co.	3/1/96	1,235,000
TL Industries, Inc.	11/1/95	2,000,000
Walker Tool & Die	11/1/95	960,000
Centaur Tool & Die	8/1/95	1,200,000
Roe, Inc.	6/13/95	2,200,000
Green Manufacturing	11/1/94	1,500,000
Hammill Manufacturing	6/1/94	1,700,000

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 19 - Long-Term Obligations (continued)

	<u>Date of Issue</u>	<u>Amount of Issue</u>
Great Lakes Window/Ply-Gem	6/1/92	\$4,200,000
Wood County Hospital	12/3/91	2,000,000
Principle Business Enterprises	12/1/91	2,200,000
Otterbein/Portage Valley	7/16/91	23,000,000
Schutz Container Systems	6/1/90	9,250,000
Great Lakes Window/Ply-Gem	10/1/89	3,300,000
Abbey Aetna	7/1/89	1,300,000
Holt Refakis	7/1/86	800,000
Great Lakes Investment Company	12/31/85	500,000
Great Lakes Investment Company	12/31/85	1,525,000
The Four B's	10/1/85	2,650,000
Charter Manufacturing	10/1/85	2,500,000
Reitzel Realty	9/1/85	650,000
Olympic Pools	8/1/95	400,000
Ball Corporation	12/30/84	1,000,000
American Warming & Ventilating	12/27/84	950,000
Perrysburg Storage Facilities	12/1/84	1,500,000
Reitzel Realty	10/1/84	650,000
TB Three Properties	10/1/84	700,000
Principal Business Enterprises	8/15/84	1,870,000
Whiteford National Lease, Inc.	4/9/84	500,000
Commercial Aluminum Cookware	2/15/84	1,100,000
Hinkle Manufacturing (NOPAC)	12/14/83	1,665,000
Perrysburg Marketplace	4/1/83	3,400,000
S & W Land Company	11/1/82	2,650,000
S & W Land Company	8/1/82	3,700,000
Willis Day Industrial Park	1/7/82	1,000,000
Wendy's International	10/31/81	575,000
27 Thousand Associates (NFO)	9/17/81	3,200,000
Perrysburg Grain & Supply	6/30/81	575,000
Hammermill Paper Co.	6/29/81	1,000,000
Commercial Aluminum Cookware	6/18/81	2,000,000
Jones Hamilton Co.	6/16/81	3,800,000
Superior Spinning & Stamping	4/1/81	800,000

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 19 - Long-Term Obligations (continued)

	<u>Date of Issue</u>	<u>Amount of Issue</u>
Reitzel Realty	10/15/80	\$800,000
North American Science Assoc.	9/4/80	2,000,000
Barry Equipment	2/1/80	1,000,000
Centre Super Market, Inc.	12/28/79	2,500,000
Principle Business Enterprises	10/16/78	1,100,000
Wood County Hospital	12/1/77	2,000,000
Ed Schmidt Pontiac	9/15/77	1,500,000
FG Leydorph Co.	2/15/77	800,000
Duff Truck Line	4/26/76	1,518,000
Duff Truck Line	4/1/76	482,000
Commercial Motor Freight	12/1/75	1,100,000
Katy Steel	9/1/75	1,600,000
Principle Business Enterprises	6/1/75	400,000
Vontz Realty Co.	8/1/74	700,000
Equity Meats	7/1/74	700,000
IAM	6/1/74	2,100,000
Sentle Trucking Co.	3/1/74	430,000
Norbalt Rubber Co.	12/1/73	320,000
WW Williams Co.	8/1/73	400,000
Rembrandt Enterprises, Inc.	8/1/72	1,435,000

For obligations issued during 1996 and after, the amount outstanding at year end was \$12,280,000.

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

Note 20 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, new capital leases are reflected in the accounts "Capital outlay" 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 combined financial statements for governmental funds and as a reduction of the liability in the enterprise funds. These amounts represent the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group and in the enterprise funds. Principal payments in 1999 totaled \$209,097 in the governmental funds and \$17,523 in the enterprise funds.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 20 - Capital Leases - Lessee Disclosure (continued)

Machinery and equipment acquired by lease have been capitalized as follows:

	Enterprise	GFAAG
Machinery and Equipment	\$301,862	\$205,315
Less: Accumulated Depreciation	18,651	0
Carrying Value, 12/31/99	\$283,211	\$205,315

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 1999.

	Year	Enterprise	GLTOAG
	2000	\$58,992	\$49,697
	2001	57,212	47,528
	2002	57,212	39,302
	2003	57,212	33,363
	2004	102,156	16,682
Total		332,784	186,572
Less: Amount Representing Interest		52,361	31,757
Present Value of Net Minimum Lease Payments		\$280,423	\$154,815

Note 21 - Closure and Postclosure Care 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 care 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 care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

The \$3,803,046 reported as the landfill closure and postclosure liability at December 31, 1999, 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 \$1,233,118 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1999. The County expects to close the landfill in 2014. 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 care costs or to pass a financial accountability test. The County has passed the financial accountability test proving the ability to self-fund these costs.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 22 - Risk Management

A. Self Insurance Program

The County manages medical, dental, vision, and drug card insurance for its employees on a self insured basis. A third party administrator processes 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 1999 was \$3,324,743. 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 reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 1999, is estimated by the third party administrator at \$1,533,617. The changes in the claims liability for 1999 and 1998 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
1999	\$1,499,156	\$3,570,583	(\$3,536,122)	\$1,533,617
1998	1,479,829	3,038,572	(3,019,245)	1,499,156

B. Workers' Compensation

The County pays the State Workers' Compensation System using a retrospective rating plan. A third party administrator processes the claims which the County pays. The activity is accounted for in the Workers' Compensation Retro Reserve internal service fund. In return for possible reductions in premiums, the County has agreed to assume a portion of the risk. This plan involves the payment of the actual claims costs for employees injured in 1999 subject to the individual claim cost limitation of \$250,000 and the maximum premium limit of 200 percent of the merit rated premium. The County also pays a minimum premium for administrative services and stop-loss coverage.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 22 - Risk Management (continued)

Claims payable is based on the requirements of Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 1999, are estimated by the third party administrator at \$366,943. The changes in the claims liability for 1999 and 1998 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
1999	\$576,745	(\$209,802)	\$0	\$366,943
1998	911,182	(190,598)	(143,839)	576,745

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 1999, the County contracted for the following coverages:

	Amount	Deductible
General Liability and Excess Auto - Aggregate	\$5,000,000	\$250,000
Law Enforcement Professional Liability	1,000,000	15,000
Excess Law Enforcement Liability	1,000,000	none
Public Official Liability	1,000,000	25,000
Automobile Liability	1,000,000	100
Nursing Home Liability	4,898,600	1,000
Old County Home Property		
Annex	75,000	1,000
Building	1,500,000	500
Fairgrounds	4,739,747	2,500
Property	57,030,155	1,000
Other Property Insurance		
Extra Expense	100,000	500
Data Processing Equipment	2,699,720	500
Media	400,000	500
Voting Machines	242,060	100
Contractors' Equipment	3,787,792	500

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 22 - Risk Management (continued)

	Amount	Deductible
Other Property Insurance (continued)		
Miscellaneous Items	\$150,000	\$250
Rented Equipment	50,000	500
Valuable Papers and Records	750,000	100
Comprehensive Boiler and Machinery	10,000,000	1,000
Crime Insurance		
Faithful Performance	300,000	2,500
Forgery	25,000	2,500
Theft, Disappearance, and Destruction (Inside)	500,000	2,500
Theft, Disappearance, and Destruction (Outside)	400,000	2,500

With the exceptions of health, vision, dental, and drug card insurance, workers' compensation, and comprehensive boiler and machinery, all insurance is held with Brooks Insurance Company. 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 1998 and no insurance settlement has exceeded insurance coverage during the last three years.

Note 23 - Federal Food Stamp Program

In August 1999, the Department of Human 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 Human Services merely acts in an intermediary capacity.

The inventory value of these stamps is not reflected in the accompanying combined 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	\$200,214
Amount Received for Distribution	975,500
Amount Distributed to Entitled Recipients	(1,056,538)
Balance at End of Year	\$119,176

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 24 - Segment Information for Enterprise Funds

The County maintains three enterprise funds which are intended to be self-supporting through user fees charged for services provided to consumers for building inspections, nursing home care, and waste disposal services. Financial segment information as of and for the year ended December 31, 1999, was as follows:

	Building Inspection	Nursing Home	Landfill	Total
Operating Revenues	\$888,894	\$4,817,308	\$1,262,588	\$6,968,790
Depreciation	32,116	54,058	102,813	188,987
Operating Income (Loss)	(285)	89,958	29,367	119,040
Operating Transfers - In	0	0	116,280	116,280
Operating Transfers - Out	0	0	148	148
Net Income	41,217	68,554	41,101	150,872
Fixed Asset Additions	59,677	115,947	389,634	565,258
Fixed Asset Reductions	52,301	8,410	18,700	79,411
Net Working Capital	988,527	(34,359)	1,036,527	1,990,695
Long-Term Liabilities	63,393	596,519	6,014,642	6,674,554
Total Assets	1,133,711	1,892,560	3,091,276	6,117,547
Total Equity (Deficit)	1,024,756	571,793	(3,189,427)	(1,592,878)
Encumbrances Outstanding at Year End (Budget Basis)	1,428	1,242	26,858	29,528

Note 25 - Jointly Governed Organizations

A. Northwest Community Correctional Center

The Northwest Community Correctional Center (NWCCC) is a jointly governed organization between Wood, Henry, Fulton, and Defiance Counties. The NWCCC provides facilities for adult rehabilitation and correction and was established under Section 2301.51 - .56 of the Ohio Revised Code. The NWCCC is controlled by a Judicial Corrections Board whose membership consists of the Judges of the Common Pleas Courts from the participating counties. Each county's ability to influence the operations of the NWCCC is limited to their representation on the Judicial Corrections Board. Wood County serves as the fiscal agent.

B. Juvenile Residential Center

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

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 26 - Rossford, Ohio Transportation Improvement District

A. Summary of Significant Accounting Policies

1. Reporting Entity

The Rossford, Ohio Transportation Improvement District (the TID) is a body corporate and politic, created to finance and construct roads and water and sewer lines for the Crossroads of America Project (the Crossroads Project) in the City of Rossford. The TID was formed under the Ohio Revised Code Chapter 5540, by action of the Board of Wood County Commissioners on May 20, 1997.

The Board of Wood County Commissioners appointed five members of the TID's seven member Board of Trustees. The Speaker of the House of Representatives and the President of the Senate of the Ohio General Assembly each appointed one additional nonvoting trustee. The Board of Wood County Commissioners has the authority to remove Board members with or without cause.

Since Wood County appoints a voting majority of the TID's Board and can remove them without cause, the TID is included as a component unit in the County's financial statements.

2. Basis of Presentation

The TID uses an economic resources measurement focus. This measurement focus provides that all assets and liabilities associated with its operation be included on the balance sheet. The TID uses the accrual basis of accounting. The operating statements present increases (i.e., revenues and contributed capital) and decreases (i.e., expenses) in net total assets. Revenues are recognized when earned and expenses are recognized when incurred.

The TID follows Governmental Accounting Standards Board (GASB) guidance applicable to proprietary operations and Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements.

3. Infrastructure

Roads and sewer lines (infrastructure) acquired or constructed for the Crossroads of America Project are capitalized at cost. Assets valued at less than \$1,000 are not capitalized.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost.

The TID capitalizes costs associated with planning, developing, engineering, and constructing infrastructure.

4. Contributed Capital

The TID records grants restricted to capital construction as contributed capital.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 26 - Rossford, Ohio Transportation Improvement District (continued)

5. Capitalizing Interest

The TID has capitalized all interest incurred during 1999 as part of infrastructure cost. The TID offset this with interest earned on its debt proceeds.

Interest Costs Incurred	\$553,126
Less Interest Earned	<u>(27,950)</u>
Net Interest Capitalized	<u><u>\$525,176</u></u>

B. Cash and Cash Equivalents

The TID classifies certificates of deposit with maturities of less than three months as cash equivalents.

The TID can invest in the following:

- 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;
- 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;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the TID places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 110 percent of the carrying value of all public deposits held by each institution.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 26 - Rossford, Ohio Transportation Improvement District (continued)

Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority.

At year end, the carrying amount of the TID's deposits was \$172,228 and the bank balance was \$192,763. Federal depository insurance covered \$100,000 of the bank balance, and all remaining deposits were collateralized by financial institution collateral pools.

C. Infrastructure

Summary of changes in infrastructure for 1999:

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
Land	\$1,477,607	\$102,301	\$0	\$1,579,908
Roads and Water and Sewer Lines	0	6,902,798	0	6,902,798
Construction in Progress	4,620,818	0	4,620,818	0
Totals	\$6,098,425	\$7,005,099	\$4,620,818	\$8,482,706

Through December 31, 1999, the TID had constructed approximately 1.6 miles of four-lane highway connecting the north and south border of the Crossroads Project area. The TID has also constructed .6 miles of a connecting road (Arena Drive) to Lime City Road. The TID also laid water and sewer lines adjacent to these roads. The City of Rossford (the City) is responsible for maintaining these roads.

D. Long-Term Debt

Debt outstanding as of December 31, 1999, was:

	Issue Number	Interest Rate	Face Amount	Unearned Discount	Balance 12/31/99
Special Assessment Bond Anticipation Notes:					
Richard Kavanagh	R2,R3	8.49%	\$687,658	\$22,361	\$665,297
Mid Am Bank	R4	8.49	584,929	19,021	565,908
William K. and Thomas J. Miller	R5	8.49	200,000	6,504	193,496
First Federal Bank	R6	8.49	200,000	6,504	193,496
William Olpp	R7	8.49	25,000	813	24,187
William Ankney	R8	8.49	25,000	813	24,187
Mid Am Bank	R10	8.00	4,565,563	148,462	4,417,101
Total Special Assessment Bond Anticipation Notes			<u>6,288,150</u>	<u>204,478</u>	<u>6,083,672</u>
Water and Sewer Revenue Note					
Citizen Savings Bank	R9	8.00	1,286,850	41,845	1,245,005
Total Long-Term Debt			<u>\$7,575,000</u>	<u>\$246,323</u>	<u>\$7,328,677</u>

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 26 - Rossford, Ohio Transportation Improvement District (continued)

The notes listed above were issued at discount. Interest charges accrue to reduce the discount, and are included in notes payable on the balance sheet. No interest costs were due on these notes during 1999.

All of the above debt was due June 1, 2000. See Note 26-E regarding refinancing activity subsequent to June 1, 2000.

E. Going Concern

1. Long-Term Debt (see Note 26-D)

The TID was unable to pay Note R9 on June 1, 2000. Perrysburg Township purchased Note R9 from Citizens Savings Bank and is the current holder. No payments have been made on this note. This note will be paid from tap-in fees, as they are collected (see Note 26-E-3).

The TID was also unable to pay the other debt due June 1, 2000. The creditors extended the due date until August 1. On August 1, the TID refinanced this debt as follows:

The City of Rossford entered into a twenty year lease-purchase agreement with the TID. Lease payments made in August 2000 were \$2,550,000, to retire Notes R2 through R8. The TID assigned future special assessments sufficient to repay this amount to the City (see Note 26-E-2). The City owes \$1 annual payments through 2020, but may elect to prepay these amounts. Title to the north-south collector boulevard from the intersection of State Route 795 and Simmons Road in Wood County, Ohio, extending south commencing at State Route 795 and terminating at Unites States Route 20 and the east-west road known as "Arena Drive" will pass to the City at the end of the lease.

Perrysburg Township loaned the TID \$4,565,000 to retire Note R10. These bonds bear interest of 8.5 percent, repayable over 20 years from special assessments (see Note 26-E-2).

2. Special Assessments

The TID can assess property benefitting from the roads and water and sewer lines the TID has constructed. The TID can assess owners up to 10 percent of the assessable value of this property. During 2000, the TID determined the value of the assessable property to be \$171,317,400.

In April 2000, the TID levied \$6,350,280 in assessments. Property owners could elect to pay their total assessment by May 31, 2000, or pay semiannually (including interest) over the life of the debt payable from assessments. Through August 25, 2000, the TID collected approximately \$206,000 in assessments.

Several property owners have filed suit with the Wood County Common Pleas Court questioning the fair values upon which the assessments were based. As of August 25, 2000, the effect of this suit on the TID's ability to enforce the assessments is indeterminable.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 26 - Rossford, Ohio Transportation Improvement District (continued)

3. Tap-in Fees

Debt issued to finance sewer line construction (\$1,245,005) is payable by tap-in fees chargeable to property owners using these sewer lines. As of August 25, 2000, no sewer services have been provided or billed.

4. Arena Amphitheater

One of the major components of the Crossroads Project was to be an arena and an amphitheater. The Rossford Arena-Amphitheater Authority (the RAAA) began constructing these facilities in 1998. In November 1999, construction ceased due to insufficient financing. The arena and amphitheater are substantially incomplete. As of August 25, 2000, it is unknown when or if construction will resume. The TID is not responsible for liabilities incurred by the RAAA.

F. Payments to the Crossroads Project

During 1999, the TID loaned \$250,000, at 6 percent, payable to the RAAA to assist it in meeting its current obligations. The loan was due March 1, 2000. The TID agreed to extend the due date. As of August 25, 2000, the RAAA has a significant net deficit, and will be unable to repay the TID without additional financing. Due to the uncertainty of repayment, the TID's financial statements present this transaction as a contribution. A majority of the RAAA board members belong to the executive branch of the City of Rossford. The TID will continue to pursue repayment of this amount.

G. Insurance and Risk Management

The TID 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. The TID is covered through the City of Rossford's insurance contract with the Ohio Government Risk Management Plan (the OGRMP), a public entity risk plan formed under Section 2744.081 of the Ohio Revised Code. The OGRMP is a common risk management and insurance program for 585 member political subdivisions. The City of Rossford insures the TID under the City of Rossford's policy. The City of Rossford pays the annual premium on behalf of the TID to the OGRMP for its general insurance coverage. The OGRMP agreement requires the organization to be self-sustaining through member premiums and will reinsure all covered claims in excess of a member's deductible through commercial insurance and reinsurance companies.

Note 27 - Wood Lane Industries

A. Summary of Significant Accounting Policies

1. Reporting Entity

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

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 27 - Wood Lane Industries (continued)

2. Basis of Presentation

The Industries are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation are included on the balance sheet. 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.

3. Materials and Supplies Inventory

Inventory is stated at the lower of cost or market. Cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenses when used.

4. Fixed Assets

Machinery and equipment 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 estimated useful lives of the assets. The estimated useful lives of machinery and equipment is five years.

B. Deposits and Investments

The Industries had \$230 in cash on hand which is included on the balance sheet of the County as part of "Cash and cash equivalents in segregated accounts". At fiscal year end, the carrying amount of the Industries' deposits was \$206,991 and the bank balance was \$210,434. The entire bank balance was covered by federal depository insurance. The Industries had no investments at fiscal year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Fixed Assets

The Industries had fixed assets of machinery and equipment in the amount of \$113,245, as of December 31, 1999. Accumulated depreciation was \$101,102, with a net fixed asset amount of \$12,143.

Note 28 - Wood Lane Residential Services

A. Summary of Significant Accounting Policies

1. Reporting Entity

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

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 28 - Wood Lane Residential Services (continued)

2. Basis of Presentation

The Residential Services are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation are included on the balance sheet. 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.

3. Fixed Assets

Land, improvements, and furniture and fixtures 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
Improvements	27-39 years
Furniture and Fixtures	7 years

B. Deposits and Investments

The Residential Services had \$10 in cash on hand which is included on the balance sheet of the County as part of "Cash and cash equivalents in segregated accounts". At year end, the carrying amount of the Residential Services' deposits was \$340,204 and the bank balance was \$377,363. Of the bank balance, \$300,000 was covered by federal depository insurance and \$77,363 was uninsured and uncollateralized. At December 31, 1999, the carrying amount and fair value of the mutual funds, held as Category 3 investments, was \$1,395,750. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Fixed Assets

A summary of the Residential Services' fixed assets as of December 31, 1999, follows:

Land	\$92,358
Improvements	762,123
Furniture and Fixtures	1,815
	856,296
Less: Accumulated Depreciation	(59,622)
Net Fixed Assets	\$796,674

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 29 - 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 County Prosecuting Attorney, any potential liability would not have a material adverse effect on the financial statements.

Note 30 - Subsequent Events

On February 11, 2000, the County issued \$60,000 in bond anticipation notes for the nursing home. The notes have an interest rate of 5.20 percent and mature on February 9, 2001.

Note 31 - Reporting Standards Effective for Future Periods

A. GASB Statement No. 33

In December 1998, the Governmental Accounting Standards Board issued Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions". This Statement establishes accounting and financial reporting standards for nonexchange transactions involving financial or capital resources, for example, most taxes, grants, and private donations. In a nonexchange transaction, the County gives or receives value without directly receiving or giving equal value in return. This Statement is not expected to have a material effect upon the County's financial position or results of operations. This Statement is effective for the County's first year ended December 31, 2001.

B. GASB Statement No. 34

In June 1999, the Governmental Accounting Standards Board issued Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments". This Statement establishes financial reporting standards, requiring that the County's basic financial statements and required supplementary information (RSI) consist of the following:

- Management's Discussion and Analysis - Providing management's analytical overview of the County's financial activities.
- Basic Financial Statements - The basic financial statements will consist of Government-wide financial statements, which will include a statement of net assets and a statement of activities, prepared on the economic resources measurement focus and the accrual basis of accounting. These statements will report all assets, liabilities, revenues, expenses, and gains and losses of the County. The basic financial statements also will consist of the more familiar fund financial statements, but they will focus on the County's "Major" funds as defined in the Statement.
- Required Supplementary Information - Budgetary comparison schedules and certain "modified approach" infrastructure information.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 31 - Reporting Standards Effective for Future Periods (continued)

The effects of implementing GASB Statement No. 34 on the County's financial position and operations are not known as of August 28, 2000, but are expected to be material. This Statement is effective for the County's first year ended December 31, 2002.

C. GASB Interpretation No. 6

In March 2000, the Governmental Accounting Standards Board issued Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements". The Interpretation clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice. This Interpretation is not expected to have a material effect upon the County's financial position or results of operations. This Interpretation is effective with the date coinciding with the County's adoption of GASB Statement No. 34.

COMBINING, INDIVIDUAL FUND,
AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES

General Fund

General Fund

To account for all financial resources of the County, except those required to be accounted for in another fund.

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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$14,424,096	\$16,471,210	\$2,047,114
Charges for services	3,265,943	3,421,659	155,716
Licenses and permits	13,335	12,454	(881)
Fines, costs, and forfeitures	239,400	181,451	(57,949)
Intergovernmental	3,267,571	3,536,083	268,512
Interest	2,500,000	2,531,355	31,355
Other	222,372	330,709	108,337
Total revenues	<u>23,932,717</u>	<u>26,484,921</u>	<u>2,552,204</u>
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive County			
Personal services	176,572	151,520	25,052
Materials and supplies	215,000	212,466	2,534
Contractual services	733,405	733,296	109
Other	23,500	3,912	19,588
Capital outlay	1,794,067	1,798,857	(4,790)
Total county	<u>2,942,544</u>	<u>2,900,051</u>	<u>42,493</u>
Commissioners			
Personal services	458,163	456,711	1,452
Materials and supplies	2,800	2,608	192
Contractual services	2,100	1,900	200
Other	5,745	4,472	1,273
Total commissioners	<u>468,808</u>	<u>465,691</u>	<u>3,117</u>
Microfilm-xerox			
Personal services	7,017	6,830	187
Materials and supplies	73,001	72,993	8
Contractual services	268,464	232,591	35,873
Other	25,702	25,039	663
Total microfilm-xerox	<u>374,184</u>	<u>337,453</u>	<u>36,731</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, 1999
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Auditor			
Personal services	\$419,611	\$401,619	\$17,992
Materials and supplies	12,100	9,578	2,522
Contractual services	4,050	3,168	882
Other	8,974	7,616	1,358
Total auditor	<u>444,735</u>	<u>421,981</u>	<u>22,754</u>
Assessing real property			
Personal services	36,536	34,674	1,862
Materials and supplies	5,800	5,606	194
Other	3,500	3,427	73
Total assessing real property	<u>45,836</u>	<u>43,707</u>	<u>2,129</u>
Appraising real property			
Personal services	134,653	134,178	475
Materials and supplies	5,000	4,156	844
Other	9,100	8,194	906
Total appraising real property	<u>148,753</u>	<u>146,528</u>	<u>2,225</u>
Treasurer			
Personal services	149,840	148,693	1,147
Materials and supplies	9,000	8,291	709
Other	8,500	7,060	1,440
Total treasurer	<u>167,340</u>	<u>164,044</u>	<u>3,296</u>
Prosecuting attorney			
Personal services	632,709	573,830	58,879
Materials and supplies	3,500	3,264	236
Contractual services	1,000	624	376
Other	62,286	61,004	1,282
Total prosecuting attorney	<u>699,495</u>	<u>638,722</u>	<u>60,773</u>
Budget commission			
Personal services	14,985	14,261	724
Materials and supplies	700	501	199
Contractual services	1,300	875	425
Other	200	0	200
Total budget commission	<u>17,185</u>	<u>15,637</u>	<u>1,548</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, 1999
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Board of revision			
Personal services	\$31,733	\$31,231	\$502
Materials and supplies	100	0	100
Other	400	376	24
Total board of revision	<u>32,233</u>	<u>31,607</u>	<u>626</u>
Bureau of inspection			
Contractual services	<u>77,999</u>	<u>77,999</u>	<u>0</u>
Planning commission			
Personal services	86,776	86,776	0
Materials and supplies	450	404	46
Contractual services	800	756	44
Other	3,047	2,640	407
Total planning commission	<u>91,073</u>	<u>90,576</u>	<u>497</u>
Data processing			
Personal services	60,001	59,747	254
Materials and supplies	7,550	7,294	256
Contractual services	65,250	64,846	404
Other	3,200	2,899	301
Capital outlay	68,000	67,708	292
Total data processing	<u>204,001</u>	<u>202,494</u>	<u>1,507</u>
Board of elections			
Personal services	354,595	320,791	33,804
Materials and supplies	15,725	15,722	3
Contractual services	90,500	86,003	4,497
Other	14,600	14,217	383
Capital outlay	18,400	14,427	3,973
Total board of elections	<u>493,820</u>	<u>451,160</u>	<u>42,660</u>
Maintenance and operating-courthouse			
Personal services	314,475	310,775	3,700
Materials and supplies	63,064	62,636	428
Contractual services	533,268	517,302	15,966
Other	1,802	1,405	397
Total maintenance and operating-courthouse	<u>912,609</u>	<u>892,118</u>	<u>20,491</u>

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Maintenance and operating-juvenile court			
Personal services	\$340,775	\$331,416	\$9,359
Materials and supplies	29,800	29,501	299
Contractual services	506,711	490,662	16,049
Other	414	339	75
Total maintenance and operating-juvenile court	<u>877,700</u>	<u>851,918</u>	<u>25,782</u>
Recorder			
Personal services	261,174	241,626	19,548
Materials and supplies	9,500	8,613	887
Contractual services	35,495	28,391	7,104
Other	19,206	19,166	40
Total recorder	<u>325,375</u>	<u>297,796</u>	<u>27,579</u>
Insurance on property			
Contractual services	<u>65,904</u>	<u>64,478</u>	<u>1,426</u>
Insurance on person			
Personal services	<u>2,076,493</u>	<u>1,978,314</u>	<u>98,179</u>
Pensions			
Personal services	<u>1,554,158</u>	<u>1,550,089</u>	<u>4,069</u>
Taxes			
Other	<u>9,692</u>	<u>9,692</u>	<u>0</u>
Miscellaneous			
Contractual services	14,000	10,721	3,279
Other	1,200	417	783
Total miscellaneous	<u>15,200</u>	<u>11,138</u>	<u>4,062</u>
County-microfilm			
Personal services	62,790	62,013	777
Materials and supplies	21,756	21,756	0
Contractual services	14,908	12,235	2,673
Other	836	836	0
Total county-microfilm	<u>100,290</u>	<u>96,840</u>	<u>3,450</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, 1999
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Operation fuel facility			
Materials and supplies	\$500	\$296	\$204
Contractual services	12,000	4,963	7,037
Other	173,394	172,649	745
Total operation fuel facility	<u>185,894</u>	<u>177,908</u>	<u>7,986</u>
Total legislative and executive	<u>12,331,321</u>	<u>11,917,941</u>	<u>413,380</u>
Judicial			
Domestic relations			
Personal services	162,802	160,666	2,136
Materials and supplies	1,050	612	438
Contractual services	10,650	9,546	1,104
Other	2,150	2,010	140
Total domestic relations	<u>176,652</u>	<u>172,834</u>	<u>3,818</u>
Court of appeals			
Contractual services	1,000	0	1,000
Other	93,700	22,523	71,177
Total court of appeals	<u>94,700</u>	<u>22,523</u>	<u>72,177</u>
Common pleas court #1			
Personal services	216,514	215,638	876
Materials and supplies	4,517	3,890	627
Contractual services	2,406	2,246	160
Other	2,450	2,326	124
Total common pleas court #1	<u>225,887</u>	<u>224,100</u>	<u>1,787</u>
Common pleas court #2			
Personal services	226,319	181,998	44,321
Materials and supplies	2,966	776	2,190
Contractual services	2,600	2,220	380
Other	3,100	2,531	569
Total common pleas court #2	<u>234,985</u>	<u>187,525</u>	<u>47,460</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, 1999
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Common pleas court #4			
Personal services	\$217,431	\$210,989	\$6,442
Materials and supplies	3,767	2,856	911
Contractual services	1,800	1,674	126
Other	1,800	1,450	350
Total common pleas court #4	<u>224,798</u>	<u>216,969</u>	<u>7,829</u>
Jury commission			
Personal services	38,258	36,959	1,299
Materials and supplies	250	227	23
Other	450	307	143
Total jury commission	<u>38,958</u>	<u>37,493</u>	<u>1,465</u>
Adult probation department			
Personal services	415,880	414,772	1,108
Materials and supplies	2,000	1,985	15
Contractual services	5,000	3,459	1,541
Other	1,900	1,536	364
Total adult probation department	<u>424,780</u>	<u>421,752</u>	<u>3,028</u>
Court security			
Personal services	77,132	76,302	830
Materials and supplies	900	702	198
Contractual services	200	180	20
Other	1,250	1,245	5
Total court security	<u>79,482</u>	<u>78,429</u>	<u>1,053</u>
Common pleas courts 1, 2, and 4			
Personal services	28,357	28,157	200
Materials and supplies	1,000	498	502
Other	108,100	69,196	38,904
Total common pleas courts 1, 2, and 4	<u>137,457</u>	<u>97,851</u>	<u>39,606</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, 1999
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Juvenile court			
Personal services	\$249,783	\$226,144	\$23,639
Materials and supplies	5,000	4,998	2
Contractual services	25,700	23,125	2,575
Other	29,300	24,742	4,558
Total juvenile court	<u>309,783</u>	<u>279,009</u>	<u>30,774</u>
Juvenile probation			
Personal services	233,407	221,181	12,226
Materials and supplies	2,200	1,997	203
Contractual services	500	460	40
Other	16,368	13,487	2,881
Total juvenile probation	<u>252,475</u>	<u>237,125</u>	<u>15,350</u>
Detention home			
Personal services	705,078	695,651	9,427
Materials and supplies	30,000	30,000	0
Contractual services	10,800	8,135	2,665
Other	157,433	94,999	62,434
Total detention home	<u>903,311</u>	<u>828,785</u>	<u>74,526</u>
Probate court			
Personal services	238,129	233,263	4,866
Materials and supplies	5,000	4,177	823
Contractual services	2,500	2,090	410
Other	14,300	8,679	5,621
Total probate court	<u>259,929</u>	<u>248,209</u>	<u>11,720</u>
Clerk of courts			
Personal services	386,861	373,383	13,478
Materials and supplies	17,500	12,041	5,459
Contractual services	4,550	3,273	1,277
Other	9,000	7,476	1,524
Total clerk of courts	<u>417,911</u>	<u>396,173</u>	<u>21,738</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, 1999
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Fostoria municipal court			
Personal services	\$13,301	\$8,768	\$4,533
Contractual services	4,331	4,331	0
Other	1,000	171	829
Total Fostoria municipal court	<u>18,632</u>	<u>13,270</u>	<u>5,362</u>
Perrysburg municipal court			
Personal services	99,500	90,835	8,665
Contractual services	12,000	12,000	0
Other	4,270	3,885	385
Total Perrysburg municipal court	<u>115,770</u>	<u>106,720</u>	<u>9,050</u>
Bowling Green municipal court			
Personal services	83,704	83,299	405
Contractual services	63,000	62,453	547
Other	14,500	10,050	4,450
Total Bowling Green municipal court	<u>161,204</u>	<u>155,802</u>	<u>5,402</u>
Public defender			
Personal services	379,639	368,596	11,043
Materials and supplies	2,600	2,505	95
Contractual services	16,547	19,785	(3,238)
Other	19,853	15,375	4,478
Capital outlay	11,256	10,576	680
Total public defender	<u>429,895</u>	<u>416,837</u>	<u>13,058</u>
Law library			
Personal services	38,466	38,376	90
Contractual services	40,333	38,142	2,191
Other	5,200	4,472	728
Total law library	<u>83,999</u>	<u>80,990</u>	<u>3,009</u>
Miscellaneous			
Contractual services	288,410	236,962	51,448
Total judicial	<u>4,879,018</u>	<u>4,459,358</u>	<u>419,660</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, 1999
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public safety			
Coroner			
Personal services	\$48,518	\$46,275	\$2,243
Materials and supplies	200	0	200
Contractual services	23,000	14,368	8,632
Other	15,431	14,722	709
Total coroner	<u>87,149</u>	<u>75,365</u>	<u>11,784</u>
Sheriff			
Personal services	1,572,456	1,565,669	6,787
Materials and supplies	45,500	43,346	2,154
Contractual services	65,000	56,496	8,504
Other	48,152	45,718	2,434
Total sheriff	<u>1,731,108</u>	<u>1,711,229</u>	<u>19,879</u>
Communications center			
Personal services	463,312	456,138	7,174
Materials and supplies	5,000	4,970	30
Contractual services	84,850	79,924	4,926
Other	11,756	11,594	162
Total communications center	<u>564,918</u>	<u>552,626</u>	<u>12,292</u>
Other expenditure			
Contractual services	<u>10,000</u>	<u>9,766</u>	<u>234</u>
Civil defense grants			
Other	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Jail-sheriff			
Personal services	1,812,428	1,775,799	36,629
Materials and supplies	273,000	253,388	19,612
Contractual services	436,500	433,064	3,436
Other	29,000	17,151	11,849
Total jail-sheriff	<u>2,550,928</u>	<u>2,479,402</u>	<u>71,526</u>
Total public safety	<u>4,964,103</u>	<u>4,848,388</u>	<u>115,715</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, 1999
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public works			
Engineer			
Personal services	\$359,649	\$355,168	\$4,481
Materials and supplies	5,470	5,292	178
Contractual services	2,300	1,875	425
Other	3,500	3,459	41
Total public works	<u>370,919</u>	<u>365,794</u>	<u>5,125</u>
Health			
Registration of vital statistics			
Other	2,500	1,379	1,121
Other health			
Contractual services	172,982	94,001	78,981
Total health	<u>175,482</u>	<u>95,380</u>	<u>80,102</u>
Human services			
Veteran services			
Personal services	121,608	112,405	9,203
Materials and supplies	2,000	1,874	126
Contractual services	8,000	6,022	1,978
Other	81,474	75,489	5,985
Total veteran services	<u>213,082</u>	<u>195,790</u>	<u>17,292</u>
Public assistance			
Other	197,840	197,840	0
Total human services	<u>410,922</u>	<u>393,630</u>	<u>17,292</u>
Conservation and recreation			
Historical society			
Personal services	53,726	53,726	0
Other			
Airport			
Other	130,000	130,000	0
Miscellaneous			
Other	443,180	437,000	6,180

(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, 1999
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Contingencies			
Other	\$26,754	\$24,216	\$2,538
Unclaimed Money			
Other	0	42,038	(42,038)
Total other	<u>599,934</u>	<u>633,254</u>	<u>(33,320)</u>
Capital outlay			
Capital improvements			
Capital outlay	1,237,633	1,250,086	(12,453)
Intergovernmental			
Agriculture			
Contractual services	39,396	39,396	0
Other	352,685	350,323	2,362
Total intergovernmental	<u>392,081</u>	<u>389,719</u>	<u>2,362</u>
Total expenditures	<u>25,415,139</u>	<u>24,407,276</u>	<u>1,007,863</u>
Excess of revenues over (under) expenditures	<u>(1,482,422)</u>	<u>2,077,645</u>	<u>3,560,067</u>
<u>Other financing sources (uses)</u>			
Sale of fixed assets	5,000	11,524	6,524
Advances - in	398	398	0
Advances - out	(398)	(398)	0
Operating transfers - in	349,602	364,853	15,251
Operating transfers - out	(4,577,974)	(4,524,875)	53,099
Total other financing sources (uses)	<u>(4,223,372)</u>	<u>(4,148,498)</u>	<u>74,874</u>
Excess of revenues and other financing sources under expenditures and other financing uses	(5,705,794)	(2,070,853)	3,634,941
Fund balance at beginning of year	10,477,681	10,477,681	0
Unexpended prior year encumbrances	170,647	170,647	0
Fund balance at end of year	<u>\$4,942,534</u>	<u>\$8,577,475</u>	<u>\$3,634,941</u>

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

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.

Human Services

To account for federal, state, and local monies used to provide general relief and to pay providers of medical assistance and social services.

Child Support Enforcement Agency (CSEA)

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

Alcohol, Drug Addiction, and Mental Health Services Board (ADAMHSB)

To account 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.

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 and membership fees.

Delinquent Tax and Assessments - Prosecutor

To account for the prosecuting attorney'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.

Motor Vehicle Gasoline Tax (MVGT)

To account 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.

Outreach Program Juvenile Court

To account for a state grant for the juvenile court's outreach program. Expenditures include salaries, PERS, workers' compensation, and Medicare for personnel.

Victims of Crime Assistance (VOCA) - Juvenile

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

(continued)

Special Revenue Funds
(continued)

Mental Retardation and Developmental Disabilities (MRDD)

To account 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.

Gang Task Force

To account for a state grant for gang related violence. Matching funds are received from the General fund. Expenditures include salaries for gang task force personnel, investigation into gang activity, and educational materials.

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.

Criminal Justice Plan

To account for a grant from the U.S. Department of Justice for the criminal justice information system plan. Expenditures include consulting services, equipment, and training.

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 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.

Violence Against Women's Act

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

(continued)

Special Revenue Funds
(continued)

Community Development Block Grant (CDBG)

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

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

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

Litter Control

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

Community Service Work Litter Collection

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

DUI Education

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

Electronic Monitoring

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

Electric Monitoring Offenders

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

Juvenile Indigent Driver

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

Juvenile Accountability Incentive

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

Youth Services

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

Felony Delinquent Care

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

Community Corrections

To account for grant monies used for a study on the type of incarceration to be used for adult corrections.

(continued)

Special Revenue Funds
(continued)

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.

EMA Communications

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

Indigent Guardianship

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

Recycling - Sheriff

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

Computer Legal Research

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

Clerk of Courts Computerization

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

Probate Court Computerization

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

Juvenile Court Computerization

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

Donations Retreat

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

Ditch Maintenance

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

Probate Conduct of Business

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

Law Enforcement - Prosecutor

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

Legal Research

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

(continued)

Special Revenue Funds
(continued)

Crime Prevention Sheriff

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

Drug Enforcement

To account for fines used to subsidize law enforcement efforts that pertain to drug offenses.

Commissary

To account for revenues and expenditures related to the operations of the commissary at the Justice Center.

Wood County, Ohio
Special Revenue Funds

Combining Balance Sheet
December 31, 1999

	Dog and Kennel	Human Services	CSEA	ADAMHSB
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$9,432	\$4,653,403	\$282,674	\$3,816,246
Cash and cash equivalents in segregated accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	3,501,688
Accounts	0	0	0	0
Special assessments	0	0	0	0
Notes	0	0	0	0
Due from other funds	0	3,870	0	36,714
Due from other governments	1,036	288,540	286,624	11,140
Materials and supplies inventory	0	8,390	0	0
Prepaid items	293	4,722	3,398	7,443
Total assets	\$10,761	\$4,958,925	\$572,696	\$7,373,231
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$3,733	\$252,957	\$15,796	\$633,941
Contracts payable	0	0	0	0
Accrued wages payable	6,900	68,447	32,031	10,269
Retainage payable	0	0	0	0
Due to other funds	294	122,668	162,206	4,583
Due to other governments	2,060	1,934	1,254	2,993
Deferred revenue	0	0	57,193	3,501,688
Total liabilities	12,987	446,006	268,480	4,153,474
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for inventory	0	8,390	0	0
Reserved for encumbrances	3,955	0	81,613	2,115
Unreserved (deficit)	(6,181)	4,504,529	222,603	3,217,642
Total fund equity (deficit)	(2,226)	4,512,919	304,216	3,219,757
Total liabilities and fund equity	\$10,761	\$4,958,925	\$572,696	\$7,373,231

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Balance Sheet
December 31, 1999
(continued)

	Real Estate Assessment	Economic Development	Delinquent Tax and Assessments - Prosecutor	Delinquent Tax and Assessments - Treasurer
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$2,109,769	\$503,238	\$157,857	\$623,264
Cash and cash equivalents in segregated accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special assessments	0	0	0	0
Notes	0	0	0	0
Due from other funds	0	0	0	0
Due from other governments	0	0	0	0
Materials and supplies inventory	0	0	0	0
Prepaid items	1,106	4,437	719	0
Total assets	<u>\$2,110,875</u>	<u>\$507,675</u>	<u>\$158,576</u>	<u>\$623,264</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$36,765	\$5,585	\$1,083	\$7,644
Contracts payable	203,304	29,900	0	0
Accrued wages payable	3,903	5,915	1,942	0
Retainage payable	32,326	0	0	0
Due to other funds	217	5,403	1,334	307
Due to other governments	0	0	0	0
Deferred revenue	0	0	0	0
Total liabilities	<u>276,515</u>	<u>46,803</u>	<u>4,359</u>	<u>7,951</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for inventory	0	0	0	0
Reserved for encumbrances	188,608	0	0	24,747
Unreserved (deficit)	1,645,752	460,872	154,217	590,566
Total fund equity (deficit)	<u>1,834,360</u>	<u>460,872</u>	<u>154,217</u>	<u>615,313</u>
Total liabilities and fund equity	<u>\$2,110,875</u>	<u>\$507,675</u>	<u>\$158,576</u>	<u>\$623,264</u>

<u>MVGT</u>	<u>Outreach Program Juvenile Court</u>	<u>VOCA - Juvenile</u>	<u>MRDD</u>	<u>Gang Task Force</u>	<u>VOCA - Prosecutor</u>
\$3,827,521	\$8,686	\$1,944	\$8,495,992	\$5,474	\$1,663
0	0	0	0	0	0
0	0	0	6,213,195	0	0
15,513	0	0	8,218	0	0
0	0	0	0	0	0
0	0	0	0	0	0
256	0	0	0	0	0
326,732	0	0	664,332	0	0
269,603	0	0	32,899	0	0
0	0	0	21,463	0	0
<u>\$4,439,625</u>	<u>\$8,686</u>	<u>\$1,944</u>	<u>\$15,436,099</u>	<u>\$5,474</u>	<u>\$1,663</u>
\$50,406	\$0	\$0	\$94,686	\$0	\$0
199,605	0	0	0	0	0
53,558	885	720	178,900	308	1,660
0	0	0	0	0	0
4,221	52	50	15,405	39	113
13,376	0	0	90,428	0	0
0	0	0	6,213,195	0	0
<u>321,166</u>	<u>937</u>	<u>770</u>	<u>6,592,614</u>	<u>347</u>	<u>1,773</u>
0	0	0	0	0	0
269,603	0	0	32,899	0	0
1,147,765	0	0	4,935	0	0
2,701,091	7,749	1,174	8,805,651	5,127	(110)
<u>4,118,459</u>	<u>7,749</u>	<u>1,174</u>	<u>8,843,485</u>	<u>5,127</u>	<u>(110)</u>
<u>\$4,439,625</u>	<u>\$8,686</u>	<u>\$1,944</u>	<u>\$15,436,099</u>	<u>\$5,474</u>	<u>\$1,663</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Balance Sheet
December 31, 1999
(continued)

	Historical Center	Senior Citizens	Title Administration	Violence Prevention
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$0	\$0	\$237,771	\$10,796
Cash and cash equivalents in segregated accounts	0	0	0	0
Receivables:				
Taxes	103,891	648,751	0	0
Accounts	0	0	0	0
Special assessments	0	0	0	0
Notes	0	0	0	0
Due from other funds	0	0	0	0
Due from other governments	0	0	0	0
Materials and supplies inventory	0	0	909	0
Prepaid items	0	0	2,488	0
Total assets	<u>\$103,891</u>	<u>\$648,751</u>	<u>\$241,168</u>	<u>\$10,796</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$0	\$0	\$0	\$1,990
Contracts payable	0	0	0	0
Accrued wages payable	0	0	8,462	0
Retainage payable	0	0	0	0
Due to other funds	0	0	610	0
Due to other governments	0	0	0	0
Deferred revenue	103,891	648,751	0	0
Total liabilities	<u>103,891</u>	<u>648,751</u>	<u>9,072</u>	<u>1,990</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for inventory	0	0	909	0
Reserved for encumbrances	0	0	299	2,435
Unreserved (deficit)	0	0	230,888	6,371
Total fund equity (deficit)	<u>0</u>	<u>0</u>	<u>232,096</u>	<u>8,806</u>
Total liabilities and fund equity	<u>\$103,891</u>	<u>\$648,751</u>	<u>\$241,168</u>	<u>\$10,796</u>

<u>Recorder's Equipment</u>	<u>Solid Waste District</u>	<u>Probation Services</u>	<u>Violence Against Women's Act</u>	<u>CDBG</u>	<u>D.A.R.E.</u>
\$147,840	\$522,442	\$1,046	\$18,191	\$426,360	\$14,314
8,396	0	0	0	0	3,069
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	376,514	0
0	4,308	0	0	0	0
0	81,080	0	18,621	5,965	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$156,236</u>	<u>\$607,830</u>	<u>\$1,046</u>	<u>\$36,812</u>	<u>\$808,839</u>	<u>\$17,383</u>
\$0	\$11,545	\$0	\$77	\$20,349	\$0
0	3,162	0	0	81,371	0
0	4,867	0	2,851	287	2,526
0	0	0	0	0	0
0	829	0	201	21	0
0	0	0	834	9,149	0
0	0	0	0	0	0
<u>0</u>	<u>20,403</u>	<u>0</u>	<u>3,963</u>	<u>111,177</u>	<u>2,526</u>
0	0	0	0	376,514	0
0	0	0	0	0	0
100,000	71,057	0	235	179,592	0
<u>56,236</u>	<u>516,370</u>	<u>1,046</u>	<u>32,614</u>	<u>141,556</u>	<u>14,857</u>
<u>156,236</u>	<u>587,427</u>	<u>1,046</u>	<u>32,849</u>	<u>697,662</u>	<u>14,857</u>
<u>\$156,236</u>	<u>\$607,830</u>	<u>\$1,046</u>	<u>\$36,812</u>	<u>\$808,839</u>	<u>\$17,383</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Balance Sheet
December 31, 1999
(continued)

	Litter Control	Community Service Work Litter Collection	DUI Education	Electronic Monitoring
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$20,719	\$8,198	\$1,617	\$53,243
Cash and cash equivalents in segregated accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special assessments	0	0	0	0
Notes	0	0	0	0
Due from other funds	0	0	0	0
Due from other governments	0	0	0	0
Materials and supplies inventory	0	0	0	0
Prepaid items	0	0	0	0
Total assets	<u>\$20,719</u>	<u>\$8,198</u>	<u>\$1,617</u>	<u>\$53,243</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$106	\$0	\$0	\$7,436
Contracts payable	0	0	0	0
Accrued wages payable	2,708	0	0	1,069
Retainage payable	0	0	0	0
Due to other funds	0	16	0	300
Due to other governments	0	0	0	0
Deferred revenue	0	0	0	0
Total liabilities	<u>2,814</u>	<u>16</u>	<u>0</u>	<u>8,805</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for inventory	0	0	0	0
Reserved for encumbrances	0	0	0	4,431
Unreserved (deficit)	17,905	8,182	1,617	40,007
Total fund equity (deficit)	<u>17,905</u>	<u>8,182</u>	<u>1,617</u>	<u>44,438</u>
Total liabilities and fund equity	<u>\$20,719</u>	<u>\$8,198</u>	<u>\$1,617</u>	<u>\$53,243</u>

Electronic Monitoring Offenders	Juvenile Indigent Driver	Juvenile Accountability Incentive	Youth Services	Felony Delinquent Care	Community Corrections
\$113.680	\$1.200	\$9.748	\$43.245	\$452.359	\$12.129
0	0	0	0	0	0
0	0	0	0	0	0
28.816	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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>\$142.496</u>	<u>\$1.200</u>	<u>\$9.748</u>	<u>\$43.245</u>	<u>\$452.359</u>	<u>\$12.129</u>
\$0	\$0	\$390	\$0	\$2,764	\$0
0	0	0	0	0	0
0	0	0	0	7,879	0
0	0	0	0	0	0
0	0	0	0	548	0
0	0	0	0	0	0
27,335	0	0	0	0	0
<u>27,335</u>	<u>0</u>	<u>390</u>	<u>0</u>	<u>11,191</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
115.161	1.200	9.358	43.245	441.168	12.129
<u>115.161</u>	<u>1.200</u>	<u>9.358</u>	<u>43.245</u>	<u>441.168</u>	<u>12.129</u>
<u>\$142.496</u>	<u>\$1.200</u>	<u>\$9.748</u>	<u>\$43.245</u>	<u>\$452.359</u>	<u>\$12.129</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Balance Sheet
December 31, 1999
(continued)

	Court Security	Adult Probation	EMA Communications	Indigent Guardianship
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$56,250	\$83,240	\$97,558	\$21,745
Cash and cash equivalents in segregated accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	7,895	1,050
Special assessments	0	0	0	0
Notes	0	0	0	0
Due from other funds	0	0	0	0
Due from other governments	0	0	0	0
Materials and supplies inventory	0	0	0	0
Prepaid items	0	312	0	0
Total assets	<u>\$56,250</u>	<u>\$83,552</u>	<u>\$105,453</u>	<u>\$22,795</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$0	\$0	\$3,576	\$0
Contracts payable	0	0	0	0
Accrued wages payable	0	3,384	0	0
Retainage payable	0	0	0	0
Due to other funds	0	205	0	0
Due to other governments	0	0	0	0
Deferred revenue	0	0	0	0
Total liabilities	<u>0</u>	<u>3,589</u>	<u>3,576</u>	<u>0</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for inventory	0	0	0	0
Reserved for encumbrances	974	0	280	0
Unreserved (deficit)	55,276	79,963	101,597	22,795
Total fund equity (deficit)	<u>56,250</u>	<u>79,963</u>	<u>101,877</u>	<u>22,795</u>
Total liabilities and fund equity	<u>\$56,250</u>	<u>\$83,552</u>	<u>\$105,453</u>	<u>\$22,795</u>

<u>Recycling - Sheriff</u>	<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Juvenile Court Computerization</u>	<u>Donations Retreat</u>
\$61	\$2,561	\$94,585	\$12,998	\$8,998	\$483
0	0	0	0	0	0
0	0	0	0	0	0
0	177	0	1,040	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	43	0	0
<u>\$61</u>	<u>\$2,738</u>	<u>\$94,585</u>	<u>\$14,081</u>	<u>\$8,998</u>	<u>\$483</u>
\$0	\$0	\$2,015	\$3,000	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	2,015	3,000	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	430	0	260	0
61	2,738	92,140	11,081	8,738	483
61	2,738	92,570	11,081	8,998	483
<u>\$61</u>	<u>\$2,738</u>	<u>\$94,585</u>	<u>\$14,081</u>	<u>\$8,998</u>	<u>\$483</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Balance Sheet
December 31, 1999
(continued)

	Ditch Maintenance	Probate Conduct of Business	Law Enforcement - Prosecutor	Legal Research
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$56,866	\$3,771	\$1,282	\$16,395
Cash and cash equivalents in segregated accounts	0	0	948	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special assessments	421,715	0	0	0
Notes	0	0	0	0
Due from other funds	0	0	0	0
Due from other governments	0	0	0	0
Materials and supplies inventory	224	0	0	0
Prepaid items	0	0	0	0
Total assets	<u>\$478,805</u>	<u>\$3,771</u>	<u>\$2,230</u>	<u>\$16,395</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$30,703	\$0	\$0	\$1,366
Contracts payable	0	0	0	0
Accrued wages payable	2,510	0	0	0
Retainage payable	0	0	0	0
Due to other funds	189	0	0	0
Due to other governments	0	0	0	0
Deferred revenue	421,715	0	0	0
Total liabilities	<u>455,117</u>	<u>0</u>	<u>0</u>	<u>1,366</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for inventory	224	0	0	0
Reserved for encumbrances	0	0	0	115
Unreserved (deficit)	23,464	3,771	2,230	14,914
Total fund equity (deficit)	<u>23,688</u>	<u>3,771</u>	<u>2,230</u>	<u>15,029</u>
Total liabilities and fund equity	<u>\$478,805</u>	<u>\$3,771</u>	<u>\$2,230</u>	<u>\$16,395</u>

<u>Crime Prevention Sheriff</u>	<u>Drug Enforcement</u>	<u>Commissary</u>	<u>Total</u>
\$916	\$0	\$0	\$27,049,770
0	2,352	6,318	21,083
0	0	0	10,467,525
0	0	0	62,709
0	0	0	421,715
0	0	0	376,514
0	0	0	45,148
0	0	0	1,684,070
0	0	0	312,025
0	0	0	46,424
<u>\$916</u>	<u>\$2,352</u>	<u>\$6,318</u>	<u>\$40,486,983</u>
\$0	\$0	\$0	\$1,187,913
0	0	0	517,342
0	0	0	401,981
0	0	0	32,326
0	0	0	319,811
0	0	0	122,028
0	0	0	10,973,768
<u>0</u>	<u>0</u>	<u>0</u>	<u>13,555,169</u>
0	0	0	376,514
0	0	0	312,025
0	0	0	1,813,846
916	2,352	6,318	24,429,429
<u>916</u>	<u>2,352</u>	<u>6,318</u>	<u>26,931,814</u>
<u>\$916</u>	<u>\$2,352</u>	<u>\$6,318</u>	<u>\$40,486,983</u>

Wood County, Ohio
Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999

	Dog and Kennel	Human Services	CSEA	ADAMHSB
<u>Revenues</u>				
Taxes	\$0	\$2,225,415	\$0	\$3,220,046
Charges for services	10,765	0	262,261	16,641
Licenses and permits	164,090	0	0	0
Fines, costs, and forfeitures	10,861	0	0	0
Intergovernmental	0	4,966,194	1,550,745	5,543,884
Special assessments	0	0	0	0
Interest	0	0	0	0
Other	793	15,727	9,321	1,803
Total revenues	<u>186,509</u>	<u>7,207,336</u>	<u>1,822,327</u>	<u>8,782,374</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	0	0
Judicial	0	0	0	0
Public safety	0	0	0	0
Public works	0	0	0	0
Health	227,398	0	0	9,799,671
Human services	0	6,265,670	2,286,444	0
Conservation and recreation	0	0	0	0
Economic development	0	0	0	0
Capital outlay	0	0	0	0
Debt service:				
Principal retirement	0	0	0	0
Interest and fiscal charges	0	0	0	0
Total expenditures	<u>227,398</u>	<u>6,265,670</u>	<u>2,286,444</u>	<u>9,799,671</u>
Excess of revenues over (under) expenditures	<u>(40,889)</u>	<u>941,666</u>	<u>(464,117)</u>	<u>(1,017,297)</u>
<u>Other financing sources (uses)</u>				
Inception of capital lease	0	0	0	0
Operating transfers - in	21,000	0	200,000	0
Operating transfers - out	0	0	0	0
Total other financing sources (uses)	<u>21,000</u>	<u>0</u>	<u>200,000</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(19,889)</u>	<u>941,666</u>	<u>(264,117)</u>	<u>(1,017,297)</u>
Fund balances at beginning of year	17,663	3,570,788	568,333	4,237,054
Residual equity transfers - in	0	0	0	0
Increase (decrease) in reserve for inventory	0	465	0	0
Fund balances (deficit) at end of year	<u><u>(\$2,226)</u></u>	<u><u>\$4,512,919</u></u>	<u><u>\$304,216</u></u>	<u><u>\$3,219,757</u></u>

Real Estate Assessment	Economic Development	Delinquent Tax and Assessments - Prosecutor	Delinquent Tax and Assessments - Treasurer	MVGT	Outreach Program Juvenile Court
\$0	\$0	\$0	\$0	\$3,748,982	\$0
25,056	55,606	90,806	91,155	563,861	0
0	382,328	0	0	0	0
0	0	0	0	96,939	0
0	0	0	0	1,389,262	29,984
0	0	0	0	0	0
0	20,989	0	0	0	0
0	8,500	0	0	16,680	0
<u>25,056</u>	<u>467,423</u>	<u>90,806</u>	<u>91,155</u>	<u>5,815,724</u>	<u>29,984</u>
728,200	0	109,559	45,338	0	0
0	0	0	0	0	22,235
0	0	0	0	0	0
0	0	0	0	5,135,236	0
0	0	0	0	0	0
0	0	0	0	0	0
0	374,331	0	0	0	0
0	0	0	0	0	0
0	3,100	0	0	0	0
0	508	0	0	0	0
<u>728,200</u>	<u>377,939</u>	<u>109,559</u>	<u>45,338</u>	<u>5,135,236</u>	<u>22,235</u>
<u>(703,144)</u>	<u>89,484</u>	<u>(18,753)</u>	<u>45,817</u>	<u>680,488</u>	<u>7,749</u>
0	0	0	0	0	0
0	0	0	0	772,644	0
0	0	0	0	(208,716)	0
0	0	0	0	563,928	0
(703,144)	89,484	(18,753)	45,817	1,244,416	7,749
2,537,504	371,388	172,970	569,496	2,737,568	0
0	0	0	0	0	0
0	0	0	0	136,475	0
<u>\$1,834,360</u>	<u>\$460,872</u>	<u>\$154,217</u>	<u>\$615,313</u>	<u>\$4,118,459</u>	<u>\$7,749</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999
(continued)

	VOCA - Juvenile	MRDD	Gang Task Force	VOCA - Prosecutor
<u>Revenues</u>				
Taxes	\$0	\$6,279,376	\$0	\$0
Charges for services	0	764,848	0	0
Licenses and permits	0	0	0	0
Fines, costs, and forfeitures	0	0	0	0
Intergovernmental	21,455	8,599,000	4,968	40,459
Special assessments	0	0	0	0
Interest	0	0	0	0
Other	0	8,670	0	0
Total revenues	<u>21,455</u>	<u>15,651,894</u>	<u>4,968</u>	<u>40,459</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	18,213	54,536
Judicial	21,323	0	0	0
Public safety	0	0	0	0
Public works	0	0	0	0
Health	0	0	0	0
Human services	0	15,777,101	0	0
Conservation and recreation	0	0	0	0
Economic development	0	0	0	0
Capital outlay	0	130,854	0	0
Debt service:				
Principal retirement	0	10,352	0	0
Interest and fiscal charges	0	6,329	0	0
Total expenditures	<u>21,323</u>	<u>15,924,636</u>	<u>18,213</u>	<u>54,536</u>
Excess of revenues over (under) expenditures	<u>132</u>	<u>(272,742)</u>	<u>(13,245)</u>	<u>(14,077)</u>
<u>Other financing sources (uses)</u>				
Inception of capital lease	0	130,854	0	0
Operating transfers - in	0	0	13,248	14,034
Operating transfers - out	0	(1,000,000)	0	0
Total other financing sources (uses)	<u>0</u>	<u>(869,146)</u>	<u>13,248</u>	<u>14,034</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	132	(1,141,888)	3	(43)
Fund balances at beginning of year	1,042	7,743,214	5,124	(67)
Residual equity transfers - in	0	2,250,000	0	0
Increase (decrease) in reserve for inventory	0	(7,841)	0	0
Fund balances (deficit) at end of year	<u>\$1,174</u>	<u>\$8,843,485</u>	<u>\$5,127</u>	<u>(\$110)</u>

Historical Center	Senior Citizens	Criminal Justice Plan	Title Administration	Violence Prevention	Recorder's Equipment
\$85,640	\$651,092	\$0	\$0	\$0	\$0
0	0	0	389,987	0	113,209
0	0	0	0	0	0
0	0	0	0	0	0
9,084	68,206	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	5,483	0	0
0	0	0	0	260	0
94,724	719,298	0	395,470	260	113,209
0	0	0	0	11,164	2,696
0	0	7,987	345,386	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	719,298	0	0	0	0
94,724	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
94,724	719,298	7,987	345,386	11,164	2,696
0	0	(7,987)	50,084	(10,904)	110,513
0	0	0	0	0	0
0	0	0	0	15,000	0
0	0	0	0	0	(72,000)
0	0	0	0	15,000	(72,000)
0	0	(7,987)	50,084	4,096	38,513
0	0	7,987	182,070	4,710	117,723
0	0	0	0	0	0
0	0	0	(58)	0	0
\$0	\$0	\$0	\$232,096	\$8,806	\$156,236

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999
(continued)

	Solid Waste District	Probation Services	Violence Against Women's Act	CDBG
<u>Revenues</u>				
Taxes	\$0	\$0	\$0	\$0
Charges for services	841,058	155	0	0
Licenses and permits	0	0	0	0
Fines, costs, and forfeitures	0	0	0	17,023
Intergovernmental	215,962	0	74,485	750,462
Special assessments	0	0	0	0
Interest	15,638	0	0	12,784
Other	25,558	0	0	0
Total revenues	<u>1,098,216</u>	<u>155</u>	<u>74,485</u>	<u>780,269</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	0	0
Judicial	0	0	0	0
Public safety	0	0	98,284	0
Public works	875,717	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	812,118
Capital outlay	0	0	0	0
Debt service:				
Principal retirement	0	0	0	0
Interest and fiscal charges	0	0	0	0
Total expenditures	<u>875,717</u>	<u>0</u>	<u>98,284</u>	<u>812,118</u>
Excess of revenues over (under) expenditures	<u>222,499</u>	<u>155</u>	<u>(23,799)</u>	<u>(31,849)</u>
<u>Other financing sources (uses)</u>				
Inception of capital lease	0	0	0	0
Operating transfers - in	148	0	24,828	0
Operating transfers - out	(100,000)	0	0	0
Total other financing sources (uses)	<u>(99,852)</u>	<u>0</u>	<u>24,828</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	122,647	155	1,029	(31,849)
Fund balances at beginning of year	464,780	891	31,820	729,511
Residual equity transfers - in	0	0	0	0
Increase (decrease) in reserve for inventory	0	0	0	0
Fund balances (deficit) at end of year	<u><u>\$587,427</u></u>	<u><u>\$1,046</u></u>	<u><u>\$32,849</u></u>	<u><u>\$697,662</u></u>

D.A.R.E.	Litter Control	Community Service Work Litter Collection	DUI Education	Electronic Monitoring	Electronic Monitoring Offenders
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	45.809
0	0	0	0	0	0
0	0	0	0	0	0
500	72.000	16.000	1.380	110.414	0
0	0	0	0	0	0
0	0	0	0	0	0
8,073	0	0	0	0	0
<u>8,573</u>	<u>72.000</u>	<u>16.000</u>	<u>1.380</u>	<u>110.414</u>	<u>45.809</u>
0	0	0	0	0	0
0	0	23.579	0	86,770	1,602
41.740	75.246	0	1,468	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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>41.740</u>	<u>75.246</u>	<u>23.579</u>	<u>1,468</u>	<u>86,770</u>	<u>1,602</u>
<u>(33,167)</u>	<u>(3,246)</u>	<u>(7,579)</u>	<u>(88)</u>	<u>23,644</u>	<u>44,207</u>
0	0	0	0	0	0
21,000	0	0	0	0	0
0	0	0	0	0	0
<u>21,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(12,167)	(3,246)	(7,579)	(88)	23,644	44,207
27,024	21,151	15,761	1,705	20,794	70,954
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$14,857</u>	<u>\$17,905</u>	<u>\$8,182</u>	<u>\$1,617</u>	<u>\$44,438</u>	<u>\$115,161</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999
(continued)

	Juvenile Indigent Driver	Juvenile Accountability Incentive	Youth Services	Felony Delinquent Care
<u>Revenues</u>				
Taxes	\$0	\$0	\$0	\$0
Charges for services	0	0	0	0
Licenses and permits	0	0	0	0
Fines, costs, and forfeitures	0	0	0	0
Intergovernmental	300	32.928	0	304.000
Special assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total revenues	300	32.928	0	304.000
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	0	0
Judicial	0	23.570	0	268.361
Public safety	0	0	0	0
Public works	0	0	0	0
Health	0	0	0	0
Human services	0	0	0	0
Conservation and recreation	0	0	0	0
Economic development	0	0	0	0
Capital outlay	0	0	0	0
Debt service:				
Principal retirement	0	0	0	0
Interest and fiscal charges	0	0	0	0
Total expenditures	0	23.570	0	268.361
Excess of revenues over (under) expenditures	300	9.358	0	35.639
<u>Other financing sources (uses)</u>				
Inception of capital lease	0	0	0	0
Operating transfers - in	0	0	0	0
Operating transfers - out	0	0	0	0
Total other financing sources (uses)	0	0	0	0
Excess of revenues and other financing sources over (under) expenditures and other financing uses	300	9.358	0	35.639
Fund balances at beginning of year	900	0	43.245	405.529
Residual equity transfers - in	0	0	0	0
Increase (decrease) in reserve for inventory	0	0	0	0
Fund balances (deficit) at end of year	\$1.200	\$9.358	\$43.245	\$441.168

Community Corrections	Court Security	Adult Probation	EMA Communications	Indigent Guardianship	Recycling - Sheriff
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	14,749	0
0	0	0	0	0	0
0	0	0	0	0	0
0	56,250	152,867	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	7,895	0	0
0	56,250	152,867	7,895	14,749	0
0	0	0	0	0	0
0	0	143,417	0	13,543	0
0	0	0	79,937	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	143,417	79,937	13,543	0
0	56,250	9,450	(72,042)	1,206	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	56,250	9,450	(72,042)	1,206	0
12,129	0	70,513	173,919	21,589	61
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$12,129</u>	<u>\$56,250</u>	<u>\$79,963</u>	<u>\$101,877</u>	<u>\$22,795</u>	<u>\$61</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999
(continued)

	Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Juvenile Court Computerization
<u>Revenues</u>				
Taxes	\$0	\$0	\$0	\$0
Charges for services	2,358	23,446	16,219	17,896
Licenses and permits	0	0	0	0
Fines, costs, and forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total revenues	<u>2,358</u>	<u>23,446</u>	<u>16,219</u>	<u>17,896</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	0	0
Judicial	50	15,390	16,456	13,709
Public safety	0	0	0	0
Public works	0	0	0	0
Health	0	0	0	0
Human services	0	0	0	0
Conservation and recreation	0	0	0	0
Economic development	0	0	0	0
Capital outlay	0	0	0	0
Debt service:				
Principal retirement	0	0	0	0
Interest and fiscal charges	0	0	0	0
Total expenditures	<u>50</u>	<u>15,390</u>	<u>16,456</u>	<u>13,709</u>
Excess of revenues over (under) expenditures	<u>2,308</u>	<u>8,056</u>	<u>(237)</u>	<u>4,187</u>
<u>Other financing sources (uses)</u>				
Inception of capital lease	0	0	0	0
Operating transfers - in	0	0	0	0
Operating transfers - out	0	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	2,308	8,056	(237)	4,187
Fund balances at beginning of year	430	84,514	11,318	4,811
Residual equity transfers - in	0	0	0	0
Increase (decrease) in reserve for inventory	0	0	0	0
Fund balances (deficit) at end of year	<u>\$2,738</u>	<u>\$92,570</u>	<u>\$11,081</u>	<u>\$8,998</u>

Donations Retreat	Ditch Maintenance	Probate Conduct of Business	Law Enforcement - Prosecutor	Legal Research	Crime Prevention Sheriff
\$0	\$0	\$0	\$0	\$0	\$0
0	0	856	0	4,836	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	339,742	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	339,742	856	0	4,836	0
0	0	0	0	0	0
0	0	8	0	7,197	0
0	0	0	2,100	0	0
0	376,114	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	376,114	8	2,100	7,197	0
0	(36,372)	848	(2,100)	(2,361)	0
0	0	0	0	0	0
0	800	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(35,572)	848	(2,100)	(2,361)	0
483	59,232	2,923	4,330	17,390	916
0	0	0	0	0	0
0	28	0	0	0	0
<u>\$483</u>	<u>\$23,688</u>	<u>\$3,771</u>	<u>\$2,230</u>	<u>\$15,029</u>	<u>\$916</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999
(continued)

	Drug Enforcement	Commissary	Total
<u>Revenues</u>			
Taxes	\$0	\$0	\$16,210,551
Charges for services	0	13,342	3,364,919
Licenses and permits	0	0	546,418
Fines, costs, and forfeitures	1,516	0	126,339
Intergovernmental	0	0	24,010,789
Special assessments	0	0	339,742
Interest	0	0	49,411
Other	0	0	108,763
Total revenues	<u>1,516</u>	<u>13,342</u>	<u>44,756,932</u>
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive	0	0	969,706
Judicial	0	0	1,010,583
Public safety	1,345	16,344	316,464
Public works	0	0	6,387,067
Health	0	0	10,027,069
Human services	0	0	25,048,513
Conservation and recreation	0	0	94,724
Economic development	0	0	1,186,449
Capital outlay	0	0	130,854
Debt service:			
Principal retirement	0	0	13,452
Interest and fiscal charges	0	0	6,837
Total expenditures	<u>1,345</u>	<u>16,344</u>	<u>45,191,718</u>
Excess of revenues over (under) expenditures	<u>171</u>	<u>(3,002)</u>	<u>(434,786)</u>
<u>Other financing sources (uses)</u>			
Inception of capital lease	0	0	130,854
Operating transfers - in	0	0	1,082,702
Operating transfers - out	0	0	(1,380,716)
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(167,160)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	171	(3,002)	(601,946)
Fund balances at beginning of year	2,181	9,320	25,154,691
Residual equity transfers - in	0	0	2,250,000
Increase (decrease) in reserve for inventory	0	0	129,069
Fund balances (deficit) at end of year	<u>\$2,352</u>	<u>\$6,318</u>	<u>\$26,931,814</u>

Wood County, Ohio
Dog and Kennel Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$12,500	\$10,765	(\$1,735)
Licenses and permits	187,400	164,090	(23,310)
Fines, costs, and forfeitures	13,300	10,497	(2,803)
Other	500	793	293
Total revenues	<u>213,700</u>	<u>186,145</u>	<u>(27,555)</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and kennel			
Personal services	173,533	162,507	11,026
Materials and supplies	6,950	5,477	1,473
Contractual services	26,500	24,110	2,390
Other	33,650	30,234	3,416
Capital outlay	3,000	1,159	1,841
Total expenditures	<u>243,633</u>	<u>223,487</u>	<u>20,146</u>
Excess of revenues under expenditures	(29,933)	(37,342)	(7,409)
<u>Other financing sources</u>			
Operating transfers - in	<u>13,000</u>	<u>21,000</u>	<u>8,000</u>
Excess of revenues and other financing sources under expenditures	(16,933)	(16,342)	591
Fund balance at beginning of year	18,361	18,361	0
Unexpended prior year encumbrances	748	748	0
Fund balance at end of year	<u><u>\$2,176</u></u>	<u><u>\$2,767</u></u>	<u><u>\$591</u></u>

Wood County, Ohio
Human 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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$2,196,940	\$2,225,415	\$28,475
Intergovernmental	5,910,377	4,813,598	(1,096,779)
Interest	400	0	(400)
Other	25,200	15,727	(9,473)
Total revenues	<u>8,132,917</u>	<u>7,054,740</u>	<u>(1,078,177)</u>
<u>Expenditures</u>			
Current:			
Human services			
Public assistance			
Personal services	2,776,830	2,428,286	348,544
Materials and supplies	1,174,073	1,140,755	33,318
Contractual services	420,701	314,453	106,248
Other	340,075	277,711	62,364
Capital outlay	58,500	33,649	24,851
Total public assistance	<u>4,770,179</u>	<u>4,194,854</u>	<u>575,325</u>
Children's services			
Materials and supplies	2,000	2,000	0
Contractual services	1,742,187	1,523,602	218,585
Other	8,528	0	8,528
Capital outlay	37,954	0	37,954
Total children's services	<u>1,790,669</u>	<u>1,525,602</u>	<u>265,067</u>
Family and children first			
Other	<u>284,614</u>	<u>159,596</u>	<u>125,018</u>
Child and adult protect-levy			
Contractual services	1,172,695	198,732	973,963
Other	335,695	62,019	273,676
Total child and adult protect-levy	<u>1,508,390</u>	<u>260,751</u>	<u>1,247,639</u>
Trust-homeless donations			
Other	<u>25,000</u>	<u>17,902</u>	<u>7,098</u>

(continued)

Wood County, Ohio
Human 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, 1999
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Trust-welfare department donations			
Other	\$1,300	\$0	\$1,300
Total expenditures	<u>8,380,152</u>	<u>6,158,705</u>	<u>2,221,447</u>
Excess of revenues over (under) expenditures	(247,235)	896,035	1,143,270
<u>Other financing uses</u>			
Operating transfers - out	<u>(8,000)</u>	<u>0</u>	<u>8,000</u>
Excess of revenues over (under) expenditures and other financing uses	(255,235)	896,035	1,151,270
Fund balance at beginning of year	3,702,538	3,702,538	0
Unexpended prior year encumbrances	41,755	41,755	0
Fund balance at end of year	<u><u>\$3,489,058</u></u>	<u><u>\$4,640,328</u></u>	<u><u>\$1,151,270</u></u>

Wood County, Ohio
CSEA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$262,500	\$267,530	\$5,030
Intergovernmental	1,497,423	1,321,314	(176,109)
Other	15,000	9,493	(5,507)
Total revenues	1,774,923	1,598,337	(176,586)
<u>Expenditures</u>			
Current:			
Human services			
CSEA			
Personal services	1,156,857	1,151,901	4,956
Materials and supplies	18,459	18,459	0
Contractual services	934,060	933,603	457
Other	60,685	60,685	0
Capital outlay	12,939	12,939	0
Total expenditures	2,183,000	2,177,587	5,413
Excess of revenues under expenditures	(408,077)	(579,250)	(171,173)
<u>Other financing sources</u>			
Operating transfers - in	375,000	200,000	(175,000)
Excess of revenues and other financing sources under expenditures	(33,077)	(379,250)	(346,173)
Fund balance at beginning of year	304,030	304,030	0
Unexpended prior year encumbrances	85,909	85,909	0
Fund balance at end of year	\$356,862	\$10,689	(\$346,173)

Wood County, Ohio
ADAMHSB 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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$3,115,770	\$3,220,046	\$104,276
Charges for services	0	16,641	16,641
Intergovernmental	5,911,573	5,691,430	(220,143)
Other	0	1,803	1,803
Total revenues	<u>9,027,343</u>	<u>8,929,920</u>	<u>(97,423)</u>
<u>Expenditures</u>			
Current:			
Health			
Community mental health			
Personal services	384,000	312,718	71,282
Materials and supplies	12,000	8,790	3,210
Contractual services	7,516,000	7,076,221	439,779
Other	700,000	264,919	435,081
Capital outlay	75,000	67,001	7,999
Total community mental health	<u>8,687,000</u>	<u>7,729,649</u>	<u>957,351</u>
Women's health			
Contractual services	<u>369,336</u>	<u>369,336</u>	<u>0</u>
Indigent driver alcohol treatment			
Contractual services	<u>40,000</u>	<u>19,919</u>	<u>20,081</u>
Community mental health-title XX			
Contractual services	<u>173,805</u>	<u>71,416</u>	<u>102,389</u>
Community mental health-title XIX			
Contractual services	<u>1,800,058</u>	<u>1,193,274</u>	<u>606,784</u>
Total expenditures	<u>11,070,199</u>	<u>9,383,594</u>	<u>1,686,605</u>
Excess of revenues under expenditures	(2,042,856)	(453,674)	1,589,182
<u>Other financing uses</u>			
Operating transfers - out	<u>(2,213,467)</u>	<u>0</u>	<u>2,213,467</u>

(continued)

Wood County, Ohio
ADAMHSB 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, 1999
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Excess of revenues under expenditures and other financing uses	(\$4,256,323)	(\$453,674)	\$3,802,649
Fund balance at beginning of year	4,266,793	4,266,793	0
Unexpended prior year encumbrances	1,012	1,012	0
Fund balance at end of year	\$11,482	\$3,814,131	\$3,802,649

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$8,400	\$25,270	\$16,870
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Real estate assessment			
Personal services	185,740	97,877	87,863
Materials and supplies	35,000	7,449	27,551
Contractual services	749,999	531,970	218,029
Other	40,000	2,015	37,985
Capital outlay	130,000	69,088	60,912
Total real estate assessment	1,140,739	708,399	432,340
Trust-auditor agricultural land use			
Other	2,000	4,900	(2,900)
Total expenditures	1,142,739	713,299	429,440
Excess of revenues under expenditures	(1,134,339)	(688,029)	446,310
Fund balance at beginning of year	2,233,466	2,233,466	0
Unexpended prior year encumbrances	135,742	135,742	0
Fund balance at end of year	\$1,234,869	\$1,681,179	\$446,310

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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$90,700	\$55,802	(\$34,898)
Licenses and permits	285,000	382,328	97,328
Interest	18,500	20,187	1,687
Other	0	8,500	8,500
Total revenues	<u>394,200</u>	<u>466,817</u>	<u>72,617</u>
<u>Expenditures</u>			
Current:			
Economic development			
Economic development-grant			
Other	151,510	0	151,510
Economic development			
Personal services	205,917	201,348	4,569
Materials and supplies	3,000	2,438	562
Contractual services	38,142	34,994	3,148
Other	32,927	27,844	5,083
Capital outlay	12,000	11,583	417
Total economic development	<u>291,986</u>	<u>278,207</u>	<u>13,779</u>
Economic development-fees			
Personal services	3,000	2,922	78
Contractual services	4,274	4,274	0
Other	23,889	20,064	3,825
Capital outlay	39,000	38,244	756
Total economic development-fees	<u>70,163</u>	<u>65,504</u>	<u>4,659</u>
Total expenditures	<u>513,659</u>	<u>343,711</u>	<u>169,948</u>
Excess of revenues over (under) expenditures	(119,459)	123,106	242,565
<u>Other financing sources</u>			
Operating transfers - in	177,090	0	(177,090)

(continued)

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, 1999
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of revenues and other financing sources over expenditures	\$57,631	\$123,106	\$65,475
Fund balance at beginning of year	377,779	377,779	0
Unexpended prior year encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u>\$435,410</u>	<u>\$500,885</u>	<u>\$65,475</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	<u>\$90,000</u>	<u>\$90,806</u>	<u>\$806</u>
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Prosecuting attorney			
Personal services	100,000	57,207	42,793
Contractual services	33,000	25,933	7,067
Other	25,000	4,612	20,388
Capital outlay	<u>30,000</u>	<u>21,245</u>	<u>8,755</u>
Total expenditures	<u>188,000</u>	<u>108,997</u>	<u>79,003</u>
Excess of revenues under expenditures	(98,000)	(18,191)	79,809
Fund balance at beginning of year	<u>176,048</u>	<u>176,048</u>	<u>0</u>
Fund balance at end of year	<u><u>\$78,048</u></u>	<u><u>\$157,857</u></u>	<u><u>\$79,809</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	<u>\$90,000</u>	<u>\$91,155</u>	<u>\$1,155</u>
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Treasurer			
Personal services	53,000	2,879	50,121
Contractual services	25,000	0	25,000
Other	272,000	17,996	254,004
Capital outlay	<u>50,000</u>	<u>37,436</u>	<u>12,564</u>
Total expenditures	<u>400,000</u>	<u>58,311</u>	<u>341,689</u>
Excess of revenues over (under) expenditures	(310,000)	32,844	342,844
Fund balance at beginning of year	<u>558,029</u>	<u>558,029</u>	<u>0</u>
Fund balance at end of year	<u><u>\$248,029</u></u>	<u><u>\$590,873</u></u>	<u><u>\$342,844</u></u>

Wood County, Ohio
MVGT 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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$3,200,000	\$3,750,996	\$550,996
Charges for services	900,000	554,939	(345,061)
Fines, costs, and forfeitures	75,000	89,778	14,778
Intergovernmental	1,250,000	1,390,485	140,485
Other	10,000	16,680	6,680
Total revenues	<u>5,435,000</u>	<u>5,802,878</u>	<u>367,878</u>
<u>Expenditures</u>			
Current:			
Public works			
MVGT			
Personal services	1,910,870	1,845,162	65,708
Materials and supplies	1,314,792	994,491	320,301
Contractual services	3,068,440	2,758,690	309,750
Other	314,500	276,956	37,544
Capital outlay	485,000	213,347	271,653
Total expenditures	<u>7,093,602</u>	<u>6,088,646</u>	<u>1,004,956</u>
Excess of revenues under expenditures	<u>(1,658,602)</u>	<u>(285,768)</u>	<u>1,372,834</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	850,000	772,644	(77,356)
Operating transfers - out	(340,362)	(208,716)	131,646
Total other financing sources (uses)	<u>509,638</u>	<u>563,928</u>	<u>54,290</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,148,964)	278,160	1,427,124
Fund balance at beginning of year	2,156,153	2,156,153	0
Unexpended prior year encumbrances	1,416	1,416	0
Fund balance at end of year	<u>\$1,008,605</u>	<u>\$2,435,729</u>	<u>\$1,427,124</u>

Wood County, Ohio
 Outreach Program Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$29,984	\$29,984	\$0
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Outreach program juvenile court			
Personal services	29,984	21,298	8,686
Excess of revenues over expenditures	0	8,686	8,686
Fund balance at beginning of year	0	0	0
Fund balance at end of year	\$0	\$8,686	\$8,686

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$17,503	\$21,455	\$3,952
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
VOCA - juvenile			
Personal services	21,984	21,066	918
Excess of revenues over (under) expenditures	(4,481)	389	4,870
<u>Other financing sources</u>			
Operating transfers - in	3,953	0	3,953
Excess of revenues and other financing sources over (under) expenditures	(528)	389	917
Fund balance at beginning of year	1,555	1,555	0
Fund balance at end of year	\$1,027	\$1,944	\$917

Wood County, Ohio
MRDD 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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$6,003,527	\$6,279,376	\$275,849
Charges for services	186,365	764,848	578,483
Intergovernmental	9,325,844	8,583,899	(741,945)
Other	0	8,670	8,670
Total revenues	<u>15,515,736</u>	<u>15,636,793</u>	<u>121,057</u>
<u>Expenditures</u>			
Current:			
Human services			
Residential development services			
Contractual services	1,650,000	1,000,000	650,000
Other	24,057	0	24,057
Total residential development services	<u>1,674,057</u>	<u>1,000,000</u>	<u>674,057</u>
Community assistance			
Contractual services	51,000	6,000	45,000
Other	31,967	0	31,967
Total community assistance	<u>82,967</u>	<u>6,000</u>	<u>76,967</u>
Family consortium			
Contractual services	201,408	0	201,408
Other	50,000	0	50,000
Total family consortium	<u>251,408</u>	<u>0</u>	<u>251,408</u>
MRDD			
Personal services	8,641,351	8,463,164	178,187
Materials and supplies	568,000	540,818	27,182
Contractual services	5,775,760	5,151,463	624,297
Other	337,000	297,139	39,861
Capital outlay	47,000	39,517	7,483
Total MRDD	<u>15,369,111</u>	<u>14,492,101</u>	<u>877,010</u>
Title I			
Personal services	<u>28,914</u>	<u>21,064</u>	<u>7,850</u>

(continued)

Wood County, Ohio
MRDD 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, 1999
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Family resource services			
Personal services	\$385	\$384	\$1
Contractual services	109,368	89,676	19,692
Other	6,100	0	6,100
Total family resource services	<u>115,853</u>	<u>90,060</u>	<u>25,793</u>
Supported living			
Personal services	122,700	78,651	44,049
Materials and supplies	27,000	2,312	24,688
Contractual services	353,000	301,022	51,978
Other	31,216	1,662	29,554
Capital outlay	16,000	438	15,562
Total supported living	<u>549,916</u>	<u>384,085</u>	<u>165,831</u>
Autism grant			
Personal services	39,200	20,552	18,648
Other	8,000	8,000	0
Total autism grant	<u>47,200</u>	<u>28,552</u>	<u>18,648</u>
Toy lending			
Personal services	14,560	13,767	793
Materials and supplies	1,700	651	1,049
Contractual services	10,300	7,663	2,637
Other	21,784	20,253	1,531
Capital outlay	7,000	5,148	1,852
Total toy lending	<u>55,344</u>	<u>47,482</u>	<u>7,862</u>
Trust donations			
Other	59,926	1,382	58,544
Total expenditures	<u>18,234,696</u>	<u>16,070,726</u>	<u>2,163,970</u>
Excess of revenue under expenditures	<u>(2,718,960)</u>	<u>(433,933)</u>	<u>2,285,027</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	2,255,000	2,250,000	(5,000)
Operating transfers - out	(1,314,111)	(1,000,000)	314,111
Total other financing sources (uses)	<u>940,889</u>	<u>1,250,000</u>	<u>309,111</u>

(continued)

Wood County, Ohio
MRDD 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, 1999
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(\$1,778,071)	\$816,067	\$2,594,138
Fund balance at beginning of year	7,674,030	7,674,030	0
Unexpended prior year encumbrances	960	960	0
Fund balance at end of year	\$5,896,919	\$8,491,057	\$2,594,138

Wood County, Ohio
Gang Task Force 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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$6,624	\$4,968	(\$1,656)
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Gang task force-prosecuting attorney			
Personal services	19,872	18,716	1,156
Excess of revenues under expenditures	(13,248)	(13,748)	(500)
<u>Other financing sources</u>			
Operating transfers - in	13,248	13,248	0
Excess of revenues and other financing sources over (under) expenditures	0	(500)	(500)
Fund balance at beginning of year	5,974	5,974	0
Fund balance at end of year	\$5,974	\$5,474	(\$500)

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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$42,102	\$40,459	(\$1,643)
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Vocational grant-prosecutor			
Personal services	53,512	52,089	1,423
Contractual services	1,180	1,100	80
Capital outlay	1,444	1,444	0
Total expenditures	<u>56,136</u>	<u>54,633</u>	<u>1,503</u>
Excess of revenues under expenditures	(14,034)	(14,174)	(140)
<u>Other financing sources</u>			
Operating transfers - in	<u>14,034</u>	<u>14,034</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures	0	(140)	(140)
Fund balance at beginning of year	1,803	1,803	0
Fund balance at end of year	<u>\$1,803</u>	<u>\$1,663</u>	<u>(\$140)</u>

Wood County, Ohio
 Historical Center Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$85,640	\$85,640	\$0
Intergovernmental	9,084	9,084	0
Total revenues	<u>94,724</u>	<u>94,724</u>	<u>0</u>
<u>Expenditures</u>			
Current:			
Conservation and recreation			
Historical center levy			
Other	94,724	94,724	0
Excess of revenues over expenditures	0	0	0
Fund balance at beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$651,092	\$651,092	\$0
Intergovernmental	68,206	68,206	0
Total revenues	<u>719,298</u>	<u>719,298</u>	<u>0</u>
<u>Expenditures</u>			
Current:			
Human services			
Senior citizens			
Other	719,298	719,298	0
Excess of revenues over expenditures	0	0	0
Fund balance at beginning of year	0	0	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Wood County, Ohio
Criminal Justice Plan 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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$27,115	\$27,115	\$0
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Criminal justice information system plan			
Contractual services	4,697	4,697	0
Other	26,651	26,651	0
Capital outlay	2,705	2,705	0
Total expenditures	34,053	34,053	0
Excess of revenues under expenditures	(6,938)	(6,938)	0
Fund balance at beginning of year	6,938	6,938	0
Fund balance at end of year	\$0	\$0	\$0

Wood County, Ohio
Title Administration Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	<u>\$369,000</u>	<u>\$394,467</u>	<u>\$25,467</u>
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Clerk of courts			
Personal services	319,930	309,325	10,605
Materials and supplies	9,817	2,587	7,230
Contractual services	32,375	31,439	936
Other	2,000	600	1,400
Capital outlay	7,500	6,264	1,236
Total expenditures	<u>371,622</u>	<u>350,215</u>	<u>21,407</u>
Excess of revenues over (under) expenditures	(2,622)	44,252	46,874
Fund balance at beginning of year	163,024	163,024	0
Unexpended prior year encumbrances	333	333	0
Fund balance at end of year	<u><u>\$160,735</u></u>	<u><u>\$207,609</u></u>	<u><u>\$46,874</u></u>

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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	\$0	\$260	\$260
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Violence prevention-prosecuting attorney			
Personal services	3,250	1,697	1,553
Materials and supplies	11,000	9,373	1,627
Capital outlay	750	667	83
Total expenditures	<u>15,000</u>	<u>11,737</u>	<u>3,263</u>
Excess of revenues under expenditures	(15,000)	(11,477)	3,523
<u>Other financing sources</u>			
Operating transfers - in	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Excess of revenues and other financing sources over expenditures	0	3,523	3,523
Fund balance at beginning of year	<u>4,838</u>	<u>4,838</u>	<u>0</u>
Fund balance at end of year	<u><u>\$4,838</u></u>	<u><u>\$8,361</u></u>	<u><u>\$3,523</u></u>

Wood County, Ohio
Recorder's Equipment Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	<u>\$78,000</u>	<u>\$115,973</u>	<u>\$37,973</u>
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Recorder's equipment			
Contractual services	8,000	0	8,000
Capital outlay	<u>103,596</u>	<u>102,696</u>	<u>900</u>
Total expenditures	<u>111,596</u>	<u>102,696</u>	<u>8,900</u>
Excess of revenues over (under) expenditures	(33,596)	13,277	46,873
<u>Other financing uses</u>			
Operating transfers - out	<u>(72,000)</u>	<u>(72,000)</u>	<u>0</u>
Excess of revenues under expenditures and other financing uses	(105,596)	(58,723)	46,873
Fund balance at beginning of year	<u>106,563</u>	<u>106,563</u>	<u>0</u>
Fund balance at end of year	<u><u>\$967</u></u>	<u><u>\$47,840</u></u>	<u><u>\$46,873</u></u>

Wood County, Ohio
Solid Waste 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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$719,000	\$836,750	\$117,750
Intergovernmental	85,000	154,820	69,820
Interest	25,000	15,429	(9,571)
Other	0	25,558	25,558
Total revenues	<u>829,000</u>	<u>1,032,557</u>	<u>203,557</u>
<u>Expenditures</u>			
Current:			
Public works			
Solid waste district			
Personal services	170,902	160,751	10,151
Materials and supplies	4,000	3,221	779
Contractual services	268,000	261,826	6,174
Other	503,523	489,428	14,095
Capital outlay	30,000	27,541	2,459
Total expenditures	<u>976,425</u>	<u>942,767</u>	<u>33,658</u>
Excess of revenues over (under) expenditures	<u>(147,425)</u>	<u>89,790</u>	<u>237,215</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	0	148	148
Operating transfers - out	(100,000)	(100,000)	0
Total other financing sources (uses)	<u>(100,000)</u>	<u>(99,852)</u>	<u>148</u>
Excess of revenues and other financing sources under expenditures and other financing uses	(247,425)	(10,062)	237,363
Fund balance at beginning of year	454,540	454,540	0
Unexpended prior year encumbrances	63	63	0
Fund balance at end of year	<u>\$207,178</u>	<u>\$444,541</u>	<u>\$237,363</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$500	\$155	(\$345)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Probation services			
Other	500	0	500
Excess of revenues over expenditures	0	155	155
Fund balance at beginning of year	891	891	0
Fund balance at end of year	\$891	\$1,046	\$155

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$74,485	\$75,269	\$784
<u>Expenditures</u>			
Current:			
Public safety			
Sheriff			
Personal services	93,797	92,067	1,730
Materials and supplies	528	87	441
Other	5,116	4,560	556
Capital outlay	500	445	55
Total expenditures	<u>99,941</u>	<u>97,159</u>	<u>2,782</u>
Excess of revenues under expenditures	<u>(25,456)</u>	<u>(21,890)</u>	<u>3,566</u>
<u>Other financing sources (uses)</u>			
Advances - in	0	398	398
Advances - out	(398)	(398)	0
Operating transfers - in	24,828	24,828	0
Total other financing sources (uses)	<u>24,430</u>	<u>24,828</u>	<u>398</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,026)	2,938	3,964
Fund balance at beginning of year	14,939	14,939	0
Unexpended prior year encumbrances	2	2	0
Fund balance at end of year	<u>\$13,915</u>	<u>\$17,879</u>	<u>\$3,964</u>

Wood County, Ohio
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Fines, costs, and forfeitures	\$46,150	\$49,086	\$2,936
Intergovernmental	1,288,274	919,815	(368,459)
Interest	3,000	12,354	9,354
Total revenues	<u>1,337,424</u>	<u>981,255</u>	<u>(356,169)</u>
<u>Expenditures</u>			
Current:			
Economic development			
Rossford			
Other	53,964	0	53,964
RLF Cameo			
Other	155,145	0	155,145
Block grant 1996			
Other	6,010	0	6,010
Block grant 1997			
Personal services	4,742	4,501	241
Materials and supplies	500	131	369
Contractual services	1,586	0	1,586
Other	4,121	2,673	1,448
Capital outlay	50,443	29,064	21,379
Total block grant 1997	<u>61,392</u>	<u>36,369</u>	<u>25,023</u>
Block grant 1998			
Personal services	8,350	3,448	4,902
Supplies	1,000	151	849
Contractual services	388,976	197,841	191,135
Other	3,750	1,584	2,166
Capital outlay	1,500	25	1,475
Total block grant 1998	<u>403,576</u>	<u>203,049</u>	<u>200,527</u>

(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, 1999
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
CHIP 1998			
Personal services	\$3,903	\$1,656	\$2,247
Materials and supplies	400	80	320
Other	595,297	625,200	(29,903)
Capital outlay	400	0	400
Total CHIP 1998	<u>600,000</u>	<u>626,936</u>	<u>(26,936)</u>
CHIP 1996			
Contractual services	2,219	2,219	0
Other	586	586	0
Total CHIP 1996	<u>2,805</u>	<u>2,805</u>	<u>0</u>
Microenterprises 1993			
Other	10,272	0	10,272
Total expenditures	<u>1,293,164</u>	<u>869,159</u>	<u>424,005</u>
Excess of revenues over expenditures	44,260	112,096	67,836
Fund balance at beginning of year	30,463	30,463	0
Unexpended prior year encumbrances	1,123	1,123	0
Fund balance at end of year	<u>\$75,846</u>	<u>\$143,682</u>	<u>\$67,836</u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$19,160	\$19,160	\$0
<u>Expenditures</u>			
Current:			
Public safety			
D.A.R.E.			
Personal services	33,533	31,719	1,814
Excess of revenues under expenditures	(14,373)	(12,559)	1,814
<u>Other financing sources</u>			
Operating transfers - in	21,000	21,000	0
Excess of revenues and other financing sources over expenditures	6,627	8,441	1,814
Fund balance at beginning of year	5,373	5,373	0
Fund balance at end of year	\$12,000	\$13,814	\$1,814

Wood County, Ohio
Litter Control Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	<u>\$72,000</u>	<u>\$72,000</u>	<u>\$0</u>
<u>Expenditures</u>			
Current:			
Public safety			
Litter control			
Personal services	72,876	72,376	500
Materials and supplies	2,000	659	1,341
Contractual services	500	114	386
Other	2,000	1,867	133
Total expenditures	<u>77,376</u>	<u>75,016</u>	<u>2,360</u>
Excess of revenues under expenditures	(5,376)	(3,016)	2,360
Fund balance at beginning of year	23,735	23,735	0
Fund balance at end of year	<u><u>\$18,359</u></u>	<u><u>\$20,719</u></u>	<u><u>\$2,360</u></u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$16,000	\$16,000	\$0
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Litter collection			
Personal services	10,460	6,633	3,827
Materials and supplies	500	299	201
Other	2,335	344	1,991
Capital outlay	18,470	16,291	2,179
Total expenditures	31,765	23,567	8,198
Excess of revenues under expenditures	(15,765)	(7,567)	8,198
Fund balance at beginning of year	15,765	15,765	0
Fund balance at end of year	\$0	\$8,198	\$8,198

Wood County, Ohio
DUI Education Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$900	\$1,380	\$480
<u>Expenditures</u>			
Current:			
Public safety			
DUI education			
Capital outlay	1,680	1,468	212
Excess of revenues under expenditures	(780)	(88)	692
Fund balance at beginning of year	1,705	1,705	0
Fund balance at end of year	\$925	\$1,617	\$692

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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	<u>\$110,414</u>	<u>\$110,414</u>	<u>0</u>
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Electronic monitoring			
Personal services	36,882	35,114	1,768
Materials and supplies	1,240	892	348
Contractual services	48,111	47,734	377
Other	1,695	869	826
Capital outlay	4,000	3,287	713
Total expenditures	<u>91,928</u>	<u>87,896</u>	<u>4,032</u>
Excess of revenues over expenditures	18,486	22,518	4,032
Fund balance at beginning of year	<u>26,294</u>	<u>26,294</u>	<u>0</u>
Fund balance at end of year	<u><u>\$44,780</u></u>	<u><u>\$48,812</u></u>	<u><u>\$4,032</u></u>

Wood County, Ohio
Electronic Monitoring Offenders Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	<u>\$0</u>	<u>\$45,271</u>	<u>\$45,271</u>
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Electronic monitoring fees			
Personal services	500	0	500
Contractual services	56,000	291	55,709
Other	1,250	797	453
Capital outlay	2,250	514	1,736
Total expenditures	<u>60,000</u>	<u>1,602</u>	<u>58,398</u>
Excess of revenues over (under) expenditures	(60,000)	43,669	103,669
<u>Other financing sources</u>			
Operating transfers - in	<u>60,000</u>	<u>0</u>	<u>(60,000)</u>
Excess of revenues and other financing sources over expenditures	0	43,669	43,669
Fund balance at beginning of year	69,274	69,274	0
Unexpended prior year encumbrances	737	737	0
Fund balance at end of year	<u><u>\$70,011</u></u>	<u><u>\$113,680</u></u>	<u><u>\$43,669</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$500	\$300	(\$200)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Juvenile indigent driver			
Contractual services	900	0	900
Excess of revenues over (under) expenditures	(400)	300	700
Fund balance at beginning of year	900	900	0
Fund balance at end of year	\$500	\$1,200	\$700

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$36,587	\$32,928	(\$3,659)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Juvenile court			
Contractual services	16,450	9,540	6,910
Other	16,478	13,640	2,838
Total expenditures	32,928	23,180	9,748
Excess of revenues over expenditures	3,659	9,748	6,089
Fund balance at beginning of year	0	0	0
Fund balance at end of year	\$3,659	\$9,748	\$6,089

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$418,000	\$304,000	(\$114,000)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Felony delinquent care			
Personal services	286,000	236,738	49,262
Materials and supplies	14,000	8,230	5,770
Contractual services	58,000	7,520	50,480
Other	55,500	20,028	35,472
Capital outlay	5,000	0	5,000
Total expenditures	418,500	272,516	145,984
Excess of revenues over (under) expenditures	(500)	31,484	31,984
Fund balance at beginning of year	420,654	420,654	0
Fund balance at end of year	\$420,154	\$452,138	\$31,984

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$46,000	\$56,250	\$10,250
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Court security			
Personal services	7,000	0	7,000
Materials and supplies	4,000	0	4,000
Other	5,000	0	5,000
Capital outlay	30,000	974	29,026
Total expenditures	46,000	974	45,026
Excess of revenues over expenditures	0	55,276	55,276
Fund balance at beginning of year	0	0	0
Fund balance at end of year	\$0	\$55,276	\$55,276

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$150,890	\$152,867	\$1,977
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Adult probation			
Personal services	120,091	115,160	4,931
Materials and supplies	13,101	13,028	73
Contractual services	7,547	6,301	1,246
Other	2,996	2,471	525
Capital outlay	7,155	7,155	0
Total expenditures	150,890	144,115	6,775
Excess of revenues over expenditures	0	8,752	8,752
Fund balance at beginning of year	74,347	74,347	0
Unexpended prior year encumbrances	141	141	0
Fund balance at end of year	\$74,488	\$83,240	\$8,752

Wood County, Ohio
EMA Communications Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
Public safety			
EMA communications			
Other	5,300	5,051	249
Capital outlay	129,700	75,166	54,534
Total expenditures	135,000	80,217	54,783
Excess of revenues under expenditures	(135,000)	(80,217)	54,783
Fund balance at beginning of year	173,919	173,919	0
Fund balance at end of year	\$38,919	\$93,702	\$54,783

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$15,000	\$14,919	(\$81)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Indigent guardianship			
Contractual services	21,000	11,525	9,475
Excess of revenues over (under) expenditures	(6,000)	3,394	9,394
Fund balance at beginning of year	18,342	18,342	0
Fund balance at end of year	\$12,342	\$21,736	\$9,394

Wood County, Ohio
Computer Legal Reseach 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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$2,800	\$2,376	(\$424)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Computer legal research			
Materials and supplies	2,800	50	2,750
Excess of revenues over expenditures	0	2,326	2,326
Fund balance at beginning of year	235	235	0
Fund balance at end of year	\$235	\$2,561	\$2,326

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$24,500	\$23,635	(\$865)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Computer-clerk of courts			
Capital outlay	22,500	15,820	6,680
Excess of revenues over expenditures	2,000	7,815	5,815
Fund balance at beginning of year	82,534	82,534	0
Fund balance at end of year	\$84,534	\$90,349	\$5,815

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$16,500	\$16,239	(\$261)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Computer-probate court			
Capital outlay	21,500	15,608	5,892
Excess of revenues over (under) expenditures	(5,000)	631	5,631
Fund balance at beginning of year	9,367	9,367	0
Fund balance at end of year	\$4,367	\$9,998	\$5,631

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$26,037	\$19,654	(\$6,383)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Computer-juvenile court			
Capital outlay	21,200	14,594	6,606
Excess of revenues over expenditures	4,837	5,060	223
Fund balance at beginning of year	3,678	3,678	0
Fund balance at end of year	\$8,515	\$8,738	\$223

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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Special assessments	\$340,000	\$339,742	(\$258)
<u>Expenditures</u>			
Current:			
Public works			
Ditch maintenance			
Personal services	85,545	80,978	4,567
Materials and supplies	32,868	18,076	14,792
Contractual services	261,387	238,133	23,254
Other	25,700	14,995	10,705
Total expenditures	<u>405,500</u>	<u>352,182</u>	<u>53,318</u>
Excess of revenues under expenditures	(65,500)	(12,440)	53,060
<u>Other financing sources</u>			
Operating transfers - in	15,000	800	(14,200)
Excess of revenues and other financing sources under expenditures	(50,500)	(11,640)	38,860
Fund balance at beginning of year	68,225	68,225	0
Unexpended prior year encumbrances	46	46	0
Fund balance at end of year	<u>\$17,771</u>	<u>\$56,631</u>	<u>\$38,860</u>

Wood County, Ohio
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$900	\$856	(\$44)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Probate conduct of business			
Other	2,000	8	1,992
Excess of revenues over (under) expenditures	(1,100)	848	1,948
Fund balance at beginning of year	2,923	2,923	0
Fund balance at end of year	\$1,823	\$3,771	\$1,948

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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$5,000	\$4,755	(\$245)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Legal research			
Materials and supplies	15,000	4,828	10,172
Excess of revenues under expenditures	(10,000)	(73)	9,927
Fund balance at beginning of year	15,778	15,778	0
Fund balance at end of year	\$5,778	\$15,705	\$9,927

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.

Wood County, Ohio
Debt Service Funds

Combining Balance Sheet
December 31, 1999

	<u>Bond Retirement</u>	<u>Special Assessment</u>	<u>Special Assessment Bond</u>	<u>Total</u>
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$214,987	\$21,181	\$639,476	\$875,644
Receivables:				
Special assessments	0	24,686	5,327,623	5,352,309
Total assets	<u>\$214,987</u>	<u>\$45,867</u>	<u>\$5,967,099</u>	<u>\$6,227,953</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Deferred revenue	\$0	\$24,686	\$5,327,623	\$5,352,309
Matured interest payable	14,850	0	12,872	27,722
Matured bonds payable	5,000	0	41,000	46,000
Total liabilities	<u>19,850</u>	<u>24,686</u>	<u>5,381,495</u>	<u>5,426,031</u>
<u>Fund equity</u>				
Fund balance:				
Unreserved	195,137	21,181	585,604	801,922
Total liabilities and fund equity	<u>\$214,987</u>	<u>\$45,867</u>	<u>\$5,967,099</u>	<u>\$6,227,953</u>

Wood County, Ohio
Debt Service Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special assessments	\$0	\$322	\$769,133	\$769,455
Interest	7,845	0	1,319	9,164
Other	283,985	0	13,691	297,676
Total revenues	<u>291,830</u>	<u>322</u>	<u>784,143</u>	<u>1,076,295</u>
<u>Expenditures</u>				
Current:				
Other	6,855	630	24,225	31,710
Debt service:				
Principal retirement	1,080,000	0	547,500	1,627,500
Interest and fiscal charges	753,588	0	271,623	1,025,211
Total expenditures	<u>1,840,443</u>	<u>630</u>	<u>843,348</u>	<u>2,684,421</u>
Excess of revenues under expenditures	<u>(1,548,613)</u>	<u>(308)</u>	<u>(59,205)</u>	<u>(1,608,126)</u>
<u>Other financing sources (uses)</u>				
Operating transfers - in	1,622,686	0	6,311	1,628,997
Operating transfers - out	(32,874)	0	(14)	(32,888)
Total other financing sources (uses)	<u>1,589,812</u>	<u>0</u>	<u>6,297</u>	<u>1,596,109</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	41,199	(308)	(52,908)	(12,017)
Fund balances at beginning of year	128,097	21,489	638,512	788,098
Residual equity transfers - in	25,841	0	0	25,841
Fund balances at end of year	<u><u>\$195,137</u></u>	<u><u>\$21,181</u></u>	<u><u>\$585,604</u></u>	<u><u>\$801,922</u></u>

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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Interest	\$4,600	\$7,289	\$2,689
Other	123,000	283,985	160,985
Total revenues	<u>127,600</u>	<u>291,274</u>	<u>163,674</u>
<u>Expenditures</u>			
Current:			
Other	6,855	6,855	0
Debt service:			
Principal retirement	1,080,000	1,075,000	5,000
Interest and fiscal charges	753,587	752,944	643
Total expenditures	<u>1,840,442</u>	<u>1,834,799</u>	<u>5,643</u>
Excess of revenues under expenditures	<u>(1,712,842)</u>	<u>(1,543,525)</u>	<u>169,317</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	1,749,744	1,681,401	(68,343)
Operating transfers - out	(32,900)	(32,874)	26
Total other financing sources (uses)	<u>1,716,844</u>	<u>1,648,527</u>	<u>(68,317)</u>
Excess of revenues and other financing sources over expenditures and other financing uses	4,002	105,002	101,000
Fund balance at beginning of year	108,876	108,876	0
Fund balance at end of year	<u>\$112,878</u>	<u>\$213,878</u>	<u>\$101,000</u>

Wood County, Ohio
Special Assessment Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Special assessments	\$42,222	\$42,946	\$724
<u>Expenditures</u>			
Current:			
Other	4,001	2,430	1,571
Debt service:			
Principal retirement	81,000	81,000	0
Interest and fiscal charges	3,629	3,605	24
Total expenditures	<u>88,630</u>	<u>87,035</u>	<u>1,595</u>
Excess of revenues under expenditures	<u>(46,408)</u>	<u>(44,089)</u>	<u>2,319</u>
<u>Other financing sources</u>			
Proceeds of notes	46,100	41,000	(5,100)
Operating transfers - in	3,000	2,781	(219)
Total other financing sources	<u>49,100</u>	<u>43,781</u>	<u>(5,319)</u>
Excess of revenues and other financing sources over (under) expenditures	2,692	(308)	(3,000)
Fund balance at beginning of year	<u>21,489</u>	<u>21,489</u>	<u>0</u>
Fund balance at end of year	<u>\$24,181</u>	<u>\$21,181</u>	<u>(\$3,000)</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Special assessments	\$842,568	\$769,133	(\$73,435)
Interest	0	1,344	1,344
Other	71,716	23,691	(48,025)
Total revenues	<u>914,284</u>	<u>794,168</u>	<u>(120,116)</u>
<u>Expenditures</u>			
Current:			
Other	13,363	13,363	0
Debt service:			
Principal retirement	567,463	542,500	24,963
Interest and fiscal charges	337,199	273,423	63,776
Total expenditures	<u>918,025</u>	<u>829,286</u>	<u>88,739</u>
Excess of revenues under expenditures	<u>(3,741)</u>	<u>(35,118)</u>	<u>(31,377)</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	40,717	6,311	(34,406)
Operating transfers - out	(283,516)	(14)	283,502
Total other financing sources (uses)	<u>(242,799)</u>	<u>6,297</u>	<u>249,096</u>
Excess of revenues and other financing sources under expenditures and other financing uses	(246,540)	(28,821)	217,719
Fund balance at beginning of year	651,127	651,127	0
Unexpended prior year encumbrances	17,088	17,088	0
Fund balance at end of year	<u>\$421,675</u>	<u>\$639,394</u>	<u>\$217,719</u>

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 proprietary funds).

Issue II

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

Permanent Improvements

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.

Asphalt Driveway

To account for construction of the asphalt driveway at the MRDD facilities.

Sprinkler System

To account for construction of the sprinkler system at the MRDD facilities.

Route 6 Turn Lane Construction

To account for construction of a turn lane on Route 6.

Generators

To account for replacement of generators at the MRDD facilities.

CSEA and Fuel Facility Construction

To account for construction of an addition for the Child Support Enforcement Agency and an addition to the fuel facility.

Educational Service Center

To account for renovations to the educational service center.

Old Jail Renovation

To account for renovations to the old jail building.

Historical Museum Renovation

To account for renovations at the Historical Museum.

Courthouse Parking

To account for construction of a handicap ramp and renovations to the handicapped parking.

Sheriff Building Construction

To account for construction of a building for the sheriff's department.

Community Correctional Facility

To account for construction of a community correctional facility funded by the State of Ohio.

(continued)

Capital Projects Funds
(continued)

Adult Recreation Facility

To account for construction of an adult recreation facility for MRDD.

Early Childhood Facility

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

Community Employment Facility

To account for construction of a community employment facility for MRDD.

Food Service Facility

To account for construction of a food service facility for MRDD.

Construction - Ditches

To account for special assessments used for construction of ditches.

Parks and Open Space

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
Capital Projects Funds

Combining Balance Sheet
December 31, 1999

	<u>Issue II</u>	<u>Permanent Improvements</u>	<u>Wood Lane Building Construction</u>	<u>Asphalt Driveway</u>
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$709,128	\$3,789,693	\$2,724,362	\$102,113
Receivables:				
Special assessments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u><u>\$709,128</u></u>	<u><u>\$3,789,693</u></u>	<u><u>\$2,724,362</u></u>	<u><u>\$102,113</u></u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$0	\$0	\$1,749	\$0
Contracts payable	64,408	0	0	434
Accrued wages payable	0	0	0	0
Retainage payable	5,601	0	0	0
Due to other funds	0	0	0	0
Deferred revenue	0	0	0	0
Accrued interest payable	0	0	0	0
Notes payable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	<u>70,009</u>	<u>0</u>	<u>1,749</u>	<u>434</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for encumbrances	606,912	0	0	0
Unreserved (deficit)	<u>32,207</u>	<u>3,789,693</u>	<u>2,722,613</u>	<u>101,679</u>
Total fund equity (deficit)	<u>639,119</u>	<u>3,789,693</u>	<u>2,722,613</u>	<u>101,679</u>
Total liabilities and fund equity	<u><u>\$709,128</u></u>	<u><u>\$3,789,693</u></u>	<u><u>\$2,724,362</u></u>	<u><u>\$102,113</u></u>

(continued)

Wood County, Ohio
Capital Projects Funds

Combining Balance Sheet
December 31, 1999
(continued)

	<u>Route 6 Turn Lane Construction</u>	<u>Generators</u>	<u>Old Jail Renovation</u>	<u>Historical Museum Renovation</u>
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$50,000	\$33,993	\$1,772,065	\$51,008
Receivables:				
Special assessments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$50,000</u>	<u>\$33,993</u>	<u>\$1,772,065</u>	<u>\$51,008</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$0	\$0	\$0	\$0
Contracts payable	0	0	0	0
Accrued wages payable	0	0	0	0
Retainage payable	0	0	0	0
Due to other funds	0	0	0	0
Deferred revenue	0	0	0	0
Accrued interest payable	0	0	0	0
Notes payable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for encumbrances	0	0	196,950	0
Unreserved (deficit)	<u>50,000</u>	<u>33,993</u>	<u>1,575,115</u>	<u>51,008</u>
Total fund equity (deficit)	<u>50,000</u>	<u>33,993</u>	<u>1,772,065</u>	<u>51,008</u>
Total liabilities and fund equity	<u>\$50,000</u>	<u>\$33,993</u>	<u>\$1,772,065</u>	<u>\$51,008</u>

<u>Sheriff Building Construction</u>	<u>Community Correctional Facility</u>	<u>Early Childhood Facility</u>	<u>Construction - Ditches</u>	<u>Parks and Open Space</u>	<u>Total</u>
\$504,992	\$1,245	\$2,250,000	\$70,876	\$32,265	\$12,091,740
<u>0</u>	<u>0</u>	<u>0</u>	<u>5,967</u>	<u>0</u>	<u>5,967</u>
<u>\$504,992</u>	<u>\$1,245</u>	<u>\$2,250,000</u>	<u>\$76,843</u>	<u>\$32,265</u>	<u>\$12,097,707</u>
\$0	\$0	\$0	\$650	\$0	\$2,399
0	54,490	0	0	0	119,332
0	0	0	71	0	71
0	0	0	0	0	5,601
0	0	0	5	0	5
0	0	0	5,967	0	5,967
0	0	0	527	0	527
<u>0</u>	<u>0</u>	<u>0</u>	<u>41,000</u>	<u>0</u>	<u>41,000</u>
<u>0</u>	<u>54,490</u>	<u>0</u>	<u>48,220</u>	<u>0</u>	<u>174,902</u>
504,992	0	0	0	0	1,308,854
<u>0</u>	<u>(53,245)</u>	<u>2,250,000</u>	<u>28,623</u>	<u>32,265</u>	<u>10,613,951</u>
<u>504,992</u>	<u>(53,245)</u>	<u>2,250,000</u>	<u>28,623</u>	<u>32,265</u>	<u>11,922,805</u>
<u>\$504,992</u>	<u>\$1,245</u>	<u>\$2,250,000</u>	<u>\$76,843</u>	<u>\$32,265</u>	<u>\$12,097,707</u>

Wood County, Ohio
Capital Projects Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999

	<u>Issue II</u>	<u>Permanent Improvements</u>	<u>Wood Lane Building Construction</u>
<u>Revenues</u>			
Intergovernmental	\$699,762	\$0	\$226
Special assessments	0	0	0
Interest	0	152,383	122,486
Other	0	0	0
Total revenues	<u>699,762</u>	<u>152,383</u>	<u>122,712</u>
<u>Expenditures</u>			
Current:			
Other	0	0	0
Capital outlay	1,050,527	715,697	957,987
Debt service:			
Interest and fiscal charges	0	0	0
Total expenditures	<u>1,050,527</u>	<u>715,697</u>	<u>957,987</u>
Excess of revenues over (under) expenditures	<u>(350,765)</u>	<u>(563,314)</u>	<u>(835,275)</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	0	1,714,970	1,009,722
Operating transfers - out	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>1,714,970</u>	<u>1,009,722</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(350,765)	1,151,656	174,447
Fund balances (deficit) at beginning of year	989,884	2,638,037	2,548,166
Residual equity transfers - out	0	0	0
Fund balances (deficit) at end of year	<u><u>\$639,119</u></u>	<u><u>\$3,789,693</u></u>	<u><u>\$2,722,613</u></u>

<u>Asphalt Driveway</u>	<u>Sprinkler System</u>	<u>Route 6 Turn Lane Construction</u>	<u>Generators</u>	<u>CSEA and Fuel Facility Construction</u>	<u>Educational Service Center</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
4,178	0	0	0	8,554	0
0	0	0	0	0	0
<u>4,178</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,554</u>	<u>0</u>
(4,178)	0	0	0	(8,554)	0
0	0	50,000	0	0	32,874
0	(9,722)	0	0	0	0
<u>0</u>	<u>(9,722)</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>32,874</u>
(4,178)	(9,722)	50,000	0	(8,554)	32,874
105,857	9,722	0	33,993	58,314	(7,033)
0	0	0	0	(49,760)	(25,841)
<u>\$101,679</u>	<u>\$0</u>	<u>\$50,000</u>	<u>\$33,993</u>	<u>\$0</u>	<u>\$0</u>

(continued)

Wood County, Ohio
Capital Projects Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999
(continued)

	<u>Old Jail Renovation</u>	<u>Historical Museum Renovation</u>	<u>Courthouse Parking</u>
<u>Revenues</u>			
Intergovernmental	\$1,750,000	\$50,000	\$0
Special assessments	0	0	0
Interest	35,265	1,008	0
Other	0	0	0
Total revenues	<u>1,785,265</u>	<u>51,008</u>	<u>0</u>
<u>Expenditures</u>			
Current:			
Other	0	0	0
Capital outlay	13,200	0	0
Debt service:			
Interest and fiscal charges	0	0	0
Total expenditures	<u>13,200</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>1,772,065</u>	<u>51,008</u>	<u>0</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	0	0	0
Operating transfers - out	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1,772,065	51,008	0
Fund balances (deficit) at beginning of year	0	0	503
Residual equity transfers - out	0	0	(503)
Fund balances (deficit) at end of year	<u><u>\$1,772,065</u></u>	<u><u>\$51,008</u></u>	<u><u>\$0</u></u>

<u>Sheriff Building Construction</u>	<u>Community Correctional Facility</u>	<u>Adult Recreation Facility</u>	<u>Early Childhood Facility</u>	<u>Community Employment Facility</u>	<u>Food Service Facility</u>
\$0	\$1,841,969	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	111,922	0	0	0	0
<u>0</u>	<u>1,953,891</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	1,931,770	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>1,931,770</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	22,121	0	0	0	0
0	0	750,000	750,000	0	0
0	0	0	0	(750,000)	(750,000)
<u>0</u>	<u>0</u>	<u>750,000</u>	<u>750,000</u>	<u>(750,000)</u>	<u>(750,000)</u>
0	22,121	750,000	750,000	(750,000)	(750,000)
504,992	(75,366)	1,500,000	1,500,000	750,000	750,000
0	0	(2,250,000)	0	0	0
<u>\$504,992</u>	<u>(\$53,245)</u>	<u>\$0</u>	<u>\$2,250,000</u>	<u>\$0</u>	<u>\$0</u>

(continued)

Wood County, Ohio
Capital Projects Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999
(continued)

	<u>Construction - Ditches</u>	<u>Parks and Open Space</u>	<u>Total</u>
<u>Revenues</u>			
Intergovernmental	\$0	\$0	4,341,957
Special assessments	51,135	0	51,135
Interest	0	6,892	318,034
Other	650	0	112,572
	<u>51,785</u>	<u>6,892</u>	<u>4,823,698</u>
<u>Expenditures</u>			
Current:			
Other	3,032	0	3,032
Capital outlay	99,996	36,682	4,818,591
Debt service:			
Interest and fiscal charges	2,005	0	2,005
	<u>105,033</u>	<u>36,682</u>	<u>4,823,628</u>
Excess of revenues over (under) expenditures	<u>(53,248)</u>	<u>(29,790)</u>	<u>70</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	14	0	4,307,580
Operating transfers - out	(800)	0	(1,510,522)
	<u>(786)</u>	<u>0</u>	<u>2,797,058</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(54,034)	(29,790)	2,797,128
Fund balances (deficit) at beginning of year	82,657	62,055	11,451,781
Residual equity transfers - out	<u>0</u>	<u>0</u>	<u>(2,326,104)</u>
Fund balances (deficit) at end of year	<u>\$28,623</u>	<u>\$32,265</u>	<u>\$11,922,805</u>

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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$0	\$699,762	\$699,762
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	2,000,000	862,345	1,137,655
Excess of revenues under expenditures	(2,000,000)	(162,583)	1,837,417
<u>Other financing sources</u>			
Operating transfers - in	2,000,000	0	(2,000,000)
Excess of revenues and other financing sources over (under) expenditures	0	(162,583)	(162,583)
Fund balance at beginning of year	162,322	162,322	0
Unexpended prior year encumbrances	38,069	38,069	0
Fund balance at end of year	<u>\$200,391</u>	<u>\$37,808</u>	<u>(\$162,583)</u>

Wood County, Ohio
Permanent Improvements 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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Interest	<u>\$75,000</u>	<u>\$145,816</u>	<u>\$70,816</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Other	<u>718,000</u>	<u>715,697</u>	<u>2,303</u>
Excess of revenues under expenditures	(643,000)	(569,881)	73,119
<u>Other financing sources</u>			
Operating transfers - in	<u>1,000,000</u>	<u>1,714,970</u>	<u>714,970</u>
Excess of revenues and other financing sources over expenditures	357,000	1,145,089	788,089
Fund balance at beginning of year	<u>2,626,875</u>	<u>2,626,875</u>	<u>0</u>
Fund balance at end of year	<u><u>\$2,983,875</u></u>	<u><u>\$3,771,964</u></u>	<u><u>\$788,089</u></u>

Wood County, Ohio
Wood Lane Building Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$0	\$226	\$226
Interest	0	121,105	121,105
Total revenues	<u>0</u>	<u>121,331</u>	<u>121,331</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	<u>3,574,703</u>	<u>960,469</u>	<u>2,614,234</u>
Excess of revenues under expenditures	(3,574,703)	(839,138)	2,735,565
<u>Other financing sources</u>			
Operating transfers - in	<u>1,034,246</u>	<u>1,009,722</u>	<u>(24,524)</u>
Excess of revenues and other financing sources over (under) expenditures	(2,540,457)	170,584	2,711,041
Fund balance at beginning of year	<u>2,540,457</u>	<u>2,540,457</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$2,711,041</u></u>	<u><u>\$2,711,041</u></u>

Wood County, Ohio
Asphalt Driveway 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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	<u>126,311</u>	<u>24,198</u>	<u>102,113</u>
Excess of revenues under expenditures	(126,311)	(24,198)	102,113
Fund balance at beginning of year	<u>126,311</u>	<u>126,311</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$102,113</u></u>	<u><u>\$102,113</u></u>

Wood County, Ohio
Sprinkler System 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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	0	0	0
<u>Other financing uses</u>			
Operating transfers - out	(9,722)	(9,722)	0
Excess of revenues under expenditures and other financing uses	(9,722)	(9,722)	0
Fund balance at beginning of year	9,722	9,722	0
Fund balance at end of year	\$0	\$0	\$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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over expenditures	0	0	0
<u>Other financing sources</u>			
Operating transfers - in	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Excess of revenues and other financing sources over expenditures	0	50,000	50,000
Fund balance at beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$50,000</u></u>	<u><u>\$50,000</u></u>

Wood County, Ohio
Generators 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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	9,469	0	9,469
Excess of revenues over (under) expenditures	(9,469)	0	9,469
<u>Other financing uses</u>			
Operating transfers - out	(24,524)	0	24,524
Excess of revenues over (under) expenditures and other financing uses	(33,993)	0	33,993
Fund balance at beginning of year	33,993	33,993	0
Fund balance at end of year	\$0	\$33,993	\$33,993

Wood County, Ohio
CSEA and Fuel Facility 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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	5,635	0	(5,635)
Operating transfers - out	(49,760)	(49,760)	0
Total other financing sources (uses)	<u>(44,125)</u>	<u>(49,760)</u>	<u>(5,635)</u>
Excess of revenues and other financing sources under expenditures and other financing uses	(44,125)	(49,760)	(5,635)
Fund balance at beginning of year	44,125	44,125	0
Unexpended prior year encumbrances	5,635	5,635	0
Fund balance at end of year	<u><u>\$5,635</u></u>	<u><u>\$0</u></u>	<u><u>(\$5,635)</u></u>

Wood County, Ohio
Educational Service 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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	32,900	32,874	(26)
Operating transfers - out	(58,741)	(58,715)	26
Total other financing sources (uses)	<u>(25,841)</u>	<u>(25,841)</u>	<u>0</u>
Excess of revenues and other financing sources under expenditures and other financing uses	(25,841)	(25,841)	0
Fund balance at beginning of year	<u>25,841</u>	<u>25,841</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
Old Jail Renovation 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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$1,750,000	\$1,750,000	\$0
Interest	0	26,915	26,915
Total revenues	1,750,000	1,776,915	26,915
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	1,750,000	210,150	1,539,850
	0	1,566,765	1,566,765
Excess of revenues over expenditures			
	0	0	0
Fund balance at beginning of year			
Fund balance at end of year	\$0	\$1,566,765	\$1,566,765

Wood County, Ohio
 Historical Museum Renovation 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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$50,000	\$50,000	\$0
Interest	0	769	769
Total revenues	50,000	50,769	769
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	50,000	0	50,000
	0	50,769	50,769
Excess of revenues over expenditures	0	50,769	50,769
Fund balance at beginning of year	0	0	0
Fund balance at end of year	\$0	\$50,769	\$50,769

Wood County, Ohio
 Courthouse Parking 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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	1,503	0	1,503
Excess of revenues over (under) expenditures	(1,503)	0	1,503
<u>Other financing sources (uses)</u>			
Operating transfers - in	1,503	0	(1,503)
Operating transfers - out	(1,503)	(1,503)	0
Total other financing sources (uses)	0	(1,503)	(1,503)
Excess of revenues and other financing sources under expenditures and other financing uses	(1,503)	(1,503)	0
Fund balance at beginning of year	0	0	0
Unexpended prior year encumbrances	1,503	1,503	0
Fund balance at end of year	\$0	\$0	\$0

Wood County, Ohio
 Sheriff 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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	504,992	504,992	0
Excess of revenues under expenditures	(504,992)	(504,992)	0
Fund balance at beginning of year	0	0	0
Unexpended prior year encumbrances	504,992	504,992	0
Fund balance at end of year	\$0	\$0	\$0

Wood County, Ohio
Community Correctional Facility Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$2,138,600	\$2,069,734	(\$68,866)
Other	103,683	111,922	8,239
Total revenues	<u>2,242,283</u>	<u>2,181,656</u>	<u>(60,627)</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	2,241,486	2,180,411	61,075
Other	72	0	72
Total expenditures	<u>2,241,558</u>	<u>2,180,411</u>	<u>61,147</u>
Excess of revenues over expenditures	725	1,245	520
Fund balance at beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u>\$725</u>	<u>\$1,245</u>	<u>\$520</u>

Wood County, Ohio
Adult Recreation Facility Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	750,000	750,000	0
Operating transfers - out	<u>(2,250,000)</u>	<u>(2,250,000)</u>	<u>0</u>
Total other financing sources (uses)	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>0</u>
Excess of revenues and other financing sources under expenditures and other financing uses	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>0</u>
Fund balance at beginning of year	<u>1,500,000</u>	<u>1,500,000</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
Early Childhood Facility Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	750,000	750,000	0
Operating transfers - out	<u>(2,250,000)</u>	<u>0</u>	<u>2,250,000</u>
Total other financing sources (uses)	<u>(1,500,000)</u>	<u>750,000</u>	<u>2,250,000</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,500,000)	750,000	2,250,000
Fund balance at beginning of year	<u>1,500,000</u>	<u>1,500,000</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$2,250,000</u></u>	<u><u>\$2,250,000</u></u>

Wood County, Ohio
Community Employment Facility Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over expenditures	0	0	0
<u>Other financing uses</u>			
Operating transfers - out	<u>(750,000)</u>	<u>(750,000)</u>	<u>0</u>
Excess of revenues under expenditures and other financing uses	(750,000)	(750,000)	0
Fund balance at beginning of year	<u>750,000</u>	<u>750,000</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
Food Service Facility Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over expenditures	0	0	0
<u>Other financing uses</u>			
Operating transfers - out	<u>(750,000)</u>	<u>(750,000)</u>	<u>0</u>
Excess of revenues under expenditures and other financing uses	(750,000)	(750,000)	0
Fund balance at beginning of year	<u>750,000</u>	<u>750,000</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
Construction - Ditches Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Special assessments	\$0	\$8,511	\$8,511
Other	500	650	150
Total revenues	<u>500</u>	<u>9,161</u>	<u>8,661</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Personal services	13,505	1,892	11,613
Contractual services	4,614	0	4,614
Other	110,552	97,546	13,006
Total expenditures	<u>128,671</u>	<u>99,438</u>	<u>29,233</u>
Excess of revenues under expenditures	<u>(128,171)</u>	<u>(90,277)</u>	<u>37,894</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	16,632	0	(16,632)
Operating transfers - out	(55,619)	(3,567)	52,052
Total other financing sources (uses)	<u>(38,987)</u>	<u>(3,567)</u>	<u>35,420</u>
Excess of revenues and other financing sources under expenditures and other financing uses	(167,158)	(93,844)	73,314
Fund balance at beginning of year	164,720	164,720	0
Fund balance at end of year	<u>(2,438)</u>	<u>\$70,876</u>	<u>\$73,314</u>

Wood County, Ohio
Parks and Open Space Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Interest	<u>\$3,000</u>	<u>\$6,848</u>	<u>\$3,848</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	<u>61,549</u>	<u>36,682</u>	<u>24,867</u>
Excess of revenues under expenditures	(58,549)	(29,834)	28,715
Fund balance at beginning of year	<u>61,948</u>	<u>61,948</u>	<u>0</u>
Fund balance at end of year	<u><u>\$3,399</u></u>	<u><u>\$32,114</u></u>	<u><u>\$28,715</u></u>

Enterprise Funds

Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

Building Inspection

To account for charges for inspections and for expenses related to the inspection process.

Nursing Home

To account 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

To account for fees collected at the County landfill for dumping waste.

Wood County, Ohio
Enterprise Funds

Combining Balance Sheet
December 31, 1999

	Building Inspection	Nursing Home	Landfill	Total
<u>Assets</u>				
Current assets:				
Equity in pooled cash and cash equivalents	\$885,970	\$319,419	\$1,088,394	\$2,293,783
Cash and cash equivalents in segregated accounts	83,477	12,195	0	95,672
Receivables:				
Accounts	3,680	27,584	186,957	218,221
Due from other funds	0	1,105	480	1,585
Due from other governments	60,962	279,460	12,817	353,239
Materials and supplies inventory	0	48,103	13,940	62,043
Prepaid items	0	2,023	0	2,023
Total current assets	<u>1,034,089</u>	<u>689,889</u>	<u>1,302,588</u>	<u>3,026,566</u>
Non-current assets:				
Fixed assets (net of accumulated depreciation)	99,622	1,202,671	1,788,688	3,090,981
Total assets	<u>\$1,133,711</u>	<u>\$1,892,560</u>	<u>\$3,091,276</u>	<u>\$6,117,547</u>
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	\$589	\$266,095	\$30,989	\$297,673
Contracts payable	0	0	14,901	14,901
Accrued wages payable	22,163	128,622	10,086	160,871
Due to other funds	1,462	93,854	4,922	100,238
Due to other governments	21,348	107,393	13,647	142,388
Accrued interest payable	0	5,529	10,561	16,090
Notes payable	0	86,000	0	86,000
Capital leases payable	0	1,755	40,955	42,710
General obligation bonds payable	0	35,000	140,000	175,000
Total current liabilities	<u>45,562</u>	<u>724,248</u>	<u>266,061</u>	<u>1,035,871</u>
Non-current liabilities:				
Compensated absences payable	63,393	111,519	18,883	193,795
Capital leases payable	0	0	237,713	237,713
Closure and postclosure liability	0	0	3,803,046	3,803,046
General obligation bonds payable	0	485,000	1,955,000	2,440,000
Total non-current liabilities	<u>63,393</u>	<u>596,519</u>	<u>6,014,642</u>	<u>6,674,554</u>
Total liabilities	<u>108,955</u>	<u>1,320,767</u>	<u>6,280,703</u>	<u>7,710,425</u>
<u>Fund equity</u>				
Contributed capital	10,902	2,206	0	13,108
Retained earnings:				
Unreserved (deficit)	1,013,854	569,587	(3,189,427)	(1,605,986)
Total fund equity (deficit)	<u>1,024,756</u>	<u>571,793</u>	<u>(3,189,427)</u>	<u>(1,592,878)</u>
Total liabilities and fund equity	<u>\$1,133,711</u>	<u>\$1,892,560</u>	<u>\$3,091,276</u>	<u>\$6,117,547</u>

Wood County, Ohio
Enterprise Funds

Combining Statement of Revenues, Expenses,
and Changes in Fund Equity
For the Year Ended December 31, 1999

	Building Inspection	Nursing Home	Landfill	Total
<u>Operating revenues</u>				
Charges for services	\$0	\$4,637,205	\$1,208,018	\$5,845,223
Licenses, permits, and inspections	876,880	0	0	876,880
Other operating revenues	12,014	180,103	54,570	246,687
Total operating revenues	<u>888,894</u>	<u>4,817,308</u>	<u>1,262,588</u>	<u>6,968,790</u>
<u>Operating expenses</u>				
Personal services	748,843	3,190,559	309,390	4,248,792
Materials and supplies	2,827	346,462	189,378	538,667
Contractual services	22,702	1,081,660	322,536	1,426,898
Closure and postclosure costs	0	0	141,567	141,567
Depreciation	32,116	54,058	102,813	188,987
Other operating expenses	82,691	54,611	167,537	304,839
Total operating expenses	<u>889,179</u>	<u>4,727,350</u>	<u>1,233,221</u>	<u>6,849,750</u>
Operating income (loss)	<u>(285)</u>	<u>89,958</u>	<u>29,367</u>	<u>119,040</u>
<u>Non-operating revenues (expenses)</u>				
Loss on disposal of fixed assets	(2,700)	0	(6,240)	(8,940)
Interest revenue	44,202	11,334	38,757	94,293
Interest expense	0	(32,738)	(136,915)	(169,653)
Total non-operating revenues (expenses)	<u>41,502</u>	<u>(21,404)</u>	<u>(104,398)</u>	<u>(84,300)</u>
Income (loss) before operating transfers	41,217	68,554	(75,031)	34,740
Operating transfers - in	0	0	116,280	116,280
Operating transfers - out	0	0	(148)	(148)
Net income	41,217	68,554	41,101	150,872
Retained earnings (deficit) at beginning of year	<u>972,637</u>	<u>501,033</u>	<u>(3,230,528)</u>	<u>(1,756,858)</u>
Retained earnings (deficit) at end of year	1,013,854	569,587	(3,189,427)	(1,605,986)
Contributed capital at beginning and end of year	<u>10,902</u>	<u>2,206</u>	<u>0</u>	<u>13,108</u>
Total fund equity (deficit) at end of year	<u>\$1,024,756</u>	<u>\$571,793</u>	<u>(\$3,189,427)</u>	<u>(\$1,592,878)</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Licenses, permits, and inspections	\$970,000	\$901,024	(\$68,976)
Other revenue	15,000	7,094	(7,906)
Interest	20,000	43,362	23,362
Total revenues	<u>1,005,000</u>	<u>951,480</u>	<u>(53,520)</u>
<u>Expenses</u>			
Personal services	801,290	746,118	55,172
Materials and supplies	4,000	2,827	1,173
Contractual services	30,000	20,458	9,542
Other expenses	81,000	71,585	9,415
Capital outlay	80,000	61,770	18,230
Total expenses	<u>996,290</u>	<u>902,758</u>	<u>93,532</u>
Excess of revenues over expenses	8,710	48,722	40,012
Fund balance at beginning of year	831,587	831,587	0
Unexpended prior year encumbrances	46	46	0
Fund balance at end of year	<u>\$840,343</u>	<u>\$880,355</u>	<u>\$40,012</u>

Wood County, Ohio
Nursing Home Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$4,761,800	\$4,635,788	(\$126,012)
Other revenues	153,000	179,830	26,830
Interest	0	11,061	11,061
Proceeds of notes	0	86,000	86,000
Total revenues	<u>4,914,800</u>	<u>4,912,679</u>	<u>(2,121)</u>
<u>Expenses</u>			
Personal services	3,197,556	3,166,682	30,874
Materials and supplies	470,000	437,355	32,645
Contractual services	1,036,345	843,872	192,473
Other expenses	60,431	54,611	5,820
Capital outlay	70,000	55,020	14,980
Debt service:			
Principal retirement	140,500	140,500	0
Interest and fiscal charges	33,474	33,463	11
Total expenses	<u>5,008,306</u>	<u>4,731,503</u>	<u>276,803</u>
Excess of revenues over (under) expenses	(93,506)	181,176	274,682
Operating transfers - out	<u>(56,222)</u>	<u>0</u>	<u>56,222</u>
Excess of revenues over (under) expense and operating transfers	(149,728)	181,176	330,904
Fund balance at beginning of year	135,446	135,446	0
Unexpended prior year encumbrances	229	229	0
Fund balance (deficit) at end of year	<u>(\$14,053)</u>	<u>\$316,851</u>	<u>\$330,904</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$1,164,000	\$1,173,432	\$9,432
Other revenues	15,000	46,997	31,997
Interest	0	38,059	38,059
Total revenues	<u>1,179,000</u>	<u>1,258,488</u>	<u>79,488</u>
<u>Expenses</u>			
Personal services	305,323	297,920	7,403
Materials and supplies	198,000	193,165	4,835
Contractual services	234,161	227,140	7,021
Other expenses	164,770	160,761	4,009
Capital outlay	168,000	161,664	6,336
Debt service:			
Principal retirement	135,000	135,000	0
Interest and fiscal charges	132,978	132,978	0
Total expenses	<u>1,338,232</u>	<u>1,308,628</u>	<u>29,604</u>
Excess of revenues under expenses	(159,232)	(50,140)	109,092
Operating transfers - in	0	116,280	116,280
Operating transfers - out	(170)	(148)	22
Excess of revenues over (under) expenses and operating transfers	(159,402)	65,992	225,394
Fund balance at beginning of year	988,110	988,110	0
Unexpended prior year encumbrances	3,599	3,599	0
Fund balance at end of year	<u>\$832,307</u>	<u>\$1,057,701</u>	<u>\$225,394</u>

Wood County, Ohio
Enterprise Funds

Combining Statement of Cash Flows
For the Year Ended December 31, 1999

	Building Inspection	Nursing Home	Landfill	Total
Increase (decrease) in cash and cash equivalents:				
<u>Cash flows from operating activities</u>				
Cash received from customers	\$901,024	\$4,635,788	\$1,173,432	\$6,710,244
Cash payments for personal services	(744,925)	(3,166,682)	(297,872)	(4,209,479)
Cash payments for suppliers for goods and services	(2,827)	(376,428)	(189,692)	(568,947)
Cash payments for contractual services	(22,551)	(841,635)	(279,518)	(1,143,704)
Cash received from other revenues	7,094	180,103	46,997	234,194
Cash payments for other expenses	(82,691)	(54,611)	(158,920)	(296,222)
Net cash provided by operating activities	55,124	376,535	294,427	726,086
<u>Cash flows from noncapital financing activities</u>				
Cash received from operating transfers - in	0	0	116,280	116,280
Cash payments for operating transfers - out	0	0	(148)	(148)
Net cash provided by noncapital financing activities	0	0	116,132	116,132
<u>Cash flows from capital and related financing activities</u>				
Acquisition of fixed assets	(59,677)	(115,947)	(89,352)	(264,976)
Proceeds of notes	0	86,000	0	86,000
Principal paid on bond anticipation notes	0	(110,500)	0	(110,500)
Interest paid on bond anticipation notes	0	(4,685)	0	(4,685)
Principal paid on general obligation bonds	0	(30,000)	(135,000)	(165,000)
Interest paid on general obligation bonds	0	(28,778)	(132,978)	(161,756)
Lease principal	0	(2,909)	(14,614)	(17,523)
Lease interest	0	(142)	(4,457)	(4,599)
Net cash used for capital and related financing activities	(59,677)	(206,961)	(376,401)	(643,039)
<u>Cash flows from investing activities</u>				
Interest on investments	44,202	11,334	38,757	94,293
Net increase in cash and cash equivalents	39,649	180,908	72,915	293,472
Cash and cash equivalents at beginning of year	929,798	150,706	1,015,479	2,095,983
Cash and cash equivalents at end of year	\$969,447	\$331,614	\$1,088,394	\$2,389,455

(continued)

Wood County, Ohio
Enterprise Funds

Combining Statement of Cash Flows
For the Year Ended December 31, 1999
(continued)

	Building Inspection	Nursing Home	Landfill	Total
<u>Reconciliation of operating income (loss) to net cash provided by operating activities</u>				
Operating income (loss)	(\$285)	\$89,958	\$29,367	\$119,040
<u>Adjustments to reconcile operating income (loss) to net cash provided by operating activities</u>				
Depreciation	32,116	54,058	102,813	188,987
Closure and postclosure liability	0	0	141,567	141,567
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	(3,680)	3,836	(28,862)	(28,706)
(Increase) decrease in due from other funds	9,450	(1,105)	(480)	7,865
(Increase) decrease in due from other governments	13,454	(4,148)	(12,817)	(3,511)
(Increase) decrease in materials and supplies inventory	0	9,670	(1,574)	8,096
(Increase) decrease in prepaid items	0	(326)	29,900	29,574
Increase in accounts payable	151	125,876	3,985	130,012
Increase in contracts payable	0	0	14,901	14,901
Increase in accrued wages payable	4,450	31,552	4,101	40,103
Increase in compensated absences payable	5,148	12,118	8,034	25,300
Increase (decrease) in due to other funds	(7,679)	34,186	1,344	27,851
Increase in due to other governments	1,999	20,860	2,148	25,007
Total adjustments	55,409	286,577	265,060	607,046
Net cash provided by operating activities	<u>\$55,124</u>	<u>\$376,535</u>	<u>\$294,427</u>	<u>\$726,086</u>

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. The activity reported at the legal level of budgetary control for this fund is the same level reported in the combined financial statements; therefore, no budgetary statement is presented here.

Health

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

Wood County, Ohio
Internal Service Funds

Combining Balance Sheet
December 31, 1999

	Workers' Compensation Retro Reserve	Health	Total
<u>Assets</u>			
Current assets:			
Equity in pooled cash and cash equivalents	\$3,254,610	\$0	\$3,254,610
Cash and cash equivalents with fiscal agents	0	56,827	56,827
Investments with fiscal agents		3,688,097	3,688,097
Due from other funds	68,216	0	68,216
Prepaid items	2,288	0	2,288
Total assets	<u>\$3,325,114</u>	<u>\$3,744,924</u>	<u>\$7,070,038</u>
<u>Liabilities</u>			
Current liabilities:			
Due to other governments	\$68,216	\$0	\$68,216
Claims payable	366,943	1,533,617	1,900,560
Total liabilities	<u>435,159</u>	<u>1,533,617</u>	<u>1,968,776</u>
<u>Fund equity</u>			
Retained earnings:			
Unreserved	<u>2,889,955</u>	<u>2,211,307</u>	<u>5,101,262</u>
Total liabilities and fund equity	<u>\$3,325,114</u>	<u>\$3,744,924</u>	<u>\$7,070,038</u>

Wood County, Ohio
Internal Service Funds

Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings
For the Year Ended December 31, 1999

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating revenues</u>			
Charges for services	\$731,102	\$3,471,053	\$4,202,155
Other operating revenues	326,693	0	326,693
Total operating revenues	<u>1,057,795</u>	<u>3,471,053</u>	<u>4,528,848</u>
<u>Operating expenses</u>			
Contractual services	170,648	771,619	942,267
Claims	(209,802)	3,570,583	3,360,781
Total operating expenses	<u>(39,154)</u>	<u>4,342,202</u>	<u>4,303,048</u>
Operating income (loss)	1,096,949	(871,149)	225,800
<u>Non-operating revenues</u>			
Interest revenue	148,455	105,588	254,043
Net income (loss)	1,245,404	(765,561)	479,843
Retained earnings at beginning of year	<u>1,644,551</u>	<u>2,976,868</u>	<u>4,621,419</u>
Retained earnings at end of year	<u><u>\$2,889,955</u></u>	<u><u>\$2,211,307</u></u>	<u><u>\$5,101,262</u></u>

Wood County, Ohio
Internal Service Funds

Combining Statement of Cash Flows
For the Year Ended December 31, 1999

	Workers' Compensation Retro Reserve	Health	Total
Increase (decrease) in cash and cash equivalents:			
<u>Cash flows from operating activities</u>			
Cash received from quasi-external transactions with other funds	\$1,153,590	\$3,471,053	\$4,624,643
Cash payments for contractual services	(593,156)	(771,619)	(1,364,775)
Cash payments for claims	0	(3,536,122)	(3,536,122)
Cash received from other revenues	326,693	0	326,693
Net cash provided by (used for) operating activities	887,127	(836,688)	50,439
<u>Cash flows from investing activities</u>			
Purchase of investments	0	(3,688,097)	(3,688,097)
Sale of investments	0	2,004,099	2,004,099
Interest on investments	148,455	105,588	254,043
Net cash provided by (used for) investing activities	148,455	(1,578,410)	(1,429,955)
Net increase (decrease) in cash and cash equivalents	1,035,582	(2,415,098)	(1,379,516)
Cash and cash equivalents at beginning of year	2,219,028	2,471,925	4,690,953
Cash and cash equivalents at end of year	\$3,254,610	\$56,827	\$3,311,437

(continued)

**STATISTICAL
SECTION**

Wood County, Ohio
Internal Service Funds

Combining Statement of Cash Flows
For the Year Ended December 31, 1999
(continued)

	Workers' Compensation Retro Reserve	Health	Total
<u>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities</u>			
Operating income (loss)	\$1,096,949	(\$871,149)	\$225,800
<u>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities</u>			
Changes in assets and liabilities:			
Decrease in due from other funds	422,488	0	422,488
Increase in prepaid items	(20)	0	(20)
Decrease in due to other governments	(422,488)	0	(422,488)
Increase (decrease) in claims payable	(209,802)	34,461	(175,341)
Total adjustments	(209,822)	34,461	(175,361)
Net cash provided by (used for) operating activities	\$887,127	(\$836,688)	\$50,439

Fiduciary Fund Types

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

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 here.

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.

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 Management Agency

To account for the fund controlled by the disaster services agency, for which the County Auditor is the fiscal agent. A federal grant and a per capita fee from each participating political subdivision provides the resources to maintain the agency.

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.

Law Library

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

Fines - Other Subdivisions

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

(continued)

Fiduciary Fund Types
(continued)

Auditor

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

Nursing Home Residents

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

Domestic Violence Shelter

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

Payroll

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

Undivided Tax

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

Alimony and Child Support

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

County Court

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

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
All Trust and Agency Funds

Combining Balance Sheet
December 31, 1999

	Investment Trust	Agency	Total
<u>Assets</u>			
Equity in pooled cash and cash equivalents	\$719,514	\$7,006,493	\$7,726,007
Cash and cash equivalents in segregated accounts	0	641,294	641,294
Investments in segregated accounts	0	100,000	100,000
Receivables:			
Taxes	0	110,050,303	110,050,303
Accounts (net of allowance for uncollectible accounts)	0	878,482	878,482
Special assessments	0	5,631,962	5,631,962
Due from other funds	0	924	924
Due from other governments	0	822,453	822,453
Total assets	<u>\$719,514</u>	<u>\$125,131,911</u>	<u>\$125,851,425</u>
<u>Liabilities and fund equity</u>			
<u>Liabilities</u>			
Due to other funds	\$0	\$69	\$69
Due to other governments	0	122,116,513	122,116,513
Undistributed assets	0	2,983,530	2,983,530
Deposits held and due to others	0	31,799	31,799
Total liabilities	<u>0</u>	<u>125,131,911</u>	<u>125,131,911</u>
<u>Fund equity</u>			
Fund balance:			
Reserved for external pool participants	719,514	0	719,514
Total liabilities and fund equity	<u>\$719,514</u>	<u>\$125,131,911</u>	<u>\$125,851,425</u>

Wood County, Ohio
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 1999

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<u>Health</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$679,682	\$3,216,084	\$3,408,607	\$487,159
Due from other funds	47,635	415	47,635	415
Total assets	<u>\$727,317</u>	<u>\$3,216,499</u>	<u>\$3,456,242</u>	<u>\$487,574</u>
<u>Liabilities</u>				
Due to other funds	\$322	\$0	\$322	\$0
Undistributed assets	726,995	3,216,499	3,455,920	487,574
Total liabilities	<u>\$727,317</u>	<u>\$3,216,499</u>	<u>\$3,456,242</u>	<u>\$487,574</u>
<u>Work Industry</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$39,025	\$146,031	\$164,709	\$20,347
Due from other funds	0	509	0	509
Total assets	<u>\$39,025</u>	<u>\$146,540</u>	<u>\$164,709</u>	<u>\$20,856</u>
<u>Liabilities</u>				
Undistributed assets	\$39,025	\$146,540	\$164,709	\$20,856
Total liabilities	<u>\$39,025</u>	<u>\$146,540</u>	<u>\$164,709</u>	<u>\$20,856</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$80,364	\$215,993	\$213,841	\$82,516
Total assets	<u>\$80,364</u>	<u>\$215,993</u>	<u>\$213,841</u>	<u>\$82,516</u>
<u>Liabilities</u>				
Undistributed assets	\$80,364	\$215,993	\$213,841	\$82,516
Total liabilities	<u>\$80,364</u>	<u>\$215,993</u>	<u>\$213,841</u>	<u>\$82,516</u>
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$410,245	\$1,283,300	\$1,374,643	\$318,902
Total Assets	<u>\$410,245</u>	<u>\$1,283,300</u>	<u>\$1,374,643</u>	<u>\$318,902</u>
<u>Liabilities</u>				
Undistributed assets	\$410,245	\$1,283,300	\$1,374,643	\$318,902
Total liabilities	<u>\$410,245</u>	<u>\$1,283,300</u>	<u>\$1,374,643</u>	<u>\$318,902</u>

(continued)

Wood County, Ohio
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 1999
(continued)

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$231,520	\$1,252,475	\$1,224,259	\$259,736
Total Assets	<u>\$231,520</u>	<u>\$1,252,475</u>	<u>\$1,224,259</u>	<u>\$259,736</u>
<u>Liabilities</u>				
Due to other funds	\$0	\$69	\$0	\$69
Undistributed assets	231,520	1,252,406	1,224,259	259,667
Total liabilities	<u>\$231,520</u>	<u>\$1,252,475</u>	<u>\$1,224,259</u>	<u>\$259,736</u>
<u>Emergency Management Agency</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$77,310	\$140,073	\$129,170	\$88,213
Total Assets	<u>\$77,310</u>	<u>\$140,073</u>	<u>\$129,170</u>	<u>\$88,213</u>
<u>Liabilities</u>				
Undistributed assets	\$77,310	\$140,073	\$129,170	\$88,213
Total liabilities	<u>\$77,310</u>	<u>\$140,073</u>	<u>\$129,170</u>	<u>\$88,213</u>
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$30,393	\$24,897	\$18,304	\$36,986
Total assets	<u>\$30,393</u>	<u>\$24,897</u>	<u>\$18,304</u>	<u>\$36,986</u>
<u>Liabilities</u>				
Undistributed assets	\$30,393	\$24,897	\$18,304	\$36,986
Total liabilities	<u>\$30,393</u>	<u>\$24,897</u>	<u>\$18,304</u>	<u>\$36,986</u>
<u>Law Library</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$11,406	\$144,132	\$150,311	\$5,227
Total assets	<u>\$11,406</u>	<u>\$144,132</u>	<u>\$150,311</u>	<u>\$5,227</u>
<u>Liabilities</u>				
Undistributed assets	\$11,406	\$144,132	\$150,311	\$5,227
Total liabilities	<u>\$11,406</u>	<u>\$144,132</u>	<u>\$150,311</u>	<u>\$5,227</u>

(continued)

Wood County, Ohio
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 1999
(continued)

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<u>Fines - Other Subdivisions</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$0	\$14,686	\$14,686	\$0
Total assets	<u>\$0</u>	<u>\$14,686</u>	<u>\$14,686</u>	<u>\$0</u>
<u>Liabilities</u>				
Undistributed assets	\$0	\$14,686	\$14,686	\$0
Total liabilities	<u>\$0</u>	<u>\$14,686</u>	<u>\$14,686</u>	<u>\$0</u>
<u>Auditor</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$65,208	\$37,714	\$63,045	\$39,877
Total assets	<u>\$65,208</u>	<u>\$37,714</u>	<u>\$63,045</u>	<u>\$39,877</u>
<u>Liabilities</u>				
Undistributed assets	\$65,208	\$37,714	\$63,045	\$39,877
Total liabilities	<u>\$65,208</u>	<u>\$37,714</u>	<u>\$63,045</u>	<u>\$39,877</u>
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$23,425	\$3,511	\$0	\$26,936
Total assets	<u>\$23,425</u>	<u>\$3,511</u>	<u>\$0</u>	<u>\$26,936</u>
<u>Liabilities</u>				
Deposits held and due to others	\$23,425	\$3,511	\$0	\$26,936
Total liabilities	<u>\$23,425</u>	<u>\$3,511</u>	<u>\$0</u>	<u>\$26,936</u>
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$12,981	\$30,184	\$28,708	\$14,457
Total assets	<u>\$12,981</u>	<u>\$30,184</u>	<u>\$28,708</u>	<u>\$14,457</u>
<u>Liabilities</u>				
Undistributed assets	\$12,981	\$30,184	\$28,708	\$14,457
Total liabilities	<u>\$12,981</u>	<u>\$30,184</u>	<u>\$28,708</u>	<u>\$14,457</u>

(continued)

Wood County, Ohio
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 1999
(continued)

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<u>Payroll</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$51,538	\$3,687,398	\$3,697,658	\$41,278
Total assets	<u>\$51,538</u>	<u>\$3,687,398</u>	<u>\$3,697,658</u>	<u>\$41,278</u>
<u>Liabilities</u>				
Undistributed assets	\$51,538	\$3,687,398	\$3,697,658	\$41,278
Total liabilities	<u>\$51,538</u>	<u>\$3,687,398</u>	<u>\$3,697,658</u>	<u>\$41,278</u>
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$4,933,344	\$207,300,476	\$206,622,025	\$5,611,795
Receivables:				
Taxes	101,126,929	110,050,303	101,126,929	110,050,303
Special assessments	5,422,227	5,631,962	5,422,227	5,631,962
Due from other governments	810,449	822,453	810,449	822,453
Total assets	<u>\$112,292,949</u>	<u>\$323,805,194</u>	<u>\$313,981,630</u>	<u>\$122,116,513</u>
<u>Liabilities</u>				
Due to other governments	\$112,292,949	\$323,805,194	\$313,981,630	\$122,116,513
Total liabilities	<u>\$112,292,949</u>	<u>\$323,805,194</u>	<u>\$313,981,630</u>	<u>\$122,116,513</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$57,483	\$28,442	\$2,130	\$83,795
Total assets	<u>\$57,483</u>	<u>\$28,442</u>	<u>\$2,130</u>	<u>\$83,795</u>
<u>Liabilities</u>				
Undistributed assets	\$57,483	\$28,442	\$2,130	\$83,795
Total liabilities	<u>\$57,483</u>	<u>\$28,442</u>	<u>\$2,130</u>	<u>\$83,795</u>

(continued)

Wood County, Ohio
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 1999
(continued)

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<u>County Court</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$835,684	\$10,936	\$357,657	\$488,963
Investments in segregated accounts	100,000	0	0	100,000
Receivables:				
Accounts	417,335	878,482	417,335	878,482
Total assets	\$1,353,019	\$889,418	\$774,992	\$1,467,445
<u>Liabilities</u>				
Undistributed assets	\$1,353,019	\$889,418	\$774,992	\$1,467,445
Total liabilities	\$1,353,019	\$889,418	\$774,992	\$1,467,445
<u>Sheriff</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$25,107	\$13,448	\$1,818	\$36,737
Total assets	\$25,107	\$13,448	\$1,818	\$36,737
<u>Liabilities</u>				
Undistributed assets	\$25,107	\$13,448	\$1,818	\$36,737
Total liabilities	\$25,107	\$13,448	\$1,818	\$36,737
<u>Inmate</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$6,300	\$793	\$2,230	\$4,863
Total assets	\$6,300	\$793	\$2,230	\$4,863
<u>Liabilities</u>				
Deposits held and due to others	\$6,300	\$793	\$2,230	\$4,863
Total liabilities	\$6,300	\$793	\$2,230	\$4,863

(continued)

Wood County, Ohio
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 1999
(continued)

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$6,623,016	\$217,493,443	\$217,109,966	\$7,006,493
Cash and cash equivalents in segregated accounts	947,999	57,130	363,835	641,294
Investments in segregated accounts	100,000	0	0	100,000
<u>Receivables:</u>				
Taxes	101,126,929	110,050,303	101,126,929	110,050,303
Accounts	417,335	878,482	417,335	878,482
Special assessments	5,422,227	5,631,962	5,422,227	5,631,962
Due from other funds	47,635	924	47,635	924
Due from other governments	810,449	822,453	810,449	822,453
Total assets	<u>\$115,495,590</u>	<u>\$334,934,697</u>	<u>\$325,298,376</u>	<u>\$125,131,911</u>
<u>Liabilities</u>				
Due to other funds	\$322	\$69	\$322	\$69
Due to other governments	112,292,949	323,805,194	313,981,630	122,116,513
Undistributed assets	3,172,594	11,125,130	11,314,194	2,983,530
Deposits held and due to others	29,725	4,304	2,230	31,799
Total liabilities	<u>\$115,495,590</u>	<u>\$334,934,697</u>	<u>\$325,298,376</u>	<u>\$125,131,911</u>

General Fixed Assets Account Group

General Fixed Assets Account Group

To account for all fixed assets of the County, except those accounted for in the proprietary funds.

Wood County, Ohio
Schedule of General Fixed Assets
by Function
December 31, 1999

Function	Total	Land	Buildings	Improvements	Machinery and Equipment	Computer Equipment	Furniture and Fixtures	Vehicles
General government:								
Legislative and executive	\$15,955,075	\$1,442,753	\$10,326,555	\$666,484	\$860,971	\$1,693,009	\$533,524	\$431,779
Judicial	3,121,209	0	938,922	5,762	693,138	840,859	501,806	140,722
Public safety	12,582,768	0	9,513,210	0	1,497,037	340,169	152,940	1,079,412
Public works	3,320,978	7,425	239,057	520	1,591,937	65,870	20,347	1,395,822
Health	1,453,274	86,280	1,190,478	0	25,781	74,430	9,457	66,798
Human services	11,619,134	546,077	5,975,980	1,184,882	1,050,094	585,379	374,445	1,902,277
Economic development	81,006	0	0	0	10,782	28,856	6,124	38,244
Total	48,136,391	\$2,082,535	\$28,184,202	\$1,857,648	\$5,729,740	\$3,628,572	\$1,598,643	\$5,055,054
Construction in progress	2,727,171							
Total general fixed assets	\$50,863,565							

Wood County, Ohio
 Schedule of Changes in General Fixed Assets
 by Function
 For the Year Ended December 31, 1999

Function	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
General government:				
Legislative and executive	\$12,556,464	\$3,573,835	\$175,224	\$15,955,075
Judicial	3,238,136	121,907	238,834	3,121,209
Public safety	11,379,604	1,206,164	3,000	12,582,768
Public works	3,082,580	544,989	306,591	3,320,978
Health	1,189,620	274,786	11,182	1,453,224
Human services	9,617,646	2,457,431	455,943	11,619,134
Conservation and recreation	18,976	0	18,976	0
Economic development	19,644	64,362	0	84,006
Total	41,102,670	8,243,474	1,209,750	48,136,394
Construction in progress	3,717,787	13,200	1,003,816	2,727,171
Total general fixed assets	<u>\$44,820,457</u>	<u>\$8,256,674</u>	<u>\$2,213,566</u>	<u>\$50,863,565</u>

Wood County, Ohio
Schedule of General Fixed Assets
by Source
December 31, 1999

	Amounts
General fixed assets:	
Land	\$2,082,535
Buildings	28,184,202
Improvements	1,857,648
Machinery and equipment	5,729,740
Computer equipment	3,628,572
Furniture and fixtures	1,598,643
Vehicles	5,055,054
Construction in progress	2,727,171
 Total general fixed assets	 \$50,863,565
 Investment in general fixed assets from:	
General fund revenues	\$36,572,978
Note or bonded debt	12,780,466
State grants	1,485,636
Donations	24,485
 Total investment in general fixed assets	 \$50,863,565

Statistical Section

The following unaudited statistical tables reflect social and economic data, and financial trends of the County.

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

	1999 (b)	1998 (b)	1997 (b)	1996 (b)	1995 (b)	1994 (b)	1993 (b)	1992 (b)	1991 (b)	1990 (c)
General government:										
Legislative and executive	\$12,398,572	\$10,442,820	\$9,358,409	\$9,085,152	\$8,458,426	\$8,138,701	\$7,633,951	\$8,350,903	\$7,762,890	\$6,729,738
Judicial	5,319,770	5,438,688	5,079,525	6,039,517	5,593,228	5,048,617	3,758,914	5,105,519	4,721,081	2,037,422
Public safety	5,151,863	4,894,798	4,749,137	4,376,674	3,999,995	3,929,636	3,537,980	4,089,525	3,856,144	4,499,763
Public works	6,781,358	5,607,715	4,828,509	5,328,820	6,105,450	5,716,883	5,662,720	3,994,408	5,542,922	4,276,579
Health	10,121,070	8,364,554	8,136,075	7,838,177	7,371,374	6,459,632	5,934,834	5,041,394	5,140,338	13,249,880
Human services	25,443,608	23,478,340	21,167,059	20,512,068	20,855,269	18,631,744	17,692,339	16,112,873	16,249,986	4,838,144
Conservation and recreation	149,046	139,698	132,323	110,135	94,275	87,333	78,737	78,251	22,500	595,520
Economic development	1,186,449	1,724,272	986,990	673,561	672,372	549,582	524,620	206,448	171,054	0
Other	680,922	539,442	864,214	299,208	320,604	192,969	381,703	410,119	268,075	2,883,980
Capital outlay	6,346,246	6,707,753	7,108,509	1,671,028	1,590,529	5,428,874	4,055,703	2,292,021	1,802,782	2,473,697
Intergovernmental	389,749	358,111	329,616	324,057	352,503	273,882	280,306	359,050	269,047	0
Debt service	2,876,061	2,716,776	2,783,072	4,435,203	2,938,386	2,831,062	2,414,741	4,336,307	2,790,396	6,110,216
Total expenditures	<u>\$76,844,714</u>	<u>\$70,412,967</u>	<u>\$65,523,438</u>	<u>\$60,693,600</u>	<u>\$58,352,411</u>	<u>\$57,288,915</u>	<u>\$51,956,548</u>	<u>\$50,376,818</u>	<u>\$48,597,215</u>	<u>\$47,694,939</u>

Source: Wood County Auditor

- (a) Includes governmental funds only
- (b) GAAP basis financial information
- (c) Cash basis financial information

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

	1999 (b)	1998 (b)	1997 (b)	1996 (b)	1995 (b)	1994 (b)	1993 (b)	1992 (b)	1991 (b)	1990 (c)
Taxes	\$32,757,281	\$30,044,992	\$28,451,868	\$27,211,028	\$26,235,169	\$22,818,741	\$22,864,562	\$20,844,259	\$21,894,595	\$21,775,452
Charges for services	6,960,321	6,868,185	7,095,663	5,966,907	6,531,997	5,850,700	10,670,254	10,589,968	5,820,639	1,973,604
Licenses and permits	558,436	489,565	448,330	443,681	406,153	535,525	370,037	177,259	179,953	2,779,994
Fines, costs, and forfeitures	332,130	323,538	399,675	299,533	351,610	368,805	223,169	303,179	374,861	311,524
Intergovernmental	31,898,154	28,280,858	25,739,474	25,706,012	25,250,024	26,123,551	15,165,883	15,203,336	19,551,421	13,846,969
Special assessments	1,160,332	1,171,021	1,290,919	1,390,987	1,657,703	2,035,140	1,456,007	1,490,465	1,473,949	1,215,232
Interest	2,953,793	3,425,433	3,436,047	3,089,629	2,437,534	1,953,240	1,308,897	1,406,799	1,941,277	0
Other	944,148	672,135	969,879	2,420,206	973,029	1,290,432	2,530,996	1,266,704	619,148	2,401,134
Total revenues	\$77,564,595	\$71,275,727	\$67,831,855	\$66,527,983	\$63,843,219	\$60,976,134	\$54,589,805	\$51,281,969	\$51,855,843	\$44,303,909

Source: Wood County Auditor

(a) Includes governmental funds only

(b) GAAP basis financial information

(c) Cash basis financial information

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

Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
1999	\$14,055,602	\$13,791,255	98.12%	\$359,273	\$14,150,528	100.68%	\$360,350	2.56%
1998	14,335,590	14,238,294	99.32	408,874	14,647,168	102.17	206,994	1.44
1997	13,322,077	13,139,584	98.63	406,379	13,545,963	101.68	258,986	1.94
1996	13,151,674	12,852,426	97.72	418,061	13,270,487	100.90	540,405	4.11
1995	13,746,393	13,656,398	99.35	394,496	14,050,894	102.22	632,835	4.60
1994	13,065,782	12,956,098	99.16	468,298	13,424,396	102.74	552,740	4.23
1993	12,421,335	12,247,436	98.60	360,386	12,607,822	101.50	614,150	4.91
1992	12,211,090	11,869,179	97.20	429,905	12,299,084	100.72	473,404	3.88
1991	11,288,430	10,295,049	91.20	307,712	10,602,761	93.93	565,387	5.01

Source: Wood County Auditor

Data presentation is limited due to the unavailability of additional records.

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

Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
1999	\$79,479,851	\$78,044,866	98.19%	\$2,046,031	\$80,090,897	100.77%	\$1,968,584	2.48%
1998	71,386,759	70,899,213	99.32	2,041,522	72,940,735	102.18	1,028,534	1.44
1997	67,710,533	67,082,605	99.07	1,773,299	68,855,904	101.69	1,327,165	1.96
1996	64,992,672	64,409,439	99.10	1,646,552	66,055,991	101.64	2,501,875	3.85
1995	63,565,401	63,149,249	99.35	1,827,230	64,976,479	102.22	2,985,073	4.70
1994	61,505,570	60,989,248	99.16	2,221,510	63,210,758	102.77	2,632,095	4.28
1993	59,073,229	58,256,274	98.62	1,717,538	59,973,812	101.52	2,754,035	4.66
1992	54,747,145	53,219,525	97.21	1,939,337	55,158,862	100.75	2,210,105	4.04
1991	52,696,646	48,076,109	91.23	1,436,184	49,512,293	93.96	2,637,038	5.00

Source: Wood County Auditor

Data presentation is limited due to the unavailability of additional records.

Wood County, Ohio
 Property Tax Levies and Collections - Tangible Personal Property Taxes
 Last Nine 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
1999	\$3,380,972	\$3,163,504	93.57%	\$217,468	6.43%
1998	3,446,155	3,235,070	93.87	211,084	6.13
1997	3,260,503	2,997,228	91.93	263,275	8.07
1996	2,966,644	2,708,546	91.30	111,945	3.77
1995	2,931,598	2,743,976	93.60	n/a	n/a
1994	2,762,153	2,599,186	94.10	n/a	n/a
1993	2,700,698	2,511,681	93.00	n/a	n/a
1992	2,849,497	2,758,313	96.80	n/a	n/a
1991	2,907,088	2,819,826	97.00	n/a	n/a

Source: Wood County Auditor

Data presentation is limited due to the unavailability of additional records.

Wood County, Ohio
Property Tax Levies and Collections - Tangible Personal Property Taxes
Last Nine Years
Wood County and Underlying 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
1999	\$22,502,987	\$21,073,710	93.65%	\$1,429,276	6.35%
1998	20,397,770	19,141,136	93.84	1,256,634	6.16
1997	19,177,797	17,658,159	92.08	1,519,638	7.92
1996	18,565,149	16,961,958	91.36	649,956	3.50
1995	17,093,593	16,016,367	93.70	1,182,069	6.92
1994	16,140,308	15,191,023	94.12	751,869	4.66
1993	15,929,054	14,824,474	93.07	508,461	3.19
1992	15,588,243	15,092,521	96.82	532,657	3.42
1991	16,679,491	16,174,449	96.97	393,905	2.36

Source: Wood County Auditor

Data presentation is limited due to the unavailability of additional records.

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
1999	\$1,154,458	\$1,098,269	95.13%	\$56,189	4.87%
1998	1,176,921	1,115,326	94.77	61,595	5.23
1997	1,315,070	1,243,930	94.59	77,709	5.91
1996	1,491,663	1,358,460	91.07	165,799	11.12
1995	1,599,992	1,404,137	87.76	220,230	13.76
1994	1,586,408	1,397,757	88.11	178,400	11.25
1993	1,661,421	1,437,714	86.54	224,075	13.49
1992	1,676,478	1,475,042	87.98	221,205	13.19
1991	1,806,243	1,556,382	86.17	256,046	14.18
1990	1,976,396	1,736,073	87.84	206,338	10.44

Source: Wood County Auditor

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

Wood County, Ohio
Property Tax Levies and Collections - Special Assessment Taxes
Last Ten Years
Wood County and Underlying 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
1999	\$3,283,296	\$3,077,119	93.72%	\$206,177	6.28%
1998	3,093,012	2,893,451	93.55	199,561	6.45
1997	3,124,072	2,973,625	95.18	205,980	6.59
1996	3,185,859	2,910,114	91.34	239,870	7.53
1995	2,954,185	2,566,784	86.89	308,204	10.43
1994	2,827,250	2,497,516	88.34	322,523	11.41
1993	2,835,386	2,494,077	87.96	347,562	12.26
1992	2,892,439	2,575,139	89.03	336,926	11.65
1991	2,927,106	2,561,702	87.52	370,943	12.67
1990	3,411,767	2,921,610	85.63	305,768	8.96

Source: Wood County Auditor

(a) Does not include special assessments received from other counties

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

Year	Real Property		Public Utility Property		Tangible Personal Property		Total		Ratio of Assessed to Actual Value
	Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (a)	
1999	\$1,443,738,890	\$4,124,968,257	\$144,174,150	163,834,261	\$301,945,596	\$1,207,782,384	\$1,889,858,636	\$5,496,584,902	34.38%
1998	1,399,264,630	3,997,898,943	143,976,470	163,609,625	255,122,537	1,020,490,148	1,798,363,637	5,181,998,716	34.70
1997	1,355,320,000	3,872,342,857	144,244,810	163,914,557	242,337,539	969,350,156	1,741,902,349	5,005,607,570	34.80
1996	1,236,302,360	3,532,292,457	144,038,370	163,679,966	226,581,566	906,326,264	1,606,922,296	4,602,298,687	34.92
1995	1,197,673,460	3,421,924,171	174,267,090	198,030,784	214,218,304	856,873,216	1,586,158,854	4,476,828,172	35.43
1994	1,169,637,410	3,341,821,171	167,030,690	189,807,602	214,420,253	857,681,012	1,551,088,353	4,389,309,786	35.34
1993	1,014,048,960	2,897,282,743	158,380,230	179,977,534	223,870,360	895,481,440	1,396,299,550	3,972,741,717	35.15
1992	998,290,830	2,852,259,514	156,058,220	156,058,220	215,613,070	862,452,280	1,369,962,120	3,870,770,014	35.39
1991	972,607,760	2,778,879,314	145,878,770	145,878,770	215,823,316	863,293,264	1,334,309,846	3,788,051,348	35.22
1990	888,328,710	2,538,082,029	139,198,010	139,198,010	209,701,540	838,806,160	1,237,228,260	3,516,086,199	35.19

Source: Wood County Auditor

(a) This amount is calculated based on the following percentages for 1999

Real property is assessed at 35 percent of actual value.

Public utility property is assessed at 88 percent of actual value.

Tangible personal property is assessed at 25 percent of actual value.

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

County Units:	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
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	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.55
Historical Center	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00
Senior Center	0.40	0.40	0.40	0.40	0.40	0.40	0.20	0.20	0.20	0.20
Human Services	0.00	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Community Mental Health	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
MRDD School	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Health Department	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Total County Rate	10.80	12.10	11.90	11.90	11.90	11.90	11.70	11.70	11.70	11.20
School Districts:										
Anthony Wayne LSD	64.50	64.50	64.50	64.60	64.60	62.90	62.90	62.90	56.10	56.10
Bowling Green CSD	49.10	51.00	51.00	51.00	52.00	47.80	47.80	48.40	48.50	48.50
Eastwood LSD	44.70	45.25	42.80	42.80	42.80	42.80	42.80	42.80	43.80	35.60
Elmwood LSD	36.50	37.00	36.90	36.80	38.50	36.80	36.80	38.30	38.30	38.30
Fostoria CSD	52.88	52.88	53.28	53.28	53.28	48.53	48.43	47.83	43.03	44.43
Gibsonburg EVSD	47.20	47.20	47.20	47.20	47.20	47.20	39.70	39.70	39.70	39.70
Lake LSD	47.60	47.90	47.90	48.10	48.00	47.70	47.70	49.50	43.00	50.00
Lakota LSD	42.00	43.10	43.25	44.00	44.00	44.00	44.50	37.50	38.70	39.10
McComb LSD	34.96	35.16	35.46	35.51	31.46	31.86	32.00	31.10	32.20	32.20
North Baltimore LSD	50.50	52.40	52.40	51.70	52.50	52.00	52.00	45.90	46.30	46.50
Northwood LSD	62.70	61.20	61.20	54.70	55.10	54.70	52.20	53.20	46.70	46.70
Otsego LSD	57.70	49.11	57.20	49.60	50.40	51.80	51.80	52.50	44.50	44.50
Patrick Henry LSD	31.55	31.55	35.75	38.35	38.40	31.40	31.40	31.40	31.00	31.40
Perrysburg EVSD	58.80	59.85	54.40	54.10	53.50	53.50	54.40	57.40	55.60	55.80
Rossford EVSD	47.20	47.40	45.40	45.15	45.30	45.60	45.60	45.60	37.50	38.00
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	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Vanguard VSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Townships:										
Bloom	6.50	6.10	6.10	6.10	6.10	6.10	6.10	8.40	8.40	8.40
Center	7.80	7.80	5.80	5.80	5.80	5.80	6.60	6.60	6.60	6.60
Freedom	6.80	3.80	3.80	3.80	6.10	6.10	6.10	3.80	4.80	4.80
Grand Rapids	11.70	6.90	9.90	11.40	6.00	5.90	4.90	4.90	4.90	4.90
Henry	6.70	6.70	6.70	6.70	6.70	6.70	5.70	5.70	5.70	5.70
Jackson	7.70	7.70	9.20	9.20	9.20	8.20	8.20	4.20	4.20	4.20
Lake	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
Liberty	6.20	6.20	4.70	4.70	4.70	6.70	6.70	6.70	4.70	4.70
Middleton	9.70	10.70	10.70	10.70	10.70	10.70	8.70	3.70	3.70	3.70
Milton	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Montgomery	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	7.90
Perry	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	4.50	4.50
Perrysburg	10.95	5.95	5.95	5.95	6.00	5.98	5.98	5.98	5.68	5.48
Plain	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Portage	5.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	5.40	5.40
Troy	5.60	5.60	5.60	4.60	4.60	4.60	4.60	4.60	7.50	7.50
Washington	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	3.20	4.20
Webster	2.60	2.60	2.60	2.60	2.60	2.69	2.60	2.60	2.60	2.60
Weston	6.00	6.00	6.00	6.00	6.00	4.00	4.00	4.00	4.00	4.00

(continued)

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

Municipalities:	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
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	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Bradner Village	8.80	9.80	9.80	9.80	9.80	9.80	10.30	10.70	10.60	10.70
Custar Village	7.00	7.00	7.00	4.10	3.80	3.80	3.80	3.80	3.80	3.80
Cygnets Village	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Fostoria City	4.30	4.60	4.60	4.60	4.60	4.60	4.60	4.60	5.00	5.00
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	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Hoytville Village	4.00	4.00	4.00	4.00	2.20	2.20	2.20	2.20	2.20	2.20
Jerry City Village	8.50	8.50	8.50	8.50	5.50	8.50	8.50	8.50	8.50	8.50
Luckey Village	6.50	6.50	6.50	6.50	3.50	3.50	3.50	3.50	3.50	3.50
Millbury Village	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Milton Center Village	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
North Baltimore Village	2.90	3.32	2.70	3.10	3.10	3.10	3.10	2.70	2.80	4.70
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	2.70	2.70	2.70	2.80	2.90	2.50	2.50	2.60	2.60
Perrysburg City	6.10	4.60	4.60	4.60	4.60	4.48	4.48	4.18	4.48	4.48
Portage Village	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6.00	6.00	6.00
Risingsun Village	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
Rossford City	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Tontogany Village	1.20	1.20	1.20	1.20	1.20	1.20	1.20	6.20	6.20	1.20
Walbridge Village	1.70	1.70	1.70	1.70	1.70	1.70	1.70	2.20	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	7.40	7.40	7.40	2.40	7.40	7.40	7.40
Weston Village	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
<u>Other:</u>										
Central Joint Fire District	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00
Portage/Liberty Twps Fire Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Fort Meigs Cemetery	0.20	0.20	0.20	0.20	0.20	0.32	0.32	0.32	0.32	0.32
Mid County Ambulance District	2.50	2.50	2.50	2.50	2.50	2.50	2.00	2.00	0.00	0.00
Northwest EMS District	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
TARTA	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50

Source: Wood County Auditor

Wood County, Ohio
Principal Taxpayers
December 31, 1999

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Total Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Toledo Edison	Utility	\$51,028,970	2.70%
Acustar/Chrysler Corporation	Automobile Manufacturer	32,669,110	1.73
LOF Glass, Inc./Libbey Owens Ford, Inc.	Glass Manufacturer	17,045,410	0.90
Beatrice Hunt Wesson	Food Processor	16,569,640	0.88
Columbia Gas of Ohio	Utility	14,466,650	0.77
Corporate Properties/Prefinish Metals/ Walbridge Coatings	Metal Manufacturer	12,206,561	0.65
Ohio Bell Telephone Company	Utility	10,108,600	0.53
Cooper Tire and Rubber	Manufacturer	9,683,240	0.51
OI Levis Park Inc./Owens Illinois, Inc.	Manufacturer	9,291,710	0.49
General Telephone Company/GTE North, Inc.	Utility	8,917,980	0.47
		<u>\$181,987,871</u>	<u>9.63%</u>
Total Assessed Valuation		<u>\$1,889,858,636</u>	

Source: Wood County Auditor

Wood County, Ohio
 Computation of Legal Debt Margin
 December 31, 1999

	Total Debt Limit (a)	Total Unvoted Debt Limit (b)
Assessed value of County, collection year 1999	\$1,889,858,636	\$1,889,858,636
Debt limitation	45,746,466	18,898,586
Total outstanding debt		
General obligation bonds	15,170,000	15,170,000
General obligation notes	86,000	86,000
Special assessment bonds	4,080,000	4,080,000
Special assessment notes	41,000	41,000
Total outstanding debt	19,377,000	19,377,000
Exemptions:		
General obligation bonds	(2,615,000)	(2,615,000)
Special assessment bonds	(4,080,000)	(4,080,000)
Special assessment notes	(41,000)	(41,000)
Total exemptions	(6,736,000)	(6,736,000)
Less. Amount available in debt service	195,137	195,137
Net debt subject to limitation	12,445,863	12,445,863
Total legal debt margin (Debt limitation minus net debt)	\$33,300,603	\$6,452,723

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	39,746,466
	\$45,746,466

(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
1999	113,269	\$1,889,858,636	\$12,555,000	\$195,137	\$12,359,863	0.65%	109.12
1998	113,269	1,798,363,637	13,635,000	100,147	13,534,853	0.75	119.49
1997	113,269	1,741,902,349	10,660,000	63,500	10,596,500	0.61	93.55
1996	113,269	1,606,922,296	10,965,000	60,242	10,904,758	0.68	96.27
1995	113,269	1,586,158,854	11,745,000	72,616	11,672,384	0.74	103.05
1994	113,269	1,511,888,553	11,095,000	576,518	10,518,482	0.68	92.86
1993	113,269	1,477,799,550	11,790,000	282,967	11,507,033	0.82	101.59
1992	113,269	1,369,962,120	12,040,000	67,523	11,972,477	0.87	105.70
1991	113,269	1,334,309,846	2,610,000	279,721	2,330,279	0.17	20.57
1990	107,372	1,237,228,260	1,490,000	53,704	1,436,296	0.12	13.38

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 Debt Service to Total General Governmental Expenditures
1999	(a) \$1,080,000	\$753,588	\$1,833,588	\$76,844,714	2.39%
1998	(a) 870,000	706,966	1,576,966	70,412,289	2.24
1997	(a) 805,000	660,344	1,465,344	65,527,109	2.24
1996	(a) 780,000	732,695	1,512,695	60,693,600	2.49
1995	(a) 725,000	670,512	1,395,512	58,352,411	2.39
1994	(a) 670,000	724,602	1,425,602	57,288,915	2.49
1993	(a) 625,000	722,311	1,347,311	51,956,548	2.58
1992	(a) 175,000	306,760	481,760	50,376,818	0.96
1991	(a) 155,000	187,571	342,571	48,597,215	0.70
1990	(b) 110,000	136,860	246,860	47,694,939	0.52

Source: Wood County Auditor

(a) GAAP basis financial information

(b) Cash basis financial information

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

Jurisdiction	Net General Obligation Debt: Outstanding	Percentage Applicable to County (b)	Amount Applicable to County
The County	\$12,555,000 (a)	100.00%	\$12,555,000
All Villages, Townships, and Cities wholly within the County	49,967,492	100.00	49,967,492
City of Fostoria	4,489,165	9.02	404,923
All School Districts wholly within the County	1,673,000	100.00	1,673,000
Elmwood Local School District	502,840	97.67	491,124
Fostoria City School District	64,500	17.18	11,081
Gibsonburg Exempted Village School District	217,634	1.03	2,242
Lake Local School District	413,662	99.75	412,628
Lakota Local School District	32,020	30.80	9,862
Ostego Local School District	172,674	84.16	145,322
Patrick Henry Local School District	374,000	1.25	4,675
Four County Vocational School District	2,618,498	0.05	1,309
Vanguard Vocational School District	635,737	3.00	19,072
Total Applicable to Wood County			<u>\$65,697,730</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 1999 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.
1990	57,100	3,600	6.0%	5.7%	5.5%
1991	56,000	4,100	6.8	6.4	6.7
1992	56,400	3,900	6.5	7.2	7.4
1993	58,100	3,100	5.1	6.5	6.8
1994	60,000	2,800	4.4	5.5	6.1
1995	61,000	2,500	3.9	4.8	5.6
1996	62,300	2,400	3.7	4.9	5.4
1997	63,500	2,300	3.5	4.6	4.9
1998	63,300	2,200	3.3	4.3	4.5
1999	65,100	2,300	3.5	4.2	4.2

1999 Employment, Wood County

Month	Employment	Unemployment	County	Ohio	U.S.
January	63,500	2,500	3.8%	4.9%	4.8%
February	63,700	2,600	3.9	4.8	4.7
March	64,200	2,200	3.4	4.3	4.4
April	64,600	2,100	3.1	4.0	4.1
May	65,200	2,000	3.0	3.7	4.0
June	65,000	2,700	3.9	4.5	4.5
July	64,600	3,500	5.1	4.5	4.5
August	65,600	2,200	3.3	4.0	4.2
September	65,600	2,200	3.3	4.2	4.1
October	66,300	2,100	3.1	3.9	3.8
November	66,300	2,000	3.0	3.9	3.8
December	66,200	1,800	2.7	3.8	3.7

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	Real Property Value (a)		Tax Exempt	New Construction		Total Permits Issued	Financial Institution Deposits (In Thousands)
	Agricultural/ Residential	Commercial/ Industrial		Agricultural/ Residential	Commercial/ Industrial		
1999	\$1,109,700,600	\$334,038,290	\$305,941,610	\$74,147,835	\$122,685,086	5,486	\$194,102
1998	1,073,408,440	325,856,190	287,183,740	73,141,845	103,569,662	5,326	191,319
1997	1,039,171,410	316,148,590	257,033,930	73,933,305	129,698,742	5,469	175,191
1996	928,022,530	308,279,830	249,097,640	83,701,200	94,411,716	5,602	156,450
1995	895,672,890	302,000,570	240,171,290	68,905,780	67,571,144	5,101	148,662
1994	872,111,600	297,525,690	230,885,740	53,227,190	102,282,344	5,142	212,274
1993	761,344,190	252,704,770	176,290,400	47,745,010	51,588,955	4,792	751,685
1992	745,442,160	252,848,670	165,964,970	49,376,330	47,808,680	4,860	787,812
1991	729,073,710	243,534,050	163,768,850	33,212,900	57,956,051	1,042	701,424
1990	662,383,590	225,945,120	146,545,890	31,936,640	50,593,649	1,039	638,842

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)	248 Miles
Township Roads (2)	992 Miles
Interstates	75, 80, 90, 280, and 475
U.S. Routes	6, 20, 23, and 25
Population (1990 Census)	113,269
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 1999 (3)	
Number of Registered Voters	79,345
Number of Voters Last General Election	26,910
Percentage of Registered Voters Voting	33.92%
Agricultural Statistics	
Land in Agriculture 1999 (4)	321,000 Acres
Number of Farms	1,180
Average Farm Size	272
State of Ohio Ranking 1999: (4)	
Wheat Production	1st
Corn Production	2nd
Soybean Production	1st
Tomato Production	3rd
Number of Dog Licenses Sold (5)	15,844 at \$10.00 \$158,440
Number of Kennels Licenses Sold	132 at \$50.00 \$6,600

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

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STATE OF OHIO
OFFICE OF THE AUDITOR

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WOOD COUNTY FINANCIAL CONDITION

WOOD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
OCTOBER 10, 2000