

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, 2000**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Revenues	Expenditures
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Emergency Food and Shelter National Board Program	83.523	N.A.	\$7,000	\$7,000
Total Federal Emergency Management Agency			7,000	7,000
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			16,311	16,311
Board of MRDD			835	835
National School Lunch Program	10.555	N.A.		
Juvenile Court			29,119	29,119
Board of MRDD			4,183	4,183
Total U.S. Department of Agriculture - Child Nutrition Cluster			50,448	50,448
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education:</i>				
Special Education Cluster:				
Special Education_Grants to States	84.027	066308-6B-SF-00P	21,801	25,858
Special Education_Preschool Grants	84.173	166308-PG-S1-00P	4,054	19,004
Special Education_Preschool Grants	84.173	066308-PG-SC-01P	3,761	3,761
Innovative Education Program Strategies	84.298	066308-C2-S1-99	265	148
<i>Passed Through Ohio Department of Education and Then Through Wood County Health Department:</i>				
Special Education_Grants for Infants and Families with Disabilities	84.181	OGM-920.1	21,455	29,904
Total Department of Education			51,336	78,675
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Mental Health:</i>				
Social Services Block Grant				
WCADAMHSB	93.667	FY00	60,695	89,469
Block Grants for Community Mental Health Services:				
Community Plan	93.958	FY00	19,396	19,396
Community Plan	93.958	FY01	9,698	19,396
Child/Adolescent Care	93.958	FY00	46,915	46,915
Child/Adolescent Care	93.958	FY01	23,457	46,914
One Time	93.958	FY00	31,983	31,983
Regional Forum	93.958	FY00	1,912	1,912
Medical Assistance Program (Medicaid; Title XIX)	93.778	FY00/01	1,677,696	1,743,093

(Continued)

WOOD COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Revenues	Expenditures
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant MRDD	93.667	FY00	55,985	55,985
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>				
Medical Assistance Program (Medicaid; Title XIX)	93.778	FY00/01	130,147	130,147
Block Grants for Prevention and Treatment of Substance Abuse:				
Binge Drinking and Violence Prevention	93.959	FY00	25,000	25,000
Rural Opportunities, Inc. Rescue our Youth	93.959	FY00	48,131	48,131
Federal Per Capita	93.959	FY00	185,725	185,725
Federal Per Capita	93.959	FY01	194,436	194,436
Teen Institute	93.959	FY00	2,282	2,282
Teen Institute	93.959	FY01	2,387	2,387
Women's Specific Recovery Program	93.959	FY00	38,549	38,549
Women's Specific Recovery Program	93.959	FY01	44,975	38,550
Rural Women's Residential Project	93.959	FY00	82,165	82,165
Rural Women's Residential Project	93.959	FY01	215,439	184,662
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services and Then Through Wood County Job and Family Services:</i>				
JOBS Linkages	93.561	FY00	73,428	73,428
JOBS Linkages	93.561	FY01	29,954	14,977
Total U.S. Department of Health and Human Services			3,000,355	3,075,502
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed Through Ohio Department of Development:</i>				
HOME Investment Partnerships Program	14.239	B-C-98-080-2	8,500	2,500
Community Development Block Grants/State's Program				
Community Housing Improvement Program	14.228	B-C-98-080	112,014	147,777
Small Cities Program	14.228	B-F-97-080	0	2,082
Small Cities Program	14.228	B-F-98-080	156,400	243,823
Small Cities Program	14.228	B-F-99-080	96,700	64,055
Total U.S. Department of Housing and Urban Development			373,614	460,237
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Public Safety Partnership and Community Policing Grants	16.710	99-CM-WX-2783	61,560	61,560
<i>Passed Through Ohio Office of Criminal Justice Services:</i>				
Juvenile Justice Delinquency Prevention_Allocation to States	16.540	98-JJ-DP2-0396		5,474
Crime Victim Assistance	16.575	99-VA-GENE-200T	31,736	31,736
Crime Victim Assistance	16.575	01-VA-GENE-200	11,439	11,439
Violence Against Women Formula Grants	16.588	98-WF-VA2-8118	18,621	26,420
Violence Against Women Formula Grants	16.588	99-WF-VA2-8118	56,012	73,033

(Continued)

WOOD COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Revenues	Expenditures
<i>Passed Through Ohio Governor's Office</i>				
Juvenile Accountability Incentive Block Grants	16.523	98-JB-013-A005		10,701
Juvenile Accountability Incentive Block Grants	16.523	99-JB-013-A005	30,770	11,773
Juvenile Justice Delinquency Prevention_Allocation to States	16.540	98-JJ-DP2-0403		8,687
Juvenile Justice Delinquency Prevention_Allocation to States	16.540	99-JJ-DP2-0403	25,972	17,961
Total U.S. Department of Justice			236,110	258,784
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed Through Toledo Area Private Industry Council</i>				
Job Training Partnership Act	17.250	FY99	16,566	16,566
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Workforce Investment Act	17.255	FY00	18,126	14,628
Workforce Investment Act	17.255	FY01		80,249
Total U.S. Department of Labor			34,692	111,443
<u>U.S. DEPARTMENT OF VETERAN'S HOUSING</u>				
<i>Passed Through Ohio Department of Youth Services:</i>				
AmeriCorps	94.006	YCP-006-00	9,821	10,061
Total U.S. Department of Veteran's Housing			9,821	10,061
TOTAL FEDERAL ASSISTANCE			\$3,763,376	\$4,052,150

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, 2000

CONTRACT NUMBER/COST CENTER ALLOCATION	ADMINISTRATION MAXIMUM 20%	DIRECT TRAINING MINIMUM 50%	TRAINING RELATED & SUPPORTIVE SERVICES MAXIMUM 30%	
<u>102-20-99 / (035-0343)</u>				
TOTAL ALLOCATION	\$77,651.00	\$15,530.00	\$38,826.00	\$23,295.00
Expenditures:				
Expenditures 1/1/99-12/31/99	\$34,615.00	\$3,460.00	\$17,300.00	\$13,855.00
Expenditures 1/1/00-12/31/00	16,566.00	5,393.00	5,370.00	5,803.00
Total Expenditures	51,181.00	8,853.00	22,670.00	19,658.00
Unexpended Funds	26,470.00	6,677.00	16,156.00	3,637.00
Percentage of Allocation	34.09%	42.99%	41.61%	15.61%
Budget:				
FY00 Budget	\$16,566.00	\$5,393.00	\$5,370.00	\$5,803.00
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, 2000

<u>TITLE IIB</u>	<u>PRIVATE INDUSTRY COUNCIL</u>	<u>AUDIT REPORT</u>	<u>VARIANCE</u>
102-20-99	<u>16,566.00</u>	<u>16,566.00</u>	<u>0.00</u>
Total CFDA #17.250	<u>\$16,566.00</u>	<u>\$16,566.00</u>	<u>\$0.00</u>

WOOD COUNTY

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2000**

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 Toledo Area Private Industry Council 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, 2000, the gross amount of loans outstanding under this program were \$352,443.

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.



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

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

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

To the County Commissioners:

We have audited the financial statements of Wood County (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 26, 2001. Our report indicated we did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Property Services, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries or Wood Lane Residential Services/Property Services, is based on the reports of other auditors. 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 26, 2001.

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 June 26, 2001.

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

June 26, 2001



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

**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 43402-2427

To the County Commissioners:

Compliance

We have audited the compliance of Wood County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance 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, 2000.

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, 2000, and have issued our report thereon dated June 26, 2001. Our report indicated we did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Property Services, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries or Wood Lane Residential Services/Property Services, is based on the reports of other auditors. 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

June 26, 2001

WOOD COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2000**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under §.510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program CFDA #93.778 Community Development Block Grants/State's Program CFDA #14.228
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

WOOD COUNTY, OHIO

COMPREHENSIVE

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2000

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, 2000**

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MICHAEL SIBBERSEN

WOOD COUNTY AUDITOR

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

Local to Bowling Green
(419) 354-9150

Northern Wood County
(419) 243-4223
Extension 9150

June 26, 2001

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, 2000. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Wood County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

The CAFR is presented in three sections: introductory, financial, and statistical. The Introductory Section contains a table of contents, this letter of transmittal, a list of principal officials, an organizational chart, and the Certificate of Achievement for Excellence in Financial Reporting. The Financial Section includes the independent accountants report, 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 comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to the 2000 census, the population of Wood County is 121,065. Bowling Green is the largest subdivision with a population of 29,636. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

Reporting Entity

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes. For 2000, the County had three component units, Rossford, Ohio Transportation Improvement District, Wood Lane Industries, and Wood Lane Residential Services/Properties.

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

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

Economic Condition and Outlook

Wood County continues to be a leader in the field of economic development in the State of Ohio. The Wood County Economic Development Commission (WCEDC) works on behalf of the County, its communities, and its businesses to attract investment, diversify the tax base, and grow the employment base. During 2000, over \$355 million in new private sector investments were attracted to Wood County through the efforts of the WCEDC and associated organizations. Twenty-two companies announced plans to locate new facilities or expand existing facilities in Wood County. Six of these projects represent the attraction of new companies or facilities. In total, 582 new jobs were created in Wood County in 2000, and 1,174 existing jobs were retained as a result of investments by existing companies.

The most unique of the new installations was Troy Energy, a \$234 million investment by Dominion Resources of Richmond, Virginia and named for the northeast Wood County township in which it is located. A 600 megawatt "merchant plant", this facility will generate electrical power to serve the national grid during peak demand periods.

Wood County also continues to attract foreign investment as German-owned Budd Company and Schutz Container expanded in North Baltimore and Perrysburg Township, respectively. Japanese-owned DOWA THT announced an expansion in Bowling Green as did British-owned Clarke Power Products. Netherlands-based TNT Post Group, N.V. entered a \$3.8 million joint venture with CSX Transportation resulting in a transmodal shipping facility in Lake Township to be known as CTI Logistx.

Wood County and the WCEDC have been recognized at the state and regional levels for their successful efforts at expanding the tax base and diversifying the economy, two strategies which will position the County well in the event of an economic downturn.

Wood County 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 2000:

- 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 major exterior cleaning and resurfacing of 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 2000 reflect the desire of the County of 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 2000 with 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 2000 was influenced by several significant factors. Listed below are a few of the expenditures, which were in addition to normal operating expenditures.

- Purchase of land to expand parking at the Courthouse Complex;
- Continuing the fiber optic computer wiring project to connect the Courthouse Complex and the East Gypsy Lane Complex;
- General fund contribution to enhance the countywide bridge repair program;
- Aggressive capital improvement and maintenance program (parking lot paving, widow replacement-highway garage, landscaping, water tanks-Justice Center);
- Purchase of furniture, computer equipment, etc;
- Merit pay program to reward employees; and
- Transfer of \$1,500,000 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, 2000, and the percentages of increases and decreases in relation to the prior year.

Revenues	2000	1999	Percent of Total	Increases (Decreases)	Percent Change
Taxes	\$17,566,561	\$16,546,730	61.00%	\$1,019,831	6.16%
Charges for services	3,362,792	3,595,402	11.68	(232,610)	(6.47)
Licenses and permits	11,573	12,018	0.04	(445)	(3.70)
Fines, costs, and forfeitures	222,927	205,791	0.77	17,136	8.33
Intergovernmental	3,850,070	3,545,408	13.37	304,662	8.59
Interest	3,552,309	2,577,184	12.34	975,125	37.84
Other	231,783	425,137	.80	(193,354)	45.48
Total revenues	<u>\$28,798,015</u>	<u>\$26,907,670</u>	<u>100.00%</u>	<u>\$1,890,345</u>	

Interest revenue increased by \$975,125 due to the County having more funds to invest and higher interest rates in 2000.

Other revenues decreased by \$193,354 due to a reimbursement and personnel transfer which occurred in 1999.

The following schedule presents a summary of General fund expenditures for the year ended December 31, 2000, and the percentages of increases and decreases in relation to the prior year.

Expenditures	2000	1999	Percent of Total	Increases (Decreases)	Percent Change
Current:					
General government:					
Legislative and executive	\$11,835,676	\$11,428,866	50.15%	\$406,810	3.56%
Judicial	4,745,076	4,309,187	20.10	435,889	10.11
Public safety	5,087,342	4,835,399	21.56	251,943	5.21
Public works	345,683	394,291	1.46	(48,608)	(12.33)
Health	61,974	94,001	0.26	(32,027)	(34.07)
Human services	389,335	395,095	1.65	(5,760)	(1.46)
Conservation and recreation	59,639	54,322	0.25	5,317	9.79
Other	393,366	646,180	1.67	(252,814)	(39.12)
Capital outlay	291,140	1,396,801	1.23	(1,105,661)	(79.16)
Intergovernmental	377,216	389,749	1.60	(12,533)	(3.22)
Debt service:					
Principal retirement	13,769	195,645	0.06	(181,876)	(92.96)
Interest and fiscal charges	1,171	5,411	0.01	(4,240)	(78.36)
Total expenditures	<u>\$23,601,387</u>	<u>\$24,144,947</u>	<u>100.00%</u>	<u>(\$543,560)</u>	

Judicial expenditures increased by \$435,889 primarily due to an increase in personal services.

Public Works expenditures decreased by \$48,608 due to a decrease in accounts payable.

Health expenditures decreased by \$32,027 due to a decrease in payments to the Ohio Department of Health and the Treasurer of State of Ohio for children with medical handicaps.

Other expenditures decreased by \$252,814 due to a decrease in grants awarded by the County.

Capital outlay expenditures decreased by \$1,105,661 due to repairs and/or improvements to the office building roof, old jail interior demolition, and renovations to offices which occurred in 1999.

Principal retirement expenditures decreased by \$181,876 due to a decrease in capital lease payments.

Interest and fiscal charges decreased by \$4,240 due a decrease in capital lease interest.

General Fund Balance. The fund balance of the General fund increased by \$534,346 in 2000.

Enterprise Funds. The enterprise funds of the County consist of Building Inspection, Nursing Home, and Landfill. For the year ended December 31, 2000, retained earnings increased by \$242,854, \$74,823, and \$153,281, respectively. Building Inspection retained earnings increased primarily due to increases in licenses, permits, and inspections. Nursing Home and Landfill retained earnings increased due to increases in charges for services; however, the Landfill fund continued to have deficit retained earnings at year end due to accumulated operating losses from prior years.

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, 2000, the internal service funds recorded a decrease in retained earnings of \$31,109.

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, 2000, the County's investment trust had net assets reserved for pool participants of \$1,216,316. 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, 2000, the County's outstanding debt included bond anticipation notes, in the amount of \$80,000, general obligation bonds, in the amount of \$13,875,000, and special assessment bonds, in the amount of \$3,667,500.

The bond anticipation notes consisted of \$20,000 for County ditches and \$60,000 for nursing home improvements.

The general obligation bonds consist of \$275,000 for construction of the children's resource center, \$765,000 for construction of the human services building, \$230,000 for the County Office Building, \$5,120,000 for construction of the justice center, \$1,215,000 for construction of the health department building, \$370,000 for construction of the dog shelter, \$1,290,000 for acquisition and renovations of a building for the educational service center, \$2,170,000 for construction of the sheriff's office, \$420,000 for the nursing home addition, \$65,000 for nursing home roof improvements, \$355,000 for landfill improvements, \$550,000 for Water Line 317, and \$1,050,000 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 \$7,335,355 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 for 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 1999, 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, 2000, the County's cash resources were divided among the following types of deposits and investments: U.S. Treasury Notes, federal government agency securities, bankers acceptances, commercial paper, 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, 2000, 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, 1999. This was the County's fourth 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 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 that 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 Comprehensive Annual Financial Report (CAFR).

I thank the County Commissioners and Administrator Andrew Kalmar in particular for their support, input, and funding for this CAFR. The assistance given by the Local Government Services 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,

A handwritten signature in cursive script that reads "Michael Sibbersen".

Michael Sibbersen
Wood County Auditor

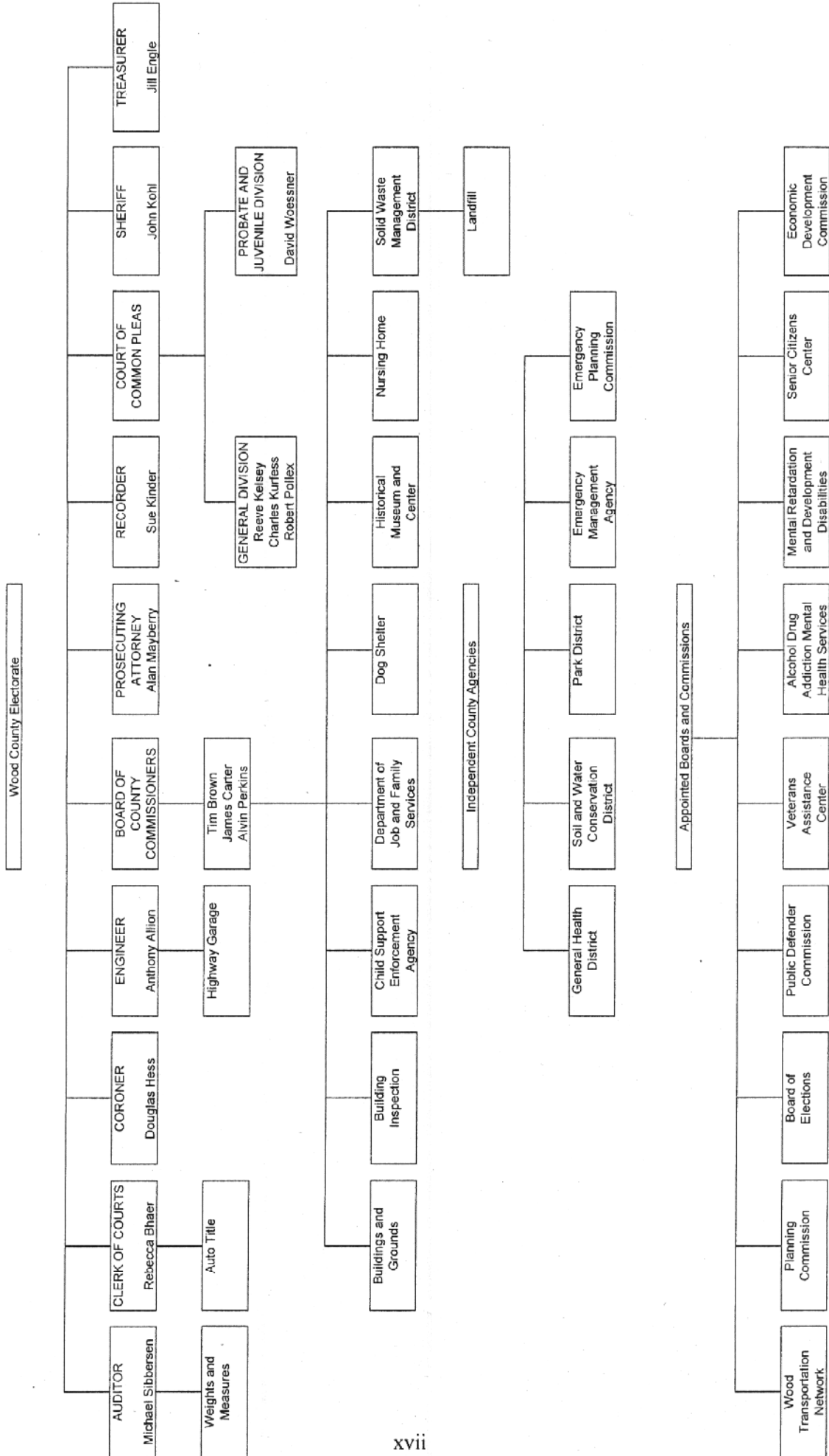
WOOD COUNTY, OHIO

**PRINCIPAL OFFICIALS
DECEMBER 31, 2000**

ELECTED OFFICIALS

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

WOOD COUNTY ORGANIZATIONAL CHART



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wood County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

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.



Anne Spray Kinney
President

Jeffrey L. Esler
Executive Director



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

REPORT OF INDEPENDENT ACCOUNTANTS

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 (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. 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/Property 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to 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 provides 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, 2000, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component units for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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 suffered recurring operating losses, has a net capital deficiency, and has been unable to pay debt obligations when due. As also discussed in Note 26, several property owners have filed lawsuits and administrative complaints challenging special assessment property valuations, the outcome of which cannot be presently determined. 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 June 26, 2001 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

June 26, 2001

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, 2000
 June 30, 2000 - 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	\$10,604,266	\$26,273,486	\$954,685	\$14,266,689	\$2,633,712	\$3,923,258
Cash and cash equivalents in segregated accounts	42,269	24,127	0	0	158,553	0
Cash and cash equivalents with fiscal agents	0	0	0	0	0	465,683
Investments in segregated accounts	0	0	0	0	0	0
Investments with fiscal agents	0	0	0	0	0	2,589,438
Receivables:						
Taxes	4,977,360	14,977,234	0	0	0	0
Accounts (net, where applicable, of allowance for uncollectible accounts)	63,439	55,975	0	0	300,840	0
Special assessments	0	405,961	4,932,464	0	0	0
Accrued interest	567,406	0	0	0	0	0
Notes	0	352,443	0	0	0	0
Due from other funds	329,830	31,977	0	0	0	50,159
Due from other governments	1,158,353	2,376,632	0	1,566,257	351,709	0
Materials and supplies inventory	142,067	341,254	0	0	61,518	0
Prepaid items	130,503	34,184	0	0	1,953	2,275
Unamortized bond issuance costs	0	0	0	0	0	0
Restricted assets:						
Cash and cash equivalents in segregated accounts	0	0	0	0	0	0
Fixed assets (net, where applicable, of accumulated depreciation)	0	0	0	0	2,979,959	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>\$18,015,493</u>	<u>\$44,873,273</u>	<u>\$5,887,149</u>	<u>\$15,832,946</u>	<u>\$6,488,244</u>	<u>\$7,030,813</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/Properties	
\$8,337,891	\$0	\$0	\$66,993,987	\$0	\$0	\$0	\$66,993,987
434,647	0	0	659,596	409	189,983	1,690,087	2,540,075
0	0	0	465,683	0	0	0	465,683
200,000	0	0	200,000	0	0	0	200,000
0	0	0	2,589,438	0	0	0	2,589,438
116,883,016	0	0	136,837,610	0	0	0	136,837,610
331,198	0	0	751,452	0	66,403	0	817,855
7,657,301	0	0	12,995,726	6,847,403	0	0	19,843,129
0	0	0	567,406	372,294	0	0	939,700
0	0	0	352,443	0	0	0	352,443
7,673	0	0	419,639	0	0	0	419,639
859,403	0	0	6,312,354	0	0	0	6,312,354
0	0	0	544,839	0	42,643	0	587,482
0	0	0	168,915	0	0	6,842	175,757
0	0	0	0	454,949	0	0	454,949
0	0	0	0	181,496	0	0	181,496
0	50,536,983	0	53,516,942	0	19,188	1,026,026	54,562,156
0	0	190,612	190,612	0	0	0	190,612
0	0	653,167	653,167	0	0	0	653,167
0	0	14,192,262	14,192,262	0	0	0	14,192,262
0	0	3,014,333	3,014,333	0	0	0	3,014,333
<u>\$134,711,129</u>	<u>\$50,536,983</u>	<u>\$18,050,374</u>	<u>\$301,426,404</u>	<u>\$7,856,551</u>	<u>\$318,217</u>	<u>\$2,722,955</u>	<u>\$312,324,127</u>

(continued)

Wood County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups,
 and Discretely Presented Component Units
 December 31, 2000
 June 30, 2000 - 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	\$197,889	\$863,503	\$0	\$17,123	\$207,794	\$0
Contracts payable	125,948	221,789	0	83,756	20,992	0
Accrued wages payable	462,545	446,940	0	341	136,673	0
Compensated absences payable	0	0	0	0	221,605	0
Retainage payable	10,000	26,530	0	71,148	0	0
Due to other funds	22,686	140,458	0	0	256,495	0
Due to other governments	179,153	685,988	0	0	82,553	50,159
Deferred revenue	5,251,271	17,222,489	4,932,464	0	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	850	18,176	0
Notes payable	0	0	0	20,000	60,000	0
Matured interest payable	0	0	19,906	0	0	0
Matured bonds payable	0	0	91,000	0	0	0
Claims payable	0	0	0	0	0	1,910,501
Capital leases payable	0	0	0	0	241,200	0
Closure and postclosure liability	0	0	0	0	3,924,676	0
General obligation bonds payable	0	0	0	0	2,440,000	0
Water and sewer revenue bond payable	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	6,249,492	19,607,697	5,043,370	193,218	7,610,164	1,960,660
<u>Fund equity and other credits</u>						
Investment in general fixed assets	0	0	0	0	0	0
Retained earnings (deficit)	0	0	0	0	(1,135,028)	5,070,153
Contributed capital	0	0	0	0	13,108	0
Fund balance:						
Reserved for notes receivable	0	352,443	0	0	0	0
Reserved for inventory	142,067	341,254	0	0	0	0
Reserved for external pool participants	0	0	0	0	0	0
Reserved for unclaimed monies	130,633	0	0	0	0	0
Reserved for encumbrances	934,383	1,073,180	0	99,723	0	0
Unreserved	10,558,918	23,498,699	843,779	15,540,005	0	0
Total fund equity (deficit) and other credits	11,766,001	25,265,576	843,779	15,639,728	(1,121,920)	5,070,153
Total liabilities, fund equity, and other credits	\$18,015,493	\$44,873,273	\$5,887,149	\$15,832,946	\$6,488,244	\$7,030,813

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/Properties		
	\$0	\$0	\$0	\$1,286,309	\$594,011	\$11,702	\$18,621	\$1,910,643
	0	0	0	452,485	0	0	0	452,485
	0	0	0	1,046,499	0	11,066	0	1,057,565
	0	0	2,398,691	2,620,296	0	5,727	0	2,626,023
	0	0	0	107,678	0	0	0	107,678
	0	0	0	419,639	0	0	0	419,639
131,033,602	0	431,494	132,462,949	2,454,109	768	0	0	134,917,826
0	0	0	27,406,224	0	0	0	0	27,406,224
2,436,141	0	0	2,436,141	0	0	0	0	2,436,141
25,070	0	0	25,070	0	0	4,314	0	29,384
0	0	0	19,026	332,382	0	0	0	351,408
0	0	0	80,000	5,000	0	0	0	85,000
0	0	0	19,906	0	0	0	0	19,906
0	0	0	91,000	0	0	0	0	91,000
0	0	0	1,910,501	0	0	0	0	1,910,501
0	0	117,689	358,889	0	0	0	0	358,889
0	0	0	3,924,676	0	0	0	0	3,924,676
0	0	11,435,000	13,875,000	0	0	0	0	13,875,000
0	0	0	0	1,286,850	0	0	0	1,286,850
0	0	3,667,500	3,667,500	4,565,000	0	0	0	8,232,500
0	0	0	0	0	0	390,263	0	390,263
<u>133,494,813</u>	<u>0</u>	<u>18,050,374</u>	<u>192,209,788</u>	<u>9,237,352</u>	<u>29,263</u>	<u>413,198</u>	<u>0</u>	<u>201,889,601</u>
0	50,536,983	0	50,536,983	0	0	0	0	50,536,983
0	0	0	3,935,125	(2,381,251)	288,954	2,309,757	0	4,152,585
0	0	0	13,108	1,000,450	0	0	0	1,013,558
0	0	0	352,443	0	0	0	0	352,443
0	0	0	483,321	0	0	0	0	483,321
1,216,316	0	0	1,216,316	0	0	0	0	1,216,316
0	0	0	130,633	0	0	0	0	130,633
0	0	0	2,107,286	0	0	0	0	2,107,286
0	0	0	50,441,401	0	0	0	0	50,441,401
<u>1,216,316</u>	<u>50,536,983</u>	<u>0</u>	<u>109,216,616</u>	<u>(1,380,801)</u>	<u>288,954</u>	<u>2,309,757</u>	<u>0</u>	<u>110,434,526</u>
<u>\$134,711,129</u>	<u>\$50,536,983</u>	<u>\$18,050,374</u>	<u>\$301,426,404</u>	<u>\$7,856,551</u>	<u>\$318,217</u>	<u>\$2,722,955</u>	<u>\$0</u>	<u>\$312,324,127</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, 2000

	Governmental Fund Types				Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
<u>Revenues</u>					
Property taxes	\$4,903,908	\$10,707,929	\$0	\$0	\$15,611,837
Sales taxes	11,927,210	0	0	0	11,927,210
Permissive motor vehicle license tax	0	3,735,202	0	0	3,735,202
Other taxes	735,443	26,620	0	0	762,063
Charges for services	3,362,792	3,478,321	0	0	6,841,113
Licenses and permits	11,573	517,841	0	0	529,414
Fines, costs, and forfeitures	222,927	136,259	0	0	359,186
Intergovernmental	3,850,070	26,294,219	0	3,823,590	33,967,879
Special assessments	0	482,760	670,657	30,104	1,183,521
Interest	3,552,309	71,780	7,414	565,257	4,196,760
Other	231,783	164,765	284,745	2,826,665	3,507,958
Total revenues	28,798,015	45,615,696	962,816	7,245,616	82,622,143
<u>Expenditures</u>					
Current:					
General government:					
Legislative and executive	11,835,676	773,727	0	0	12,609,403
Judicial	4,745,076	1,026,095	0	0	5,771,171
Public safety	5,087,342	282,239	0	0	5,369,581
Public works	345,683	10,119,167	0	0	10,464,850
Health	61,974	9,883,730	0	0	9,945,704
Human services	389,335	24,693,027	0	0	25,082,362
Conservation and recreation	59,639	116,600	0	0	176,239
Economic development	0	1,429,734	0	0	1,429,734
Other	393,366	0	666	1,213	395,245
Capital outlay	291,140	4,400	0	5,279,142	5,574,682
Intergovernmental	377,216	0	0	0	377,216
Debt service:					
Principal retirement	13,769	27,091	1,532,500	0	1,573,360
Interest and fiscal charges	1,171	12,510	966,930	2,250	982,861
Total expenditures	23,601,387	48,368,320	2,500,096	5,282,605	79,752,408
Excess of revenues over (under) expenditures	5,196,628	(2,752,624)	(1,537,280)	1,963,011	2,869,735
<u>Other financing sources (uses)</u>					
Inception of capital lease	0	4,400	0	0	4,400
Sale of fixed assets	7,030	0	0	0	7,030
Operating transfers - in	0	1,256,519	1,579,137	1,889,918	4,725,574
Operating transfers - out	(4,680,644)	0	0	(136,006)	(4,816,650)
Total other financing sources (uses)	(4,673,614)	1,260,919	1,579,137	1,753,912	(79,646)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	523,014	(1,491,705)	41,857	3,716,923	2,790,089
<u>Fund balances</u>					
at beginning of year (restated - note 3)	11,231,651	26,728,052	801,922	11,922,805	50,684,430
Increase in reserve for inventory	11,336	29,229	0	0	40,565
Fund balances at end of year	\$11,766,001	\$25,265,576	\$843,779	\$15,639,728	\$53,515,084

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, 2000

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>						
Property taxes	\$4,903,908	\$4,903,908	\$0	\$10,707,929	\$10,707,929	\$0
Sales taxes	11,000,000	12,058,052	1,058,052	0	0	0
Permissive motor vehicle license tax	0	0	0	3,400,000	3,750,125	350,125
Other taxes	573,443	737,916	164,473	25,755	26,620	865
Charges for services	3,199,807	3,530,894	331,087	3,043,856	3,473,682	429,826
Licenses and permits	13,335	11,187	(2,148)	451,400	517,841	66,441
Fines, costs, and forfeitures	208,500	225,620	17,120	138,900	142,573	3,673
Intergovernmental	3,668,784	3,804,121	135,337	32,548,959	27,361,780	(5,187,179)
Special assessments	0	0	0	470,000	482,760	12,760
Interest	2,400,000	3,492,381	1,092,381	36,660	70,570	33,910
Other	83,615	346,830	263,215	84,679	160,680	76,001
Total revenues	26,051,392	29,110,909	3,059,517	50,908,138	46,694,560	(4,213,578)
<u>Expenditures</u>						
Current:						
General government:						
Legislative and executive	12,876,591	12,153,129	723,462	1,740,459	743,655	996,804
Judicial	5,157,062	4,777,415	379,647	1,396,177	1,015,424	380,753
Public safety	5,241,025	5,117,485	123,540	247,629	229,116	18,513
Public works	375,653	373,805	1,848	10,100,601	9,156,176	944,425
Health	181,115	60,595	120,520	11,943,495	10,187,046	1,756,449
Human services	417,208	388,461	28,747	33,383,700	25,018,599	8,365,101
Conservation and recreation	60,513	59,753	760	116,600	116,600	0
Economic development	0	0	0	2,044,832	1,065,237	979,595
Other	499,925	439,535	60,390	0	0	0
Capital outlay	0	30,900	(30,900)	0	0	0
Intergovernmental	385,431	377,246	8,185	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	25,194,523	23,778,324	1,416,199	60,973,493	47,531,853	13,441,640
Excess of revenues over (under) expenditures	856,869	5,332,585	4,475,716	(10,065,355)	(837,293)	9,228,062
<u>Other financing sources (uses)</u>						
Proceeds of notes	0	0	0	0	0	0
Sale of fixed assets	25,000	7,030	(17,970)	0	0	0
Advances - in	120,665	120,665	0	0	0	0
Advances - out	(120,665)	(120,665)	0	0	0	0
Operating transfers - in	49,335	0	(49,335)	1,301,556	1,256,519	(45,037)
Operating transfers - out	(4,698,085)	(4,680,644)	17,441	(4,307,067)	0	4,307,067
Total other financing sources (uses)	(4,623,750)	(4,673,614)	(49,864)	(3,005,511)	1,256,519	4,262,030
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,766,881)	658,971	4,425,852	(13,070,866)	419,226	13,490,092
Fund balances at beginning of year	8,577,475	8,577,475	0	24,171,648	24,171,648	0
Unexpended prior year encumbrances	187,871	187,871	0	258,437	258,437	0
Fund balances at end of year	\$4,998,465	\$9,424,317	\$4,425,852	\$11,359,219	\$24,849,311	\$13,490,092

(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, 2000
 (continued)

	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales taxes	0	0	0	0	0	0
Permissive motor vehicle license tax	0	0	0	0	0	0
Other 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	1,397,650	2,257,333	859,683
Special assessments	603,145	694,797	91,652	4,616	5,964	1,348
Interest	7,400	8,264	864	104,000	545,268	441,268
Other	277,445	284,745	7,300	2,819,233	2,826,665	7,432
Total revenues	887,990	987,806	99,816	4,325,499	5,635,230	1,309,731
<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	4,643	1,879	2,764	0	0	0
Capital outlay	0	0	0	10,581,221	4,185,311	6,395,910
Intergovernmental	0	0	0	0	0	0
Debt service:						
Principal retirement	1,578,500	1,528,500	50,000	0	0	0
Interest and fiscal charges	976,689	976,673	16	0	0	0
Total expenditures	2,559,832	2,507,052	52,780	10,581,221	4,185,311	6,395,910
Excess of revenues over (under) expenditures	(1,671,842)	(1,519,246)	152,596	(6,255,722)	1,449,919	7,705,641
<u>Other financing sources (uses)</u>						
Proceeds of notes	21,000	20,000	(1,000)	58,755	0	(58,755)
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	1,567,628	1,579,137	11,509	2,740,779	1,889,918	(850,861)
Operating transfers - out	(233,590)	0	233,590	(136,006)	(136,006)	0
Total other financing sources (uses)	1,355,038	1,599,137	244,099	2,663,528	1,753,912	(909,616)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(316,804)	79,891	396,695	(3,592,194)	3,203,831	6,796,025
Fund balances at beginning of year	874,453	874,453	0	10,678,688	10,678,688	0
Unexpended prior year encumbrances	0	0	0	138,289	138,289	0
Fund balances at end of year	\$557,649	\$954,344	\$396,695	\$7,224,783	\$14,020,808	\$6,796,025

See Accompanying Notes to the General Purpose Financial Statements

Total (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)
\$15,611,837	\$15,611,837	\$0
11,000,000	12,058,052	1,058,052
3,400,000	3,750,125	350,125
599,198	764,536	165,338
6,243,663	7,004,576	760,913
464,735	529,028	64,293
347,400	368,193	20,793
37,615,393	33,423,234	(4,192,159)
1,077,761	1,183,521	105,760
2,548,060	4,116,483	1,568,423
3,264,972	3,618,920	353,948
<u>82,173,019</u>	<u>82,428,505</u>	<u>255,486</u>
14,617,050	12,896,784	1,720,266
6,553,239	5,792,839	760,400
5,488,654	5,346,601	142,053
10,476,254	9,529,981	946,273
12,124,610	10,247,641	1,876,969
33,800,908	25,407,060	8,393,848
177,113	176,353	760
2,044,832	1,065,237	979,595
504,568	441,414	63,154
10,581,221	4,216,211	6,365,010
385,431	377,246	8,185
1,578,500	1,528,500	50,000
976,689	976,673	16
<u>99,309,069</u>	<u>78,002,540</u>	<u>21,306,529</u>
<u>(17,136,050)</u>	<u>4,425,965</u>	<u>21,562,015</u>
79,755	20,000	(59,755)
25,000	7,030	(17,970)
120,665	120,665	0
(120,665)	(120,665)	0
5,659,298	4,725,574	(933,724)
<u>(9,374,748)</u>	<u>(4,816,650)</u>	<u>4,558,098</u>
<u>(3,610,695)</u>	<u>(64,046)</u>	<u>3,546,649</u>
(20,746,745)	4,361,919	25,108,664
44,302,264	44,302,264	0
584,597	584,597	0
<u>\$24,140,116</u>	<u>\$49,248,780</u>	<u>\$25,108,664</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, 2000
 For the Year Ended June 30, 2000 - Wood Lane Industries

	Proprietary Fund Types		Total (Memorandum Only)
	Enterprise	Internal Service	Primary Government
<u>Operating revenues</u>			
Charges for services	\$6,118,760	\$4,362,382	\$10,481,142
Sales	0	0	0
Rent	0	0	0
Licenses, permits, and inspections	1,093,574	0	1,093,574
Other operating revenues	192,706	8,836	201,542
Total operating revenues	<u>7,405,040</u>	<u>4,371,218</u>	<u>11,776,258</u>
<u>Operating expenses</u>			
Personal services	4,325,124	0	4,325,124
Materials and supplies	760,476	0	760,476
Contractual services	1,229,169	961,062	2,190,231
Claims	0	3,970,797	3,970,797
Closure and postclosure costs	121,630	0	121,630
Cost of sales	0	0	0
Depreciation	247,593	0	247,593
Administration	0	0	0
Other operating expenses	293,579	12,601	306,180
Total operating expenses	<u>6,977,571</u>	<u>4,944,460</u>	<u>11,922,031</u>
Operating income (loss)	<u>427,469</u>	<u>(573,242)</u>	<u>(145,773)</u>
<u>Non-operating revenues (expenses)</u>			
Loss on disposal of fixed assets	(3,683)	0	(3,683)
Amortization	0	0	0
Donations	0	0	0
Interest revenue	132,300	542,133	674,433
Interest expense	(176,204)	0	(176,204)
Special assessments	0	0	0
Assignment of special assessments	0	0	0
Total non-operating revenues (expenses)	<u>(47,587)</u>	<u>542,133</u>	<u>494,546</u>
Income (loss) before operating transfers	379,882	(31,109)	348,773
Operating transfers - in	91,198	0	91,198
Operating transfers - out	(122)	0	(122)
Net income (loss)	470,958	(31,109)	439,849
Retained earnings (deficit) at beginning of year	<u>(1,605,986)</u>	<u>5,101,262</u>	<u>3,495,276</u>
Retained earnings (deficit) at end of year	(1,135,028)	5,070,153	3,935,125
Contributed capital at beginning and end of year	<u>13,108</u>	<u>0</u>	<u>13,108</u>
Total fund equity (deficit) at end of year	<u>(\$1,121,920)</u>	<u>\$5,070,153</u>	<u>\$3,948,233</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/Properties	
\$0	\$0	\$6,351,822	\$16,832,964
0	509,348	0	509,348
0	0	67,887	67,887
0	0	0	1,093,574
0	63,865	7,894	273,301
0	573,213	6,427,603	18,777,074
0	54,720	6,077,234	10,457,078
0	6,020	0	766,496
0	12,959	356,638	2,559,828
0	0	0	3,970,797
0	0	0	121,630
0	464,287	0	464,287
0	4,141	28,532	280,266
96,892	0	0	96,892
0	34,731	15,261	356,172
96,892	576,858	6,477,665	19,073,446
(96,892)	(3,645)	(50,062)	(296,372)
(6,355,139)	0	0	(6,358,822)
(9,675)	0	0	(9,675)
0	0	131,671	131,671
377,155	7,940	91,497	1,151,025
(332,382)	0	(32,686)	(541,272)
7,053,116	0	0	7,053,116
(2,454,109)	0	0	(2,454,109)
(1,721,034)	7,940	190,482	(1,028,066)
(1,817,926)	4,295	140,420	(1,324,438)
0	0	0	91,198
0	0	0	(122)
(1,817,926)	4,295	140,420	(1,233,362)
(563,325)	284,659	2,169,337	5,385,947
(2,381,251)	288,954	2,309,757	4,152,585
1,000,450	0	0	13,108
(\$1,380,801)	\$288,954	\$2,309,757	\$4,165,693

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, 2000

	Enterprise Funds		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Charges for services	\$5,860,061	\$6,034,144	\$174,083
Licenses, permits, and inspections	990,000	1,069,368	79,368
Other revenues	296,336	159,422	(136,914)
Interest	62,299	128,333	66,034
Proceeds of notes	60,500	60,000	(500)
Total revenues	<u>7,269,196</u>	<u>7,451,267</u>	<u>182,071</u>
<u>Expenses</u>			
Personal services	4,517,105	4,378,932	138,173
Materials and supplies	715,783	688,955	26,828
Contractual services	1,248,752	1,136,714	112,038
Claims	0	0	0
Other expenses	333,642	290,410	43,232
Capital outlay	334,000	297,345	36,655
Debt service:			
Principal retirement	261,000	261,000	0
Interest and fiscal charges	157,791	157,781	10
Total expenses	<u>7,568,073</u>	<u>7,211,137</u>	<u>356,936</u>
Excess of revenues over (under) expenses	(298,877)	240,130	539,007
Advances - in	0	120,665	120,665
Advances - out	(120,665)	(120,665)	0
Operating transfers - in	143,749	91,198	(52,551)
Operating transfers - out	(244)	(122)	122
Excess of revenues over (under) expenses, advances, and operating transfers	(276,037)	331,206	607,243
Fund balances at beginning of year	2,254,907	2,254,907	0
Unexpended prior year encumbrances	3,409	3,409	0
Fund balances at end of year	<u>\$1,982,279</u>	<u>\$2,589,522</u>	<u>\$607,243</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)
\$1,188,198	\$553,969	(\$634,229)	\$7,048,259	\$6,588,113	(\$460,146)
0	0	0	990,000	1,069,368	79,368
10,000	8,836	(1,164)	306,336	168,258	(138,078)
132,000	225,081	93,081	194,299	353,414	159,115
0	0	0	60,500	60,000	(500)
1,330,198	787,886	(542,312)	8,599,394	8,239,153	(360,241)
0	0	0	4,517,105	4,378,932	138,173
0	0	0	715,783	688,955	26,828
403,449	88,053	315,396	1,652,201	1,224,767	427,434
250,000	36,902	213,098	250,000	36,902	213,098
483	483	0	334,125	290,893	43,232
0	0	0	334,000	297,345	36,655
0	0	0	261,000	261,000	0
0	0	0	157,791	157,781	10
653,932	125,438	528,494	8,222,005	7,336,575	885,430
676,266	662,448	(13,818)	377,389	902,578	525,189
0	0	0	0	120,665	120,665
0	0	0	(120,665)	(120,665)	0
0	0	0	143,749	91,198	(52,551)
0	0	0	(244)	(122)	122
676,266	662,448	(13,818)	400,229	993,654	593,425
3,239,383	3,239,383	0	5,494,290	5,494,290	0
0	0	0	3,409	3,409	0
\$3,915,649	\$3,901,831	(\$13,818)	\$5,897,928	\$6,491,353	\$593,425

Wood County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types
 and Discretely Presented Component Units
 For the Year Ended December 31, 2000
 For the Year Ended June 30, 2000 - 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	\$7,125,257	\$0	\$7,125,257
Cash received from quasi-external transactions with other funds	0	4,380,439	4,380,439
Cash received from primary government	0	0	0
Cash payments for personal services	(4,379,674)	0	(4,379,674)
Cash payments to suppliers for goods and services	(681,507)	0	(681,507)
Cash payments for contractual services	(1,235,542)	(979,106)	(2,214,648)
Cash payments for claims	0	(3,960,856)	(3,960,856)
Cash received from other revenues	200,279	8,836	209,115
Cash payments for other expenses	(294,784)	(12,601)	(307,385)
Cash payments for administration	0	0	0
Net cash provided by (used for) operating activities	<u>734,029</u>	<u>(563,288)</u>	<u>170,741</u>
<u>Cash flows from noncapital financing activities</u>			
Cash received from donations	0	0	0
Cash received from advances - in	120,665	0	120,665
Cash payments for advances - out	(120,665)	0	(120,665)
Cash received from operating transfers - in	91,198	0	91,198
Cash payments for operating transfers - out	(122)	0	(122)
Net cash provided by noncapital financing activities	<u>91,076</u>	<u>0</u>	<u>91,076</u>
<u>Cash flows from capital and related financing activities</u>			
Acquisition of fixed assets	(136,692)	0	(136,692)
Infrastructure construction	0	0	0
Sale of infrastructure	0	0	0
Proceeds of special assessments	0	0	0
Proceeds of notes	60,000	0	60,000
Proceeds of mortgage loans	0	0	0
Principal paid on bond anticipation notes	(86,000)	0	(86,000)
Interest paid on bond anticipation notes	(3,645)	0	(3,645)
Principal paid on general obligation bonds	(175,000)	0	(175,000)
Interest paid on general obligation bonds	(154,136)	0	(154,136)
Principal paid on mortgage loans	0	0	0
Interest paid on mortgage loans	0	0	0
Proceeds of special assessment bonds	0	0	0
Payment of special assessment notes	0	0	0
Lease principal	(42,785)	0	(42,785)
Lease interest	(16,337)	0	(16,337)
Bond issuance costs	0	0	0
Grants	0	0	0
Net cash used for capital and related financing activities	<u>(554,595)</u>	<u>0</u>	<u>(554,595)</u>
<u>Cash flows from investing activities</u>			
Purchase of investments	0	(2,589,438)	(2,589,438)
Sale of investments	0	3,688,097	3,688,097
Interest on investments	132,300	542,133	674,433
Net cash provided by investing activities	<u>132,300</u>	<u>1,640,792</u>	<u>1,773,092</u>
Net increase (decrease) in cash and cash equivalents	402,810	1,077,504	1,480,314
Cash and cash equivalents at beginning of year	<u>2,389,455</u>	<u>3,311,437</u>	<u>5,700,892</u>
Cash and cash equivalents at end of year	<u>\$2,792,265</u>	<u>\$4,388,941</u>	<u>\$7,181,206</u>

Transportation Improvement District	Component Units		Total (Memorandum Only) Reporting Entity
	Wood Lane Industries	Wood Lane Residential Services/Properties	
\$0	\$524,915	\$67,887	\$7,718,059
0	0	0	4,380,439
0	0	6,351,822	6,351,822
0	(275,323)	(6,091,723)	(10,746,720)
0	(327,443)	0	(1,008,950)
0	0	(354,424)	(2,569,072)
0	0	0	(3,960,856)
0	63,858	7,894	280,867
0	0	(15,261)	(322,646)
(69,379)	0	0	(69,379)
(69,379)	(13,993)	(33,805)	53,564
0	0	131,671	131,671
0	0	0	120,665
0	0	0	(120,665)
0	0	0	91,198
0	0	0	(122)
0	0	131,671	222,747
0	(11,185)	(257,884)	(405,761)
(1,533,209)	0	0	(1,533,209)
3,150,042	0	0	3,150,042
205,713	0	0	205,713
5,000	0	0	65,000
0	0	65,000	65,000
0	0	0	(86,000)
0	0	0	(3,645)
0	0	0	(175,000)
0	0	0	(154,136)
0	0	(9,670)	(9,670)
0	0	(32,686)	(32,686)
4,565,000	0	0	4,565,000
(6,083,672)	0	0	(6,083,672)
0	0	0	(42,785)
0	0	0	(16,337)
(464,624)	0	0	(464,624)
229,945	0	0	229,945
74,195	(11,185)	(235,240)	(726,825)
0	0	0	(2,589,438)
0	0	0	3,688,097
4,861	7,940	91,497	778,731
4,861	7,940	91,497	1,877,390
9,677	(17,238)	(45,877)	1,426,876
172,228	207,221	1,735,964	7,816,305
\$181,905	\$189,983	\$1,690,087	\$9,243,181

(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, 2000
 For the Year Ended June 30, 2000 - Wood Lane Industries
 (continued)

	<u>Proprietary Fund Types</u>		Total
	<u>Enterprise</u>	<u>Internal Service</u>	(Memorandum Only) Primary Government
Reconciliation of operating income (loss) to <u>net cash provided by (used for) operating activities</u>			
Operating income (loss)	<u>\$427,469</u>	<u>(\$573,242)</u>	<u>(\$145,773)</u>
Adjustments to reconcile operating income (loss) to <u>net cash provided by (used for) operating activities</u>			
Depreciation	247,593	0	247,593
Closure and postclosure liability	121,630	0	121,630
Changes in assets and liabilities:			
(Increase) Decrease in accounts receivable	(82,619)	0	(82,619)
Decrease in due from other funds	1,585	18,057	19,642
Decrease in due from other governments	1,530	0	1,530
(Increase) decrease in materials and supplies inventory	525	0	525
Decrease in prepaid items	70	13	83
Increase (decrease) in accounts payable	(89,879)	0	(89,879)
Increase in contracts payable	6,091	0	6,091
Decrease in accrued wages payable	(24,198)	0	(24,198)
Increase in compensated absences payable	27,810	0	27,810
Increase in due to other funds	156,257	0	156,257
Decrease in due to other governments	(59,835)	(18,057)	(77,892)
Increase in deposits held and due to others	0	0	0
Increase in claims payable	0	9,941	9,941
Total adjustments	<u>306,560</u>	<u>9,954</u>	<u>316,514</u>
Net cash provided by (used for) operating activities	<u>\$734,029</u>	<u>(\$563,288)</u>	<u>\$170,741</u>

Non-cash capital transactions

For 2000, the Nursing Home enterprise fund entered into a new capital lease for equipment. This lease has been capitalized in the fund, in the amount of \$3,562.

For 2000, the Transportation Improvement District replaced water and sewer notes, in the amount of \$1,245,005, and acquired \$41,845 in infrastructure, through the issuance of bonds in the amount of \$1,286,850.

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/Properties	
<u>(\$96,892)</u>	<u>(\$3,645)</u>	<u>(\$50,062)</u>	<u>(\$296,372)</u>
0	4,141	28,532	280,266
0	0	0	121,630
0	508	0	(82,111)
0	0	0	19,642
0	0	0	1,530
0	(20,070)	0	(19,545)
0	0	0	83
31,692	10,656	(14,489)	(62,020)
0	0	0	6,091
(4,179)	(4,941)	0	(33,318)
0	988	0	28,798
0	0	0	156,257
0	(1,630)	0	(79,522)
0	0	2,214	2,214
0	0	0	9,941
<u>27,513</u>	<u>(10,348)</u>	<u>16,257</u>	<u>349,936</u>
<u>(\$69,379)</u>	<u>(\$13,993)</u>	<u>(\$33,805)</u>	<u>\$53,564</u>

Wood County, Ohio
Statement of Changes in Net Assets
Fiduciary Fund Type
For the Year Ended December 31, 2000

	Investment Trust
<u>Revenues</u>	
Interest	\$65,162
<u>Expenses</u>	
Operating expenses	0
Net increase in assets resulting from operations	65,162
Distributions to participants	(61,945)
Capital transactions	493,585
Total increase in net assets	496,802
Net assets beginning of year	719,514
Net assets end of year	\$1,216,316

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, 2000

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/Properties. They are reported separately to emphasize that they are legally separate from the County. Information about these component units is presented in Notes 26, 27, and 28 to the combined financial statements.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 1333 Osborne Street, 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 relationship between the County and the Industries due to the services and resources provided by the County to the Industries and the Industries sole purpose of providing assistance to the retarded and handicapped adults of Wood County, the Industries is reflected as a discretely presented component unit of Wood County. Its exclusion from the County's financial statements would cause the financial statements to be misleading. Wood Lane Industries operates on a fiscal year ending June 30. Financial information can be obtained from its administration offices at 11160 East Gypsy Lane Road, Bowling Green, Ohio 43402. The Industries is presented as a proprietary fund type.

Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. (the Residential Services/Properties) is a legally separate, not-for-profit corporation, served by a self-appointing Board of Trustees. The purpose of the Residential Services/Properties is to promote, plan, develop, acquire, construct, foster, and monitor residential environments for mentally retarded and developmentally disabled persons in Wood County. Based on the significant relationship between the County and Wood Lane Residential Services/Properties due to the resources provided by the County and the Residential Services/Properties sole purpose of providing assistance to the retarded and handicapped adults of Wood County, the Residential Services/Properties is reflected as a discretely presented component unit of Wood County. Its exclusion from the County's financial statements would cause the financial statements to be misleading. Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. operate on a fiscal year ending December 31. Financial information can be obtained from its administration offices at 11160 East Gypsy Lane Road, Bowling Green, Ohio 43402. The Residential Services/Properties 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 Family and Children First

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 1 - Reporting Entity (continued)

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

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 its financial position and the results of its 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.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 2 - Summary of Significant Accounting Policies (continued)

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.

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, 2000

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, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 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, 2000

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, Donations Retreat, and Law Enforcement - Prosecutor special revenue funds, and the Sheriff Building Construction capital projects fund; therefore, no amounts were budgeted for these funds by the County Commissioners.

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 2000.

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.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 2 - Summary of Significant Accounting Policies (continued)

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, 2000

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, 2000.

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 2000 was \$3,552,309, which includes \$2,736,007 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, 2000, 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, 2000

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 2000, 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, as are amounts to be distributed from the agency funds to other funds of the County.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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, 2000

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, 2000

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

For 2000, the Family and Children First fund is being reported on the County's financial statements as an agency fund. In the prior year, this fund was incorrectly reported as a special revenue fund.

The restatement of the Family and Children First fund had the following effect on the excess of revenues over expenditures as previously reported for the year ended December 31, 1999.

	Special Revenue
Excess of Revenues Under Expenditures as Previously Reported	(\$601,946)
Restatement for Family and Children First	(10,667)
Restated Amount for the Year Ended December 31, 1999	(\$612,613)

This change had the following effect on fund balance as previously reported as of December 31, 1999.

	Special Revenue
Fund Balance as Previously Reported	\$26,931,814
Restatement for Family and Children First	(203,762)
Restated Amount December 31, 1999	\$26,728,052

As a result of the reclassification for the Family and Children First fund, agency fund assets and liabilities increased \$212,321 from \$125,131,911 to \$125,344,232 as of December 31, 1999.

Note 4 - Accountability and Compliance

A. Accountability

The following funds had deficit fund balances/retained earnings as of December 31, 2000:

Fund Type/Fund	Deficit Fund Balances/ Retained Earnings
Special Revenue Funds	
Child Support Enforcement Agency (CSEA)	\$34,928
Victims of Crime Assistance (VOCA) - Juvenile	688
Enterprise Fund	
Landfill	3,036,146

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 4 - Accountability and Compliance (continued)

The deficits in the CSEA and VOCA - Juvenile special revenue funds 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, 2000:

Fund Type/Fund/Function/Object	Appropriations	Expenditures plus Encumbrances	Excess
General Fund			
Legislative and Executive - Microfilm-Xerox	\$7,461	\$9,948	\$2,487
Personal Services			
Public Safety - Communications Center			
Contractual Services	78,445	79,176	731
Other - Unclaimed Money			
Other	0	6,852	6,852
Capital Outlay - Capital Improvements			
Capital Outlay	0	30,900	30,900
Capital Projects Fund			
Historical Museum Renovation			
Capital Outlay - Capital Improvements			
Contractual Services	120,200	134,201	14,001

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 - Primary Government 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, 2000

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	\$523,014	(\$1,491,705)	\$41,857	\$3,716,923
<u>Increase (Decrease) Due To</u>				
Revenue Accruals:				
Accrued 1999, Received in Cash 2000	2,142,744	1,707,399	0	0
Accrued 2000, Not Yet Received in Cash	(1,845,117)	(625,290)	0	(1,566,257)
Expenditure Accruals:				
Accrued 1999, Paid in Cash 2000	(1,271,817)	(2,572,838)	(73,722)	(127,935)
Accrued 2000, Not Yet Paid in Cash	998,221	2,385,208	110,906	173,218
Cash Adjustments:				
Unrecorded Activity 1999	10,474	65,083	1,191	39,790
Unrecorded Activity 2000	6,986	(34,024)	(341)	(59,779)
				(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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
Prepaid Items	(\$3,025)	\$12,240	\$0	\$0
Notes Receivable:				
Repayments	0	24,071	0	0
Notes Payable:				
Additions	0	0	20,000	0
Reductions	0	0	(41,000)	0
Advances - In	120,665	0	0	0
Advances - Out	(120,665)	0	0	0
Excess of Revenues (Over) Under Expenditures for Nonbudgeted Funds	435	(3,044)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,186,935)	(1,390,151)	0	(186,102)
Disbursed Against Prior Year Encumbrances	1,283,991	2,342,277	0	1,234,973
Reallocation of Debt Activity	0	0	21,000	(21,000)
Budget Basis	\$658,971	\$419,226	\$79,891	\$3,203,831

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

	Enterprise	Internal Service
GAAP Basis	\$470,958	(\$31,109)
<u>Increase (Decrease) Due To</u>		
Revenue Accruals:		
Accrued 1999, Received in Cash 2000	573,045	13,573
Accrued 2000, Not Yet Received in Cash	(652,549)	(152,846)
Expense Accruals:		
Accrued 1999, Paid in Cash 2000	(728,917)	(1,601,833)
Accrued 2000, Not Yet Paid in Cash	868,879	1,593,717
Cash Adjustments:		
Unrecorded Activity 1999	9,345	15,227
Unrecorded Activity 2000	(13,033)	(21,427)

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 5 - Budgetary Basis of Accounting (continued)

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

	Enterprise	Internal Service
Materials and Supplies Inventory	\$525	\$0
Prepaid Items	70	13
Acquisition of Fixed Assets	(136,692)	0
Depreciation Expense	247,593	0
Loss on Disposal of Fixed Assets	3,683	0
Proceeds of Notes	60,000	0
Note Principal Retirement	(86,000)	0
Bond Principal Retirement	(175,000)	0
Capital Lease Principal Retirement	(42,785)	0
Advances - In	120,665	0
Advances - Out	(120,665)	0
Excess of Revenues (Over) Under Expenses for Nonbudgeted Funds	(62,881)	847,133
Encumbrances Outstanding at Year End (Budget Basis)	(31,157)	0
Disbursed Against Prior Year Encumbrances	26,122	0
Budget Basis	\$331,206	\$662,448

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, 2000

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.

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.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 6 - Deposits and Investments (continued)

At year end, the County had \$51,300 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 \$13,689,499 and the bank balance was \$16,585,135. Of the bank balance, \$1,140,945 was covered by federal depository insurance and \$15,444,190 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 Notes	\$14,815,528	\$14,815,528	\$14,815,528
Federal Home Loan Bank Notes	8,114,154	8,114,154	8,114,154
Bankers Acceptances	2,099,531	2,099,531	2,099,531
Federal National Mortgage Association Notes	3,501,550	3,501,550	3,501,550
Federal Home Loan Mortgage Corporation Notes	4,863,820	4,863,820	4,863,820
Commercial Paper	1,572,000	1,572,000	1,572,000
Repurchase Agreement	1,231,359	1,231,359	1,231,801
	<u>36,197,942</u>	<u>36,197,942</u>	<u>36,198,384</u>
STAR Ohio		20,969,963	20,969,963
Total Investments		<u>\$57,167,905</u>	<u>\$57,168,347</u>

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 6 - Deposits and Investments (continued)

The classification of cash and cash equivalents and investments on the combined balance sheet 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". A reconciliation between the classification of cash and cash equivalents and investments on the combined financial balance sheet 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	\$68,119,266	\$2,789,438
Cash on Hand	(51,300)	0
Investments:		
U.S. Treasury Notes	(14,109,650)	14,109,650
Federal Home Loan Bank Notes	(6,484,657)	6,484,657
Bankers Acceptances	(2,099,531)	2,099,531
Federal National Mortgage Association Notes	(3,501,550)	3,501,550
Federal Home Loan Mortgage Corporation Notes	(4,609,757)	4,609,757
Commercial Paper	(1,572,000)	1,572,000
Repurchase Agreement	(1,231,359)	1,231,359
STAR Ohio	(20,969,963)	20,969,963
Certificate of Deposit	200,000	(200,000)
GASB Statement No. 3	\$13,689,499	\$57,167,905

Note 7 - Investment Pool

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

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 7 - Investment Pool (continued)

Condensed financial information for the investment pool is as follows:

Statement of Net Assets
December 31, 2000

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$66,993,987
Accrued Interest Receivable	567,406
Total Assets	\$67,561,393
 <u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$66,345,077
External Portion	1,216,316
Total Net Assets Held in Trust for Pool Participants	\$67,561,393

Statement of Changes in Net Assets
For the Year Ended December 31, 2000

<u>Revenues</u>	
Interest	\$4,936,355
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	4,936,355
Distributions to Participants	(4,531,842)
Capital Transactions	3,281,503
Total Increase in Net Assets	3,686,016
Net Assets Beginning of Year	63,875,377
Net Assets End of Year	\$67,561,393

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 7 - Investment Pool (continued)

At year end, the carrying amount of the pool's deposits was \$12,367,898 and the bank balance was \$14,984,986. Of the bank balance, \$400,000 was covered by federal depository insurance and \$14,584,986 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	\$14,109,650	\$14,109,650	\$14,109,650
Federal Home Loan Bank Notes	6,484,657	6,484,657	6,484,657
Bankers Acceptances	2,099,531	2,099,531	2,099,531
Federal National Mortgage Association Notes	3,501,550	3,501,550	3,501,550
Federal Home Loan Mortgage Corporation Notes	4,609,757	4,609,757	4,609,757
Commercial Paper	1,572,000	1,572,000	1,572,000
Repurchase Agreement	1,231,359	1,231,359	1,231,801
	<u>\$33,608,504</u>	<u>33,608,504</u>	<u>33,608,946</u>
STAR Ohio		<u>20,969,963</u>	<u>20,969,963</u>
Total Investments		<u>\$54,578,467</u>	<u>\$54,578,909</u>

Federal agency securities, with interest rates from 6.25 percent to 7.75 percent, have maturities ranging from February 15, 2001, to March 3, 2003. Bankers acceptances, with interest rates of 6.794 percent have a maturity of January 3, 2001. Commercial paper, with interest rates from 6.496 percent to 6.7 percent, have maturities ranging from January 29, 2001, to February 1, 2002. STAR Ohio has an interest rate of 6.45 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, 2000

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	\$66,993,987	\$0
Cash on Hand	(47,622)	0
Investments:		
U.S. Treasury Notes	(14,109,650)	14,109,650
Federal Home Loan Bank Notes	(6,484,657)	6,484,657
Bankers Acceptances	(2,099,531)	2,099,531
Federal National Mortgage Association Notes	(3,501,550)	3,501,550
Federal Home Loan Mortgage Corporation Notes	(4,609,757)	4,609,757
Commercial Paper	(1,572,000)	1,572,000
Repurchase Agreement	(1,231,359)	1,231,359
STAR Ohio	(20,969,963)	20,969,963
GASB Statement No. 3	\$12,367,898	\$54,578,467

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 2000 represent the collection of 1999 taxes. For 2000, real property taxes were levied after October 1, 2000, on the assessed values as of January 1, 2000, the lien date. These taxes will be collected in and are intended to finance 2001 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 1999. 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, 2000, on the assessed values as of December 31, 1999, the lien date. These taxes will be collected in and are intended to finance 2001 operations. 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.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 8 - Property Taxes (continued)

Tangible personal property tax revenues received in 2000 (other than public utility property) represent the collection of 2000 taxes. For 2000, tangible personal property taxes were levied after October 1, 1999, on the true value as of December 31, 1999. 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.

Accrued property taxes receivable represents delinquent taxes outstanding and real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2000. 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 2000 operations.

The full tax rate for all County operations the year ended December 31, 2000, was \$12.80 per \$1,000 of assessed value. The assessed values of real, public utility, and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real Property	
Residential	\$1,319,273,340
Agricultural	114,781,040
Commercial/Industrial/Mineral	442,277,480
Public Utility Property	
Real	2,727,460
Personal	144,278,570
Tangible Personal Property	315,013,447
Total Assessed Value	<u><u>\$2,338,351,337</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.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 10 - Receivables

Receivables at December 31, 2000, 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. These receivables are presented net of an allowance for uncollectible accounts as follows:

	General	Agency
Gross Accounts Receivable	\$89,117	\$5,142,530
Less Allowance for Uncollectible Accounts	25,678	4,811,332
Net Accounts Receivable	\$63,439	\$331,198

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	\$140,494
Local Government Revenue Assistance	24,166
Sheriff's Contracts	5,169
Election Costs	10,164
Juvenile Detention Center Housing Costs	41,435
Permissive Sales and Use Tax	860,104
Fines and Costs	38,783
Other	38,038
Total General Fund	1,158,353
Special Revenue Funds	
Dog and Kennel	
Fines and Costs	187

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 10 - Receivables (continued)

Fund Type/Fund/Source	Amount
Special Revenue Funds (continued)	
Job and Family Services	
Children Services	\$5,400
Child Support Enforcement Agency	
CSEA	119,275
Alcohol, Drug Addiction, and Mental Health Services Board	
ADAMHSB	983,034
Motor Vehicle Gasoline Tax	
Gasoline Tax	117,393
Motor Vehicle License Tax	169,186
Fines and Costs	5,621
Charges for Services	57,501
Outreach Program Juvenile Court	
Outreach Program	4,012
Mental Retardation and Developmental Disabilities	
National School Lunch Program	985
Medicaid	437,144
Community Alternative Funding	122,156
Target Case Management	35,302
Findlay City School District	23,152
Charges for Services	95,526
Other	2,907
Solid Waste District	
Ohio Department of Natural Resources	10,000
Charges for Services	70,811
Recycle, Ohio	16,980
Market Development	25,000
Violence Against Women's Act	
Violence Against Women Grant	18,671
Community Development Block Grant	
CDBG	53,300

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 10 - Receivables (continued)

Fund Type/Fund/Source	Amount
Special Revenue Funds (continued)	
EMA Communications	
EMA	\$3,089
Total Special Revenue Funds	2,376,632
Capital Project Fund	
Issue II	
Issue II	1,566,257
Enterprise Funds	
Building Inspection	
Charges for Services	67,103
Nursing Home	
Medicaid/Medicare	284,606
Total Enterprise Funds	351,709
Agency Funds	
Local Government	295,661
Local Government Revenue Assistance	50,856
Library Local Government	372,571
Gasoline Tax	80,682
Motor Vehicle License Tax	59,633
Total Agency Funds	859,403
Total All Funds	\$6,312,354

Note 11 - Notes Receivable

A summary of the changes in notes receivable during 2000 follows:

	Balance 12/31/99	New Loans	Repayments	Balance 12/31/00
Special Revenue Fund				
Community Development Block Grant				
L.M. Container Mould, Inc./Cameo	\$375,467	\$0	\$23,024	\$352,443
Visual Advantage	1,047	0	1,047	0
Total Notes Receivable	\$376,514	\$0	\$24,071	\$352,443

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 12 - Fixed Assets

A summary of the enterprise funds' fixed assets as of December 31, 2000, follows:

Land	\$904,000
Buildings	1,677,922
Improvements	1,097,976
Machinery and Equipment	1,397,941
Computer Equipment	72,635
Furniture and Fixtures	22,075
Vehicles	681,826
	5,854,375
Less Accumulated Depreciation	(2,874,416)
Net Fixed Assets	\$2,979,959

A summary of the changes in general fixed assets during 2000 follows:

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Land	\$2,082,535	\$343,000	\$0	\$2,425,535
Buildings	28,184,202	931,639	0	29,115,841
Improvements	1,857,648	0	0	1,857,648
Machinery and Equipment	5,729,740	870,527	227,689	6,372,578
Computer Equipment	3,628,572	362,729	389,214	3,602,087
Furniture and Fixtures	1,598,643	114,070	89,461	1,623,252
Vehicles	5,055,054	479,932	158,193	5,376,793
Construction in Progress	2,727,171	150,049	2,713,971	163,249
Total Fixed Assets	\$50,863,565	\$3,251,946	\$3,578,528	\$50,536,983

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

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 13 - Interfund Assets/Liabilities

Interfund balances at December 31, 2000, consisted of the following:

	Due from other funds	Due to other funds
General Fund	\$329,830	\$22,686
Special Revenue Funds		
Dog and Kennel	0	232
Job and Family Services	17,000	38,476
Child Support Enforcement Agency	0	51,639
Alcohol, Drug Addiction, and Mental Health Services Board	14,977	563
Real Estate Assessment	0	237
Economic Development	0	5,082
Delinquent Tax and Assessments - Prosecutor	0	101
Motor Vehicle Gasoline Tax	0	3,091
Transportation Grant	0	36
Outreach Program Juvenile Court	0	43
Victims of Crime Assistance - Juvenile	0	34
Mental Retardation and Developmental Disabilities	0	9,959
Victims of Crime Assistance - Prosecutor	0	84
Title Administration	0	431
Solid Waste District	0	263
Violence Against Women's Act	0	139
Community Development Block Grant	0	10,014
Community Service Work Litter Collection	0	12
Electronic Monitoring	0	55
Juvenile Accountability Incentive	0	17,000
Felony Delinquent Care	0	382
Adult Probation	0	2,456
Ditch Maintenance	0	129
Total Special Revenue Funds	31,977	140,458

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 13 - Interfund Assets/Liabilities (continued)

	Due from other funds	Due to other funds
Enterprise Funds		
Building Inspection	\$0	\$1,066
Nursing Home	0	255,012
Landfill	0	417
Total Enterprise Funds	0	256,495
Internal Service Fund		
Workers' Compensation Retro Reserve	50,159	0
Agency Fund		
Health	7,673	0
Total All Funds	\$419,639	\$419,639

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, 2000:

Project	Outstanding Balance
Connectivity Project	\$269,881
Office Building Renovations	236,980
Maintenance Equipment	38,485
Office Furniture	81,262
Phone System	25,147
Old Jail Renovations	186,795
Equipment Upgrade	33,000
Real Estate Revaluation Services	107,714
Manufactured Home Revaluation Services	102,000
Geographical Information System Services	21,658
Bridge Replacement Services	197,589
Purchased Health Services	31,103
Electronic Scale	43,860
Community Development Block Grant Projects	350,384
Historical Museum Renovations	103,281

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 10.84 percent; 6.54 percent of the County's contribution was used to fund pension obligations for 2000. For law enforcement employees, the employee contribution is 9 percent of their annual covered salary and the employer contribution is 15.7 percent; 11.4 percent was the portion used to fund pension obligations. The employer contribution rates for 2000 represent a temporary rate reduction from the 1999 rates of 13.55 percent for employees other than law enforcement and 16.7 percent for law enforcement employees. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998, were \$1,975,897, \$2,598,069, and \$2,758,576, respectively; 82 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

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, 2000, 1999, and 1998, were \$38,416, \$49,944, and \$101,658, respectively; 87 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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. Health care coverage for disability and primary survivor 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 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance funded using the entry age normal cost method (For 2000, the System returned to an actuarially prefunded disclosure because this provides a better presentation of the System's actual funding methodology. In prior years, the disclosure was based on a pay-as-you-go basis.). Significant actuarial assumptions include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually, and an additional increase in total payroll of .54 percent to 5.1 percent based on additional pay increases. Health care premiums were assumed to increase 4.75 percent annually.

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

At December 31, 2000, the total number of benefit recipients eligible for OPEB through the System was 401,339. As of December 31, 2000, the actuarial value of net assets available for future OPEB payments were \$10,085.5 million. The actuarially accrued liability and the unfunded actuarial liability were \$12,473.6 million and \$1,668.1 million, respectively. The County's actual contributions for 2000 which were used to fund OPEB were \$1,201,106.

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 \$51,221 for 2000.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 16 - Postemployment Benefits (continued)

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3,419 million. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000, and there were 99,011 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:

<u>Payment</u>	<u>Years of Service</u>
10%	5
15	10
20	15
35	20
50	25

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

<u>Payment</u>	<u>Years of Service</u>	<u>Maximum</u>
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.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 18 - Short-Term Obligations

The changes in the County's short-term obligations during 2000 were as follows:

	Interest Rates	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Capital Projects Funds					
County Ditch 54a	4.68%	\$4,500	\$0	\$4,500	\$0
County Ditch 2449	4.68	3,500	0	3,500	0
County Ditch 57a	5.30	17,000	15,000	17,000	15,000
County Ditch 2441	5.25	16,000	5,000	16,000	5,000
Total Capital Projects Funds		<u>41,000</u>	<u>20,000</u>	<u>41,000</u>	<u>20,000</u>
Enterprise Fund					
Nursing Home Improvement	5.20	86,000	60,000	86,000	60,000
Total Notes Payable		<u>\$127,000</u>	<u>\$80,000</u>	<u>\$127,000</u>	<u>\$80,000</u>

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 2000 have a maturity of one year.

Note 19 - Long-Term Obligations

The changes in the County's long-term obligations during 2000 were as follows:

	Interest Rates	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
General Long-Term Obligations					
General Obligation Bonds					
Children Resource Center	2.85-11.5%	\$290,000	\$0	\$15,000	\$275,000
Human Services Building	4.9-7.15	820,000	0	55,000	765,000
County Office Building	12.875	345,000	0	115,000	230,000
Justice Center	2.6-5.95	5,780,000	0	660,000	5,120,000
Health Department Building	3.85-5.5	1,250,000	0	35,000	1,215,000
Dog Shelter	4.75	415,000	0	45,000	370,000
Educational Service Center	4.0-4.75	1,365,000	0	75,000	1,290,000
Sheriff Office	4.0-4.75	2,290,000	0	120,000	2,170,000
Total General Obligation Bonds		<u>12,555,000</u>	<u>0</u>	<u>1,120,000</u>	<u>11,435,000</u>

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 19 - Long-Term Obligations (continued)

	Interest Rates	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Special Assessment Bonds					
Sanitary Sewer 140, Water Line 183	6.1-10	\$2,105,000	\$0	\$135,000	\$1,970,000
Sanitary Sewer 225A	10.125	19,000	0	4,000	15,000
Sanitary Sewer 302-1	12.125	200,000	0	100,000	100,000
Sanitary Sewer 302-2	12.875	50,000	0	20,000	30,000
Sanitary Sewer 315-1	12.50	1,000	0	500	500
Sanitary Sewer 134	5.75	45,000	0	5,000	40,000
Sanitary Sewer 1200	7.625	85,000	0	15,000	70,000
Sanitary Sewer 137	7.375	105,000	0	15,000	90,000
Sanitary Sewer 136	8.00	8,000	0	1,000	7,000
Sanitary Sewer 428	2.85-11.5	330,000	0	15,000	315,000
Sanitary Sewer 238 Ayers Road	6.99	32,000	0	2,000	30,000
Orchard View Storm Sewer	2.85-11.5	15,000	0	15,000	0
Water Line 306	7.50	10,000	0	10,000	0
Water Line 161	5.75	45,000	0	5,000	40,000
Water Line 316	2.85-11.5	265,000	0	15,000	250,000
Water Line 316A	4.35-13	765,000	0	55,000	710,000
Total Special Assessment Bonds		4,080,000	0	412,500	3,667,500
Other Long-Term Obligations					
Compensated Absences Payable		2,141,971	256,720	0	2,398,691
Due to Other Governments		720,928	431,494	720,928	431,494
Capital Leases Payable		154,815	4,400	41,526	117,689
Total Other Long-Term Obligations		3,017,714	692,614	762,454	2,947,874
Total General Long-Term Obligations		19,652,714	692,614	2,294,954	18,050,374
Enterprise Fund Obligations					
General Obligation Bonds					
Nursing Home	2.85-11.5	445,000	0	25,000	420,000
Nursing Home Roof Repair	5.1-6.9	75,000	0	10,000	65,000
Landfill Improvement	4.75-6.9	375,000	0	20,000	355,000
Water Line 317 - Landfill	2.85-11.5	615,000	0	65,000	550,000
Landfill Bond Issue - 1994	4.35-13	1,105,000	0	55,000	1,050,000
Total General Obligation Bonds		2,615,000	0	175,000	2,440,000

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 19 - Long-Term Obligations (continued)

	Interest Rates	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Other Long-Term Obligations					
Compensated Absences Payable		\$193,795	\$27,810	\$0	\$221,605
Capital Leases Payable		280,423	3,562	42,785	241,200
Closure and Postclosure Liability		3,803,046	121,630	0	3,924,676
Total Other Long-Term Obligations		4,277,264	153,002	42,785	4,387,481
Total Enterprise Fund Obligations		6,892,264	153,002	217,785	6,827,481
Total Long-Term Obligations		\$26,544,978	\$845,616	\$2,512,739	\$24,877,855

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

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

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 19 - Long-Term Obligations (continued)

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

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

Special Assessment Bonds

Special assessment bonds will be paid from the proceeds of the special assessments levied against those property owners who primarily 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. At December 31, 2000, \$2,025,000 of this debt was still outstanding.

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 not included on the County's financial statements. At December 31, 2000, \$1,970,000 of this debt was still outstanding.

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.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 19 - Long-Term Obligations (continued)

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

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.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 19 - Long-Term Obligations (continued)

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
2001	\$1,786,874	\$642,973	\$2,429,847
2002	1,763,857	496,580	2,260,437
2003	1,637,229	482,131	2,119,360
2004	1,625,996	484,119	2,110,115
2005	1,631,181	460,962	2,092,143
2006-2010	4,335,817	2,127,691	6,463,508
2011-2015	1,980,814	427,667	2,408,481
2016-2020	497,875	0	497,875
	\$15,259,643	\$5,122,123	\$20,381,766

	Enterprise Fund General Obligation Bonds
2001	\$335,861
2002	331,537
2003	326,704
2004	326,293
2005	329,968
2006-2010	1,312,928
2011-2013	444,950
	\$3,408,241

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, 2000, were an overall debt margin of \$45,654,395 and a unvoted debt margin of \$12,079,125.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 19 - Long-Term Obligations (continued)

Industrial Revenue Bonds

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

	<u>Date of Issue</u>	<u>Amount of Issue</u>
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
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	8/1/85	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

(continued)

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 19 - Long-Term Obligations (continued)

	<u>Date of Issue</u>	<u>Amount of Issue</u>
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
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

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 19 - Long-Term Obligations (continued)

For obligations issued during 1996 and after, the amount outstanding at year end was \$11,190,000.

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 2000 totaled \$40,860 in the governmental funds and \$42,785 in the enterprise funds. During the year, a capital lease was terminated from the governmental funds which resulted in a reduction in the capital lease liability of \$666.

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

	Enterprise	GFAAG
Machinery and Equipment	\$296,844	\$197,276
Less Accumulated Depreciation	74,044	0
Carrying Value, 12/31/00	\$222,800	\$197,276

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, 2000.

Year	Enterprise	GLTOAG
2001	\$58,768	\$49,225
2002	58,768	39,953
2003	58,638	33,363
2004	102,155	13,901
Total	278,329	136,442
Less Amount Representing Interest	37,129	18,753
Present Value of Net Minimum Lease Payments	\$241,200	\$117,689

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 21 - Closure and Postclosure Costs

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

The \$3,924,676 reported as the landfill closure and postclosure liability at December 31, 2000, represents the cumulative amount reported to date based on the use of 74 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,212,966 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2000. The County expects to close the landfill in 2013. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Note 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 2000 was \$3,648,004. 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, 2000, is estimated by the third party administrator at \$1,568,782.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 22 - Risk Management (continued)

The changes in the claims liability for 2000 and 1999 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2000	\$1,533,617	\$3,959,119	(\$3,923,954)	\$1,568,782
1999	1,499,156	3,570,583	(3,536,122)	1,533,617

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 2000 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.

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, 2000, are estimated by the third party administrator at \$341,719. The changes in the claims liability for 2000 and 1999 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2000	\$366,943	\$11,678	(\$36,902)	\$341,719
1999	576,745	(209,802)	0	366,943

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 22 - Risk Management (continued)

C. Other Insurance Coverage

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2000, the County contracted for the following coverages:

	<u>Amount</u>	<u>Deductible</u>
General Liability and Excess Auto - Aggregate	\$5,000,000	\$250,000
Law Enforcement Professional Liability	1,000,000	15,000
Public Official Liability	1,000,000	25,000
Automobile Liability	1,000,000	250
Nursing Home Liability	5,100,000	none
Old County Home Property		
Annex	81,988	1,000
Building	1,644,395	500
Fairgrounds	4,393,742	2,500
Property	60,021,259	1,000
Other Property Insurance		
Extra Expense	100,000	1,000
Data Processing Equipment	2,699,720	500
Media	400,000	500
Voting Machines	242,000	100
Contractors' Equipment	4,243,138	500
Miscellaneous Items	150,000	250
Rented Equipment	50,000	500
Valuable Papers and Records	750,000	100
Comprehensive Boiler and Machinery	15,000,000	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 1999, and no insurance settlement has exceeded insurance coverage during the last three years.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 23 - Federal Food Stamp Program

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

The inventory value of these stamps is not reflected in the accompanying 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	\$119,176
Amount Received for Distribution	95
Amount Distributed to Entitled Recipients	(4,107)
Balance at End of Year	\$115,164

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, 2000, was as follows:

	Building Inspection	Nursing Home	Landfill	Total
Operating Revenues	\$1,106,524	\$4,927,659	\$1,370,857	\$7,405,040
Depreciation	38,593	64,338	144,662	247,593
Operating Income	189,682	86,114	151,673	427,469
Operating Transfers - In	0	0	91,198	91,198
Operating Transfers - Out	0	0	122	122
Net Income	242,854	74,823	153,281	470,958
Fixed Asset Additions	42,111	5,787	92,356	140,254
Fixed Asset Reductions	29,904	6,265	32,673	68,842
Net Working Capital	1,238,360	82,194	1,170,467	2,491,021
Long-Term Liabilities	73,890	576,895	5,942,115	6,592,900
Total Assets	1,378,979	1,882,209	3,227,056	6,488,244
Total Equity (Deficit)	1,267,610	646,616	(3,036,146)	(1,121,920)
Encumbrances Outstanding at Year End (Budget Basis)	235	2,687	28,235	31,157

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 25 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

Note 26 - Rossford, Ohio Transportation Improvement District

A. Summary of Significant Accounting Policies

Reporting Entity

The Rossford Transportation Improvement District (the District) 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 District was formed under Ohio Revised Code Chapter 5540, by action of the Wood County Commissioners on May 20, 1997.

The County Commissioners appointed five members of the District'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 County Commissioners have the authority to remove Board members with or without cause.

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

Basis of Presentation

The District 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 District uses the accrual basis of accounting. The operating statement presents 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.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

The District 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.

Deferred Charges

The District incurred issuance costs related to the special assessment bonds. This amount is reported on the balance sheet as unamortized bond issuance costs. The District amortizes this amount over twenty years using the straight-line method. The current year amount is reported as amortization on the combined statement of revenues, expenses, and changes in fund equity.

Infrastructure

Roads and sewer lines (infrastructure) acquired or constructed for the Crossroads 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 District capitalizes costs associated with planning, developing, engineering, and constructing infrastructure.

Capitalization of Interest

The District has capitalized all interest incurred prior to the sale of its infrastructure as part of infrastructure cost. The District offset this expense with interest earned on its debt proceeds.

Contributed Capital

The District records grants restricted to capital construction as contributed capital. During 2000, there were no additions to contributed capital.

Statement of Cash Flows

For the statement of cash flows, the District considers all short-term investments, with a maturity of three months or less at the time they are acquired, to be cash equivalents.

Trust Officer

Effective August 1, 2000, in accordance with the special assessment bond trust agreement, First Star Bank was appointed Trust Officer to receive and disburse all District funds. Amounts held by the trustee are reflected as restricted assets on the balance sheet.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

B. Cash and Cash Equivalents

Deposits

At year end, the carrying amount and bank balance of the District's deposits was \$181,905. Federal depository insurance covered \$100,000 of the bank balance. All remaining deposits were collateralized by financial institution collateral pools.

C. Infrastructure

A summary of the changes in infrastructure during 2000 is as follows:

Category	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Land	\$1,579,908	\$38,712	\$1,618,620	\$0
Roads and Water/Sewer Lines	6,902,798	983,763	7,886,561	0
Total	<u>\$8,482,706</u>	<u>\$1,022,475</u>	<u>\$9,505,181</u>	<u>\$0</u>

D. Long-Term Debt and Notes Loans Payable

Long-term debt activity during 2000 was as follows:

	Interest Rate	Balance 12/31/99	Issue Amount	Balance 12/31/00
Special Assessment Bonds				
Perrysburg Township	8.5%	\$0	\$4,565,000	\$4,565,000
Water and Sewer Bonds				
Perrysburg Township	7.0	0	1,286,850	1,286,850
Total Long-Term Bonds		<u>\$0</u>	<u>\$5,851,850</u>	<u>\$5,851,850</u>

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

Special assessment bond debt service to maturity is as follows:

	Special Assessment Bonds		
	Principal	Interest	Total
2001	\$0	\$517,367	\$517,367
2002	105,000	388,025	493,025
2003	110,000	379,100	489,100
2004	120,000	369,750	489,750
2005	135,000	359,550	494,550
2006-2020	4,095,000	3,295,025	7,390,025
	\$4,565,000	\$5,308,817	\$9,873,817

Special assessment bonds will be repaid from special assessments collected. The bond agreements provide that 64.16 percent of special assessment collections will be used to pay bond principal and interest. The District was unable to pay the first scheduled interest payment on the bonds due on June 1, 2001, in the amount of \$323,354.

The water and sewer bonds will be repaid from future tap-in fees. The bond agreements provide that 68.2 percent of tap-in fees collected will be used to pay bond principal and interest. Principal payments, in the amount of \$641,800, are due on December 31, 2010. The remaining principal and interests payments are to be made as tap-in fees are collected. As of December 31, 2000, no tap-in fees have been collected.

The City of Rossford loaned the District \$5,000 in July, 2000. There is no written loan agreement, established due date, or interest rate.

E. Special Assessments

The District can assess property benefitting from the roads and water and sewer lines the District has constructed. The District can assess owners up to 10 percent of the assessable value of this property. During 2000, the District determined the value of the assessable property was \$179,173,850.

In April 2000, the District levied \$7,053,116 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 December 31, 2000, the District collected \$205,713 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. On December 29, 2000, the Court dismissed the complaints. The plaintiffs appealed the dismissal to the Sixth District Court of Appeals of Ohio; the Court of Appeals has not yet set a date for oral argument. On March 27, 2001, the plaintiffs filed complaints with the Wood County Board of Revisions regarding the values of the various parcels involved. As of June 26, 2001, the outcome of the complaints filed with the Wood County Board of Revisions cannot be determined.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

F. Lease-Purchase

On September 1, 2000, the City of Rossford entered into a twenty year lease-purchase agreement with the District for the water and sewer lines in the Crossroads Project area. Lease payments made in September 2000 were \$600,042. The City owes additional annual payments of \$1 through 2020 but may elect to prepay these amounts. As part of this transaction, the District agreed to pay 31.8 percent of future tap-in fees to the City. Title to the water and sewer lines will pass to the City at the end of the lease. The City is responsible for all costs associated with maintaining the water and sewer lines over the term of the lease.

On August 1, 2000, the City of Rossford entered into a twenty year lease-purchase agreement with the District. Lease payments made in August 2000 were \$2,550,000. The City owes annual payments of \$1 through 2020 but may elect to prepay these amounts. As part of this transaction, the District agreed to pay 35.84 percent of special assessment collections to the City. 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 U.S. 20, and the east-west road known as "Arena Drive" will pass to the City at the end of the lease. The City is responsible for all costs associated with maintaining these roads over the term of the lease.

These transactions constitute the lease of all of the District's infrastructure and have been accounted for as a sales-type lease. A loss on the sale of infrastructure, in the amount of \$6,355,139, has been recognized on the District's financial statements and represents the difference between the \$9,505,181 capitalized cost of the infrastructure and the \$3,150,042 lease payments received.

An intergovernmental payable, in the amount of \$2,454,109, and a corresponding expense have been recognized, which represent the future principal amounts of special assessments which will be paid to the City of Rossford under this agreement.

G. Payments to the Crossroads Project

During 1999, the District loaned \$250,000, at 6 percent, payable to the Rossford Arena and Amphitheater Authority (RAAA) to assist it in meeting its current obligations. The loan was due March 1, 2000. The District agreed to extend the due date. As of December 31, 2000, the RAAA had a significant net deficit and will be unable to repay the District without additional financing. Due to the uncertainty of repayment, the District's financial statements presented this transaction as a contribution during 1999. A majority of the RAAA board members belong to the executive branch of the City of Rossford.

H. Insurance and Risk Management

The District 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 District is covered through the City of Rossford's insurance contract with the Ohio Government Risk Management Plan (the OGRMP), a public entity risk pool created under Section 2744.081 of the Ohio Revised Code. OGRMP is a common risk management and insurance program for five hundred eighty-five member political subdivisions. The City of Rossford insures the District under the City of Rossford's policy. The City of Rossford pays the annual premium on behalf of the District 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.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

I. Going Concern

The District has accumulated a deficit of \$2,381,251 as of December 31, 2000, and has incurred operating losses of \$96,892, \$75,192, and \$44,255 for the years ended December 31, 2000, 1999, and 1998, respectively.

During 2000, management of the District consummated a refinancing of short-term notes with long-term bonds for the special assessments and water and sewer obligations.

The District was unable to pay the first scheduled interest payment on the special assessment bond due on June 1, 2001, in the amount of \$323,354. The Trust Officer, First Star Bank, had \$248,632 available to make the required payment at June 1, 2001. Management has not developed a contingency plan to address the shortage of funds in the trust account.

Several property owners have filed lawsuits and administrative complaints challenging special assessment property valuations. Management has not developed a plan to address a reduction in future special assessment principal and interest collections which may result from an unfavorable outcome of these actions.

The District has established a tap-in fee schedule to pay for its water and sewer bonds. However, as of June 1, 2001, the District has not received any fees to pay its obligation and management has not developed a contingency plan in the event the tap-in fees are insufficient to cover the debt obligations.

Management has made no plans for the payment of its accounts payable, in the amount of \$594,011, or its notes payable, in the amount of \$5,000.

Note 27 - Wood Lane Industries

A. Summary of Significant Accounting Policies

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.

Basis of Presentation

The Industries are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities 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.

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.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 27 - Wood Lane Industries (continued)

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 \$189,753 and the bank balance was \$228,410. 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 \$124,430, as of December 31, 2000. Accumulated depreciation was \$105,242, with a net fixed asset amount of \$19,188.

Note 28 - Wood Lane Residential Services and Wood Lane Residential Properties

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 28 - Wood Lane Residential Services and Wood Lane Residential Properties (continued)

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/Properties had \$9 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/Properties deposits was \$370,560 and the bank balance was \$410,743. Of the bank balance, \$300,000 was covered by federal depository insurance and \$110,743 was uninsured and uncollateralized. At December 31, 2000, the carrying amount and fair value of mutual funds, held as Category 3 investments, was \$1,319,518. 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/Properties fixed assets as of December 31, 2000, follows:

Land and Improvements	\$1,112,365
Furniture and Fixtures	1,815
	1,114,180
Less: Accumulated Depreciation	(88,154)
Net Fixed Assets	\$1,026,026

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. The County may be responsible for payment of a claim, by a former deputy sheriff, for an amount in excess of \$50,000. In the opinion of the County Prosecuting Attorney, any potential claims or liabilities from other lawsuits would not have a material adverse effect on the financial statements.

Wood County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 30 - Subsequent Events

On February 9, 2001, the County issued \$40,000 in bond anticipation notes for the nursing home. The notes have an interest rate of 4.87 percent and mature on February 8, 2002.

On February 15, 2001, the County issued \$33,000 in special assessments notes for ditch maintenance. The notes have an interest rate of 4.87 percent and mature on February 8, 2002.

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property taxes	\$4,903,908	\$4,903,908	\$0
Sales taxes	11,000,000	12,058,052	1,058,052
Other taxes	573,443	737,916	164,473
Charges for services	3,199,807	3,530,894	331,087
Licenses and permits	13,335	11,187	(2,148)
Fines, costs, and forfeitures	208,500	225,620	17,120
Intergovernmental	3,668,784	3,804,121	135,337
Interest	2,400,000	3,492,381	1,092,381
Other	83,615	346,830	263,215
Total revenues	<u>26,051,392</u>	<u>29,110,909</u>	<u>3,059,517</u>
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
County			
Personal services	276,084	197,430	78,654
Materials and supplies	230,164	182,042	48,122
Contractual services	575,542	572,509	3,033
Other	23,300	22,569	731
Capital outlay	2,021,844	1,987,402	34,442
Total county	<u>3,126,934</u>	<u>2,961,952</u>	<u>164,982</u>
Commissioners			
Personal services	429,203	424,627	4,576
Materials and supplies	2,800	2,744	56
Contractual services	2,700	1,517	1,183
Other	5,207	2,924	2,283
Total commissioners	<u>439,910</u>	<u>431,812</u>	<u>8,098</u>
Microfilm-xerox			
Personal services	7,461	9,948	(2,487)
Materials and supplies	75,001	68,514	6,487
Contractual services	254,962	244,922	10,040
Other	27,067	16,297	10,770
Total microfilm-xerox	<u>364,491</u>	<u>339,681</u>	<u>24,810</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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Auditor			
Personal services	\$451,371	\$448,849	\$2,522
Materials and supplies	11,000	7,576	3,424
Contractual services	4,200	1,751	2,449
Other	14,546	7,005	7,541
Total auditor	<u>481,117</u>	<u>465,181</u>	<u>15,936</u>
Assessing real property			
Personal services	37,633	37,627	6
Materials and supplies	5,200	4,696	504
Other	4,000	583	3,417
Total assessing real property	<u>46,833</u>	<u>42,906</u>	<u>3,927</u>
Appraising real property			
Personal services	140,753	140,735	18
Materials and supplies	5,300	5,293	7
Other	9,200	408	8,792
Total appraising real property	<u>155,253</u>	<u>146,436</u>	<u>8,817</u>
Treasurer			
Personal services	154,776	146,147	8,629
Materials and supplies	11,000	10,967	33
Other	10,000	6,857	3,143
Total treasurer	<u>175,776</u>	<u>163,971</u>	<u>11,805</u>
Prosecuting attorney			
Personal services	717,875	709,108	8,767
Materials and supplies	4,300	3,847	453
Contractual services	5,600	4,420	1,180
Other	58,380	57,540	840
Total prosecuting attorney	<u>786,155</u>	<u>774,915</u>	<u>11,240</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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Budget commission			
Personal services	\$15,435	\$15,429	\$6
Materials and supplies	600	496	104
Contractual services	1,300	1,150	150
Other	200	34	166
Total budget commission	<u>17,535</u>	<u>17,109</u>	<u>426</u>
Board of revision			
Personal services	32,685	32,647	38
Materials and supplies	100	32	68
Other	400	386	14
Total board of revision	<u>33,185</u>	<u>33,065</u>	<u>120</u>
Bureau of inspection			
Contractual services	<u>85,000</u>	<u>71,998</u>	<u>13,002</u>
Planning commission			
Personal services	106,450	93,618	12,832
Materials and supplies	750	564	186
Contractual services	950	924	26
Other	2,911	2,590	321
Total planning commission	<u>111,061</u>	<u>97,696</u>	<u>13,365</u>
Data processing			
Personal services	64,603	63,603	1,000
Materials and supplies	12,499	12,499	0
Contractual services	69,000	49,699	19,301
Other	5,000	1,657	3,343
Capital outlay	75,000	10,865	64,135
Total data processing	<u>226,102</u>	<u>138,323</u>	<u>87,779</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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Board of elections			
Personal services	\$378,000	\$340,798	\$37,202
Materials and supplies	20,000	15,484	4,516
Contractual services	65,000	36,414	28,586
Other	15,000	11,298	3,702
Capital outlay	23,150	21,794	1,356
Total board of elections	<u>501,150</u>	<u>425,788</u>	<u>75,362</u>
Maintenance and operating-courthouse			
Personal services	336,293	333,433	2,860
Materials and supplies	56,000	48,645	7,355
Contractual services	554,705	528,749	25,956
Other	1,828	1,127	701
Total maintenance and operating-courthouse	<u>948,826</u>	<u>911,954</u>	<u>36,872</u>
Maintenance and operating-juvenile court			
Personal services	373,644	373,635	9
Materials and supplies	37,500	36,992	508
Contractual services	547,763	546,521	1,242
Other	2,041	1,986	55
Total maintenance and operating-juvenile court	<u>960,948</u>	<u>959,134</u>	<u>1,814</u>
Recorder			
Personal services	307,422	294,553	12,869
Materials and supplies	10,100	9,847	253
Contractual services	55,629	54,876	753
Other	5,071	4,615	456
Total recorder	<u>378,222</u>	<u>363,891</u>	<u>14,331</u>
Insurance on property			
Contractual services	<u>85,903</u>	<u>79,677</u>	<u>6,226</u>
Insurance on person			
Personal services	<u>2,030,810</u>	<u>1,946,980</u>	<u>83,830</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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Pensions			
Personal services	<u>\$1,600,000</u>	<u>\$1,491,179</u>	<u>\$108,821</u>
Taxes			
Other	<u>5,450</u>	<u>1,153</u>	<u>4,297</u>
Miscellaneous			
Contractual services	15,000	14,295	705
Other	<u>2,000</u>	<u>623</u>	<u>1,377</u>
Total miscellaneous	<u>17,000</u>	<u>14,918</u>	<u>2,082</u>
County-microfilm			
Personal services	51,430	45,392	6,038
Materials and supplies	25,000	17,549	7,451
Contractual services	<u>13,000</u>	<u>9,148</u>	<u>3,852</u>
Total county-microfilm	<u>89,430</u>	<u>72,089</u>	<u>17,341</u>
Operation fuel facility			
Materials and supplies	500	99	401
Contractual services	11,569	4,294	7,275
Other	197,000	196,497	503
Capital outlay	<u>431</u>	<u>431</u>	<u>0</u>
Total operation fuel facility	<u>209,500</u>	<u>201,321</u>	<u>8,179</u>
Total legislative and executive	<u>12,876,591</u>	<u>12,153,129</u>	<u>723,462</u>
Judicial			
Domestic relations			
Personal services	178,275	177,973	302
Materials and supplies	1,200	619	581
Contractual services	10,850	9,229	1,621
Other	<u>2,800</u>	<u>2,548</u>	<u>252</u>
Total domestic relations	<u>193,125</u>	<u>190,369</u>	<u>2,756</u>
Court of appeals			
Other	<u>97,875</u>	<u>25,791</u>	<u>72,084</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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Jury commission			
Personal services	\$46,091	\$45,417	\$674
Materials and supplies	250	170	80
Other	450	39	411
Total jury commission	<u>46,791</u>	<u>45,626</u>	<u>1,165</u>
Adult probation department			
Personal services	428,177	422,001	6,176
Materials and supplies	2,000	1,986	14
Contractual services	4,000	554	3,446
Other	5,700	1,699	4,001
Total adult probation department	<u>439,877</u>	<u>426,240</u>	<u>13,637</u>
Court security			
Personal services	94,496	89,462	5,034
Materials and supplies	900	877	23
Contractual services	200	180	20
Other	3,300	3,063	237
Total court security	<u>98,896</u>	<u>93,582</u>	<u>5,314</u>
Common pleas courts 1, 2, and 4			
Personal services	713,010	669,613	43,397
Materials and supplies	16,825	6,968	9,857
Contractual services	10,500	8,625	1,875
Other	116,600	85,544	31,056
Total common pleas courts 1, 2, and 4	<u>856,935</u>	<u>770,750</u>	<u>86,185</u>
Juvenile court			
Personal services	254,597	252,483	2,114
Materials and supplies	10,000	10,000	0
Contractual services	27,100	25,340	1,760
Other	26,050	14,751	11,299
Total juvenile court	<u>317,747</u>	<u>302,574</u>	<u>15,173</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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Juvenile probation			
Personal services	\$246,105	\$239,406	\$6,699
Materials and supplies	2,200	2,139	61
Contractual services	1,900	831	1,069
Other	17,902	12,026	5,876
Total juvenile probation	<u>268,107</u>	<u>254,402</u>	<u>13,705</u>
Detention home			
Personal services	738,222	733,810	4,412
Materials and supplies	25,500	21,870	3,630
Contractual services	29,400	19,961	9,439
Other	125,960	94,444	31,516
Total detention home	<u>919,082</u>	<u>870,085</u>	<u>48,997</u>
Probate court			
Personal services	275,663	260,912	14,751
Materials and supplies	5,000	3,781	1,219
Contractual services	1,607	450	1,157
Other	13,994	11,278	2,716
Total probate court	<u>296,264</u>	<u>276,421</u>	<u>19,843</u>
Clerk of courts			
Personal services	419,456	413,041	6,415
Materials and supplies	18,000	15,246	2,754
Contractual services	9,945	2,523	7,422
Other	12,200	9,063	3,137
Total clerk of courts	<u>459,601</u>	<u>439,873</u>	<u>19,728</u>
Fostoria municipal court			
Personal services	8,656	8,468	188
Contractual services	5,000	5,000	0
Other	3,804	1,728	2,076
Total Fostoria municipal court	<u>17,460</u>	<u>15,196</u>	<u>2,264</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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Perrysburg municipal court			
Personal services	\$91,623	\$87,004	\$4,619
Contractual services	12,000	12,000	0
Other	13,877	12,280	1,597
Total Perrysburg municipal court	<u>117,500</u>	<u>111,284</u>	<u>6,216</u>
Bowling Green municipal court			
Personal services	82,799	78,389	4,410
Contractual services	69,866	69,866	0
Other	20,662	20,571	91
Total Bowling Green municipal court	<u>173,327</u>	<u>168,826</u>	<u>4,501</u>
Public defender			
Personal services	393,998	383,225	10,773
Materials and supplies	2,400	2,219	181
Contractual services	14,955	12,575	2,380
Other	22,039	15,680	6,359
Capital outlay	8,750	1,174	7,576
Total public defender	<u>442,142</u>	<u>414,873</u>	<u>27,269</u>
Law library			
Personal services	46,000	43,886	2,114
Contractual services	5,000	4,300	700
Other	40,333	38,142	2,191
Total law library	<u>91,333</u>	<u>86,328</u>	<u>5,005</u>
Miscellaneous			
Contractual services	321,000	285,195	35,805
Total judicial	<u>5,157,062</u>	<u>4,777,415</u>	<u>379,647</u>
Public safety			
Coroner			
Personal services	49,974	46,954	3,020
Materials and supplies	200	65	135
Contractual services	23,000	38	22,962
Other	21,387	21,305	82
Total coroner	<u>94,561</u>	<u>68,362</u>	<u>26,199</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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Sheriff			
Personal services	\$1,713,223	\$1,695,801	\$17,422
Materials and supplies	49,935	27,075	22,860
Contractual services	79,741	76,401	3,340
Other	41,241	40,734	507
Total sheriff	<u>1,884,140</u>	<u>1,840,011</u>	<u>44,129</u>
Communications center			
Personal services	507,857	502,040	5,817
Materials and supplies	5,500	5,171	329
Contractual services	78,445	79,176	(731)
Other	19,500	18,363	1,137
Total communications center	<u>611,302</u>	<u>604,750</u>	<u>6,552</u>
Other expenditure			
Contractual services	<u>9,700</u>	<u>6,463</u>	<u>3,237</u>
Jail-sheriff			
Personal services	1,866,314	1,855,825	10,489
Materials and supplies	266,958	244,092	22,866
Contractual services	492,000	487,004	4,996
Other	16,050	10,978	5,072
Total jail-sheriff	<u>2,641,322</u>	<u>2,597,899</u>	<u>43,423</u>
Total public safety	<u>5,241,025</u>	<u>5,117,485</u>	<u>123,540</u>
Public works			
Engineer			
Personal services	362,653	362,442	211
Materials and supplies	6,500	5,606	894
Contractual services	2,500	2,359	141
Other	4,000	3,398	602
Total public works	<u>375,653</u>	<u>373,805</u>	<u>1,848</u>
Health			
Registration of vital statistics			
Other	<u>2,500</u>	<u>1,459</u>	<u>1,041</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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Other health			
Contractual services	\$178,615	\$59,136	\$119,479
Total health	<u>181,115</u>	<u>60,595</u>	<u>120,520</u>
Human services			
Veteran services			
Personal services	121,564	116,854	4,710
Materials and supplies	4,100	3,424	676
Contractual services	10,800	7,952	2,848
Other	85,893	79,951	5,942
Total veteran services	<u>222,357</u>	<u>208,181</u>	<u>14,176</u>
Public assistance			
Other	194,851	180,280	14,571
Total human services	<u>417,208</u>	<u>388,461</u>	<u>28,747</u>
Conservation and recreation			
Historical society			
Personal services	60,513	59,753	760
Other			
Airport			
Other	30,000	30,000	0
Miscellaneous			
Other	372,856	342,652	30,204
Contingencies			
Other	97,069	60,031	37,038
Unclaimed Money			
Other	0	6,852	(6,852)
Total other	<u>499,925</u>	<u>439,535</u>	<u>60,390</u>
Capital outlay			
Capital improvements			
Capital outlay	0	30,900	(30,900)

(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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Intergovernmental			
Agriculture			
Contractual services	\$39,396	\$39,396	\$0
Other	346,035	337,850	8,185
Total intergovernmental	<u>385,431</u>	<u>377,246</u>	<u>8,185</u>
Total expenditures	<u>25,194,523</u>	<u>23,778,324</u>	<u>1,416,199</u>
Excess of revenues over expenditures	<u>856,869</u>	<u>5,332,585</u>	<u>4,475,716</u>
<u>Other financing sources (uses)</u>			
Sale of fixed assets	25,000	7,030	(17,970)
Advances - in	120,665	120,665	0
Advances - out	(120,665)	(120,665)	0
Operating transfers - in	49,335	0	(49,335)
Operating transfers - out	<u>(4,698,085)</u>	<u>(4,680,644)</u>	<u>17,441</u>
Total other financing sources (uses)	<u>(4,623,750)</u>	<u>(4,673,614)</u>	<u>(49,864)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,766,881)	658,971	4,425,852
Fund balance at beginning of year	8,577,475	8,577,475	0
Unexpended prior year encumbrances	<u>187,871</u>	<u>187,871</u>	<u>0</u>
Fund balance at end of year	<u><u>\$4,998,465</u></u>	<u><u>\$9,424,317</u></u>	<u><u>\$4,425,852</u></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.

Job and Family 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.

Transportation Grant

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

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.

(continued)

Special Revenue Funds
(continued)

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.

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. 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.

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.

(continued)

Special Revenue Funds
(continued)

Violence Against Women's Act

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

Community Development Block Grant (CDBG)

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

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

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

Litter Control

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

Community Service Work Litter Collection

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

DUI Education

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

Electronic Monitoring

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

Electric Monitoring Offenders

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

Juvenile Indigent Driver

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

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.

(continued)

Special Revenue Funds
(continued)

Community Corrections

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

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.

(continued)

Special Revenue Funds
(continued)

Legal Research

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

Crime Prevention Sheriff

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

Drug Enforcement

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

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, 2000

	Dog and Kennel	Job and Family Services	CSEA	ADAMHSB
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$11,807	\$4,275,049	\$758,809	\$3,570,635
Cash and cash equivalents in segregated accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	3,578,542
Accounts	0	0	0	0
Special assessments	0	0	0	0
Notes	0	0	0	0
Due from other funds	0	17,000	0	14,977
Due from other governments	187	5,400	119,275	983,034
Materials and supplies inventory	0	9,226	0	0
Prepaid items	249	8,122	975	5,454
Total assets	\$12,243	\$4,314,797	\$879,059	\$8,152,642
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$2,389	\$264,079	\$14,527	\$340,085
Contracts payable	0	0	0	0
Accrued wages payable	7,417	70,101	37,309	11,328
Retainage payable	0	0	0	0
Due to other funds	232	38,476	51,639	563
Due to other governments	1,613	126,564	1,115	0
Deferred revenue	0	956,691	809,397	3,578,542
Total liabilities	11,651	1,455,911	913,987	3,930,518
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for inventory	0	9,226	0	0
Reserved for encumbrances	7,253	45,822	335,851	2,115
Unreserved (deficit)	(6,661)	2,803,838	(370,779)	4,220,009
Total fund equity (deficit)	592	2,858,886	(34,928)	4,222,124
Total liabilities and fund equity	\$12,243	\$4,314,797	\$879,059	\$8,152,642

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Balance Sheet
December 31, 2000
(continued)

	<u>Real Estate Assessment</u>	<u>Economic Development</u>	<u>Delinquent Tax and Assessments - Prosecutor</u>	<u>Delinquent Tax and Assessments - Treasurer</u>
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$1,737,338	\$554,298	\$152,113	\$648,911
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	2,318	107	0	0
Prepaid items	2,325	4,011	1,615	0
Total assets	<u>\$1,741,981</u>	<u>\$558,416</u>	<u>\$153,728</u>	<u>\$648,911</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$31,478	\$2,697	\$0	\$1,525
Contracts payable	18,503	0	0	0
Accrued wages payable	5,306	6,175	1,998	0
Retainage payable	20,226	0	0	0
Due to other funds	237	5,082	101	0
Due to other governments	0	0	0	0
Deferred revenue	0	0	0	0
Total liabilities	<u>75,750</u>	<u>13,954</u>	<u>2,099</u>	<u>1,525</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for inventory	2,318	107	0	0
Reserved for encumbrances	197,764	0	3,819	8,561
Unreserved (deficit)	1,466,149	544,355	147,810	638,825
Total fund equity (deficit)	<u>1,666,231</u>	<u>544,462</u>	<u>151,629</u>	<u>647,386</u>
Total liabilities and fund equity	<u>\$1,741,981</u>	<u>\$558,416</u>	<u>\$153,728</u>	<u>\$648,911</u>

<u>MVGT</u>	<u>Transportation Grant</u>	<u>Outreach Program Juvenile Court</u>	<u>VOCA - Juvenile</u>	<u>MRDD</u>
\$1,859,008	\$28,433	\$8,009	\$0	\$9,688,656
0	0	0	0	0
0	0	0	0	10,628,270
239	0	0	0	7,712
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
349,701	0	4,012	0	717,172
301,210	0	0	0	27,634
0	0	0	0	10,922
<u>\$2,510,158</u>	<u>\$28,433</u>	<u>\$12,021</u>	<u>\$0</u>	<u>\$21,080,366</u>
\$74,447	\$0	\$0	\$0	\$96,274
26,508	0	0	0	0
74,466	1,097	911	654	194,122
0	0	0	0	0
3,091	36	43	34	9,959
2,940	0	0	0	93,555
29,703	0	0	0	10,628,270
<u>211,155</u>	<u>1,133</u>	<u>954</u>	<u>688</u>	<u>11,022,180</u>
0	0	0	0	0
301,210	0	0	0	27,634
194,449	16,317	0	0	4,935
1,803,344	10,983	11,067	(688)	10,025,617
<u>2,299,003</u>	<u>27,300</u>	<u>11,067</u>	<u>(688)</u>	<u>10,058,186</u>
<u>\$2,510,158</u>	<u>\$28,433</u>	<u>\$12,021</u>	<u>\$0</u>	<u>\$21,080,366</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Balance Sheet
December 31, 2000
(continued)

	VOCA - Prosecutor	Historical Center	Senior Citizens	Title Administration
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$4,203	\$0	\$0	\$287,837
Cash and cash equivalents in segregated accounts	0	0	0	0
Receivables:				
Taxes	0	105,901	664,521	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	759
Prepaid items	0	0	0	0
Total assets	<u>\$4,203</u>	<u>\$105,901</u>	<u>\$664,521</u>	<u>\$288,596</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$0	\$0	\$0	\$363
Contracts payable	0	0	0	0
Accrued wages payable	1,790	0	0	7,834
Retainage payable	0	0	0	0
Due to other funds	84	0	0	431
Due to other governments	0	0	0	0
Deferred revenue	0	105,901	664,521	0
Total liabilities	<u>1,874</u>	<u>105,901</u>	<u>664,521</u>	<u>8,628</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for notes receivable	0	0	0	0
Reserved for inventory	0	0	0	759
Reserved for encumbrances	20	0	0	5,556
Unreserved (deficit)	2,309	0	0	273,653
Total fund equity (deficit)	<u>2,329</u>	<u>0</u>	<u>0</u>	<u>279,968</u>
Total liabilities and fund equity	<u>\$4,203</u>	<u>\$105,901</u>	<u>\$664,521</u>	<u>\$288,596</u>

<u>Violence Prevention</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>
\$12,261	\$120,129	\$410,516	\$1,146	\$18,265	\$792,420
0	7,932	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	352,443
0	0	0	0	0	0
0	0	122,791	0	18,671	53,300
0	0	0	0	0	0
0	0	200	0	0	0
<u>\$12,261</u>	<u>\$128,061</u>	<u>\$533,507</u>	<u>\$1,146</u>	<u>\$36,936</u>	<u>\$1,198,163</u>
\$428	\$0	\$19,667	\$0	\$375	\$3,512
0	0	1,799	0	0	150,749
0	0	5,349	0	2,807	289
0	0	0	0	0	6,304
0	0	263	0	139	10,014
0	0	8,596	0	1,136	450,000
0	0	0	0	0	0
<u>428</u>	<u>0</u>	<u>35,674</u>	<u>0</u>	<u>4,457</u>	<u>620,868</u>
0	0	0	0	0	352,443
0	0	0	0	0	0
237	0	50,874	0	56	196,122
<u>11,596</u>	<u>128,061</u>	<u>446,959</u>	<u>1,146</u>	<u>32,423</u>	<u>28,730</u>
<u>11,833</u>	<u>128,061</u>	<u>497,833</u>	<u>1,146</u>	<u>32,479</u>	<u>577,295</u>
<u>\$12,261</u>	<u>\$128,061</u>	<u>\$533,507</u>	<u>\$1,146</u>	<u>\$36,936</u>	<u>\$1,198,163</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Balance Sheet
December 31, 2000
(continued)

	D.A.R.E.	Litter Control	Community Service Work Litter Collection	DUI Education
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$500	\$14,002	\$13,650	\$1,467
Cash and cash equivalents in segregated accounts	2,606	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>\$3,106</u>	<u>\$14,002</u>	<u>\$13,650</u>	<u>\$1,467</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$0	\$0	\$412	\$0
Contracts payable	0	0	0	0
Accrued wages payable	0	2,789	0	0
Retainage payable	0	0	0	0
Due to other funds	0	0	12	0
Due to other governments	0	0	0	0
Deferred revenue	0	0	0	0
Total liabilities	<u>0</u>	<u>2,789</u>	<u>424</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	0	0	0	0
Unreserved (deficit)	3,106	11,213	13,226	1,467
Total fund equity (deficit)	<u>3,106</u>	<u>11,213</u>	<u>13,226</u>	<u>1,467</u>
Total liabilities and fund equity	<u>\$3,106</u>	<u>\$14,002</u>	<u>\$13,650</u>	<u>\$1,467</u>

<u>Electronic Monitoring</u>	<u>Electronic Monitoring Offenders</u>	<u>Juvenile Indigent Driver</u>	<u>Juvenile Accountability Incentive</u>	<u>Youth Services</u>	<u>Felony Delinquent Care</u>
\$61,791	\$146,771	\$1,475	\$18,044	\$43,245	\$530,850
0	0	0	0	0	0
0	0	0	0	0	0
0	45,828	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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>\$61,791</u>	<u>\$192,599</u>	<u>\$1,475</u>	<u>\$18,044</u>	<u>\$43,245</u>	<u>\$530,850</u>
\$2,442	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,231	0	0	248	0	11,763
0	0	0	0	0	0
55	0	0	17,000	0	382
0	0	0	469	0	0
0	43,503	0	0	0	0
<u>3,728</u>	<u>43,503</u>	<u>0</u>	<u>17,717</u>	<u>0</u>	<u>12,145</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>58,063</u>	<u>149,096</u>	<u>1,475</u>	<u>327</u>	<u>43,245</u>	<u>518,705</u>
<u>58,063</u>	<u>149,096</u>	<u>1,475</u>	<u>327</u>	<u>43,245</u>	<u>518,705</u>
<u>\$61,791</u>	<u>\$192,599</u>	<u>\$1,475</u>	<u>\$18,044</u>	<u>\$43,245</u>	<u>\$530,850</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Balance Sheet
December 31, 2000
(continued)

	Community Corrections	Court Security	Adult Probation	EMA Communications
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$12,129	\$49,088	\$92,158	\$107,475
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	3,089
Materials and supplies inventory	0	0	0	0
Prepaid items	0	0	311	0
Total assets	<u>\$12,129</u>	<u>\$49,088</u>	<u>\$92,469</u>	<u>\$110,564</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$0	\$0	\$154	\$0
Contracts payable	0	24,230	0	0
Accrued wages payable	0	0	0	0
Retainage payable	0	0	0	0
Due to other funds	0	0	2,456	0
Due to other governments	0	0	0	0
Deferred revenue	0	0	0	0
Total liabilities	<u>0</u>	<u>24,230</u>	<u>2,610</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	0	1,315	0	0
Unreserved (deficit)	12,129	23,543	89,859	110,564
Total fund equity (deficit)	<u>12,129</u>	<u>24,858</u>	<u>89,859</u>	<u>110,564</u>
Total liabilities and fund equity	<u>\$12,129</u>	<u>\$49,088</u>	<u>\$92,469</u>	<u>\$110,564</u>

<u>Indigent Guardianship</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>
\$28,601	\$61	\$4,144	\$114,956	\$20,768	\$6,552
0	0	0	0	0	0
0	0	0	0	0	0
1,060	0	156	0	980	0
0	0	0	0	0	0
0	0	0	0	0	0
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>\$29,661</u>	<u>\$61</u>	<u>\$4,300</u>	<u>\$114,956</u>	<u>\$21,748</u>	<u>\$6,552</u>
\$0	\$0	\$0	\$315	\$0	\$327
0	0	0	0	0	0
0	0	0	0	0	0
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>315</u>	<u>0</u>	<u>327</u>
0	0	0	0	0	0
0	0	0	0	0	0
119	0	180	430	0	0
<u>29,542</u>	<u>61</u>	<u>4,120</u>	<u>114,211</u>	<u>21,748</u>	<u>6,225</u>
<u>29,661</u>	<u>61</u>	<u>4,300</u>	<u>114,641</u>	<u>21,748</u>	<u>6,225</u>
<u>\$29,661</u>	<u>\$61</u>	<u>\$4,300</u>	<u>\$114,956</u>	<u>\$21,748</u>	<u>\$6,552</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Balance Sheet
December 31, 2000
(continued)

	Donations Retreat	Ditch Maintenance	Probate Conduct of Business	Law Enforcement - Prosecutor
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$483	\$48,974	\$4,498	\$1,282
Cash and cash equivalents in segregated accounts	0	0	0	898
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special assessments	0	405,961	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>\$483</u>	<u>\$454,935</u>	<u>\$4,498</u>	<u>\$2,180</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$0	\$6,984	\$0	\$0
Contracts payable	0	0	0	0
Accrued wages payable	0	1,956	0	0
Retainage payable	0	0	0	0
Due to other funds	0	129	0	0
Due to other governments	0	0	0	0
Deferred revenue	0	405,961	0	0
Total liabilities	<u>0</u>	<u>415,030</u>	<u>0</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	0	235	0	0
Unreserved (deficit)	483	39,670	4,498	2,180
Total fund equity (deficit)	<u>483</u>	<u>39,905</u>	<u>4,498</u>	<u>2,180</u>
Total liabilities and fund equity	<u>\$483</u>	<u>\$454,935</u>	<u>\$4,498</u>	<u>\$2,180</u>

<u>Legal Research</u>	<u>Crime Prevention Sheriff</u>	<u>Drug Enforcement</u>	<u>Commissary</u>	<u>Total</u>
\$9,763	\$916	\$0	\$0	\$26,273,486
0	0	9,915	2,776	24,127
0	0	0	0	14,977,234
0	0	0	0	55,975
0	0	0	0	405,961
0	0	0	0	352,443
0	0	0	0	31,977
0	0	0	0	2,376,632
0	0	0	0	341,254
0	0	0	0	34,184
<u>\$9,763</u>	<u>\$916</u>	<u>\$9,915</u>	<u>\$2,776</u>	<u>\$44,873,273</u>
\$1,023	\$0	\$0	\$0	\$863,503
0	0	0	0	221,789
0	0	0	0	446,940
0	0	0	0	26,530
0	0	0	0	140,458
0	0	0	0	685,988
0	0	0	0	17,222,489
<u>1,023</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,607,697</u>
0	0	0	0	352,443
0	0	0	0	341,254
1,150	0	0	0	1,073,180
<u>7,590</u>	<u>916</u>	<u>9,915</u>	<u>2,776</u>	<u>23,498,699</u>
<u>8,740</u>	<u>916</u>	<u>9,915</u>	<u>2,776</u>	<u>25,265,576</u>
<u>\$9,763</u>	<u>\$916</u>	<u>\$9,915</u>	<u>\$2,776</u>	<u>\$44,873,273</u>

Wood County, Ohio
Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2000

	Dog and Kennel	Job and Family Services	CSEA	ADAMHSB
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$3,560,858
Permissive Motor Vehicle License Tax	0	0	0	0
Other Taxes	0	0	0	0
Charges for services	8,922	17,300	299,114	0
Licenses and permits	168,043	0	0	0
Fines, costs, and forfeitures	10,716	0	0	0
Intergovernmental	0	5,531,828	971,292	7,114,814
Special assessments	0	0	0	0
Interest	0	0	0	0
Other	680	51,193	13,680	3,383
Total revenues	<u>188,361</u>	<u>5,600,321</u>	<u>1,284,086</u>	<u>10,679,055</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	207,042	0	0	9,676,688
Human services	0	7,051,429	1,820,231	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>207,042</u>	<u>7,051,429</u>	<u>1,820,231</u>	<u>9,676,688</u>
Excess of revenues over (under) expenditures	<u>(18,681)</u>	<u>(1,451,108)</u>	<u>(536,145)</u>	<u>1,002,367</u>
<u>Other financing sources (uses)</u>				
Inception of capital lease	0	0	0	0
Operating transfers - in	21,500	0	197,000	0
Total other financing sources (uses)	<u>21,500</u>	<u>0</u>	<u>197,000</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	2,819	(1,451,108)	(339,145)	1,002,367
Fund balances at beginning of year	(2,227)	4,309,158	304,217	3,219,757
Increase (decrease) in reserve for inventory	0	836	0	0
Fund balances (deficit) at end of year	<u>\$592</u>	<u>\$2,858,886</u>	<u>(\$34,928)</u>	<u>\$4,222,124</u>

<u>Real Estate Assessment</u>	<u>Economic Development</u>	<u>Delinquent Tax and Assessments - Prosecutor</u>	<u>Delinquent Tax and Assessments - Treasurer</u>	<u>MVGT</u>	<u>Transportation Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	3,735,202	0
0	0	865	0	0	0
254,675	138,227	88,333	89,198	389,720	0
0	349,798	0	0	0	0
0	0	0	0	88,517	0
0	0	0	0	1,382,460	34,522
0	0	0	0	0	0
0	34,515	0	0	0	0
0	0	0	0	2,599	19,500
<u>254,675</u>	<u>522,540</u>	<u>89,198</u>	<u>89,198</u>	<u>5,598,498</u>	<u>54,022</u>
425,122	0	91,786	57,125	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	8,426,414	0
0	0	0	0	0	0
0	0	0	0	0	26,722
0	0	0	0	0	0
0	435,600	0	0	0	0
0	4,400	0	0	0	0
0	2,811	0	0	0	0
0	646	0	0	0	0
<u>425,122</u>	<u>443,457</u>	<u>91,786</u>	<u>57,125</u>	<u>8,426,414</u>	<u>26,722</u>
<u>(170,447)</u>	<u>79,083</u>	<u>(2,588)</u>	<u>32,073</u>	<u>(2,827,916)</u>	<u>27,300</u>
0	4,400	0	0	0	0
0	0	0	0	976,854	0
<u>0</u>	<u>4,400</u>	<u>0</u>	<u>0</u>	<u>976,854</u>	<u>0</u>
(170,447)	83,483	(2,588)	32,073	(1,851,062)	27,300
1,834,360	460,872	154,217	615,313	4,118,458	0
2,318	107	0	0	31,607	0
<u>\$1,666,231</u>	<u>\$544,462</u>	<u>\$151,629</u>	<u>\$647,386</u>	<u>\$2,299,003</u>	<u>\$27,300</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2000
(continued)

	Outreach Program Juvenile Court	VOCA - Juvenile	MRDD	Gang Task Force
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$6,380,195	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Other Taxes	0	0	23,485	0
Charges for services	0	0	709,091	0
Licenses and permits	0	0	0	0
Fines, costs, and forfeitures	0	0	0	0
Intergovernmental	29,984	18,678	9,191,232	0
Special assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	13,430	0
Total revenues	<u>29,984</u>	<u>18,678</u>	<u>16,317,433</u>	<u>0</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	0	5,127
Judicial	26,666	26,674	0	0
Public safety	0	0	0	0
Public works	0	0	0	0
Health	0	0	0	0
Human services	0	0	15,061,323	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	24,280	0
Interest and fiscal charges	0	0	11,864	0
Total expenditures	<u>26,666</u>	<u>26,674</u>	<u>15,097,467</u>	<u>5,127</u>
Excess of revenues over (under) expenditures	<u>3,318</u>	<u>(7,996)</u>	<u>1,219,966</u>	<u>(5,127)</u>
<u>Other financing sources (uses)</u>				
Inception of capital lease	0	0	0	0
Operating transfers - in	0	6,134	0	0
Total other financing sources (uses)	<u>0</u>	<u>6,134</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	3,318	(1,862)	1,219,966	(5,127)
Fund balances at beginning of year	7,749	1,174	8,843,485	5,127
Increase (decrease) in reserve for inventory	0	0	(5,265)	0
Fund balances (deficit) at end of year	<u>\$11,067</u>	<u>(\$688)</u>	<u>\$10,058,186</u>	<u>\$0</u>

<u>VOCA - Prosecutor</u>	<u>Historical Center</u>	<u>Senior Citizens</u>	<u>Title Administration</u>	<u>Violence Prevention</u>	<u>Recorder's Equipment</u>
\$0	\$104,822	\$662,054	\$0	\$0	\$0
0	0	0	0	0	0
0	255	2,015	0	0	0
0	0	0	386,163	0	98,752
0	0	0	0	0	0
0	0	0	0	0	0
43,174	11,523	69,253	2,549	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	585	250	0
<u>43,174</u>	<u>116,600</u>	<u>733,322</u>	<u>389,297</u>	<u>250</u>	<u>98,752</u>
55,417	0	0	0	12,223	126,927
0	0	0	341,275	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	733,322	0	0	0
0	116,600	0	0	0	0
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>55,417</u>	<u>116,600</u>	<u>733,322</u>	<u>341,275</u>	<u>12,223</u>	<u>126,927</u>
<u>(12,243)</u>	<u>0</u>	<u>0</u>	<u>48,022</u>	<u>(11,973)</u>	<u>(28,175)</u>
0	0	0	0	0	0
14,682	0	0	0	15,000	0
<u>14,682</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>0</u>
2,439	0	0	48,022	3,027	(28,175)
(110)	0	0	232,096	8,806	156,236
0	0	0	(150)	0	0
<u>\$2,329</u>	<u>\$0</u>	<u>\$0</u>	<u>\$279,968</u>	<u>\$11,833</u>	<u>\$128,061</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2000
(continued)

	Solid Waste District	Probation Services	Violence Against Women's Act	CDBG
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Other Taxes	0	0	0	0
Charges for services	856,213	100	0	0
Licenses and permits	0	0	0	0
Fines, costs, and forfeitures	0	0	0	10,959
Intergovernmental	234,091	0	74,683	846,085
Special assessments	0	0	0	0
Interest	20,538	0	0	16,723
Other	24,900	0	0	0
Total revenues	<u>1,135,742</u>	<u>100</u>	<u>74,683</u>	<u>873,767</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	0	0
Judicial	0	0	0	0
Public safety	0	0	99,947	0
Public works	1,225,457	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	994,134
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>1,225,457</u>	<u>0</u>	<u>99,947</u>	<u>994,134</u>
Excess of revenues over (under) expenditures	<u>(89,715)</u>	<u>100</u>	<u>(25,264)</u>	<u>(120,367)</u>
<u>Other financing sources (uses)</u>				
Inception of capital lease	0	0	0	0
Operating transfers - in	121	0	24,894	0
Total other financing sources (uses)	<u>121</u>	<u>0</u>	<u>24,894</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(89,594)</u>	<u>100</u>	<u>(370)</u>	<u>(120,367)</u>
Fund balances at beginning of year	587,427	1,046	32,849	697,662
Increase (decrease) in reserve for inventory	0	0	0	0
Fund balances (deficit) at end of year	<u>\$497,833</u>	<u>\$1,146</u>	<u>\$32,479</u>	<u>\$577,295</u>

<u>D.A.R.E.</u>	<u>Litter Control</u>	<u>Community Service Work Litter Collection</u>	<u>DUI Education</u>	<u>Electronic Monitoring</u>	<u>Electronic Monitoring Offenders</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	36,390
0	0	0	0	0	0
0	0	0	0	0	0
19,002	72,000	16,000	1,533	96,244	0
0	0	0	0	0	0
0	0	0	0	0	0
8,939	0	0	0	0	0
<u>27,941</u>	<u>72,000</u>	<u>16,000</u>	<u>1,533</u>	<u>96,244</u>	<u>36,390</u>
0	0	0	0	0	0
0	0	10,956	0	82,619	2,455
39,692	78,692	0	1,683	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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>39,692</u>	<u>78,692</u>	<u>10,956</u>	<u>1,683</u>	<u>82,619</u>	<u>2,455</u>
<u>(11,751)</u>	<u>(6,692)</u>	<u>5,044</u>	<u>(150)</u>	<u>13,625</u>	<u>33,935</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(11,751)	(6,692)	5,044	(150)	13,625	33,935
14,857	17,905	8,182	1,617	44,438	115,161
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$3,106</u>	<u>\$11,213</u>	<u>\$13,226</u>	<u>\$1,467</u>	<u>\$58,063</u>	<u>\$149,096</u>

(continued)

Wood County, Ohio
Special Revenue Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2000
(continued)

	Juvenile Indigent Driver	Juvenile Accountability Incentive	Youth Services	Felony Delinquent Care
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Other Taxes	0	0	0	0
Charges for services	0	0	0	0
Licenses and permits	0	0	0	0
Fines, costs, and forfeitures	0	0	0	0
Intergovernmental	275	30,770	0	345,178
Special assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total revenues	<u>275</u>	<u>30,770</u>	<u>0</u>	<u>345,178</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	0	0
Judicial	0	39,801	0	267,641
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>0</u>	<u>39,801</u>	<u>0</u>	<u>267,641</u>
Excess of revenues over (under) expenditures	<u>275</u>	<u>(9,031)</u>	<u>0</u>	<u>77,537</u>
<u>Other financing sources (uses)</u>				
Inception of capital lease	0	0	0	0
Operating transfers - in	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	275	(9,031)	0	77,537
Fund balances at beginning of year	1,200	9,358	43,245	441,168
Increase (decrease) in reserve for inventory	0	0	0	0
Fund balances (deficit) at end of year	<u><u>\$1,475</u></u>	<u><u>\$327</u></u>	<u><u>\$43,245</u></u>	<u><u>\$518,705</u></u>

<u>Community Corrections</u>	<u>Court Security</u>	<u>Adult Probation</u>	<u>EMA Communications</u>	<u>Indigent Guardianship</u>	<u>Recycling - Sheriff</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	13,880	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	157,049	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	24,983	0	0
<u>0</u>	<u>0</u>	<u>157,049</u>	<u>24,983</u>	<u>13,880</u>	<u>0</u>
0	0	0	0	0	0
0	31,392	147,153	0	7,014	0
0	0	0	16,296	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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>31,392</u>	<u>147,153</u>	<u>16,296</u>	<u>7,014</u>	<u>0</u>
0	(31,392)	9,896	8,687	6,866	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	(31,392)	9,896	8,687	6,866	0
12,129	56,250	79,963	101,877	22,795	61
0	0	0	0	0	0
<u>\$12,129</u>	<u>\$24,858</u>	<u>\$89,859</u>	<u>\$110,564</u>	<u>\$29,661</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, 2000
(continued)

	Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Juvenile Court Computerization
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Other Taxes	0	0	0	0
Charges for services	2,367	24,678	16,350	18,444
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>2,367</u>	<u>24,678</u>	<u>16,350</u>	<u>18,444</u>
<u>Expenditures</u>				
Current:				
General government:				
Legislative and executive	0	0	0	0
Judicial	805	2,607	5,683	21,217
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>805</u>	<u>2,607</u>	<u>5,683</u>	<u>21,217</u>
Excess of revenues over (under) expenditures	<u>1,562</u>	<u>22,071</u>	<u>10,667</u>	<u>(2,773)</u>
<u>Other financing sources (uses)</u>				
Inception of capital lease	0	0	0	0
Operating transfers - in	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	1,562	22,071	10,667	(2,773)
Fund balances at beginning of year	2,738	92,570	11,081	8,998
Increase (decrease) in reserve for inventory	0	0	0	0
Fund balances (deficit) at end of year	<u><u>\$4,300</u></u>	<u><u>\$114,641</u></u>	<u><u>\$21,748</u></u>	<u><u>\$6,225</u></u>

<u>Donations Retreat</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement - Prosecutor</u>	<u>Legal Research</u>	<u>Crime Prevention Sheriff</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	857	0	5,718	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	482,760	0	0	0	0
0	0	0	0	0	0
0	643	0	0	0	0
<u>0</u>	<u>483,403</u>	<u>857</u>	<u>0</u>	<u>5,718</u>	<u>0</u>
0	0	0	0	0	0
0	0	130	0	12,007	0
0	0	0	50	0	0
0	467,296	0	0	0	0
0	0	0	0	0	0
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>467,296</u>	<u>130</u>	<u>50</u>	<u>12,007</u>	<u>0</u>
0	16,107	727	(50)	(6,289)	0
0	0	0	0	0	0
0	334	0	0	0	0
<u>0</u>	<u>334</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	16,441	727	(50)	(6,289)	0
483	23,688	3,771	2,230	15,029	916
0	(224)	0	0	0	0
<u>\$483</u>	<u>\$39,905</u>	<u>\$4,498</u>	<u>\$2,180</u>	<u>\$8,740</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, 2000
(continued)

	Drug Enforcement	Commissary	Total
<u>Revenues</u>			
Property Taxes	\$0	\$0	\$10,707,929
Permissive Motor Vehicle License Tax	0	0	3,735,202
Other Taxes	0	0	26,620
Charges for services	0	23,829	3,478,321
Licenses and permits	0	0	517,841
Fines, costs, and forfeitures	26,067	0	136,259
Intergovernmental	0	0	26,294,219
Special assessments	0	0	482,760
Interest	4	0	71,780
Other	0	0	164,765
Total revenues	<u>26,071</u>	<u>23,829</u>	<u>45,615,696</u>
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive	0	0	773,727
Judicial	0	0	1,026,095
Public safety	18,508	27,371	282,239
Public works	0	0	10,119,167
Health	0	0	9,883,730
Human services	0	0	24,693,027
Conservation and recreation	0	0	116,600
Economic development	0	0	1,429,734
Capital outlay	0	0	4,400
Debt service:			
Principal retirement	0	0	27,091
Interest and fiscal charges	0	0	12,510
Total expenditures	<u>18,508</u>	<u>27,371</u>	<u>48,368,320</u>
Excess of revenues over (under) expenditures	<u>7,563</u>	<u>(3,542)</u>	<u>(2,752,624)</u>
<u>Other financing sources (uses)</u>			
Inception of capital lease	0	0	4,400
Operating transfers - in	0	0	1,256,519
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>1,260,919</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	7,563	(3,542)	(1,491,705)
Fund balances at beginning of year	2,352	6,318	26,728,052
Increase (decrease) in reserve for inventory	0	0	29,229
Fund balances (deficit) at end of year	<u>\$9,915</u>	<u>\$2,776</u>	<u>\$25,265,576</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$12,350	\$8,922	(\$3,428)
Licenses and permits	166,400	168,043	1,643
Fines, costs, and forfeitures	13,300	11,565	(1,735)
Other	350	680	330
Total revenues	<u>192,400</u>	<u>189,210</u>	<u>(3,190)</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and kennel			
Personal services	195,428	171,916	23,512
Materials and supplies	7,086	4,969	2,117
Contractual services	29,000	26,670	2,330
Other	12,600	8,982	3,618
Total expenditures	<u>244,114</u>	<u>212,537</u>	<u>31,577</u>
Excess of revenues under expenditures	(51,714)	(23,327)	28,387
<u>Other financing sources</u>			
Operating transfers - in	<u>49,000</u>	<u>21,500</u>	<u>(27,500)</u>
Excess of revenues and other financing sources under expenditures	(2,714)	(1,827)	887
Fund balance at beginning of year	2,767	2,767	0
Unexpended prior year encumbrances	2,035	2,035	0
Fund balance at end of year	<u>\$2,088</u>	<u>\$2,975</u>	<u>\$887</u>

Wood County, Ohio
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for services	\$0	\$300	\$300
Intergovernmental	11,205,964	6,778,718	(4,427,246)
Interest	400	0	(400)
Other	25,200	51,193	25,993
Total revenues	<u>11,231,564</u>	<u>6,830,211</u>	<u>(4,401,353)</u>
<u>Expenditures</u>			
Current:			
Human services			
Public assistance			
Personal services	3,162,129	2,474,624	687,505
Materials and supplies	2,118,238	1,422,654	695,584
Contractual services	1,684,968	939,121	745,847
Other	2,920,136	504,926	2,415,210
Capital outlay	150,000	22,252	127,748
Total public assistance	<u>10,035,471</u>	<u>5,363,577</u>	<u>4,671,894</u>
Children's services			
Materials and supplies	42,302	0	42,302
Contractual services	630,472	0	630,472
Other	1,531,000	1,364,955	166,045
Capital outlay	5,000	3,468	1,532
Total children's services	<u>2,208,774</u>	<u>1,368,423</u>	<u>840,351</u>
Child and adult protect-levy			
Contractual services	272,695	233,123	39,572
Other	421,759	71,075	350,684
Total child and adult protect-levy	<u>694,454</u>	<u>304,198</u>	<u>390,256</u>
Trust-homeless donations			
Other	25,000	13,657	11,343
Trust-welfare department donations			
Other	200	0	200

(continued)

Wood County, Ohio
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Trust-unexpendable			
Other	\$400	\$0	\$400
Total expenditures	<u>12,964,299</u>	<u>7,049,855</u>	<u>5,914,444</u>
Excess of revenues under expenditures	(1,732,735)	(219,644)	1,513,091
<u>Other financing uses</u>			
Operating transfers - out	<u>(91,566)</u>	<u>0</u>	<u>91,566</u>
Excess of revenues under expenditures and other financing uses	(1,824,301)	(219,644)	1,604,657
Fund balance at beginning of year	4,428,007	4,428,007	0
Unexpended prior year encumbrances	<u>5,856</u>	<u>5,856</u>	<u>0</u>
Fund balance at end of year	<u><u>\$2,609,562</u></u>	<u><u>\$4,214,219</u></u>	<u><u>\$1,604,657</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$200,000	\$323,013	\$123,013
Intergovernmental	1,800,000	1,890,845	90,845
Other	20,000	13,728	(6,272)
Total revenues	<u>2,020,000</u>	<u>2,227,586</u>	<u>207,586</u>
<u>Expenditures</u>			
Current:			
Human services			
CSEA			
Personal services	1,250,367	1,155,000	95,367
Materials and supplies	12,195	12,195	0
Contractual services	916,838	913,184	3,654
Other	40,404	39,978	426
Capital outlay	724	724	0
Total expenditures	<u>2,220,528</u>	<u>2,121,081</u>	<u>99,447</u>
Excess of revenues over (under) expenditures	(200,528)	106,505	307,033
<u>Other financing sources</u>			
Operating transfers - in	<u>197,000</u>	<u>197,000</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures	(3,528)	303,505	307,033
Fund balance at beginning of year	10,689	10,689	0
Unexpended prior year encumbrances	52,659	52,659	0
Fund balance at end of year	<u>\$59,820</u>	<u>\$366,853</u>	<u>\$307,033</u>

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property taxes	\$3,560,858	\$3,560,858	\$0
Intergovernmental	6,335,187	6,164,657	(170,530)
Other	0	3,383	3,383
Total revenues	<u>9,896,045</u>	<u>9,728,898</u>	<u>(167,147)</u>
<u>Expenditures</u>			
Current:			
Health			
Community mental health			
Personal services	408,500	349,537	58,963
Materials and supplies	12,000	7,412	4,588
Contractual services	8,016,000	6,947,031	1,068,969
Other	610,000	356,327	253,673
Capital outlay	30,000	21,088	8,912
Total community mental health	<u>9,076,500</u>	<u>7,681,395</u>	<u>1,395,105</u>
Women's health			
Contractual services	<u>400,000</u>	<u>318,077</u>	<u>81,923</u>
Indigent driver alcohol treatment			
Contractual services	<u>40,000</u>	<u>12,078</u>	<u>27,922</u>
Community mental health-title XX			
Contractual services	<u>178,774</u>	<u>89,469</u>	<u>89,305</u>
Community mental health-title XIX			
Contractual services	<u>2,004,107</u>	<u>1,873,490</u>	<u>130,617</u>
Total expenditures	<u>11,699,381</u>	<u>9,974,509</u>	<u>1,724,872</u>
Excess of revenues under expenditures	(1,803,336)	(245,611)	1,557,725
<u>Other financing uses</u>			
Operating transfers - out	<u>(2,010,795)</u>	<u>0</u>	<u>2,010,795</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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of revenues under expenditures and other financing uses	(\$3,814,131)	(\$245,611)	\$3,568,520
Fund balance at beginning of year	3,814,131	3,814,131	0
Unexpended prior year encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$3,568,520</u></u>	<u><u>\$3,568,520</u></u>

Wood County, Ohio
Real Estate Assessment Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$9,400	\$254,675	\$245,275
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Real estate assessment			
Personal services	202,786	148,233	54,553
Materials and supplies	20,000	8,447	11,553
Contractual services	600,000	314,476	285,524
Other	40,000	648	39,352
Capital outlay	130,000	20,122	109,878
Total real estate assessment	992,786	491,926	500,860
Trust-auditor agricultural land use			
Other	2,000	1,375	625
Total expenditures	994,786	493,301	501,485
Excess of revenues under expenditures	(985,386)	(238,626)	746,760
Fund balance at beginning of year	1,681,179	1,681,179	0
Unexpended prior year encumbrances	47,039	47,039	0
Fund balance at end of year	\$742,832	\$1,489,592	\$746,760

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for services	\$88,200	\$138,227	\$50,027
Licenses and permits	285,000	349,798	64,798
Interest	10,200	33,893	23,693
Total revenues	<u>383,400</u>	<u>521,918</u>	<u>138,518</u>
<u>Expenditures</u>			
Current:			
Economic development			
Economic development-grant			
Other	<u>152,679</u>	<u>126,000</u>	<u>26,679</u>
Economic development			
Personal services	220,445	210,410	10,035
Materials and supplies	2,851	2,810	41
Contractual services	42,717	42,306	411
Other	26,832	25,191	1,641
Capital outlay	4,400	4,150	250
Total economic development	<u>297,245</u>	<u>284,867</u>	<u>12,378</u>
Economic development-fees			
Personal services	2,437	2,177	260
Other	28,763	28,536	227
Capital outlay	30,000	29,900	100
Total economic development-fees	<u>61,200</u>	<u>60,613</u>	<u>587</u>
Total expenditures	<u>511,124</u>	<u>471,480</u>	<u>39,644</u>
Excess of revenues over (under) expenditures	(127,724)	50,438	178,162
Fund balance at beginning of year	<u>500,885</u>	<u>500,885</u>	<u>0</u>
Fund balance at end of year	<u><u>\$373,161</u></u>	<u><u>\$551,323</u></u>	<u><u>\$178,162</u></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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Other taxes	\$0	\$865	\$865
Charges for services	90,000	88,333	(1,667)
Total revenues	90,000	89,198	(802)
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Prosecuting attorney			
Personal services	110,926	60,646	50,280
Contractual services	35,000	32,715	2,285
Other	43,000	4,698	38,302
Capital outlay	15,000	702	14,298
Total expenditures	203,926	98,761	105,165
Excess of revenues under expenditures	(113,926)	(9,563)	104,363
Fund balance at beginning of year	157,857	157,857	0
Fund balance at end of year	\$43,931	\$148,294	\$104,363

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for services	<u>\$90,000</u>	<u>\$89,198</u>	<u>(\$802)</u>
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Treasurer			
Personal services	59,546	2,888	56,658
Contractual services	25,000	5,628	19,372
Other	272,000	27,355	244,645
Capital outlay	<u>50,000</u>	<u>13,535</u>	<u>36,465</u>
Total expenditures	<u>406,546</u>	<u>49,406</u>	<u>357,140</u>
Excess of revenues over (under) expenditures	(316,546)	39,792	356,338
Fund balance at beginning of year	590,873	590,873	0
Unexpended prior year encumbrances	<u>8,160</u>	<u>8,160</u>	<u>0</u>
Fund balance at end of year	<u><u>\$282,487</u></u>	<u><u>\$638,825</u></u>	<u><u>\$356,338</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Permissive motor vehicle license tax	\$3,400,000	\$3,750,125	\$350,125
Charges for services	900,000	392,883	(507,117)
Fines, costs, and forfeitures	80,000	97,025	17,025
Intergovernmental	1,300,000	1,378,130	78,130
Other	15,000	2,599	(12,401)
Total revenues	<u>5,695,000</u>	<u>5,620,762</u>	<u>(74,238)</u>
<u>Expenditures</u>			
Current:			
Public works			
MVGT			
Personal services	2,114,228	1,912,872	201,356
Materials and supplies	1,133,400	838,955	294,445
Contractual services	292,301	244,464	47,837
Other	3,099,209	3,063,413	35,796
Capital outlay	1,647,245	1,409,830	237,415
Total expenditures	<u>8,286,383</u>	<u>7,469,534</u>	<u>816,849</u>
Excess of revenues under expenditures	<u>(2,591,383)</u>	<u>(1,848,772)</u>	<u>742,611</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	1,000,000	976,854	(23,146)
Operating transfers - out	(320,000)	0	320,000
Total other financing sources (uses)	<u>680,000</u>	<u>976,854</u>	<u>296,854</u>
Excess of revenues and other financing sources under expenditures and other financing uses	(1,911,383)	(871,918)	1,039,465
Fund balance at beginning of year	2,435,729	2,435,729	0
Unexpended prior year encumbrances	92,047	92,047	0
Fund balance at end of year	<u>\$616,393</u>	<u>\$1,655,858</u>	<u>\$1,039,465</u>

Wood County, Ohio
Transportation Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$35,250	\$0	(\$35,250)
Intergovernmental	68,044	34,522	(33,522)
Other	24,129	19,500	(4,629)
Total revenues	127,423	54,022	(73,401)
<u>Expenditures</u>			
Current:			
Human services			
Transportation grant			
Personal services	50,651	22,639	28,012
Materials and supplies	700	448	252
Contractual services	5,800	2,420	3,380
Other	29,760	16,399	13,361
Total expenditures	86,911	41,906	45,005
Excess of revenues over expenditures	40,512	12,116	(28,396)
Fund balance at beginning of year	0	0	0
Fund balance at end of year	\$40,512	\$12,116	(\$28,396)

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$31,000	\$25,972	(\$5,028)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Outreach program juvenile court			
Personal services	29,985	26,649	3,336
Excess of revenues over (under) expenditures	1,015	(677)	(1,692)
Fund balance at beginning of year	8,686	8,686	0
Fund balance at end of year	\$9,701	\$8,009	(\$1,692)

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$24,812	\$18,678	(\$6,134)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
VOCA - juvenile			
Personal services	26,756	26,756	0
Excess of revenues under expenditures	(1,944)	(8,078)	(6,134)
<u>Other financing sources</u>			
Operating transfers - in	0	6,134	(6,134)
Excess of revenues and other financing sources under expenditures	(1,944)	(1,944)	0
Fund balance at beginning of year	1,944	1,944	0
Fund balance at end of year	\$0	\$0	\$0

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property taxes	\$6,380,195	\$6,380,195	\$0
Other taxes	23,485	23,485	0
Charges for services	210,206	709,091	498,885
Intergovernmental	9,109,392	9,138,898	29,506
Other	0	13,430	13,430
Total revenues	<u>15,723,278</u>	<u>16,265,099</u>	<u>541,821</u>
<u>Expenditures</u>			
Current:			
Human services			
Residential development services			
Contractual services	650,000	45,765	604,235
Other	24,057	0	24,057
Total residential development services	<u>674,057</u>	<u>45,765</u>	<u>628,292</u>
Community assistance			
Contractual services	51,000	0	51,000
Other	25,967	0	25,967
Total community assistance	<u>76,967</u>	<u>0</u>	<u>76,967</u>
Family consortium			
Contractual services	205,408	0	205,408
MRDD			
Personal services	8,123,600	7,713,994	409,606
Materials and supplies	606,300	584,994	21,306
Contractual services	6,147,060	5,522,899	624,161
Other	337,578	323,268	14,310
Capital outlay	58,000	50,515	7,485
Total MRDD	<u>15,272,538</u>	<u>14,195,670</u>	<u>1,076,868</u>
Title I			
Personal services	45,251	25,858	19,393

(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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Family resource services			
Personal services	\$306	\$306	\$0
Contractual services	111,341	90,970	20,371
Other	1,000	25	975
Total family resource services	<u>112,647</u>	<u>91,301</u>	<u>21,346</u>
Supported living			
Personal services	81,181	60,440	20,741
Materials and supplies	6,000	3,194	2,806
Contractual services	616,431	527,879	88,552
Other	5,000	645	4,355
Capital outlay	20,000	0	20,000
Total supported living	<u>728,612</u>	<u>592,158</u>	<u>136,454</u>
Autism grant			
Personal services	28,695	25,417	3,278
Materials and supplies	10,800	8,026	2,774
Contractual services	101,653	44,747	56,906
Other	9,300	8,860	440
Total autism grant	<u>150,448</u>	<u>87,050</u>	<u>63,398</u>
Toy lending			
Personal services	14,553	13,086	1,467
Materials and supplies	4,025	3,093	932
Contractual services	17,500	13,092	4,408
Other	2,420	1,327	1,093
Capital outlay	7,000	2,787	4,213
Total toy lending	<u>45,498</u>	<u>33,385</u>	<u>12,113</u>
Trust donations			
Other	67,214	1,248	65,966
Total expenditures	<u>17,378,640</u>	<u>15,072,435</u>	<u>2,306,205</u>
Excess of revenues over (under) expenditures	(1,655,362)	1,192,664	2,848,026

(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, 2000
(continued)

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Other financing uses</u>			
Operating transfers - out	(\$1,834,706)	\$0	\$1,834,706
Excess of revenues over (under) expenditures and other financing uses	(1,655,362)	1,192,664	2,848,026
Fund balance at beginning of year	8,491,057	8,491,057	0
Fund balance at end of year	\$6,835,695	\$9,683,721	\$2,848,026

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Gang task force-prosecuting attorney			
Other	5,474	5,474	0
Excess of revenues under expenditures	(5,474)	(5,474)	0
Fund balance at beginning of year	5,474	5,474	0
Fund balance at end of year	\$0	\$0	\$0

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$44,046	\$43,174	(\$872)
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Vocational grant-prosecutor			
Personal services	57,647	54,397	3,250
Contractual services	1,080	939	141
Total expenditures	58,727	55,336	3,391
Excess of revenues under expenditures	(14,681)	(12,162)	2,519
<u>Other financing sources</u>			
Operating transfers - in	14,862	14,682	(180)
Excess of revenues and other financing sources over expenditures	181	2,520	2,339
Fund balance at beginning of year	1,663	1,663	0
Fund balance at end of year	\$1,844	\$4,183	\$2,339

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Property taxes	\$104,822	\$104,822	\$0
Other taxes	255	255	0
Intergovernmental	11,523	11,523	0
Total revenues	116,600	116,600	0
<u>Expenditures</u>			
Current:			
Conservation and recreation			
Historical center levy			
Other	116,600	116,600	0
	0	0	0
Excess of revenues over expenditures	0	0	0
Fund balance at beginning of year	0	0	0
Fund balance at end of year	\$0	\$0	\$0

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Property taxes	\$662,054	\$662,054	\$0
Other taxes	2,015	2,015	0
Intergovernmental	69,253	69,253	0
Total revenues	<u>733,322</u>	<u>733,322</u>	<u>0</u>
<u>Expenditures</u>			
Current:			
Human services			
Senior citizens			
Other	<u>733,322</u>	<u>733,322</u>	<u>0</u>
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><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for services	\$370,000	\$390,510	\$20,510
Intergovernmental	0	2,549	2,549
Other	0	585	585
Total revenues	<u>370,000</u>	<u>393,644</u>	<u>23,644</u>
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Clerk of courts			
Personal services	330,960	301,264	29,696
Materials and supplies	10,000	8,607	1,393
Contractual services	34,950	31,717	3,233
Other	3,950	2,150	1,800
Capital outlay	1,300	1,243	57
Total expenditures	<u>381,160</u>	<u>344,981</u>	<u>36,179</u>
Excess of revenues over (under) expenditures	(11,160)	48,663	59,823
Fund balance at beginning of year	207,609	207,609	0
Unexpended prior year encumbrances	130	130	0
Fund balance at end of year	<u><u>\$196,579</u></u>	<u><u>\$256,402</u></u>	<u><u>\$59,823</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Other	\$0	\$250	\$250
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Violence prevention-prosecuting attorney			
Personal services	1,000	948	52
Materials and supplies	11,785	9,282	2,503
Contractual services	1,050	970	80
Capital outlay	3,600	3,250	350
Total expenditures	<u>17,435</u>	<u>14,450</u>	<u>2,985</u>
Excess of revenues under expenditures	(17,435)	(14,200)	3,235
<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 (under) expenditures	(2,435)	800	3,235
Fund balance at beginning of year	8,361	8,361	0
Unexpended prior year encumbrances	<u>2,435</u>	<u>2,435</u>	<u>0</u>
Fund balance at end of year	<u><u>\$8,361</u></u>	<u><u>\$11,596</u></u>	<u><u>\$3,235</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$96,000	\$99,216	\$3,216
<u>Expenditures</u>			
Current:			
General government:			
Legislative and executive			
Recorder's equipment			
Contractual services	50,000	26,927	23,073
Capital outlay	6,000	0	6,000
Total expenditures	56,000	26,927	29,073
Excess of revenues over expenditures	40,000	72,289	32,289
Fund balance at beginning of year	47,840	47,840	0
Fund balance at end of year	\$87,840	\$120,129	\$32,289

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for services	\$800,000	\$860,521	\$60,521
Intergovernmental	149,900	192,380	42,480
Interest	20,000	20,175	175
Other	0	24,900	24,900
Total revenues	<u>969,900</u>	<u>1,097,976</u>	<u>128,076</u>
<u>Expenditures</u>			
Current:			
Public works			
Solid waste district			
Personal services	194,936	172,220	22,716
Materials and supplies	9,000	7,142	1,858
Contractual services	332,873	304,688	28,185
Other	610,000	587,349	22,651
Capital outlay	140,000	123,614	16,386
Total expenditures	<u>1,286,809</u>	<u>1,195,013</u>	<u>91,796</u>
Excess of revenues under expenditures	<u>(316,909)</u>	<u>(97,037)</u>	<u>219,872</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	0	121	121
Operating transfers - out	(50,000)	0	50,000
Total other financing sources (uses)	<u>(50,000)</u>	<u>121</u>	<u>50,121</u>
Excess of revenues and other financing sources under expenditures and other financing uses	(366,909)	(96,916)	269,993
Fund balance at beginning of year	444,541	444,541	0
Unexpended prior year encumbrances	7,091	7,091	0
Fund balance at end of year	<u>\$84,723</u>	<u>\$354,716</u>	<u>\$269,993</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$300	\$100	(\$200)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Probation services			
Other	500	0	500
Excess of revenues over (under) expenditures	(200)	100	300
Fund balance at beginning of year	1,046	1,046	0
Fund balance at end of year	\$846	\$1,146	\$300

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$74,633	\$74,633	\$0
<u>Expenditures</u>			
Current:			
Public safety			
Sheriff			
Personal services	94,534	88,474	6,060
Materials and supplies	321	237	84
Other	4,512	4,509	3
Capital outlay	6,664	6,664	0
Total expenditures	<u>106,031</u>	<u>99,884</u>	<u>6,147</u>
Excess of revenues under expenditures	<u>(31,398)</u>	<u>(25,251)</u>	<u>6,147</u>
<u>Other financing sources</u>			
Operating transfers - in	<u>24,894</u>	<u>24,894</u>	<u>0</u>
Excess of revenues and other financing sources under expenditures	(6,504)	(357)	6,147
Fund balance at beginning of year	17,879	17,879	0
Unexpended prior year encumbrances	<u>312</u>	<u>312</u>	<u>0</u>
Fund balance at end of year	<u><u>\$11,687</u></u>	<u><u>\$17,834</u></u>	<u><u>\$6,147</u></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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Fines, costs, and forfeitures	\$45,600	\$33,983	(\$11,617)
Intergovernmental	1,504,451	799,797	(704,654)
Interest	6,060	16,502	10,442
Total revenues	<u>1,556,111</u>	<u>850,282</u>	<u>(705,829)</u>
<u>Expenditures</u>			
Current:			
Economic development			
Rossford			
Other	<u>10,000</u>	<u>0</u>	<u>10,000</u>
RLF Cameo			
Other	<u>265,000</u>	<u>0</u>	<u>265,000</u>
Block grant 1996			
Other	490,000	0	490,000
Capital outlay	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total block grant 1996	<u>500,000</u>	<u>0</u>	<u>500,000</u>
Block grant 1999			
Personal services	8,406	2,352	6,054
Materials and supplies	1,000	0	1,000
Contractual services	78,172	74,672	3,500
Other	3,850	1,379	2,471
Capital outlay	<u>452,479</u>	<u>333,862</u>	<u>118,617</u>
Total block grant 1999	<u>543,907</u>	<u>412,265</u>	<u>131,642</u>
Block grant 1997			
Other	<u>9,149</u>	<u>9,149</u>	<u>0</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, 2000
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Block grant 1998			
Personal services	\$6,950	\$5,028	\$1,922
Materials and supplies	752	730	22
Contractual services	29,897	8,092	21,805
Other	3,972	3,532	440
Capital outlay	158,767	151,062	7,705
Total block grant 1998	<u>200,338</u>	<u>168,444</u>	<u>31,894</u>
CHIP 1998			
Personal services	1,898	1,317	581
Materials and supplies	320	0	320
Other	2,696	2,582	114
Capital outlay	400	0	400
Total CHIP 1998	<u>5,314</u>	<u>3,899</u>	<u>1,415</u>
Total expenditures	<u>1,533,708</u>	<u>593,757</u>	<u>939,951</u>
Excess of revenues over expenditures	22,403	256,525	234,122
Fund balance at beginning of year	143,682	143,682	0
Unexpended prior year encumbrances	40,243	40,243	0
Fund balance at end of year	<u>\$206,328</u>	<u>\$440,450</u>	<u>\$234,122</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$19,002	\$19,002	\$0
<u>Expenditures</u>			
Current:			
Public safety			
D.A.R.E.			
Personal services	32,816	32,816	0
Excess of revenues under expenditures	(13,814)	(13,814)	0
Fund balance at beginning of year	13,814	13,814	0
Fund balance at end of year	\$0	\$0	\$0

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<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	76,500	75,065	1,435
Materials and supplies	1,325	1,035	290
Contractual services	500	0	500
Other	2,675	2,617	58
Capital outlay	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Total expenditures	<u>84,000</u>	<u>78,717</u>	<u>5,283</u>
Excess of revenues under expenditures	(12,000)	(6,717)	5,283
Fund balance at beginning of year	<u>20,719</u>	<u>20,719</u>	<u>0</u>
Fund balance at end of year	<u><u>\$8,719</u></u>	<u><u>\$14,002</u></u>	<u><u>\$5,283</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	<u>\$8,000</u>	<u>\$16,000</u>	<u>\$8,000</u>
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Litter collection			
Personal services	10,460	7,138	3,322
Materials and supplies	1,000	800	200
Other	2,040	956	1,084
Capital outlay	<u>2,500</u>	<u>1,654</u>	<u>846</u>
Total expenditures	<u>16,000</u>	<u>10,548</u>	<u>5,452</u>
Excess of revenues over (under) expenditures	(8,000)	5,452	13,452
Fund balance at beginning of year	<u>8,198</u>	<u>8,198</u>	<u>0</u>
Fund balance at end of year	<u><u>\$198</u></u>	<u><u>\$13,650</u></u>	<u><u>\$13,452</u></u>

Wood County, Ohio
DUI Education Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$1,000	\$1,533	\$533
<u>Expenditures</u>			
Current:			
Public safety			
DUI education			
Capital outlay	2,617	1,683	934
Excess of revenues under expenditures	(1,617)	(150)	1,467
Fund balance at beginning of year	1,617	1,617	0
Fund balance at end of year	\$0	\$1,467	\$1,467

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$95,147	\$96,244	1,097
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Electronic monitoring			
Personal services	43,994	36,849	7,145
Materials and supplies	2,511	772	1,739
Contractual services	46,988	45,252	1,736
Other	1,654	392	1,262
Total expenditures	95,147	83,265	11,882
Excess of revenues over expenditures	0	12,979	12,979
Fund balance at beginning of year	48,812	48,812	0
Fund balance at end of year	\$48,812	\$61,791	\$12,979

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for services	<u>\$55,000</u>	<u>\$35,546</u>	<u>(\$19,454)</u>
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Electronic monitoring fees			
Personal services	6,500	1,231	5,269
Contractual services	55,000	178	54,822
Other	1,250	0	1,250
Capital outlay	<u>2,250</u>	<u>1,046</u>	<u>1,204</u>
Total expenditures	<u>65,000</u>	<u>2,455</u>	<u>62,545</u>
Excess of revenues over (under) expenditures	(10,000)	33,091	43,091
Fund balance at beginning of year	<u>113,680</u>	<u>113,680</u>	<u>0</u>
Fund balance at end of year	<u><u>\$103,680</u></u>	<u><u>\$146,771</u></u>	<u><u>\$43,091</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$900	\$275	(\$625)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Juvenile indigent driver			
Contractual services	900	0	900
Excess of revenues over expenditures	0	275	275
Fund balance at beginning of year	1,200	1,200	0
Fund balance at end of year	\$1,200	\$1,475	\$275

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$34,363	\$30,770	(\$3,593)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Juvenile court			
Personal services	10,950	7,044	3,906
Materials and supplies	1,230	914	316
Contractual services	17,910	11,678	6,232
Other	8,021	2,838	5,183
Total expenditures	38,111	22,474	15,637
Excess of revenues over (under) expenditures	(3,748)	8,296	12,044
Fund balance at beginning of year	9,748	9,748	0
Fund balance at end of year	\$6,000	\$18,044	\$12,044

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$435,500	\$345,178	(\$90,322)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Felony delinquent care			
Personal services	297,500	238,696	58,804
Materials and supplies	16,000	8,713	7,287
Contractual services	48,000	9,126	38,874
Other	69,000	9,931	59,069
Capital outlay	5,000	0	5,000
Total expenditures	435,500	266,466	169,034
Excess of revenues over expenditures	0	78,712	78,712
Fund balance at beginning of year	452,138	452,138	0
Fund balance at end of year	\$452,138	\$530,850	\$78,712

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Court security			
Personal services	7,000	55	6,945
Materials and supplies	4,000	343	3,657
Other	5,000	0	5,000
Capital outlay	<u>39,276</u>	<u>31,335</u>	<u>7,941</u>
Total expenditures	<u>55,276</u>	<u>31,733</u>	<u>23,543</u>
Excess of revenues under expenditures	(55,276)	(31,733)	23,543
Fund balance at beginning of year	<u>55,276</u>	<u>55,276</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$23,543</u></u>	<u><u>\$23,543</u></u>

Wood County, Ohio
Adult Probation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$154,842	\$157,049	\$2,207
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Adult probation			
Personal services	126,305	121,768	4,537
Materials and supplies	14,476	14,019	457
Contractual services	6,347	5,923	424
Other	2,367	1,580	787
Capital outlay	5,347	4,841	506
Total expenditures	154,842	148,131	6,711
Excess of revenues over expenditures	0	8,918	8,918
Fund balance at beginning of year	83,240	83,240	0
Fund balance at end of year	\$83,240	\$92,158	\$8,918

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Other	\$0	\$29,789	\$29,789
<u>Expenditures</u>			
Current:			
Public safety			
EMA communications			
Contractual services	2,990	2,990	0
Other	1,500	962	538
Capital outlay	17,010	12,064	4,946
Total expenditures	21,500	16,016	5,484
Excess of revenues over (under) expenditures	(21,500)	13,773	35,273
Fund balance at beginning of year	93,702	93,702	0
Fund balance at end of year	\$72,202	\$107,475	\$35,273

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$13,000	\$13,870	\$870
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Indigent guardianship			
Contractual services	20,000	7,124	12,876
Excess of revenues over (under) expenditures	(7,000)	6,746	13,746
Fund balance at beginning of year	21,736	21,736	0
Fund balance at end of year	\$14,736	\$28,482	\$13,746

Wood County, Ohio
 Recycling - Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Recycling - sheriff			
Materials and supplies	61	0	61
Excess of revenues under expenditures	(61)	0	61
Fund balance at beginning of year	61	61	0
Fund balance at end of year	\$0	\$61	\$61

Wood County, Ohio
Computer Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$2,200	\$2,388	\$188
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Computer legal research			
Materials and supplies	1,000	985	15
Excess of revenues over expenditures	1,200	1,403	203
Fund balance at beginning of year	2,561	2,561	0
Fund balance at end of year	\$3,761	\$3,964	\$203

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for services	<u>\$23,800</u>	<u>\$25,149</u>	<u>\$1,349</u>
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Computer-clerk of courts			
Capital outlay	<u>23,800</u>	<u>2,722</u>	<u>21,078</u>
Excess of revenues over expenditures	0	22,427	22,427
Fund balance at beginning of year	90,349	90,349	0
Unexpended prior year encumbrances	430	430	0
Fund balance at end of year	<u>\$90,779</u>	<u>\$113,206</u>	<u>\$22,427</u>

Wood County, Ohio
 Probate Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$16,000	\$16,410	\$410
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Computer-probate court			
Capital outlay	15,000	5,640	9,360
Excess of revenues over expenditures	1,000	10,770	9,770
Fund balance at beginning of year	9,998	9,998	0
Fund balance at end of year	\$10,998	\$20,768	\$9,770

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$26,000	\$18,444	(\$7,556)
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Computer-juvenile court			
Capital outlay	21,200	20,957	243
Excess of revenues over (under) expenditures	4,800	(2,513)	(7,313)
Fund balance at beginning of year	8,738	8,738	0
Fund balance at end of year	\$13,538	\$6,225	(\$7,313)

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Special assessments	\$470,000	\$482,760	\$12,760
Other	0	643	643
Total revenues	<u>470,000</u>	<u>483,403</u>	<u>13,403</u>
<u>Expenditures</u>			
Current:			
Public works			
Ditch maintenance			
Personal services	87,147	77,204	9,943
Materials and supplies	23,450	15,644	7,806
Contractual services	390,787	383,226	7,561
Other	26,025	15,555	10,470
Total expenditures	<u>527,409</u>	<u>491,629</u>	<u>35,780</u>
Excess of revenues under expenditures	(57,409)	(8,226)	49,183
<u>Other financing sources</u>			
Operating transfers - in	<u>800</u>	<u>334</u>	<u>(466)</u>
Excess of revenues and other financing sources under expenditures	(56,609)	(7,892)	48,717
Fund balance at beginning of year	<u>56,631</u>	<u>56,631</u>	<u>0</u>
Fund balance at end of year	<u><u>\$22</u></u>	<u><u>\$48,739</u></u>	<u><u>\$48,717</u></u>

Wood County, Ohio
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$850	\$857	\$7
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Probate conduct of business			
Other	1,000	130	870
Excess of revenues over (under) expenditures	(150)	727	877
Fund balance at beginning of year	3,771	3,771	0
Fund balance at end of year	\$3,621	\$4,498	\$877

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$5,300	\$6,029	\$729
<u>Expenditures</u>			
Current:			
General government:			
Judicial			
Legal research			
Materials and supplies	15,000	14,408	592
Excess of revenues under expenditures	(9,700)	(8,379)	1,321
Fund balance at beginning of year	15,705	15,705	0
Fund balance at end of year	\$6,005	\$7,326	\$1,321

Wood County, Ohio
 Crime Prevention - Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General government:			
Public safety			
Crime prevention - sheriff			
Materials and supplies	916	0	916
Excess of revenues under expenditures	(916)	0	916
Fund balance at beginning of year	916	916	0
Fund balance at end of year	\$0	\$916	\$916

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, 2000

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$254,497	\$22,796	\$677,392	\$954,685
Receivables:				
Special assessments	0	16,279	4,916,185	4,932,464
Total assets	<u>\$254,497</u>	<u>\$39,075</u>	<u>\$5,593,577</u>	<u>\$5,887,149</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Deferred revenue	\$0	\$16,279	\$4,916,185	\$4,932,464
Matured interest payable	8,885	0	11,021	19,906
Matured bonds payable	55,000	0	36,000	91,000
Total liabilities	<u>63,885</u>	<u>16,279</u>	<u>4,963,206</u>	<u>5,043,370</u>
<u>Fund equity</u>				
Fund balance:				
Unreserved	190,612	22,796	630,371	843,779
Total liabilities and fund equity	<u>\$254,497</u>	<u>\$39,075</u>	<u>\$5,593,577</u>	<u>\$5,887,149</u>

Wood County, Ohio
Debt Service Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2000

	<u>Bond Retirement</u>	<u>Special Assessment</u>	<u>Special Assessment Bond</u>	<u>Total</u>
<u>Revenues</u>				
Special assessments	\$0	\$2,281	\$668,376	\$670,657
Interest	4,871	0	2,543	7,414
Other	234,973	0	49,772	284,745
Total revenues	<u>239,844</u>	<u>2,281</u>	<u>720,691</u>	<u>962,816</u>
<u>Expenditures</u>				
Current:				
Other	0	666	0	666
Debt service:				
Principal retirement	1,120,000	0	412,500	1,532,500
Interest and fiscal charges	691,997	0	274,933	966,930
Total expenditures	<u>1,811,997</u>	<u>666</u>	<u>687,433</u>	<u>2,500,096</u>
Excess of revenues over (under) expenditures	(1,572,153)	1,615	33,258	(1,537,280)
<u>Other financing sources</u>				
Operating transfers - in	<u>1,567,628</u>	<u>0</u>	<u>11,509</u>	<u>1,579,137</u>
Excess of revenues and other financing sources over (under) expenditures	(4,525)	1,615	44,767	41,857
Fund balances at beginning of year	<u>195,137</u>	<u>21,181</u>	<u>585,604</u>	<u>801,922</u>
Fund balances at end of year	<u><u>\$190,612</u></u>	<u><u>\$22,796</u></u>	<u><u>\$630,371</u></u>	<u><u>\$843,779</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest	\$6,000	\$5,658	(\$342)
Other	244,368	234,973	(9,395)
Total revenues	<u>250,368</u>	<u>240,631</u>	<u>(9,737)</u>
<u>Expenditures</u>			
Debt service:			
Principal retirement	1,120,000	1,070,000	50,000
Interest and fiscal charges	<u>697,962</u>	<u>697,962</u>	<u>0</u>
Total expenditures	<u>1,817,962</u>	<u>1,767,962</u>	<u>50,000</u>
Excess of revenues under expenditures	(1,567,594)	(1,527,331)	40,263
<u>Other financing sources</u>			
Operating transfers - in	<u>1,567,628</u>	<u>1,567,628</u>	<u>0</u>
Excess of revenues and other financing sources over expenditures	34	40,297	40,263
Fund balance at beginning of year	213,878	213,878	0
Fund balance at end of year	<u>\$213,912</u>	<u>\$254,175</u>	<u>\$40,263</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Special assessments	\$37,142	\$26,421	(\$10,721)
<u>Expenditures</u>			
Current:			
Other	4,643	1,879	2,764
Debt service:			
Principal retirement	41,000	41,000	0
Interest and fiscal charges	1,939	1,927	12
Total expenditures	47,582	44,806	2,776
Excess of revenues under expenditures	(10,440)	(18,385)	(7,945)
<u>Other financing sources</u>			
Proceeds of notes	21,000	20,000	(1,000)
Excess of revenues and other financing sources over expenditures	10,560	1,615	(8,945)
Fund balance at beginning of year	21,181	21,181	0
Fund balance at end of year	\$31,741	\$22,796	(\$8,945)

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Special assessments	\$566,003	\$668,376	\$102,373
Interest	1,400	2,606	1,206
Other	33,077	49,772	16,695
Total revenues	<u>600,480</u>	<u>720,754</u>	<u>120,274</u>
<u>Expenditures</u>			
Debt service:			
Principal retirement	417,500	417,500	0
Interest and fiscal charges	276,788	276,784	4
Total expenditures	<u>694,288</u>	<u>694,284</u>	<u>4</u>
Excess of revenues over (under) expenditures	<u>(93,808)</u>	<u>26,470</u>	<u>120,278</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	0	11,509	11,509
Operating transfers - out	(233,590)	0	233,590
Total other financing sources (uses)	<u>(233,590)</u>	<u>11,509</u>	<u>245,099</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(327,398)</u>	<u>37,979</u>	<u>365,377</u>
Fund balance at beginning of year	<u>639,394</u>	<u>639,394</u>	<u>0</u>
Fund balance at end of year	<u><u>\$311,996</u></u>	<u><u>\$677,373</u></u>	<u><u>\$365,377</u></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.

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.

Old Jail Renovation

To account for renovations to the old jail building.

Historical Museum Renovation

To account for renovations at the Historical Museum.

Courthouse Atrium

To account for construction of a courthouse atrium.

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.

Early Childhood Facility

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

Construction - Ditches

To account for special assessments used for construction of ditches.

Parks and Open 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, 2000

	<u>Issue II</u>	<u>Permanent Improvements</u>	<u>Wood Lane Building Construction</u>	<u>Route 6 Turn Lane Construction</u>
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$1,019,641	\$5,214,714	\$2,691,163	\$100,000
Due from other governments	<u>1,566,257</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$2,585,898</u>	<u>\$5,214,714</u>	<u>\$2,691,163</u>	<u>\$100,000</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$0	\$0	\$5,060	\$0
Contracts payable	0	0	9,440	0
Accrued wages payable	0	0	0	0
Retainage payable	61,172	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>61,172</u>	<u>0</u>	<u>14,500</u>	<u>0</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for encumbrances	0	0	0	0
Unreserved (deficit)	<u>2,524,726</u>	<u>5,214,714</u>	<u>2,676,663</u>	<u>100,000</u>
Total fund equity	<u>2,524,726</u>	<u>5,214,714</u>	<u>2,676,663</u>	<u>100,000</u>
Total liabilities and fund equity	<u>\$2,585,898</u>	<u>\$5,214,714</u>	<u>\$2,691,163</u>	<u>\$100,000</u>

(continued)

Wood County, Ohio
Capital Projects Funds

Combining Balance Sheet
December 31, 2000
(continued)

	<u>Old Jail Renovation</u>	<u>Historical Museum Renovation</u>	<u>Courthouse Atrium</u>	<u>Early Childhood Facility</u>
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$1,753,101	\$120,403	\$1,009,241	\$2,250,000
Due from other governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$1,753,101</u>	<u>\$120,403</u>	<u>\$1,009,241</u>	<u>\$2,250,000</u>
<u>Liabilities and fund equity</u>				
<u>Liabilities</u>				
Accounts payable	\$12,063	\$0	\$0	\$0
Contracts payable	0	74,316	0	0
Accrued wages payable	0	0	0	0
Retainage payable	0	9,976	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>12,063</u>	<u>84,292</u>	<u>0</u>	<u>0</u>
<u>Fund equity</u>				
Fund balance:				
Reserved for encumbrances	59,732	39,991	0	0
Unreserved (deficit)	<u>1,681,306</u>	<u>(3,880)</u>	<u>1,009,241</u>	<u>2,250,000</u>
Total fund equity	<u>1,741,038</u>	<u>36,111</u>	<u>1,009,241</u>	<u>2,250,000</u>
Total liabilities and fund equity	<u>\$1,753,101</u>	<u>\$120,403</u>	<u>\$1,009,241</u>	<u>\$2,250,000</u>

<u>Construction - Ditches</u>	<u>Parks and Open Space</u>	<u>Total</u>
\$73,597	\$34,829	\$14,266,689
<u>0</u>	<u>0</u>	<u>1,566,257</u>
<u>\$73,597</u>	<u>\$34,829</u>	<u>\$15,832,946</u>
\$0	\$0	\$17,123
0	0	83,756
341	0	341
0	0	71,148
850	0	850
<u>20,000</u>	<u>0</u>	<u>20,000</u>
<u>21,191</u>	<u>0</u>	<u>193,218</u>
0	0	99,723
<u>52,406</u>	<u>34,829</u>	<u>15,540,005</u>
<u>52,406</u>	<u>34,829</u>	<u>15,639,728</u>
<u>\$73,597</u>	<u>\$34,829</u>	<u>\$15,832,946</u>

Wood County, Ohio
Capital Projects Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2000

	<u>Issue II</u>	<u>Permanent Improvements</u>	<u>Wood Lane Building Construction</u>
<u>Revenues</u>			
Intergovernmental	\$2,647,090	\$0	\$28,878
Special assessments	0	0	0
Interest	0	266,952	170,370
Other	<u>2,772,915</u>	<u>0</u>	<u>0</u>
Total revenues	<u>5,420,005</u>	<u>266,952</u>	<u>199,248</u>
<u>Expenditures</u>			
Current:			
Other	0	0	0
Capital outlay	3,757,544	341,931	380,870
Debt service:			
Interest and fiscal charges	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>3,757,544</u>	<u>341,931</u>	<u>380,870</u>
Excess of revenues over (under) expenditures	<u>1,662,461</u>	<u>(74,979)</u>	<u>(181,622)</u>
<u>Other financing sources (uses)</u>			
Operating transfers - in	223,146	1,500,000	135,672
Operating transfers - out	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources (uses)	<u>223,146</u>	<u>1,500,000</u>	<u>135,672</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1,885,607	1,425,021	(45,950)
Fund balances (deficit) at beginning of year	<u>639,119</u>	<u>3,789,693</u>	<u>2,722,613</u>
Fund balances at end of year	<u><u>\$2,524,726</u></u>	<u><u>\$5,214,714</u></u>	<u><u>\$2,676,663</u></u>

<u>Asphalt Driveway</u>	<u>Route 6 Turn Lane Construction</u>	<u>Generators</u>	<u>Old Jail Renovation</u>	<u>Historical Museum Renovation</u>	<u>Courthouse Atrium</u>
\$0	\$50,000	\$0	\$0	\$0	\$1,000,000
0	0	0	0	0	0
0	0	0	111,191	4,939	9,241
0	0	0	0	53,250	0
<u>0</u>	<u>50,000</u>	<u>0</u>	<u>111,191</u>	<u>58,189</u>	<u>1,009,241</u>
0	0	0	0	0	0
0	0	0	142,218	104,186	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>142,218</u>	<u>104,186</u>	<u>0</u>
<u>0</u>	<u>50,000</u>	<u>0</u>	<u>(31,027)</u>	<u>(45,997)</u>	<u>1,009,241</u>
0	0	0	0	31,100	0
<u>(101,679)</u>	<u>0</u>	<u>(33,993)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(101,679)</u>	<u>0</u>	<u>(33,993)</u>	<u>0</u>	<u>31,100</u>	<u>0</u>
(101,679)	50,000	(33,993)	(31,027)	(14,897)	1,009,241
<u>101,679</u>	<u>50,000</u>	<u>33,993</u>	<u>1,772,065</u>	<u>51,008</u>	<u>0</u>
<u>\$0</u>	<u>\$100,000</u>	<u>\$0</u>	<u>\$1,741,038</u>	<u>\$36,111</u>	<u>\$1,009,241</u>

(continued)

Wood County, Ohio
Capital Projects Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2000
(continued)

	<u>Sheriff Building Construction</u>	<u>Community Correctional Facility</u>	<u>Early Childhood Facility</u>
<u>Revenues</u>			
Intergovernmental	\$0	\$97,622	\$0
Special assessments	0	0	0
Interest	0	0	0
Other	0	0	0
Total revenues	<u>0</u>	<u>97,622</u>	<u>0</u>
<u>Expenditures</u>			
Current:			
Other	0	0	0
Capital outlay	504,992	44,377	0
Debt service:			
Interest and fiscal charges	0	0	0
Total expenditures	<u>504,992</u>	<u>44,377</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>(504,992)</u>	<u>53,245</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	(504,992)	53,245	0
Fund balances (deficit) at beginning of year	<u>504,992</u>	<u>(53,245)</u>	<u>2,250,000</u>
Fund balances at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,250,000</u></u>

<u>Construction - Ditches</u>	<u>Parks and Open Space</u>	<u>Total</u>
\$0	\$0	3,823,590
30,104	0	30,104
0	2,564	565,257
<u>500</u>	<u>0</u>	<u>2,826,665</u>
<u>30,604</u>	<u>2,564</u>	<u>7,245,616</u>
1,213	0	1,213
3,024	0	5,279,142
<u>2,250</u>	<u>0</u>	<u>2,250</u>
<u>6,487</u>	<u>0</u>	<u>5,282,605</u>
<u>24,117</u>	<u>2,564</u>	<u>1,963,011</u>
0	0	1,889,918
<u>(334)</u>	<u>0</u>	<u>(136,006)</u>
<u>(334)</u>	<u>0</u>	<u>1,753,912</u>
23,783	2,564	3,716,923
<u>28,623</u>	<u>32,265</u>	<u>11,922,805</u>
<u>\$52,406</u>	<u>\$34,829</u>	<u>\$15,639,728</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$1,300,000	\$1,080,833	(\$219,167)
Other	<u>2,780,000</u>	<u>2,772,915</u>	<u>(7,085)</u>
Total revenues	<u>4,080,000</u>	<u>3,853,748</u>	<u>(226,252)</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	<u>3,272,916</u>	<u>3,103,195</u>	<u>169,721</u>
Excess of revenues over expenditures	807,084	750,553	(56,531)
<u>Other financing sources</u>			
Operating transfers - in	<u>1,555,107</u>	<u>223,146</u>	<u>(1,331,961)</u>
Excess of revenues and other financing sources over expenditures	2,362,191	973,699	(1,388,492)
Fund balance at beginning of year	37,808	37,808	0
Unexpended prior year encumbrances	<u>8,134</u>	<u>8,134</u>	<u>0</u>
Fund balance at end of year	<u>\$2,408,133</u>	<u>\$1,019,641</u>	<u>(\$1,388,492)</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest	<u>\$100,000</u>	<u>\$256,212</u>	<u>\$156,212</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Other	<u>353,035</u>	<u>341,931</u>	<u>11,104</u>
Excess of revenues under expenditures	(253,035)	(85,719)	167,316
<u>Other financing sources</u>			
Operating transfers - in	<u>1,000,000</u>	<u>1,500,000</u>	<u>500,000</u>
Excess of revenues and other financing sources over expenditures	746,965	1,414,281	667,316
Fund balance at beginning of year	<u>3,771,964</u>	<u>3,771,964</u>	<u>0</u>
Fund balance at end of year	<u><u>\$4,518,929</u></u>	<u><u>\$5,186,245</u></u>	<u><u>\$667,316</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$0	\$28,878	\$28,878
Interest	0	168,651	168,651
Total revenues	<u>0</u>	<u>197,529</u>	<u>197,529</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	<u>2,838,736</u>	<u>368,119</u>	<u>2,470,617</u>
Excess of revenues under expenditures	(2,838,736)	(170,590)	2,668,146
<u>Other financing sources</u>			
Operating transfers - in	<u>135,672</u>	<u>135,672</u>	<u>0</u>
Excess of revenues and other financing sources under expenditures	(2,703,064)	(34,918)	2,668,146
Fund balance at beginning of year	<u>2,711,041</u>	<u>2,711,041</u>	<u>0</u>
Fund balance at end of year	<u><u>\$7,977</u></u>	<u><u>\$2,676,123</u></u>	<u><u>\$2,668,146</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	434	434	0
Excess of revenues under expenditures	(434)	(434)	0
<u>Other financing uses</u>			
Operating transfers - out	(101,679)	(101,679)	0
Excess of revenues under expenditures and other financing uses	(102,113)	(102,113)	0
Fund balance at beginning of year	102,113	102,113	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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	<u>\$0</u>	<u>\$50,000</u>	<u>\$50,000</u>
<u>Expenditures</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over expenditures	0	50,000	50,000
Fund balance at beginning of year	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Fund balance at end of year	<u><u>\$50,000</u></u>	<u><u>\$100,000</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
<u>Other financing uses</u>			
Operating transfers - out	(33,993)	(33,993)	0
Excess of revenues under expenditures and other financing uses	(33,993)	(33,993)	0
Fund balance at beginning of year	33,993	33,993	0
Fund balance at end of year	\$0	\$0	\$0

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest	<u>\$0</u>	<u>\$109,642</u>	<u>\$109,642</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	<u>1,559,000</u>	<u>135,155</u>	<u>1,423,845</u>
Excess of revenues under expenditures	(1,559,000)	(25,513)	1,533,487
Fund balance at beginning of year	1,566,765	1,566,765	0
Unexpended prior year encumbrances	<u>130,155</u>	<u>130,155</u>	<u>0</u>
Fund balance at end of year	<u><u>\$137,920</u></u>	<u><u>\$1,671,407</u></u>	<u><u>\$1,533,487</u></u>

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Interest	\$0	\$4,507	\$4,507
Other	35,000	53,250	18,250
Total revenues	<u>35,000</u>	<u>57,757</u>	<u>22,757</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	120,200	134,201	(14,001)
Excess of revenues under expenditures	(85,200)	(76,444)	8,756
<u>Other financing sources</u>			
Operating transfers - in	50,000	31,100	(18,900)
Excess of revenues and other financing sources under expenditures	(35,200)	(45,344)	(10,144)
Fund balance at beginning of year	50,769	50,769	0
Fund balance at end of year	<u>\$15,569</u>	<u>\$5,425</u>	<u>(\$10,144)</u>

Wood County, Ohio
 Courthouse Atrium Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental	\$0	\$1,000,000	\$1,000,000
Interest	0	3,731	3,731
Total revenues	0	1,003,731	1,003,731
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	0	1,003,731	1,003,731
Fund balance at beginning of year	0	0	0
Fund balance at end of year	\$0	\$1,003,731	\$1,003,731

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental	\$97,650	\$97,622	(\$28)
Other	3,733	0	(3,733)
Total revenues	<u>101,383</u>	<u>97,622</u>	<u>(3,761)</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	<u>102,599</u>	<u>98,867</u>	<u>3,732</u>
Excess of revenues under expenditures	(1,216)	(1,245)	(29)
Fund balance at beginning of year	<u>1,245</u>	<u>1,245</u>	<u>0</u>
Fund balance at end of year	<u><u>\$29</u></u>	<u><u>\$0</u></u>	<u><u>(\$29)</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Contractual services	2,250,000	0	2,250,000
Excess of revenues under expenditures	(2,250,000)	0	2,250,000
Fund balance at beginning of year	2,250,000	2,250,000	0
Fund balance at end of year	\$0	\$2,250,000	\$2,250,000

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Special assessments	\$4,616	\$5,964	\$1,348
Other	500	500	0
Total revenues	<u>5,116</u>	<u>6,464</u>	<u>1,348</u>
<u>Expenditures</u>			
Capital outlay			
Capital improvements			
Personal services	17,205	3,125	14,080
Contractual services	47,650	0	47,650
Other	19,446	284	19,162
Total expenditures	<u>84,301</u>	<u>3,409</u>	<u>80,892</u>
Excess of revenues over (under) expenditures	<u>(79,185)</u>	<u>3,055</u>	<u>82,240</u>
<u>Other financing sources (uses)</u>			
Proceeds of bonds	58,755	0	(58,755)
Operating transfers - out	(334)	(334)	0
Total other financing sources (uses)	<u>58,421</u>	<u>(334)</u>	<u>(58,755)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(20,764)	2,721	23,485
Fund balance at beginning of year	<u>70,876</u>	<u>70,876</u>	<u>0</u>
Fund balance at end of year	<u><u>\$50,112</u></u>	<u><u>\$73,597</u></u>	<u><u>\$23,485</u></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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Interest	\$4,000	\$2,525	(\$1,475)
<u>Expenditures</u>	0	0	0
Excess of revenues over expenditures	4,000	2,525	(1,475)
Fund balance at beginning of year	32,114	32,114	0
Fund balance at end of year	\$36,114	\$34,639	(\$1,475)

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, 2000

	Building Inspection	Nursing Home	Landfill	Total
<u>Assets</u>				
Current assets:				
Equity in pooled cash and cash equivalents	\$1,103,389	\$274,699	\$1,255,624	\$2,633,712
Cash and cash equivalents in segregated accounts	105,347	53,206	0	158,553
Receivables:				
Accounts	0	92,657	208,183	300,840
Due from other governments	67,103	284,606	0	351,709
Materials and supplies inventory	0	33,771	27,747	61,518
Prepaid items	0	1,953	0	1,953
Total current assets	1,275,839	740,892	1,491,554	3,508,285
Non-current assets:				
Fixed assets (net of accumulated depreciation)	103,140	1,141,317	1,735,502	2,979,959
Total assets	<u>\$1,378,979</u>	<u>\$1,882,209</u>	<u>\$3,227,056</u>	<u>\$6,488,244</u>
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	\$272	\$137,884	\$69,638	\$207,794
Contracts payable	0	0	20,992	20,992
Accrued wages payable	23,338	105,208	8,127	136,673
Due to other funds	1,066	255,012	417	256,495
Due to other governments	12,803	56,431	13,319	82,553
Accrued interest payable	0	8,171	10,005	18,176
Notes payable	0	60,000	0	60,000
Capital leases payable	0	992	43,589	44,581
General obligation bonds payable	0	35,000	155,000	190,000
Total current liabilities	37,479	658,698	321,087	1,017,264
Non-current liabilities:				
Compensated absences payable	73,890	124,400	23,315	221,605
Capital leases payable	0	2,495	194,124	196,619
Closure and postclosure liability	0	0	3,924,676	3,924,676
General obligation bonds payable	0	450,000	1,800,000	2,250,000
Total non-current liabilities	73,890	576,895	5,942,115	6,592,900
Total liabilities	111,369	1,235,593	6,263,202	7,610,164
<u>Fund equity</u>				
Retained earnings:				
Unreserved (deficit)	1,256,708	644,410	(3,036,146)	(1,135,028)
Contributed capital	10,902	2,206	0	13,108
Total fund equity (deficit)	1,267,610	646,616	(3,036,146)	(1,121,920)
Total liabilities and fund equity	<u>\$1,378,979</u>	<u>\$1,882,209</u>	<u>\$3,227,056</u>	<u>\$6,488,244</u>

Wood County, Ohio
Enterprise Funds

Combining Statement of Revenues, Expenses,
and Changes in Fund Equity
For the Year Ended December 31, 2000

	<u>Building Inspection</u>	<u>Nursing Home</u>	<u>Landfill</u>	<u>Total</u>
<u>Operating revenues</u>				
Charges for services	\$0	\$4,787,691	\$1,331,069	\$6,118,760
Licenses, permits, and inspections	1,093,574	0	0	1,093,574
Other operating revenues	12,950	139,968	39,788	192,706
Total operating revenues	<u>1,106,524</u>	<u>4,927,659</u>	<u>1,370,857</u>	<u>7,405,040</u>
<u>Operating expenses</u>				
Personal services	765,729	3,263,589	295,806	4,325,124
Materials and supplies	2,066	567,911	190,499	760,476
Contractual services	26,523	903,580	299,066	1,229,169
Closure and postclosure costs	0	0	121,630	121,630
Depreciation	38,593	64,338	144,662	247,593
Other operating expenses	83,931	42,127	167,521	293,579
Total operating expenses	<u>916,842</u>	<u>4,841,545</u>	<u>1,219,184</u>	<u>6,977,571</u>
Operating income	<u>189,682</u>	<u>86,114</u>	<u>151,673</u>	<u>427,469</u>
<u>Non-operating revenues (expenses)</u>				
Loss on disposal of fixed assets	0	(2,803)	(880)	(3,683)
Interest revenue	53,172	25,292	53,836	132,300
Interest expense	0	(33,780)	(142,424)	(176,204)
Total non-operating revenues (expenses)	<u>53,172</u>	<u>(11,291)</u>	<u>(89,468)</u>	<u>(47,587)</u>
Income before operating transfers	242,854	74,823	62,205	379,882
Operating transfers - in	0	0	91,198	91,198
Operating transfers - out	0	0	(122)	(122)
Net income	242,854	74,823	153,281	470,958
Retained earnings (deficit) at beginning of year	<u>1,013,854</u>	<u>569,587</u>	<u>(3,189,427)</u>	<u>(1,605,986)</u>
Retained earnings (deficit) at end of year	1,256,708	644,410	(3,036,146)	(1,135,028)
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>\$1,267,610</u>	<u>\$646,616</u>	<u>(\$3,036,146)</u>	<u>(\$1,121,920)</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Licenses, permits, and inspections	\$990,000	\$1,069,368	\$79,368
Other revenues	20,000	12,950	(7,050)
Interest revenue	40,000	57,234	17,234
Total revenues	<u>1,050,000</u>	<u>1,139,552</u>	<u>89,552</u>
<u>Expenses</u>			
Personal services	848,653	762,179	86,474
Materials and supplies	3,683	2,066	1,617
Contractual services	36,500	25,999	10,501
Other expenses	91,000	83,931	7,069
Capital outlay	73,500	42,952	30,548
Total expenses	<u>1,053,336</u>	<u>917,127</u>	<u>136,209</u>
Excess of revenues over (under) expenses	(3,336)	222,425	225,761
Fund balance at beginning of year	880,355	880,355	0
Unexpended prior year encumbrances	374	374	0
Fund balance at end of year	<u>\$877,393</u>	<u>\$1,103,154</u>	<u>\$225,761</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Charges for services	\$4,699,061	\$4,718,577	\$19,516
Other revenues	251,336	99,111	(152,225)
Interest revenue	12,299	18,417	6,118
Proceeds of notes	60,500	60,000	(500)
Total revenues	<u>5,023,196</u>	<u>4,896,105</u>	<u>(127,091)</u>
<u>Expenses</u>			
Personal services	3,352,459	3,318,905	33,554
Materials and supplies	536,100	518,063	18,037
Contractual services	975,752	888,666	87,086
Other expenses	70,942	42,127	28,815
Capital outlay	34,000	29,172	4,828
Debt service:			
Principal retirement	121,000	121,000	0
Interest expense	31,068	31,058	10
Total expenses	<u>5,121,321</u>	<u>4,948,991</u>	<u>172,330</u>
Excess of revenues under expenses	(98,125)	(52,886)	45,239
Advances - in	0	120,665	120,665
Advances - out	(120,665)	(120,665)	0
Operating transfers - out	(122)	0	122
Excess of revenues under expenses, advances, and operating transfers	(218,912)	(52,886)	166,026
Fund balance at beginning of year	<u>316,851</u>	<u>316,851</u>	<u>0</u>
Fund balance at end of year	<u>\$97,939</u>	<u>\$263,965</u>	<u>\$166,026</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Charges for services	\$1,161,000	\$1,315,567	\$154,567
Other revenues	25,000	47,361	22,361
Interest revenue	10,000	52,682	42,682
Total revenues	<u>1,196,000</u>	<u>1,415,610</u>	<u>219,610</u>
<u>Expenses</u>			
Personal services	315,993	297,848	18,145
Materials and supplies	176,000	168,826	7,174
Contractual services	236,500	222,049	14,451
Other expenses	171,700	164,352	7,348
Capital outlay	226,500	225,221	1,279
Debt service:			
Principal retirement	140,000	140,000	0
Interest expense	126,723	126,723	0
Total expenses	<u>1,393,416</u>	<u>1,345,019</u>	<u>48,397</u>
Excess of revenues over (under) expenses	(197,416)	70,591	268,007
Operating transfers - in	143,749	91,198	(52,551)
Operating transfers - out	<u>(122)</u>	<u>(122)</u>	<u>0</u>
Excess of revenues over (under) expenses and operating transfers	(53,789)	161,667	215,456
Fund balance at beginning of year	1,057,701	1,057,701	0
Unexpended prior year encumbrances	3,035	3,035	0
Fund balance at end of year	<u>\$1,006,947</u>	<u>\$1,222,403</u>	<u>\$215,456</u>

Wood County, Ohio
Enterprise Funds

Combining Statement of Cash Flows
For the Year Ended December 31, 2000

	Building Inspection	Nursing Home	Landfill	Total
Increase (decrease) in cash and cash equivalents:				
<u>Cash flows from operating activities</u>				
Cash received from customers	\$1,091,113	\$4,718,577	\$1,315,567	\$7,125,257
Cash payments for personal services	(762,998)	(3,318,780)	(297,896)	(4,379,674)
Cash payments for suppliers for goods and services	(2,066)	(517,283)	(162,158)	(681,507)
Cash payments for contractual services	(26,840)	(913,163)	(295,539)	(1,235,542)
Cash received from other revenues	12,950	139,968	47,361	200,279
Cash payments for other expenses	(83,931)	(42,127)	(168,726)	(294,784)
Net cash provided by operating activities	228,228	67,192	438,609	734,029
<u>Cash flows from noncapital financing activities</u>				
Cash received from advances - in	0	120,665	0	120,665
Cash payments for advances - out	0	(120,665)	0	(120,665)
Cash received from operating transfers - in	0	0	91,198	91,198
Cash payments for operating transfers - out	0	0	(122)	(122)
Net cash provided by noncapital financing activities	0	0	91,076	91,076
<u>Cash flows from capital and related financing activities</u>				
Acquisition of fixed assets	(42,111)	(2,225)	(92,356)	(136,692)
Proceeds of notes	0	60,000	0	60,000
Principal paid on bond anticipation notes	0	(86,000)	0	(86,000)
Interest paid on bond anticipation notes	0	(3,645)	0	(3,645)
Principal paid on general obligation bonds	0	(35,000)	(140,000)	(175,000)
Interest paid on general obligation bonds	0	(27,413)	(126,723)	(154,136)
Lease principal	0	(1,830)	(40,955)	(42,785)
Lease interest	0	(80)	(16,257)	(16,337)
Net cash used for capital and related financing activities	(42,111)	(96,193)	(416,291)	(554,595)
<u>Cash flows from investing activities</u>				
Interest on investments	53,172	25,292	53,836	132,300
Net increase (decrease) in cash and cash equivalents	239,289	(3,709)	167,230	402,810
Cash and cash equivalents at beginning of year	969,447	331,614	1,088,394	2,389,455
Cash and cash equivalents at end of year	\$1,208,736	\$327,905	\$1,255,624	\$2,792,265

(continued)

Wood County, Ohio
Enterprise Funds

Combining Statement of Cash Flows
For the Year Ended December 31, 2000
(continued)

	<u>Building Inspection</u>	<u>Nursing Home</u>	<u>Landfill</u>	<u>Total</u>
<u>Reconciliation of operating income to net cash provided by operating activities</u>				
Operating income	<u>\$189,682</u>	<u>\$86,114</u>	<u>\$151,673</u>	<u>\$427,469</u>
<u>Adjustments to reconcile operating income to net cash provided by operating activities</u>				
Depreciation	38,593	64,338	144,662	247,593
Closure and postclosure liability	0	0	121,630	121,630
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	3,680	(65,073)	(21,226)	(82,619)
Decrease in due from other funds	0	1,105	480	1,585
(Increase) decrease in due from other governments	(6,141)	(5,146)	12,817	1,530
(Increase) decrease in materials and supplies inventory	0	14,332	(13,807)	525
Decrease in prepaid items	0	70	0	70
Increase (decrease) in accounts payable	(317)	(128,211)	38,649	(89,879)
Increase in contracts payable	0	0	6,091	6,091
Increase (decrease) in accrued wages payable	1,175	(23,414)	(1,959)	(24,198)
Increase in compensated absences payable	10,497	12,881	4,432	27,810
Increase (decrease) in due to other funds	(396)	161,158	(4,505)	156,257
Decrease in due to other governments	<u>(8,545)</u>	<u>(50,962)</u>	<u>(328)</u>	<u>(59,835)</u>
Total adjustments	<u>38,546</u>	<u>(18,922)</u>	<u>286,936</u>	<u>306,560</u>
Net cash provided by operating activities	<u>\$228,228</u>	<u>\$67,192</u>	<u>\$438,609</u>	<u>\$734,029</u>

Non-cash capital transactions

During 2000, the Nursing Home enterprise fund entered into a new capital lease for equipment. This lease has been capitalized in the Nursing Home enterprise fund in the amount of \$3,562.

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, 2000

	Workers' Compensation Retro Reserve	Health	Total
<u>Assets</u>			
Current assets:			
Equity in pooled cash and cash equivalents	\$3,923,258	\$0	\$3,923,258
Cash and cash equivalents with fiscal agents	0	465,683	465,683
Investments with fiscal agents	0	2,589,438	2,589,438
Due from other funds	50,159	0	50,159
Prepaid items	2,275	0	2,275
Total assets	\$3,975,692	\$3,055,121	\$7,030,813
<u>Liabilities</u>			
Current liabilities:			
Due to other governments	\$50,159	\$0	\$50,159
Non-current liabilities:			
Claims payable	341,719	1,568,782	1,910,501
Total liabilities	391,878	1,568,782	1,960,660
<u>Fund equity</u>			
Retained earnings:			
Unreserved	3,583,814	1,486,339	5,070,153
Total liabilities and fund equity	\$3,975,692	\$3,055,121	\$7,030,813

Wood County, Ohio
Internal Service Funds

Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings
For the Year Ended December 31, 2000

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating revenues</u>			
Charges for services	\$535,912	\$3,826,470	\$4,362,382
Other operating revenues	8,836	0	8,836
Total operating revenues	<u>544,748</u>	<u>3,826,470</u>	<u>4,371,218</u>
<u>Operating expenses</u>			
Contractual services	70,009	891,053	961,062
Claims	11,678	3,959,119	3,970,797
Other operating expenses	483	12,118	12,601
Total operating expenses	<u>82,170</u>	<u>4,862,290</u>	<u>4,944,460</u>
Operating income (loss)	462,578	(1,035,820)	(573,242)
<u>Non-operating revenues</u>			
Interest revenue	<u>231,281</u>	<u>310,852</u>	<u>542,133</u>
Net income (loss)	693,859	(724,968)	(31,109)
Retained earnings at beginning of year	<u>2,889,955</u>	<u>2,211,307</u>	<u>5,101,262</u>
Retained earnings at end of year	<u><u>\$3,583,814</u></u>	<u><u>\$1,486,339</u></u>	<u><u>\$5,070,153</u></u>

Wood County, Ohio
Internal Service Funds

Combining Statement of Cash Flows
For the Year Ended December 31, 2000

	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	\$553,969	\$3,826,470	\$4,380,439
Cash payments for contractual services	(88,053)	(891,053)	(979,106)
Cash payments for claims	(36,902)	(3,923,954)	(3,960,856)
Cash received from other revenues	8,836	0	8,836
Cash payments for other expenses	(483)	(12,118)	(12,601)
Net cash provided by (used for) operating activities	437,367	(1,000,655)	(563,288)
<u>Cash flows from investing activities</u>			
Purchase of investments	0	(2,589,438)	(2,589,438)
Sale of investments	0	3,688,097	3,688,097
Interest on investments	231,281	310,852	542,133
Net cash provided by investing activities	231,281	1,409,511	1,640,792
Net increase in cash and cash equivalents	668,648	408,856	1,077,504
Cash and cash equivalents at beginning of year	3,254,610	56,827	3,311,437
Cash and cash equivalents at end of year	\$3,923,258	\$465,683	\$4,388,941

(continued)

Wood County, Ohio
Internal Service Funds

Combining Statement of Cash Flows
For the Year Ended December 31, 2000
(continued)

	<u>Workers' Compensation Retro Reserve</u>	<u>Health</u>	<u>Total</u>
<u>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities</u>			
Operating income (loss)	<u>\$462,578</u>	<u>(\$1,035,820)</u>	<u>(\$573,242)</u>
<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	18,057	0	18,057
Decrease in prepaid items	13	0	13
Increase in due to other governments	(18,057)	0	(18,057)
Increase (decrease) in claims payable	<u>(25,224)</u>	<u>35,165</u>	<u>9,941</u>
Total adjustments	<u>(25,211)</u>	<u>35,165</u>	<u>9,954</u>
Net cash provided by (used for) operating activities	<u><u>\$437,367</u></u>	<u><u>(\$1,000,655)</u></u>	<u><u>(\$563,288)</u></u>

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.

Family and Children First

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

Work Industry

To account for the work industry program.

Soil and Water Conservation

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

Northwest Community Correctional Center

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

Juvenile Residential Center

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

Emergency 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.

(continued)

Fiduciary Fund Types
(continued)

Fines - Other Subdivisions

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

Auditor

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

Nursing Home Residents

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

Domestic Violence Shelter

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

Payroll

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

Undivided Tax

To account for the collection of various taxes. These taxes are periodically apportioned to subdivisions in the County, 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, 2000

	Investment Trust	Agency	Total
<u>Assets</u>			
Equity in pooled cash and cash equivalents	\$1,216,316	\$7,121,575	\$8,337,891
Cash and cash equivalents in segregated accounts	0	434,647	434,647
Investments in segregated accounts	0	200,000	200,000
Receivables:			
Taxes	0	116,883,016	116,883,016
Accounts (net of allowance for uncollectible accounts)	0	331,198	331,198
Special assessments	0	7,657,301	7,657,301
Due from other funds	0	7,673	7,673
Due from other governments	0	859,403	859,403
	<u>\$1,216,316</u>	<u>\$133,494,813</u>	<u>\$134,711,129</u>
Total assets	<u>\$1,216,316</u>	<u>\$133,494,813</u>	<u>\$134,711,129</u>
<u>Liabilities and fund equity</u>			
<u>Liabilities</u>			
Due to other governments	\$0	\$131,033,602	\$131,033,602
Undistributed assets	0	2,436,141	2,436,141
Deposits held and due to others	0	25,070	25,070
	<u>0</u>	<u>133,494,813</u>	<u>133,494,813</u>
Total liabilities	<u>0</u>	<u>133,494,813</u>	<u>133,494,813</u>
<u>Fund equity</u>			
Fund balance:			
Reserved for external pool participants	1,216,316	0	1,216,316
	<u>1,216,316</u>	<u>0</u>	<u>1,216,316</u>
Total liabilities and fund equity	<u>\$1,216,316</u>	<u>\$133,494,813</u>	<u>\$134,711,129</u>

Wood County, Ohio
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 2000

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<u>Health</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$487,159	\$3,301,018	\$3,161,026	\$627,151
Due from other funds	415	7,673	415	7,673
Total assets	<u>\$487,574</u>	<u>\$3,308,691</u>	<u>\$3,161,441</u>	<u>\$634,824</u>
<u>Liabilities</u>				
Undistributed assets	<u>\$487,574</u>	<u>\$3,308,691</u>	<u>\$3,161,441</u>	<u>\$634,824</u>
Total liabilities	<u>\$487,574</u>	<u>\$3,308,691</u>	<u>\$3,161,441</u>	<u>\$634,824</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$212,321	\$202,824	\$321,354	\$93,791
Total assets	<u>\$212,321</u>	<u>\$202,824</u>	<u>\$321,354</u>	<u>\$93,791</u>
<u>Liabilities</u>				
Undistributed assets	<u>\$212,321</u>	<u>\$202,824</u>	<u>\$321,354</u>	<u>\$93,791</u>
Total liabilities	<u>\$212,321</u>	<u>\$202,824</u>	<u>\$321,354</u>	<u>\$93,791</u>
<u>Work Industry</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$20,347	\$184,567	\$183,403	\$21,511
Due from other funds	509	0	509	0
Total assets	<u>\$20,856</u>	<u>\$184,567</u>	<u>\$183,912</u>	<u>\$21,511</u>
<u>Liabilities</u>				
Undistributed assets	<u>\$20,856</u>	<u>\$184,567</u>	<u>\$183,912</u>	<u>\$21,511</u>
Total liabilities	<u>\$20,856</u>	<u>\$184,567</u>	<u>\$183,912</u>	<u>\$21,511</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$82,516	\$261,645	\$270,464	\$73,697
Total assets	<u>\$82,516</u>	<u>\$261,645</u>	<u>\$270,464</u>	<u>\$73,697</u>
<u>Liabilities</u>				
Undistributed assets	<u>\$82,516</u>	<u>\$261,645</u>	<u>\$270,464</u>	<u>\$73,697</u>
Total liabilities	<u>\$82,516</u>	<u>\$261,645</u>	<u>\$270,464</u>	<u>\$73,697</u>

(continued)

Wood County, Ohio
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 2000
(continued)

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$318,902	\$1,538,075	\$1,721,937	\$135,040
Total assets	<u>\$318,902</u>	<u>\$1,538,075</u>	<u>\$1,721,937</u>	<u>\$135,040</u>
<u>Liabilities</u>				
Undistributed assets	\$318,902	\$1,538,075	\$1,721,937	\$135,040
Total liabilities	<u>\$318,902</u>	<u>\$1,538,075</u>	<u>\$1,721,937</u>	<u>\$135,040</u>
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$259,736	\$1,267,338	\$1,247,351	\$279,723
Total assets	<u>\$259,736</u>	<u>\$1,267,338</u>	<u>\$1,247,351</u>	<u>\$279,723</u>
<u>Liabilities</u>				
Due to other funds	\$69	\$0	\$69	\$0
Undistributed assets	259,667	1,267,407	1,247,351	279,723
Total liabilities	<u>\$259,736</u>	<u>\$1,267,407</u>	<u>\$1,247,420</u>	<u>\$279,723</u>
<u>Emergency Management Agency</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$88,213	\$129,482	\$139,705	\$77,990
Total assets	<u>\$88,213</u>	<u>\$129,482</u>	<u>\$139,705</u>	<u>\$77,990</u>
<u>Liabilities</u>				
Undistributed assets	\$88,213	\$129,482	\$139,705	\$77,990
Total liabilities	<u>\$88,213</u>	<u>\$129,482</u>	<u>\$139,705</u>	<u>\$77,990</u>
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$36,986	\$22,893	\$14,950	\$44,929
Total assets	<u>\$36,986</u>	<u>\$22,893</u>	<u>\$14,950</u>	<u>\$44,929</u>
<u>Liabilities</u>				
Undistributed assets	\$36,986	\$22,893	\$14,950	\$44,929
Total liabilities	<u>\$36,986</u>	<u>\$22,893</u>	<u>\$14,950</u>	<u>\$44,929</u>

(continued)

Wood County, Ohio
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 2000
(continued)

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<u>Law Library</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$5,227	\$168,199	\$160,536	\$12,890
Total assets	<u>\$5,227</u>	<u>\$168,199</u>	<u>\$160,536</u>	<u>\$12,890</u>
<u>Liabilities</u>				
Undistributed assets	\$5,227	\$168,199	\$160,536	\$12,890
Total liabilities	<u>\$5,227</u>	<u>\$168,199</u>	<u>\$160,536</u>	<u>\$12,890</u>
<u>Fines - Other Subdivisions</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$0	\$21,848	\$21,848	\$0
Total assets	<u>\$0</u>	<u>\$21,848</u>	<u>\$21,848</u>	<u>\$0</u>
<u>Liabilities</u>				
Undistributed assets	\$0	\$21,848	\$21,848	\$0
Total liabilities	<u>\$0</u>	<u>\$21,848</u>	<u>\$21,848</u>	<u>\$0</u>
<u>Auditor</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$39,877	\$63,774	\$37,707	\$65,944
Total assets	<u>\$39,877</u>	<u>\$63,774</u>	<u>\$37,707</u>	<u>\$65,944</u>
<u>Liabilities</u>				
Undistributed assets	\$39,877	\$63,774	\$37,707	\$65,944
Total liabilities	<u>\$39,877</u>	<u>\$63,774</u>	<u>\$37,707</u>	<u>\$65,944</u>
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$26,936	\$0	\$4,696	\$22,240
Total assets	<u>\$26,936</u>	<u>\$0</u>	<u>\$4,696</u>	<u>\$22,240</u>
<u>Liabilities</u>				
Deposits held and due to others	\$26,936	\$0	\$4,696	\$22,240
Total liabilities	<u>\$26,936</u>	<u>\$0</u>	<u>\$4,696</u>	<u>\$22,240</u>

(continued)

Wood County, Ohio
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 2000
(continued)

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$14,457	\$31,333	\$30,881	\$14,909
Total assets	<u>\$14,457</u>	<u>\$31,333</u>	<u>\$30,881</u>	<u>\$14,909</u>
<u>Liabilities</u>				
Undistributed assets	\$14,457	\$31,333	\$30,881	\$14,909
Total liabilities	<u>\$14,457</u>	<u>\$31,333</u>	<u>\$30,881</u>	<u>\$14,909</u>
<u>Payroll</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$41,278	\$3,998,053	\$3,999,213	\$40,118
Total assets	<u>\$41,278</u>	<u>\$3,998,053</u>	<u>\$3,999,213</u>	<u>\$40,118</u>
<u>Liabilities</u>				
Undistributed assets	\$41,278	\$3,998,053	\$3,999,213	\$40,118
Total liabilities	<u>\$41,278</u>	<u>\$3,998,053</u>	<u>\$3,999,213</u>	<u>\$40,118</u>
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$5,611,795	\$129,429,637	\$129,407,550	\$5,633,882
Receivables:				
Taxes	110,050,303	116,883,016	110,050,303	116,883,016
Special assessments	5,631,962	7,657,301	5,631,962	7,657,301
Due from other governments	822,453	859,403	822,453	859,403
Total assets	<u>\$122,116,513</u>	<u>\$254,829,357</u>	<u>\$245,912,268</u>	<u>\$131,033,602</u>
<u>Liabilities</u>				
Due to other governments	\$122,116,513	\$254,829,357	\$245,912,268	\$131,033,602
Total liabilities	<u>\$122,116,513</u>	<u>\$254,829,357</u>	<u>\$245,912,268</u>	<u>\$131,033,602</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$83,795	\$1,329	\$61,324	\$23,800
Total assets	<u>\$83,795</u>	<u>\$1,329</u>	<u>\$61,324</u>	<u>\$23,800</u>
<u>Liabilities</u>				
Undistributed assets	\$83,795	\$1,329	\$61,324	\$23,800
Total liabilities	<u>\$83,795</u>	<u>\$1,329</u>	<u>\$61,324</u>	<u>\$23,800</u>

(continued)

Wood County, Ohio
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 2000
(continued)

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<u>County Court</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$488,963	\$7,178	\$151,869	\$344,272
Investments in segregated accounts	100,000	100,000	0	200,000
Receivables:				
Accounts	878,482	331,198	878,482	331,198
Total assets	<u>\$1,467,445</u>	<u>\$438,376</u>	<u>\$1,030,351</u>	<u>\$875,470</u>
<u>Liabilities</u>				
Undistributed assets	<u>\$1,467,445</u>	<u>\$438,376</u>	<u>\$1,030,351</u>	<u>\$875,470</u>
Total liabilities	<u>\$1,467,445</u>	<u>\$438,376</u>	<u>\$1,030,351</u>	<u>\$875,470</u>
<u>Sheriff</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$36,737	\$10,917	\$6,149	\$41,505
Total assets	<u>\$36,737</u>	<u>\$10,917</u>	<u>\$6,149</u>	<u>\$41,505</u>
<u>Liabilities</u>				
Undistributed assets	<u>\$36,737</u>	<u>\$10,917</u>	<u>\$6,149</u>	<u>\$41,505</u>
Total liabilities	<u>\$36,737</u>	<u>\$10,917</u>	<u>\$6,149</u>	<u>\$41,505</u>
<u>Inmate</u>				
<u>Assets</u>				
Cash and cash equivalents in segregated accounts	\$4,863	\$0	\$2,033	\$2,830
Total assets	<u>\$4,863</u>	<u>\$0</u>	<u>\$2,033</u>	<u>\$2,830</u>
<u>Liabilities</u>				
Deposits held and due to others	<u>\$4,863</u>	<u>\$0</u>	<u>\$2,033</u>	<u>\$2,830</u>
Total liabilities	<u>\$4,863</u>	<u>\$0</u>	<u>\$2,033</u>	<u>\$2,830</u>

(continued)

Wood County, Ohio
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 2000
(continued)

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in pooled cash and cash equivalents	\$7,218,814	\$140,620,686	\$140,717,925	\$7,121,575
Cash and cash equivalents in segregated accounts	641,294	19,424	226,071	434,647
Investments in segregated accounts	100,000	100,000	0	200,000
Receivables:				
Taxes	110,050,303	116,883,016	110,050,303	116,883,016
Accounts	878,482	331,198	878,482	331,198
Special assessments	5,631,962	7,657,301	5,631,962	7,657,301
Due from other funds	924	7,673	924	7,673
Due from other governments	822,453	859,403	822,453	859,403
Total assets	<u>\$125,344,232</u>	<u>\$266,478,701</u>	<u>\$258,328,120</u>	<u>\$133,494,813</u>
<u>Liabilities</u>				
Due to other funds	\$69	\$0	\$69	\$0
Due to other governments	122,116,513	254,829,357	245,912,268	131,033,602
Undistributed assets	3,195,851	11,649,413	12,409,123	2,436,141
Deposits held and due to others	31,799	0	6,729	25,070
Total liabilities	<u>\$125,344,232</u>	<u>\$266,478,770</u>	<u>\$258,328,189</u>	<u>\$133,494,813</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, 2000

Function	Total	Land	Buildings	Improvements
General government:				
Legislative and executive	\$17,422,102	\$1,785,753	\$11,258,194	\$666,484
Judicial	3,001,840	0	938,922	5,762
Public safety	13,364,189	0	9,513,210	0
Public works	3,322,022	7,425	239,057	520
Health	1,433,799	86,280	1,190,478	0
Human services	11,740,987	546,077	5,975,980	1,184,882
Economic development	88,795	0	0	0
Total	50,373,734	<u>\$2,425,535</u>	<u>\$29,115,841</u>	<u>\$1,857,648</u>
Construction in progress	<u>163,249</u>			
Total general fixed assets	<u>\$50,536,983</u>			

<u>Machinery and Equipment</u>	<u>Computer Equipment</u>	<u>Furniture and Fixtures</u>	<u>Vehicles</u>
\$974,502	\$1,722,547	\$549,454	\$465,168
669,056	787,298	484,771	116,031
2,029,735	388,256	178,144	1,254,844
1,563,044	70,479	45,675	1,395,822
31,306	50,804	8,134	66,797
1,089,752	553,458	350,950	2,039,888
15,183	29,245	6,124	38,243
<u>\$6,372,578</u>	<u>\$3,602,087</u>	<u>\$1,623,252</u>	<u>\$5,376,793</u>

Wood County, Ohio
Schedule of Changes in General Fixed Assets
by Function
For the Year Ended December 31, 2000

Function	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
General government:				
Legislative and executive	\$15,955,075	\$1,640,735	\$173,708	\$17,422,102
Judicial	3,121,209	56,989	176,358	3,001,840
Public safety	12,582,768	893,496	112,075	13,364,189
Public works	3,320,978	113,970	112,926	3,322,022
Health	1,453,224	19,963	39,388	1,433,799
Human services	11,619,134	371,455	249,602	11,740,987
Economic development	84,006	5,289	500	88,795
Total	48,136,394	3,101,897	864,557	50,373,734
Construction in progress	2,727,171	150,049	2,713,971	163,249
Total general fixed assets	<u>\$50,863,565</u>	<u>\$3,251,946</u>	<u>\$3,578,528</u>	<u>\$50,536,983</u>

Wood County, Ohio
 Schedule of General Fixed Assets
 by Source
 December 31, 2000

	Amounts
General fixed assets:	
Land	\$2,425,535
Buildings	29,115,841
Improvements	1,857,648
Machinery and equipment	6,372,578
Computer equipment	3,602,087
Furniture and fixtures	1,623,252
Vehicles	5,376,793
Construction in progress	163,249
 Total general fixed assets	 \$50,536,983
 Investment in general fixed assets from:	
General fund revenues	\$37,746,837
Note or bonded debt	10,998,134
State grants	1,705,967
Donations	86,045
 Total investment in general fixed assets	 \$50,536,983

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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
 Last Ten Years

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
General government:					
Legislative and executive	\$12,609,403	\$12,398,572	\$10,442,820	\$9,358,409	\$9,085,152
Judicial	5,771,171	5,319,770	5,438,688	5,079,525	6,039,517
Public safety	5,369,581	5,151,863	4,894,798	4,749,137	4,376,674
Public works	10,464,850	6,781,358	5,607,715	4,828,509	5,328,820
Health	9,945,704	10,121,070	8,364,554	8,136,075	7,838,177
Human services	25,082,362	25,443,608	23,478,340	21,167,059	20,512,068
Conservation and recreation	176,239	149,046	139,698	132,323	110,135
Economic development	1,429,734	1,186,449	1,724,272	986,990	673,561
Other	395,245	680,922	539,442	864,214	299,208
Capital outlay	5,574,682	6,346,246	6,707,753	7,108,509	1,671,028
Intergovernmental	377,216	389,749	358,111	329,616	324,057
Debt service	<u>2,556,221</u>	<u>2,876,061</u>	<u>2,716,776</u>	<u>2,783,072</u>	<u>4,435,203</u>
Total expenditures	<u><u>\$79,752,408</u></u>	<u><u>\$76,844,714</u></u>	<u><u>\$70,412,967</u></u>	<u><u>\$65,523,438</u></u>	<u><u>\$60,693,600</u></u>

Source: Wood County Auditor

<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
\$8,458,426	\$8,138,701	\$7,633,951	\$8,350,903	\$7,762,890
5,593,228	5,048,617	3,758,914	5,105,519	4,721,081
3,999,995	3,929,636	3,537,980	4,089,525	3,856,144
6,105,450	5,716,883	5,662,720	3,994,408	5,542,922
7,371,374	6,459,632	5,934,834	5,041,394	5,140,338
20,855,269	18,631,744	17,692,339	16,112,873	16,249,986
94,275	87,333	78,737	78,251	22,500
672,372	549,582	524,620	206,448	171,054
320,604	192,969	381,703	410,119	268,075
1,590,529	5,428,874	4,055,703	2,292,021	1,802,782
352,503	273,882	280,306	359,050	269,047
<u>2,938,386</u>	<u>2,831,062</u>	<u>2,414,741</u>	<u>4,336,307</u>	<u>2,790,396</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>

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

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
Taxes	\$32,036,312	\$32,757,281	\$30,044,992	\$28,451,868	\$27,211,028
Charges for services	6,841,113	6,960,321	6,868,185	7,095,663	5,966,907
Licenses and permits	529,414	558,436	489,565	448,330	443,681
Fines, costs, and forfeitures	359,186	332,130	323,538	399,675	299,533
Intergovernmental	33,967,879	31,898,154	28,280,858	25,739,474	25,706,012
Special assessments	1,183,521	1,160,332	1,171,021	1,290,919	1,390,987
Interest	4,196,760	2,953,793	3,425,433	3,436,047	3,089,629
Other	<u>3,507,958</u>	<u>944,148</u>	<u>672,135</u>	<u>969,879</u>	<u>2,420,206</u>
Total revenues	<u><u>\$82,622,143</u></u>	<u><u>\$77,564,595</u></u>	<u><u>\$71,275,727</u></u>	<u><u>\$67,831,855</u></u>	<u><u>\$66,527,983</u></u>

Source: Wood County Auditor

<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
\$26,235,169	\$22,818,741	\$22,864,562	\$20,844,259	\$21,894,595
6,531,997	5,850,700	10,670,254	10,589,968	5,820,639
406,153	535,525	370,037	177,259	179,953
351,610	368,805	223,169	303,179	374,861
25,250,024	26,123,551	15,165,883	15,203,336	19,551,421
1,657,703	2,035,140	1,456,007	1,490,465	1,473,949
2,437,534	1,953,240	1,308,897	1,406,799	1,941,277
<u>973,029</u>	<u>1,290,432</u>	<u>2,530,996</u>	<u>1,266,704</u>	<u>619,148</u>
<u>\$63,843,219</u>	<u>\$60,976,134</u>	<u>\$54,589,805</u>	<u>\$51,281,969</u>	<u>\$51,855,843</u>

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

Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2000	\$17,424,007	\$17,231,965	98.90%	\$465,467	\$17,697,432	101.57%	\$259,684	1.49%
1999	14,055,602	13,791,255	98.12	359,273	14,150,528	100.68	360,350	2.56
1998	14,335,590	14,238,294	99.32	408,874	14,647,168	102.17	206,994	1.44
1997	13,322,077	13,139,584	98.63	406,379	13,545,963	101.68	258,986	1.94
1996	13,151,674	12,852,426	97.72	418,061	13,270,487	100.90	540,405	4.11
1995	13,746,393	13,656,398	99.35	394,496	14,050,894	102.22	632,835	4.60
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	4.94
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

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

Year	Current Taxes Levied	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2000	\$83,261,580	\$82,415,039	98.98%	\$2,233,308	\$84,648,347	101.67%	\$1,259,442	1.51%
1999	79,479,851	78,044,866	98.19	2,046,031	80,090,897	100.77	1,968,584	2.48
1998	71,386,759	70,899,213	99.32	2,041,522	72,940,735	102.18	1,028,534	1.44
1997	67,710,533	67,082,605	99.07	1,773,299	68,855,904	101.69	1,327,165	1.96
1996	64,992,672	64,409,439	99.10	1,646,552	66,055,991	101.64	2,501,875	3.85
1995	63,565,401	63,149,249	99.35	1,827,230	64,976,479	102.22	2,985,073	4.70
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

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

Year	Current Taxes Levied	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2000	\$3,949,238	\$3,851,152	97.52%	\$276,401	7.00%
1999	3,380,972	3,163,504	93.57	217,468	6.43
1998	3,446,155	3,235,070	93.87	211,084	6.13
1997	3,260,503	2,997,228	91.93	263,275	8.07
1996	2,966,644	2,708,546	91.30	111,945	3.77
1995	2,931,598	2,743,976	93.60	n/a	n/a
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 Ten Years
Wood County and Overlapping Subdivisions

Year	Current Taxes Levied	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2000	\$22,899,139	\$22,352,433	97.61%	\$1,606,289	7.01%
1999	22,502,987	21,073,710	93.65	1,429,276	6.35
1998	20,397,770	19,141,136	93.84	1,256,634	6.16
1997	19,177,797	17,658,159	92.08	1,519,638	7.92
1996	18,565,149	16,961,958	91.36	649,956	3.50
1995	17,093,593	16,016,367	93.70	1,182,069	6.92
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

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
2000	\$1,179,996	\$1,115,129	94.50%	\$64,867	5.50%
1999	1,154,458	1,098,269	95.13	56,189	4.87
1998	1,176,921	1,115,326	94.77	61,595	5.23
1997	1,315,070	1,243,930	94.59	77,709	5.91
1996	1,491,663	1,358,460	91.07	165,799	11.12
1995	1,599,992	1,404,137	87.76	220,230	13.76
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

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 Overlapping Subdivisions

Year	Current Taxes Levied	Current and Delinquent Taxes Collected (a)	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2000	\$3,400,950	\$3,185,648	93.67%	\$215,302	6.33%
1999	3,283,296	3,077,119	93.72	206,177	6.28
1998	3,093,012	2,893,451	93.55	199,561	6.45
1997	3,124,072	2,973,625	95.18	205,980	6.59
1996	3,185,859	2,910,114	91.34	239,870	7.53
1995	2,954,185	2,566,784	86.89	308,204	10.43
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

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	
	Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (a)
2000	\$1,876,331,860	\$5,360,948,171	\$147,006,030	167,052,307
1999	1,443,738,890	4,124,968,257	144,174,150	163,834,261
1998	1,399,264,630	3,997,898,943	143,976,470	163,609,625
1997	1,355,320,000	3,872,342,857	144,244,810	163,914,557
1996	1,236,302,360	3,532,292,457	144,038,370	163,679,966
1995	1,197,673,460	3,421,924,171	174,267,090	198,030,784
1994	1,169,637,410	3,341,821,171	167,030,690	189,807,602
1993	1,014,048,960	2,897,282,743	158,380,230	179,977,534
1992	998,290,830	2,852,259,514	156,058,220	156,058,220
1991	972,607,760	2,778,879,314	145,878,770	145,878,770

Source: Wood County Auditor

- (a) This amount is calculated based on the following percentages for 2000:
 Real property is assessed at 35 percent of appraised market value.
 Public utility real property is assessed at 35 percent of true value.
 Public utility tangible personal property is assessed at varying percentages of true value.
 Tangible personal property is assessed at 25 percent of true value.

Tangible Personal Property		Total		Ratio of Assessed to Actual Value
Assessed Value	Estimated Actual Value (a)	Assessed Value	Estimated Actual Value (a)	
\$315,013,447	\$1,260,053,788	\$2,338,351,337	\$6,788,054,266	34.45%
301,945,596	1,207,782,384	1,889,858,636	5,496,584,902	34.38
255,122,537	1,020,490,148	1,798,363,637	5,181,998,716	34.70
242,337,539	969,350,156	1,741,902,349	5,005,607,570	34.80
226,581,566	906,326,264	1,606,922,296	4,602,298,687	34.92
214,218,304	856,873,216	1,586,158,854	4,476,828,172	35.43
214,420,253	857,681,012	1,551,088,353	4,389,309,786	35.34
223,870,360	895,481,440	1,396,299,550	3,972,741,717	35.15
215,613,070	862,452,280	1,369,962,120	3,870,770,014	35.39
215,823,316	863,293,264	1,334,309,846	3,788,051,348	35.22

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

County Units:	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35	\$2.35
County Parks	0.70	0.70	0.70	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Historical Center	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Senior Center	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.20	0.20	0.20
Job and Family Services	0.00	0.00	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	6.70	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	0.50
Total County Rate	12.80	10.80	12.10	11.90	11.90	11.90	11.90	11.70	11.70	11.70
School Districts:										
Anthony Wayne LSD	63.70	64.50	64.50	64.50	64.60	64.60	62.90	62.90	62.90	56.10
Bowling Green CSD	48.40	49.10	51.00	51.00	51.00	52.00	47.80	47.80	48.40	48.50
Eastwood LSD	44.70	44.70	45.25	42.80	42.80	42.80	42.80	42.80	42.80	43.80
Elmwood LSD	39.70	36.50	37.00	36.90	36.80	38.50	36.80	36.80	38.30	38.30
Fostoria CSD	52.88	52.88	52.88	53.28	53.28	53.28	48.53	48.43	47.83	43.03
Gibsonburg EVSD	53.70	47.20	47.20	47.20	47.20	47.20	47.20	39.70	39.70	39.70
Lake LSD	52.65	47.60	47.90	47.90	48.10	48.00	47.70	47.70	49.50	43.00
Lakota LSD	41.80	42.00	43.10	43.25	44.00	44.00	44.00	44.50	37.50	38.70
McComb LSD	35.06	34.96	35.16	35.46	35.51	31.46	31.86	32.00	31.10	32.20
North Baltimore LSD	53.66	50.50	52.40	52.40	51.70	52.50	52.00	52.00	45.90	46.30
Northwood LSD	62.80	62.70	61.20	61.20	54.70	55.10	54.70	52.20	53.20	46.70
Otsego LSD	56.90	57.70	49.11	57.20	49.60	50.40	51.80	51.80	52.50	44.50
Patrick Henry LSD	31.55	31.55	31.55	35.75	38.35	38.40	31.40	31.40	31.40	31.00
Perrysburg EVSD	58.80	58.80	59.85	54.40	54.10	53.50	53.50	54.40	57.40	55.60
Rossford EVSD	46.40	47.20	47.40	45.40	45.15	45.30	45.60	45.60	45.60	37.50
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	6.50	6.10	6.10	6.10	6.10	6.10	6.10	8.40	8.40
Center	7.80	7.80	7.80	5.80	5.80	5.80	5.80	6.60	6.60	6.60
Freedom	6.80	6.80	3.80	3.80	3.80	6.10	6.10	6.10	3.80	4.80
Grand Rapids	10.70	11.70	6.90	9.90	11.40	6.00	5.90	4.90	4.90	4.90
Henry	6.70	6.70	6.70	6.70	6.70	6.70	6.70	5.70	5.70	5.70
Jackson	7.70	7.70	7.70	9.20	9.20	9.20	8.20	8.20	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	8.70	6.20	6.20	4.70	4.70	4.70	6.70	6.70	6.70	4.70
Middleton	9.70	9.70	10.70	10.70	10.70	10.70	10.70	8.70	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	6.90
Perry	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	4.50
Perrysburg	10.95	10.95	5.95	5.95	5.95	6.00	5.98	5.98	5.98	5.68
Plain	4.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Portage	4.40	5.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	5.40
Troy	7.40	5.60	5.60	5.60	4.60	4.60	4.60	4.60	4.60	7.50
Washington	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	3.20
Webster	2.60	2.60	2.60	2.60	2.60	2.60	2.69	2.60	2.60	2.60
Weston	6.00	6.00	6.00	6.00	6.00	6.00	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:	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Bairdstown Village	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40
Bloomdale Village	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Bowling Green City	5.00	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Bradner Village	8.80	8.80	9.80	9.80	9.80	9.80	9.80	10.30	10.70	10.60
Custar Village	7.00	7.00	7.00	7.00	4.10	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	4.60	4.30	4.60	4.60	4.60	4.60	4.60	4.60	4.60	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	4.00	2.20	2.20	2.20	2.20	2.20
Jerry City Village	8.50	8.50	8.50	8.50	8.50	5.50	8.50	8.50	8.50	8.50
Luckey Village	6.50	6.50	6.50	6.50	6.50	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	3.20	2.90	3.32	2.70	3.10	3.10	3.10	3.10	2.70	2.80
Northwood City	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Pemberville Village	2.40	2.40	2.70	2.70	2.70	2.80	2.90	2.50	2.50	2.60
Perrysburg City	6.60	6.10	4.60	4.60	4.60	4.60	4.48	4.48	4.18	4.48
Portage Village	0.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	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	1.20	6.20	6.20
Walbridge Village	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	2.20	1.70
Wayne Village	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30
West Millgrove Village	12.40	12.40	12.40	12.40	7.40	7.40	7.40	2.40	7.40	7.40
Weston Village	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
<u>Other:</u>										
Central Joint Fire District	3.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Portage/Liberty Twps Fire Dept	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
Fort Meigs Cemetery	0.20	0.20	0.20	0.20	0.20	0.20	0.32	0.32	0.32	0.32
Mid County Ambulance District	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.00	2.00	0.00
Northwest EMS District	4.00	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, 2000

Taxpayer	Type of Business	Total Assessed Valuation	Percentage of Total Assessed Valuation
Toledo Edison	Utility	\$51,504,340	2.20%
Acustar/Chrysler Corporation	Automobile Manufacturer	33,949,890	1.45
Beatrice Hunt Wesson	Food Processor	18,755,940	0.80
Columbia Gas of Ohio	Utility	15,789,150	0.68
LOF Glass, Inc./Libbey Owens Ford, Inc.	Glass Manufacturer	14,126,370	0.60
Norplas Industries	Manufacturer	11,945,122	0.51
Corporate Properties/Prefinish Metals/ Walbridge Coatings	Metal Manufacturer	11,118,042	0.48
Consolidated Rail	Railroad	11,018,680	0.47
Cooper Tire and Rubber	Manufacturer	9,524,450	0.41
Ohio Bell Telephone Company	Utility	<u>8,247,690</u>	<u>0.35</u>
		<u>\$185,979,674</u>	<u>7.95%</u>
Total Assessed Valuation		<u><u>\$2,338,351,337</u></u>	

Source: Wood County Auditor

Wood County, Ohio
 Computation of Legal Debt Margin
 December 31, 2000

	Total Debt Limit (a)	Total Unvoted Debt Limit (b)
Assessed value of County, collection year 2000	\$2,338,351,337	\$2,338,351,337
Debt limitation	56,958,783	23,383,513
Total outstanding debt:		
General obligation bonds	13,875,000	13,875,000
General obligation notes	60,000	60,000
Special assessment bonds	3,667,500	3,667,500
Special assessment notes	20,000	20,000
Total outstanding debt	17,622,500	17,622,500
Exemptions:		
General obligation bonds	(2,440,000)	(2,440,000)
Special assessment bonds	(3,667,500)	(3,667,500)
Special assessment notes	(20,000)	(20,000)
Total exemptions	(6,127,500)	(6,127,500)
Less amount available in debt service	190,612	190,612
Net debt subject to limitation	11,304,388	11,304,388
Total legal debt margin (Debt limitation minus net debt)	\$45,654,395	\$12,079,125

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		50,958,783
		\$56,958,783

(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
2000	121,065	\$2,338,351,337	\$11,435,000	\$190,612	\$11,244,388	0.48%	\$92.88
1999	113,269	\$1,889,858,636	\$12,555,000	\$195,137	12,359,863	0.65	109.12
1998	113,269	1,798,363,637	13,635,000	100,147	13,534,853	0.75	119.49
1997	113,269	1,741,902,349	10,660,000	63,500	10,596,500	0.61	93.55
1996	113,269	1,606,922,296	10,965,000	60,242	10,904,758	0.68	96.27
1995	113,269	1,586,158,854	11,745,000	72,616	11,672,384	0.74	103.05
1994	113,269	1,551,088,353	11,095,000	576,518	10,518,482	0.68	92.86
1993	113,269	1,396,299,550	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

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
2000	\$1,120,000	\$691,998	\$1,811,998	\$79,752,408	2.27%
1999	1,080,000	753,588	1,833,588	76,844,714	2.39
1998	870,000	706,966	1,576,966	70,412,289	2.24
1997	805,000	660,344	1,465,344	65,527,109	2.24
1996	780,000	732,695	1,512,695	60,693,600	2.49
1995	725,000	670,512	1,395,512	58,352,411	2.39
1994	701,000	724,602	1,425,602	57,288,915	2.49
1993	620,000	722,311	1,342,311	51,956,548	2.58
1992	175,000	306,760	481,760	50,376,818	0.96
1991	155,000	187,571	342,571	48,597,215	0.70

Source: Wood County Auditor

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

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (b)	Amount Applicable to County
The County	\$11,435,000 (a)	100.00%	\$11,435,000
All Villages, Townships, and Cities wholly within the County	59,841,703	100.00	59,841,703
Fostoria City	3,395,173	9.53	323,560
All School Districts wholly within the County	2,910,500	100.00	2,910,500
Anthony Wayne LSD	13,849,494	2.21	306,074
Bowling Green CSD	2,727,170	99.97	2,726,352
Elmwood LSD	584,000	97.75	570,860
Gibsonburg EVSD	164,868	0.93	1,533
Lake LSD	383,148	99.74	382,152
Ostego LSD	139,920	80.88	113,167
Patrick Henry LSD	328,000	1.27	4,166
Four County VSD	2,381,104	0.05	1,191
Vanguard VSD	533,334	2.23	11,893
Total Applicable to Wood County			<u>\$78,628,151</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 2000 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.
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
2000	65,500	2,200	3.2	4.1	4.0

2000 Employment, Wood County

Month	Employment	Unemployment	County	Ohio	U.S.
January	63,900	2,300	3.5%	4.9%	4.8%
February	63,900	2,300	3.5	4.8	4.7
March	64,500	2,100	3.2	4.3	4.4
April	64,900	1,800	2.6	4.0	4.1
May	65,300	1,900	2.8	3.7	4.0
June	65,300	2,400	3.5	4.5	4.5
July	64,800	3,000	4.4	4.5	4.5
August	65,400	2,400	3.5	4.0	4.2
September	66,100	2,200	3.2	4.2	4.1
October	67,000	1,900	2.8	3.9	3.8
November	67,300	2,000	2.9	3.9	3.8
December	67,600	2,000	2.9	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)			New Construction		Total Permits Issued	Financial Institution Deposits (In Thousands)
	Agricultural/ Residential	Commercial/ Industrial	Tax Exempt	Agricultural/ Residential	Commercial/ Industrial		
2000	*****	\$442,277,480	\$404,888,730	\$67,212,135	\$139,395,959	5,118	\$203,854
1999	1,109,700,600	334,038,290	305,941,610	74,147,835	122,685,086	5,486	194,102
1998	1,073,408,440	325,856,190	287,183,740	73,141,845	103,569,662	5,326	191,319
1997	1,039,171,410	316,148,590	257,033,930	73,933,305	129,698,742	5,469	175,191
1996	928,022,530	308,279,830	249,097,640	83,701,200	94,411,716	5,602	156,450
1995	895,672,890	302,000,570	240,171,290	68,905,780	67,571,144	5,101	148,662
1994	872,111,600	297,525,690	230,885,740	53,227,190	102,282,344	5,142	212,274
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

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 (2000 Census)	121,065
Number of Political Subdivisions Located in Wood County	
Municipalities	5
Villages	21
Townships	19
School Districts	18
Communications	
Radio Stations	3
Daily Newspapers	4
Weekly Newspapers	5
Voter Statistics, Election of November 2000 (3)	
Number of Registered Voters	84,715
Number of Voters Last General Election	52,832
Percentage of Registered Voters Voting	62.36%
Agricultural Statistics	
Land in Agriculture 2000 (4)	320,000 Acres
Number of Farms	1,190
Average Farm Size	269
State of Ohio Ranking 2000: (4)	
Wheat Production	1st
Corn Production	4th
Soybean Production	3rd
Tomato Production	2nd
Number of Dog Licenses Sold (5)	16,002 at \$10.00 \$160,020
Number of Kennels Licenses Sold	128 at \$50.00 \$6,400

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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

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
JULY 17, 2001