

**FINANCIAL CONDITION
WOOD COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2006



Mary Taylor, CPA
Auditor of State

**FINANCIAL CONDITION
WOOD COUNTY**

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**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Pass-through Ohio Emergency Management Agency</i>			
Emergency Management Performance Grant	97.042	2006-EM-E6-0042	52,992
Citizen Corps	97.053	2005-GC-T5-0001	18,990
State Homeland Security Program (SHSP)	97.073	2005-GE-T5-0001	<u>13,547</u>
Total U.S. Department of Homeland Security			<u>85,529</u>
U.S. DEPARTMENT OF AGRICULTURE			
<i>Pass-through Ohio Department of Education</i>			
Food Donation	10.550	FY06	6,827
Food Donation	10.550	FY07	<u>6,490</u>
Total CFDA # 10.550			13,317
Child Nutrition Cluster			
School Breakfast Program			
Juvenile Court	10.553		13,431
Board of MRDD	10.553		<u>936</u>
Total CFDA # 10.553			14,367
National School Lunch Program			
Juvenile Court	10.555		21,116
Board of MRDD	10.555		<u>4,908</u>
Total CFDA # 10.555			<u>26,024</u>
Total Child Nutrition Cluster			<u>40,391</u>
Total U.S. Department of Agriculture			<u>53,708</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Pass-through Ohio Department of Education</i>			
<u>Special Education Cluster</u>			
Special Education - Grants to States	84.027	066308-6B-SF-2007	29,669
Special Education - Preschool Grants	84.173	166308-PG-S1-2006	4,344
Special Education - Preschool Grants	84.173	166308-PG-S1-2007	<u>2,936</u>
Total CFDA # 84.173			<u>7,280</u>
Total Special Education Cluster			36,949
State Grants for Innovative Programs	84.298	066308-C2-S1-2007	377
<i>Pass-through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	FY06	36,123
<i>Pass-through Ohio Department of Education and Then Through Wood County Health Department</i>			
Special Education - Grants for Infants and Families With Disabilities	84.181	87-10021-EG-06/07	56,342
	84.181	OGM-920.1	<u>12,500</u>
Total CFDA # 84.181			<u>68,842</u>
Total U.S. Department of Education			<u>142,291</u>

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Pass-through Ohio Department of Job and Family Services and Then Through Wood County Job and Family Services</i>			
Temporary Assistance for Needy Families	93.558	FY06	22,314
Temporary Assistance for Needy Families	93.558	FY07	6,874
Total CFDA # 93.558			<u>29,188</u>
<i>Pass-through Ohio Department of Job and Family Services</i>			
Child Welfare Services_ State Grants	93.645		102,595
Chafee Foster Care Independence Program	93.674		237
Child Abuse and Neglect State Grants	93.669		1,944
Promoting Safe and Stable Families	93.556		29,037
Promoting Safe and Stable Families	93.556		3,844
<i>Pass-through Ohio Department of Mental Health</i>			
Promoting Safe and Stable Families	93.556		33,222
Total CFDA # 93.556			<u>66,103</u>
<i>Pass-through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant MRDD	93.667	FY06	74,238
<i>Pass-through Ohio Department of Mental Health</i>			
Social Services Block Grant WCADAMHSB	93.667	FY06	59,144
WCADAMHSB	93.667	FY07	22,524
Total CFDA # 93.667			<u>155,906</u>
Block Grants for Community Mental Health Services			
Community Plan	93.958	FY06	23,854
Community Plan	93.958	FY07	23,855
Child/Adolescent Core	93.958	FY06	46,916
Child/Adolescent Core	93.958	FY07	46,913
Total CFDA # 93.958			<u>141,538</u>
<i>Pass-through Ohio Department of Alcohol and Drug Addiction Services</i>			
Medical Assistance Program	93.778	FY06/07	184,541
<i>Pass-through Ohio Department of Mental Health</i>			
Medical Assistance Program	93.778	FY06/07	1,706,433
<i>Pass-through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Target Case Management	93.778	FY06	282,004
Medical Assistance Program	93.778	FY06	888,302
Target Case Management (CHIPS)	93.778	FY05	4,584
Total CFDA # 93.778			<u>3,065,864</u>
<i>Pass-through Ohio Department of Mental Health</i>			
Public Health and Social Services Emergency Fund	93.003	FY06	2,347

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)**

FEDERAL GRANTOR	Federal		
<i>Pass Through Grantor</i>	CFDA	Project	
Program Title	Number	Number	Disbursements
<i>Pass-through Ohio Department of Alcohol and Drug Addiction Services</i>			
Block Grants for Prevention and Treatment of Substance Abuse			
Rural Opportunities, Inc. Rescue our Youth	93.959	FY06	50,000
Rural Opportunities, Inc. The Road Towards the Future	93.959	FY06	38,500
Federal Per Capita	93.959	FY06	187,460
Federal Per Capita	93.959	FY07	185,372
Women's Specific Recovery Program	93.959	FY06	32,124
Women's Specific Recovery Program	93.959	FY07	38,550
Rural Women's Residential Project	93.959	FY06	153,894
Rural Women's Residential Project	93.959	FY07	184,662
Communities Mobilizing for Change on Alcohol	93.959	87-08308-CMMCO-P-06-0213	27,752
Exemplary Prevention Award	93.959	FY06	1,000
Total CFDA # 93.959			<u>899,314</u>
Total U.S. Department of Health and Human Services			<u>4,465,036</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Pass-through Ohio Department of Development</i>			
Community Development Block Grants/State's Program			
Small Cities Program	14.228	B-F-2004-080-1	239,710
Small Cities Program	14.228	B-F-2005-080-1	92,437
HOME Investment Partnership Program	14.228	B-C-2003-080-1	2,771
HOME Investment Partnership Program	14.228	B-C-2005-080-1	31,807
Total CFDA # 14.228			<u>366,725</u>
HOME Investment Partnership Program	14.239	B-C-2003-080-2	51,342
HOME Investment Partnership Program	14.239	B-C-2005-080-2	52,444
Total CFDA # 14.239			<u>103,786</u>
Total U.S. Department of Housing and Urban Development			<u>470,511</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Pass-through the Ohio Office of Criminal Justice Services</i>			
Crime Victim Assistance	16.575	2006VAGENE200	35,266
Crime Victim Assistance	16.575	2007VAGENE200	12,021
Crime Victim Assistance	16.575	2006SAGENE200	4,800
Crime Victim Assistance	16.575	2007SAGENE200	4,808
<i>Pass-through the Ohio Attorney General</i>			
Crime Victim Assistance-State Victims Assistance Act	16.575	2006SACHAE517	2,061
Crime Victim Assistance-State Victims Assistance Act	16.575	2007SACHAE517	396
Crime Victim Assistance-Victims of Crimes Act	16.575	2006VACGAE517	15,456
Crime Victim Assistance-Victims of Crimes Act	16.575	2007VACHAE517	5,121
Total CFDA # 16.575			<u>79,929</u>
<i>Pass-through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial State and Local Law Enforcement			
Assistance Discretionary Grants Program	16.580	2005-DG-B-02-7034	30,291
Violence Against Women Formula Grants	16.588	2005-JB-B-01-6415	25,083

**FINANCIAL CONDITION
WOOD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
<i>Pass-through the Ohio Governor's Office</i>			
Juvenile Accountability Incentive Block Grants	16.523	2005-JB-003-A005	<u>8,955</u>
Total U.S. Department of Justice			<u>144,258</u>
U.S. DEPARTMENT OF LABOR			
<i>Pass-through Ohio Department of Job and Family Services and Then Through Montgomery County WIA Area # 7</i>			
WIA Cluster			
Workforce Investment Act - Adult Programs - (SFY 05)	17.258		
Workforce Investment Act - Adult Programs - (SYF 05) - Admin			8,505
Workforce Investment Act - Adult Programs - (SFY 06)			138,143
Workforce Investment Act - Adult Programs - (SYF 06) - Admin			
Total WIA Adult			<u>146,648</u>
Workforce Investment Act - Youth Activities (SFY 04)	17.259		14,222
Workforce Investment Act - Youth Activities (SFY 05)			210,953
Total WIA Youth Activities			<u>225,175</u>
Workforce Investment Act - Dislocated Workers - (SFY 05)	17.260		12,615
Workforce Investment Act - Dislocated Workers - (SFY 05) - Admin			5,438
Workforce Investment Act - Dislocated Workers - (SFY 06)			78,395
Workforce Investment Act - Dislocated Workers - (SFY 06) - Admin			
Total WIA Youth Activities			<u>96,448</u>
Total WIA Cluster			<u>468,271</u>
Workforce Investment Act - Pilots, Demonstrations, and Research Projects	17.261		<u>1,155</u>
Total U.S. Department of Labor			<u>469,426</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$5,830,759</u>

The accompanying notes are an integral part of this schedule.

**FINANCIAL CONDITION
WOOD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2006**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from the Ohio Attorney General, Ohio Department of Alcohol and Drug Addiction Services, Ohio Department of Mental Health and the Ohio Department of Job and Family Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to sub recipients when paid in cash. Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Public Health and Social Services Emergency Fund	93.003	\$2,347
Temporary Assistance for Needy Families	93.558	29,188
Crime Victim Assistance	16.575	23,034
Social Services Block Grant	93.667	55,906
Medical Assistance Program	93.778	1,890,866
Block Grants for Community Mental Health Services	93.958	141,538
Block Grants for Prevention and Treatment of Substance Abuse	93.959	899,314
WIA Youth Activities	17.259	225,175
Promoting Safety and Stable Families	93.556	33,222

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

NOTE C - CHILD NUTRITION CLUSTER

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

NOTE D – FOOD DONATION PROGRAM

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This non-monetary assistance (expenditures) is reported in the Schedule at the fair value of the commodities received.

**FINANCIAL CONDITION
WOOD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2006
(Continued)**

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

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

These loans are collateralized by mortgages on the property. At December 31, 2006 the gross amount of loans outstanding under this program was \$281,310.

NOTE F - MATCHING REQUIREMENTS

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



Mary Taylor, CPA

Auditor of State

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

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

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2007. Our report indicated we did not audit the financial statements of the Wood Lane Industries or Wood Lane Residential Services/Property Services component units, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Property Services, is based on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to those component units.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the County's management in a separate letter dated June 28, 2007.

Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 28, 2007.

We intend this report solely for the information and use of the financial report review committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 28, 2007



Mary Taylor, CPA

Auditor of State

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

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

To the Board of County Commissioners:

Compliance

We have audited the compliance of Wood County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2006. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of Wood Lane Industries and Wood Lane Residential Services/Property Services, which expended \$31,685 in federal awards which is not included in the Schedule of Federal Awards for the year ended December 31, 2006. Our audit of Federal awards, described below, did not include the operations of Wood Lane Industries or Wood Lane Residential Services/Property Services because these component units are legally separate from the primary government which this report addresses, and because they expended less than \$500,000 of Federal awards for the year ended December 31, 2006, they were not subject to OMB Circular A-133 audit requirements.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

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In our opinion the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2006. In a separate letter to the County's management dated June 28, 2007, we reported another matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2006, and have issued our report thereon dated June 28, 2007. Our report indicated we did not audit the financial statements of the Wood Lane Industries or Wood Lane Residential Services/Property Services component units, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Property Services, is based on the reports of other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

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

Mary Taylor, CPA
Auditor of State

June 28, 2007

**FINANCIAL SECTION
WOOD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006**

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 reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control 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 weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA 93.778 Medical Assistance Program CFDA 14.228 Community Development Block Grants/States Program CFDA 14.239 Home Investment Partnership Program
<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, 2006

**INTRODUCTORY
SECTION**

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WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2006

Prepared by the Wood County
Auditor's Office

Michael Sibbersen
County Auditor

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WOOD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2006

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MICHAEL SIBBERSEN
WOOD COUNTY AUDITOR

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June 28, 2007

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, 2006. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Wood County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to insure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

The Auditor of the State of Ohio, Mary Taylor, CPA has issued an unqualified opinion on Wood County's financial statements for the year ended December 31, 2006. The Independent Accountants' Report is located at the front of the financial section of this report.

Profile of the Government

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 619 square miles. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to 2006 estimates, the population of Wood County is 124,183. Bowling Green is the largest subdivision with a population of 29,636. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

The County provides for its citizens with the powers conferred upon it by Ohio statutes. Fifteen officials are elected by the voters of the County to manage various segments of the County's operations. They are the three Commissioners, Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, three Common Pleas Court Judges, and the Probate/Juvenile Court Judge. All elected officials are authorized to perform his or her duties under various sections of the Ohio Revised Code.

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

The Auditor serves as the County's chief fiscal officer and appraiser. He prepares financial reports, acts as payroll agent, and reviews and pays all County bills. The distribution of real and personal property tax settlements to the subdivisions and the distribution of local government funds are also the responsibility of the Auditor. An agent for the Ohio Department of Taxation, the Auditor processes and distributes estate tax payments, sells vendor's licenses, and is the sealer of weights and measures.

The Treasurer oversees the receipt and disbursement of funds for the County and is responsible for collecting taxes for the County, as well as for the schools, municipalities, and townships within the County. The Treasurer is the custodian of all County funds and is responsible for investing those funds.

As the repository of records for all property transactions in the County, the Recorder is responsible for safeguarding every property owner's title. Real estate documents constitute a major portion of the recordings and/or filings, but financing statements on personal property and military discharge papers are also filed in the Recorder's Office.

The Clerk of Courts maintains the records of the Common Pleas Court, issues motor vehicle and watercraft titles, and serves as Clerk for the Sixth District Court of Appeals.

A licensed physician, the Coroner evaluates and rules on all violent, accidental, and suspicious circumstance deaths, homicides, suicides, and sudden deaths of persons in apparent good health.

The Engineer has the responsibility of maintaining highways, bridges, culverts, and traffic control signs in a safe and proper manner each day of the year. Cleaning, debrushing, and general ditch maintenance are also the responsibility of the Engineer.

The Office of the Prosecuting Attorney includes three divisions. The criminal division prosecutes all felony criminal offenses occurring in the County. The Juvenile division prosecutes all cases involving juvenile offenders. The civil division provides legal services to the County, including school districts and townships.

As the County's chief law enforcement officer, the Sheriff provides law enforcement, correctional services, and civil services to residents. The Sheriff polices and serves all areas in the County and provides contract police services.

The Court of Common Pleas, General Division, handles felony criminal matters; domestic relations matters, including divorce, dissolution, change of custody, visitations, and child and spousal support enforcement and modification; general matters, including those arising out of auto accidents, product liability claims, real estate matters, contract disputes, and administrative appeals such as those in the area of workers' compensation, unemployment compensation, and appeals from certain local government decisions.

The Probate/Juvenile Court hears probate cases involving decedent's estates, guardianships, conservatorships, testamentary trust, civil actions, adoptions, mental illness, minor settlements, and wrongful deaths. The Juvenile Division hears cases concerning traffic offenses, delinquency, unruliness, neglect, abuse, dependency, and custody involving individuals under the age of eighteen, as well as paternity cases for adults and children.

Local Economy

Ten new projects were announced by companies assisted by the Wood County Economic Development Commission and associated agencies in 2006. Half of these were the attraction of new companies or facilities and half represented expansion of existing facilities. Altogether, 1,134 jobs were created or retained by these ten projects representing \$71,250,000 in private sector investment.

The largest single announcement during the year was Bass Pro Outdoor World. The Springfield, Missouri based mega retailer announced Ohio's first "destination impact facility" would be built in the Wood County community of Rossford, consisting of a \$50 million investment and creating over two hundred new jobs. Spin-off economic activity is expected to be significant as associated uses become attracted to the surrounding acreage which is appropriately zoned and serviced.

Wood County continues to implement its economic diversification strategy countywide with significant expansions of manufacturer D.S. Brown in North Baltimore, AK Tube in Walbridge, and Hindley Electronics in Bowling Green. A 140,000 square foot industrial building in Northwood, which had been vacated by Alcoa Automotive, became the home to German multi-national Thyssen Krupp which brought seventy-five new jobs to Wood County.

On the down side, Conagra Foods announced layoffs which will effectively close their Perrysburg Township plant in 2007, Modine Manufacturing, located in Pemberville, announced layoffs resulting in eighty-five lost jobs, and Ottawa Rubber closed their facility in Bradner.

Major Initiatives

Expenditures for 2006 reflect a cautious, yet optimistic outlook due to an improved local revenue picture tempered by cost increases in some areas and continued revenue restrictions and reductions from the State of Ohio. The result was a lean budget that maintained quality services to the citizens of Wood County, allowing for modest equipment and capital expenditures, providing recognition for County staff, and protecting the County's bond rating.

The level of expenditures in 2006 was influenced by several significant factors. Listed below are a few of the expenditures outside of normal operating costs:

- General Fund contributions to various grant programs including Victims of Crime Assistance (VOCA), Emergency Management Agency, Violence Against Woman (VAWA), Community Policing, Health Department, Airport, Agricultural Society, and the Humane Society.
- Transfer of \$1,000,000 to the Permanent Improvement capital projects fund.

During 2006, the Wood County branch of the Ohio State University Extension Office and the OSU Extension Agriculture Business Enhancement Center (ABE Center) were moved to an existing County owned building. This move will save on monthly rental charges for the Extension Office, while receiving rental income from the ABE Center. This move will also help to facilitate cooperation with other County offices housed in the same complex.

The Wood County Committee on Aging (WCCOA) completed the construction of their new kitchen facility at the County's East Gypsy Lane Road Complex. This structure will allow the WCCOA to prepare and efficiently distribute meals to those seniors in need in all parts of the County.

Long-Term Financial Planning

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

Local government funds, which represent the important historical partnership between the State and counties, as well as other units of local government, have been frozen since 2003. This freeze by the State results in cuts in revenue to the County each year it is in effect. The State is also phasing out the personal property tax and has replaced it with the Commercial Activities Tax (CAT). In 2006, the State began making reimbursements to local governments for lost personal property tax revenues. This will continue until 2010 and is based on 2004 property values. Beginning in 2011, the State will decrease the amount of reimbursement until 2018, at which time it will be eliminated. While the State has replaced the personal property tax revenue with the CAT, there is currently no plan by the Legislature to share CAT revenues with local governments.

Relevant Financial Policies

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

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

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2005. This was the tenth consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

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

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

Respectfully submitted,



Michael Sibbersen
Wood County Auditor

WOOD COUNTY, OHIO

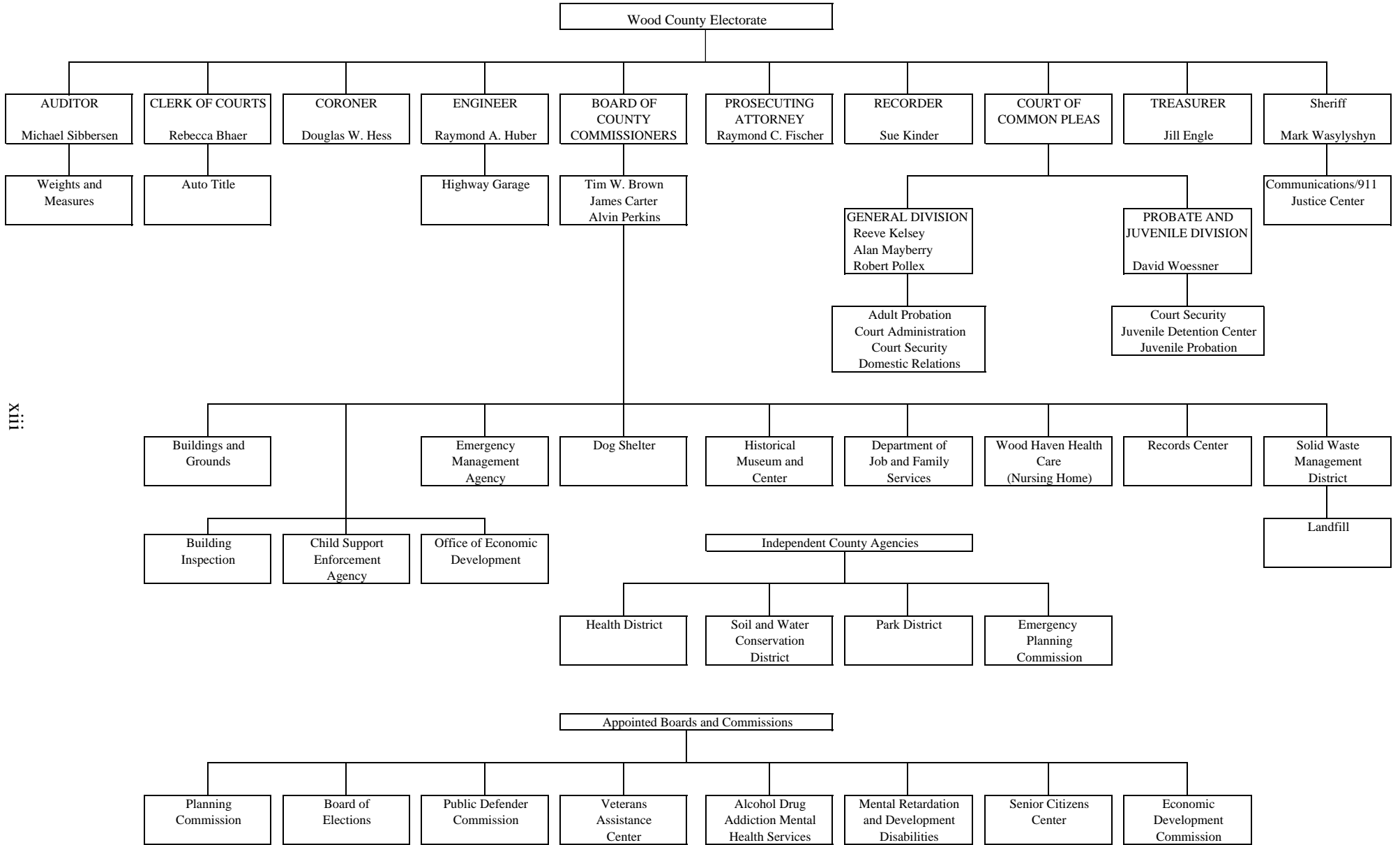
PRINCIPAL OFFICIALS

December 31, 2006

ELECTED OFFICIALS

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

WOOD COUNTY ORGANIZATIONAL CHART



III

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wood County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

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.



President

Executive Director

**FINANCIAL
SECTION**

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Wood County
One Courthouse Square
Bowling Green, Ohio 43402

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio, (the County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Properties, the County's discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Wood Lane Industries or Wood Lane Residential Services/Properties on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General; Motor Vehicle and Gasoline Tax; Job and Family Services; Alcohol, Drug Addiction, and Mental Health Services; and Mental Retardation and Developmental Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Mary Taylor, CPA
Auditor of State

June 28, 2007

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

The discussion and analysis of Wood County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2006. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Highlights

Highlights for 2006 are as follows:

In total, the County's net assets increased by \$6.2 million, which represents an overall increase of just over 4 percent from 2005, which is a fairly insignificant change. Government activities increased by \$6.2 million while business-type activities decreased by \$8 thousand.

The County completed two more capital projects in 2006 without the issuance of debt. These projects were the renovation and addition to the nursing home and the construction of a turn lane at the landfill.

Using this Annual Report

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

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

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

Reporting the County as a Whole

The statement of net assets and the statement of activities reflect how the County did financially during 2006. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

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

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

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

Component Units - The County's financial statements include financial data for Wood Lane Industries and Wood Lane Residential Services/Properties. These component units are more fully described in Note 1 to the basic financial statements.

Reporting the County's Most Significant Funds

Fund financial statements provide detailed information about the County's major funds, the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Mental Retardation and Developmental Disabilities; Building Inspection; Nursing Home; and Landfill funds. While the County uses many funds to account for its financial transactions, these are the most significant.

Governmental Funds - The County's governmental funds are used to account for essentially the same programs reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds and focus on how money flows into and out of the funds as well as the balances available for spending at year end. These funds are reported on the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to help make this comparison between governmental funds and governmental activities.

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

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2006 and 2005.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
<u>Assets</u>						
Current and Other Assets	\$119,378,404	\$113,148,328	\$7,442,970	\$7,498,735	\$126,821,374	\$120,647,063
Capital Assets, Net	77,211,264	78,944,524	4,893,257	5,390,540	82,104,521	84,335,064
Total Assets	<u>196,589,668</u>	<u>192,092,852</u>	<u>12,336,227</u>	<u>12,889,275</u>	<u>208,925,895</u>	<u>204,982,127</u>
<u>Liabilities</u>						
Current and Other Liabilities	34,282,200	34,590,587	572,379	554,026	34,854,579	35,144,613
Long-Term Liabilities	13,268,562	14,700,400	7,650,051	8,213,306	20,918,613	22,913,706
Total Liabilities	<u>47,550,762</u>	<u>49,290,987</u>	<u>8,222,430</u>	<u>8,767,332</u>	<u>55,773,192</u>	<u>58,058,319</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	73,881,680	74,262,614	2,417,366	2,120,189	76,299,046	76,382,803
Restricted	56,024,223	53,382,096	0	0	56,024,223	53,382,096
Unrestricted	19,133,003	15,157,155	1,696,431	2,001,754	20,829,434	17,158,909
Total Net Assets	<u>\$149,038,906</u>	<u>\$142,801,865</u>	<u>\$4,113,797</u>	<u>\$4,121,943</u>	<u>\$153,152,703</u>	<u>\$146,923,808</u>

Overall the County reported increases in total net assets for government activities from 2005 to 2006, while business-type total net assets decreased slightly from 2005 to 2006.

Total net assets for governmental activities increased a little over \$6.2 million. Current assets also increased by \$6.2 million, or over 5 percent. This is the result of an increase in cash and cash equivalents of almost \$6.6 million from additional tax revenues of \$3.2 million (due to the reappraisal values on inside millage and an additional voted levy for Alcohol, Drug Addiction, and Mental Health Services), increased charges for services of \$2.7 million (stepped-up collection efforts by the Engineer), and a \$2.1 million increase in interest revenue (better rates of return along with more funds to invest). The decrease in long-term liabilities is simply due to the retirement of debt.

Total net assets for business-type activities decreased by \$8 thousand, or less than one percent.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Table 2 reflects the change in net assets for 2006 and 2005.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$22,671,055	\$19,329,707	\$9,358,446	\$9,579,387	\$32,029,501	\$28,909,094
Operating Grants, Contributions, and Interest	35,247,914	34,013,720	0	0	35,247,914	34,013,720
Capital Grants and Contributions	185,552	1,981,652	0	0	185,552	1,981,652
Total Program Revenues	<u>58,104,521</u>	<u>55,325,079</u>	<u>9,358,446</u>	<u>9,579,387</u>	<u>67,462,967</u>	<u>64,904,466</u>
General Revenues						
Property Taxes Levied for:						
General Operating	6,228,901	5,444,271	0	0	6,228,901	5,444,271
Health-Alcohol, Drug Addiction, and Mental Health Services	5,729,160	3,840,202	0	0	5,729,160	3,840,202
Human Services-Job and Family Services	2,449,768	2,366,677	0	0	2,449,768	2,366,677
Human Services- Mental Retardation and Developmental Disabilities	11,340,509	11,029,987	0	0	11,340,509	11,029,987
Human Services-Senior Citizens	1,638,990	1,545,406	0	0	1,638,990	1,545,406
Conservation and Recreation- Historical Center	133,073	115,254	0	0	133,073	115,254
Permissive Sales Taxes	14,809,637	14,802,878	0	0	14,809,637	14,802,878
Other Local Taxes	146,269	177,723	0	0	146,269	177,723
Grants and Entitlements not Restricted to Specific Programs	3,316,695	3,026,241	0	0	3,316,695	3,026,241
Interest	4,524,150	2,171,228	0	0	4,524,150	2,171,228
Other	1,029,350	1,378,559	0	0	1,029,350	1,378,559
Total General Revenues	<u>51,346,502</u>	<u>45,898,426</u>	<u>0</u>	<u>0</u>	<u>51,346,502</u>	<u>45,898,426</u>
Total Revenues	<u>109,451,023</u>	<u>101,223,505</u>	<u>9,358,446</u>	<u>9,579,387</u>	<u>118,809,469</u>	<u>110,802,892</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	17,170,831	17,802,965	0	0	17,170,831	17,802,965
Judicial	7,859,875	7,446,259	0	0	7,859,875	7,446,259
Public Safety	7,986,357	9,090,728	0	0	7,986,357	9,090,728
Public Works	12,182,962	9,321,445	0	0	12,182,962	9,321,445
Health						
Alcohol, Drug Addiction, and Mental Health Services	13,397,107	11,871,066	0	0	13,397,107	11,871,066
Other Health	517,840	465,842	0	0	517,840	465,842
Human Services						
Job and Family Services	10,602,912	9,237,254	0	0	10,602,912	9,237,254
Child Support Enforcement Agency	2,165,525	2,284,056	0	0	2,165,525	2,284,056
Mental Retardation and Developmental Disabilities	24,783,050	24,003,808	0	0	24,783,050	24,003,808
Other Human Services	2,348,469	2,220,585	0	0	2,348,469	2,220,585

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Table 2
Change in Net Assets
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
<u>Program Expense</u> (continued)						
Conservation and Recreation	\$291,413	\$253,394	\$0	\$0	\$291,413	\$253,394
Economic Development	1,270,983	896,738	0	0	1,270,983	896,738
Intergovernmental	309,530	427,016	0	0	309,530	427,016
Internal Service Fund-External Portion	1,176,556	1,505,316	0	0	1,176,556	1,505,316
Interest and Fiscal Charges	596,103	701,636	0	0	596,103	701,636
Building Inspection	0	0	1,259,527	1,235,069	1,259,527	1,235,069
Nursing Home	0	0	6,413,035	6,072,828	6,413,035	6,072,828
Landfill	0	0	2,248,499	2,041,228	2,248,499	2,041,228
Total Expenses	<u>102,659,513</u>	<u>97,528,108</u>	<u>9,921,061</u>	<u>9,349,125</u>	<u>112,580,574</u>	<u>106,877,233</u>
Increase (Decrease) in Net Assets before Transfers	6,791,510	3,695,397	(562,615)	230,262	6,228,895	3,925,659
Transfers	(554,469)	(561,364)	554,469	561,364	0	0
Increase (Decrease) in Net Assets	6,237,041	3,134,033	(8,146)	791,626	6,228,895	3,925,659
Net Assets Beginning of Year	<u>142,801,865</u>	<u>139,667,832</u>	<u>4,121,943</u>	<u>3,330,317</u>	<u>146,923,808</u>	<u>142,998,149</u>
Net Assets End of Year	<u>\$149,038,906</u>	<u>\$142,801,865</u>	<u>\$4,113,797</u>	<u>\$4,121,943</u>	<u>\$153,152,703</u>	<u>\$146,923,808</u>

Governmental activities saw slight increases in program revenues (5%), general revenues (12%), and expenses (5%) from the prior year. Over 53 percent of the County's governmental activities were supported by program revenues, those revenues applicable to a specific program such as public safety or human services. The County was able to obtain program related grants, contributions, and interest accounting for almost 61 percent of program revenues. Capital grants and contributions decreased almost \$1.8 million as a result of decreases in Issue II funding (over \$1 million) and in capital restricted grants for construction of the Mental Retardation and Developmental Disabilities building. General revenues consist primarily of property taxes, sales taxes, unrestricted grants, and entitlements represent 47 percent of total revenues, and of the total general revenues, property taxes and sales taxes represent over 82 percent of these revenues. There was an almost 12 percent increase in general governmental revenues due to the increase in tax revenue in the Alcohol, Drug Addiction, and Mental Health Services fund (additional voted levy) and an increase in interest revenue (better rates of returns on investments).

Human services is the County's largest governmental expense at almost 39 percent of the County's total expenses. These expenses are for operations of the County's school for mental retardation and developmental disabilities (24 percent) as well as for operating the Job and Family Services department (10 percent) and the Child Support Enforcement Agency (2 percent). General government activities of operating the County's government and courts represents just over 24 percent of total expenses and health expenses, primarily for alcohol, drug addiction, and mental health represent almost 14 percent of total expenses. Combined, these three areas account for almost 77 percent of the County's expenses for 2006.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

As demonstrated in the above table, there was a decrease of almost 12 percent in public safety. There was greater spending in 2005 due to larger grants for emergency management. Public works expenses increased almost 31 percent due to completing construction of the Route 6 Turn Lane. The turn lane is not reflected in capital assets because it is on a State highway and not considered a County asset. The \$1.5 million increase, or 13 percent, in alcohol, drug addiction, and mental health services is due to additional contract for services with outside providers. Job and Family Services had an almost 15 percent increase in expenses. This increase was due to various increases with the two largest being public assistance to individuals and purchased services. Also, note the 42 percent increase in expenses for economic development due to increased community development block grant expenses made in 2006.

For business-type activities, 100 percent of total revenues are program revenues, meaning the business-type activities are entirely supported by charges for the services provided. Business-type activities had a slight decrease in charges for services, 2 percent.

The largest of the County's business-type activities is the nursing home, representing almost 65 percent of total expenses. Expenses for building inspection activities were consistent with those of the prior year; however, the nursing home and landfill had increased of over 5 percent and 10 percent, respectively, due to increases in contractual services.

Table 3 indicates the total cost of services and the net cost of services for governmental activities. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2006	2005	2006	2005
General Government:				
Legislative and Executive	\$17,170,831	\$17,802,965	\$11,865,126	\$11,191,200
Judicial	7,859,875	7,446,259	4,566,499	4,229,804
Public Safety	7,986,357	9,090,728	6,232,456	7,692,766
Public Works	12,182,962	9,321,445	(148,715)	(849,266)
Health				
Alcohol, Drug Addiction and Mental Health Services	13,397,107	11,871,066	5,697,478	4,513,144
Other Health	517,840	465,842	239,784	189,529
Human Services				
Job and Family Services	10,602,912	9,237,254	1,808,557	2,563,852
Child Support Enforcement Agency	2,165,525	2,284,056	456,587	(87,614)
Mental Retardation and Developmental Disabilities	24,783,050	24,003,808	10,715,655	9,766,939
Other Human Services	2,348,469	2,220,585	2,118,636	2,059,905
Conservation and Recreation	291,413	253,394	274,100	240,724
Economic Development	1,270,983	896,738	77,683	(261,805)
Intergovernmental	309,530	427,016	309,530	427,016
Internal Service Fund-External Portion	1,176,556	1,505,316	(254,487)	(174,801)
Interest and Fiscal Charges	596,103	701,636	596,103	701,636
Total Expenses	<u>\$102,659,513</u>	<u>\$97,528,108</u>	<u>\$44,554,992</u>	<u>\$42,203,029</u>

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

For 2006, 47 percent of the services provided by the County were paid for through general revenues, which remains relatively consistent with general revenue support in prior years. A review of the above table demonstrates that program revenues contributed significantly to several programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 31 and 32 percent, respectively. Public works expenses were funded in excess of its costs through program revenues. Almost 79 percent of public works expenses are provided for through charges for services consisting primarily of permissive motor vehicle license monies as well as from work the County Engineer performs for townships and villages within the County. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals. Although there was a somewhat significant increase in economic development expenses in 2006, there was also an increase in program revenues offsetting those costs. Again in 2006, charges for services for the external portion of the internal service fund were in excess of its costs.

Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Mental Retardation and Developmental and Disabilities special revenue funds.

Four of the five major funds had significant changes from the prior year. The General Fund had a 54 percent increase in fund balance. This increase was primarily due to increased interest revenue (better rates and more money to invest), and an increase in transfers in (one time transfer from the internal service fund). The Motor Vehicle and Gasoline Tax Fund had a 58 percent increase in fund balance from the prior year. Both revenues and expenditures increased in 2006, but a large increase in charges for services (\$2.2 million increase) was the primary reason for the increase in fund balance. Even with an increase in expenditures of over \$1.5 million, the Alcohol, Drug Addiction, and Mental Health Services Fund had an 18 percent increase in fund balance. This increase was the result of a \$1.9 million increase in property taxes from an additional levy voted by the citizens. Due to greater grant and entitlement revenues in the Job and Family Services Fund, fund balance increased 19 percent from the prior year.

Business-Type Activities Financial Analysis

As can be seen on the statement of revenues, expenses, and changes in fund net assets, there was a slight increase in net assets for the Building Inspection and Landfill funds; however, the Nursing Home fund had a modest decrease of 6 percent due to increased expenses.

Budgetary Highlights

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

The County's most significant budgeted fund is the General Fund. Modifications for both revenues and expenditures from the original budget to the final budget were not significant. There was however an 11 percent increase in actual revenues received compared to those budgeted. This is primarily due to better than expected investment revenue. Actual expenditures were fairly comparable to budgeted amounts.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2006, was \$73,881,680 and \$2,417,366, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and building improvements, improvements other than buildings, roads, bridges, machinery and equipment, computer equipment, furniture and fixtures, and vehicles. The largest additions to capital assets for governmental activities consisted of additions to or rehabilitation of roads and bridges as well as vehicle purchases. Disposals were minimal. Additions for business-type activities were primarily the renovations and an addition to the Nursing Home. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2006, the County had several long-term obligations outstanding including \$8,905,000 in general obligation bonds and \$1,743,000 in special assessment bonds. Of this amount, \$1,085,000 in general obligation bonds will be repaid from business-type activities.

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

Current Issues

The unemployment rate for the County is currently 5.4 percent (as of March 2007), which is an increase from a rate of 5.1 percent one year ago (March 2006). This rate is below the State's current rate of 5.5 percent, but higher than the national rate of 4.5 percent.

Sales tax revenues for 2006 were almost identical to 2005.

The County continues to move forward with major capital projects without issuing debt. Completed projects include the renovations and an addition at the Nursing Home and construction of a turn lane at the County landfill. Current projects include a methane gas electric generating system and renovations at the Wood County Historical Center and Museum.

Through April 2007, investment income is almost 45 percent higher when compared to the same period for 2006.

Bass Pro Outdoor World announced in 2006 that they are building a 150,000 square foot retail facility in Wood County. This new business will help to increase sales tax revenues, attract additional business, and add to what is already a strong retail base in the County.

Request for Information

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

Wood County, Ohio
Statement of Net Assets
Primary Government and Discretely Presented Component Units
December 31, 2006
June 30, 2006 - Wood Lane Industries

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$70,340,566	\$4,619,722	\$74,960,288	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	168,176	129,905	298,081	230,479	637,048
Cash and Cash Equivalents with Fiscal Agent	1,133,630	0	1,133,630	0	0
Investments in Segregated Accounts	0	0	0	0	1,088,709
Investments with Fiscal Agent	4,412,501	0	4,412,501	0	0
Accounts Receivable	345,494	429,459	774,953	111,882	3,920
Accrued Interest Receivable	613,413	0	613,413	0	0
Permissive Sales Taxes Receivable	2,173,691	0	2,173,691	0	0
Due from Other Governments	8,268,632	854,220	9,122,852	0	0
Prepaid Items	374,937	32,701	407,638	12,007	5,560
Materials and Supplies Inventory	602,618	81,438	684,056	68,254	0
Internal Balances	(1,281,723)	1,281,723	0	0	0
Property Taxes Receivable	29,820,409	0	29,820,409	0	0
Notes Receivable	281,310	0	281,310	0	0
Special Assessments Receivable	2,100,132	0	2,100,132	0	0
Unamortized Bond Issuance Costs	24,618	13,802	38,420	0	0
Nondepreciable Capital Assets	2,865,219	904,000	3,769,219	0	484,789
Depreciable Capital Assets, Net	74,346,045	3,989,257	78,335,302	23,679	3,107,794
Total Assets	196,589,668	12,336,227	208,925,895	446,301	5,327,820
<u>Liabilities</u>					
Accrued Wages Payable	1,768,533	251,479	2,020,012	31,565	0
Accounts Payable	1,095,296	159,146	1,254,442	13,282	167,669
Contracts Payable	128,810	0	128,810	0	0
Matured Compensated Absences Payable	27,603	0	27,603	0	0
Due to Other Governments	1,255,016	157,369	1,412,385	1,572	0
Due to External Parties	88,828	776	89,604	0	0
Accrued Interest Payable	56,382	3,609	59,991	0	4,631
Matured Bonds Payable	24,000	0	24,000	0	0
Matured Interest Payable	23,742	0	23,742	0	0
Claims Payable	1,190,233	0	1,190,233	0	0
Deferred Revenue	28,603,417	0	28,603,417	0	0
Retainage Payable	20,340	0	20,340	0	0
Deposits Held and Due to Others	0	0	0	0	4,085
Long-Term Liabilities:					
Due Within One Year	2,931,914	732,753	3,664,667	0	50,452
Due in More Than One Year	10,336,648	6,917,298	17,253,946	0	1,623,079
Total Liabilities	47,550,762	8,222,430	55,773,192	46,419	1,849,916
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	73,881,680	2,417,366	76,299,046	23,679	1,919,052
Restricted for:					
Debt Service	553,294	0	553,294	0	0
Capital Projects	2,310,987	0	2,310,987	0	0
Public Works	9,332,659	0	9,332,659	0	0
Health	2,018,285	0	2,018,285	0	0
Human Services	30,764,640	0	30,764,640	0	0
Other Purposes	11,044,358	0	11,044,358	0	0
Unrestricted	19,133,003	1,696,431	20,829,434	376,203	1,558,852
Total Net Assets	\$149,038,906	\$4,113,797	\$153,152,703	\$399,882	\$3,477,904

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Units
For the Year Ended December 31, 2006
For the Fiscal Year Ended June 30, 2006 - Wood Lane Industries

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$17,170,831	\$5,248,103	\$57,602	\$0
Judicial	7,859,875	2,540,375	753,001	0
Public Safety	7,986,357	1,301,727	452,174	0
Public Works	12,182,962	9,612,767	2,534,358	184,552
Health				
Alcohol, Drug Addiction, and Mental Health				
Services	13,397,107	2,300	7,697,329	0
Other Health	517,840	278,056	0	0
Human Services				
Job and Family Services	10,602,912	0	8,794,355	0
Child Support Enforcement Agency	2,165,525	363,954	1,344,984	0
Mental Retardation and				
Developmental Disabilities	24,783,050	1,376,018	12,690,377	1,000
Other Human Services	2,348,469	0	229,833	0
Conservation and Recreation	291,413	0	17,313	0
Economic Development	1,270,983	516,712	676,588	0
Intergovernmental	309,530	0	0	0
Internal Service Fund-External Portion	1,176,556	1,431,043	0	0
Interest and Fiscal Charges	596,103	0	0	0
Total Governmental Activities	102,659,513	22,671,055	35,247,914	185,552
<u>Business-Type Activities</u>				
Building Inspection	1,259,527	1,299,059	0	0
Nursing Home	6,413,035	6,308,663	0	0
Landfill	2,248,499	1,750,724	0	0
Total Business-Type Activities	9,921,061	9,358,446	0	0
Total Primary Government	\$112,580,574	\$32,029,501	\$35,247,914	\$185,552
<u>Component Units</u>				
Wood Lane Industries	3,277,218	3,193,699	0	0
Wood Lane Residential Services/Properties	10,088,587	9,886,772	23,279	0
Total Component Units	\$13,365,805	\$13,080,471	\$23,279	\$0

General Revenues:

Property Taxes Levied for:

General Operating
Health-Alcohol, Drug Addiction, and Mental Health Services

Human Services-Job and Family Services

Human Services-Mental Retardation and

Developmental Disabilities

Human Services-Senior Citizens

Conservation and Recreation-Historical Center

Permissive Sales Taxes

Other Taxes

Grants and Entitlements not Restricted to Specific Programs

Interest

Contributions

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated (Note 3)

Net Assets End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties
(\$11,865,126)	\$0	(\$11,865,126)	\$0	\$0
(4,566,499)	0	(4,566,499)	0	0
(6,232,456)	0	(6,232,456)	0	0
148,715	0	148,715	0	0
(5,697,478)	0	(5,697,478)	0	0
(239,784)	0	(239,784)	0	0
(1,808,557)	0	(1,808,557)	0	0
(456,587)	0	(456,587)	0	0
(10,715,655)	0	(10,715,655)	0	0
(2,118,636)	0	(2,118,636)	0	0
(274,100)	0	(274,100)	0	0
(77,683)	0	(77,683)	0	0
(309,530)	0	(309,530)	0	0
254,487	0	254,487	0	0
(596,103)	0	(596,103)	0	0
(44,554,992)	0	(44,554,992)	0	0
0	39,532	39,532	0	0
0	(104,372)	(104,372)	0	0
0	(497,775)	(497,775)	0	0
0	(562,615)	(562,615)	0	0
(44,554,992)	(562,615)	(45,117,607)	0	0
0	0	0	(83,519)	0
0	0	0	0	(178,536)
0	0	0	(83,519)	(178,536)
6,228,901	0	6,228,901	0	0
5,729,160	0	5,729,160	0	0
2,449,768	0	2,449,768	0	0
11,340,509	0	11,340,509	0	0
1,638,990	0	1,638,990	0	0
133,073	0	133,073	0	0
14,809,637	0	14,809,637	0	0
146,269	0	146,269	0	0
3,316,695	0	3,316,695	0	0
4,524,150	0	4,524,150	3,658	60,232
0	0	0	0	175,329
1,029,350	0	1,029,350	104,502	35,937
51,346,502	0	51,346,502	108,160	271,498
(554,469)	554,469	0	0	0
50,792,033	554,469	51,346,502	108,160	271,498
6,237,041	(8,146)	6,228,895	24,641	92,962
142,801,865	4,121,943	146,923,808	375,241	3,384,942
\$149,038,906	\$4,113,797	\$153,152,703	\$399,882	\$3,477,904

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2006

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$12,047,424	\$6,200,493	\$843,460	\$4,222,604
Cash and Cash Equivalents in Segregated Accounts	84,719	0	0	0
Accounts Receivable	84,168	5,460	0	0
Accrued Interest Receivable	613,413	0	0	0
Permissive Sales Taxes Receivable	2,173,691	0	0	0
Due from Other Governments	1,505,764	3,282,246	1,299,911	420,670
Prepaid Items	281,400	0	14,400	17,138
Materials and Supplies Inventory	184,697	365,488	0	21,974
Interfund Receivable	1,134,535	75,328	2,472	13,760
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	95,109	0	0	0
Property Taxes Receivable	6,733,780	0	6,093,399	2,631,569
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$24,938,700</u>	<u>\$9,929,015</u>	<u>\$8,253,642</u>	<u>\$7,327,715</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$881,083	\$98,858	\$22,304	\$145,972
Accounts Payable	169,015	106,895	278,362	369,161
Contracts Payable	9,412	0	0	0
Matured Compensated Absences Payable	18,860	0	0	3,146
Due to Other Governments	675,250	63,033	24,458	144,302
Interfund Payable	2,999	175,173	0	15,493
Due to External Parties	0	6,149	0	78,959
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Deferred Revenue	9,582,647	2,764,397	7,164,183	2,878,684
Retainage Payable	0	4,695	0	0
Total Liabilities	<u>11,339,266</u>	<u>3,219,200</u>	<u>7,489,307</u>	<u>3,635,717</u>
<u>Fund Balance</u>				
Reserved for Interfund Receivable	1,064,825	0	0	0
Reserved for Unclaimed Monies	95,109	0	0	0
Reserved for Notes Receivable	0	0	0	0
Reserved for Encumbrances	535,616	602,946	456	77,830
Unreserved, Reported in:				
General Fund	11,903,884	0	0	0
Special Revenue Funds	0	6,106,869	763,879	3,614,168
Debt Service Funds (Deficit)	0	0	0	0
Capital Projects Funds	0	0	0	0
Total Fund Balance	<u>13,599,434</u>	<u>6,709,815</u>	<u>764,335</u>	<u>3,691,998</u>
Total Liabilities and Fund Balance	<u>\$24,938,700</u>	<u>\$9,929,015</u>	<u>\$8,253,642</u>	<u>\$7,327,715</u>

See Accompanying Notes to the Basic Financial Statements

Mental Retardation and Developmental Disabilities	Other Governmental	Total
\$26,893,391	\$15,342,485	\$65,549,857
0	83,457	168,176
0	255,866	345,494
0	0	613,413
0	0	2,173,691
1,087,253	672,788	8,268,632
46,738	15,261	374,937
27,279	3,180	602,618
2,999	201,625	1,430,719
0	0	95,109
12,229,127	2,132,534	29,820,409
0	281,310	281,310
0	2,100,132	2,100,132
<u>\$40,286,787</u>	<u>\$21,088,638</u>	<u>\$111,824,497</u>
\$442,272	\$178,044	\$1,768,533
76,266	95,597	1,095,296
0	119,398	128,810
0	5,597	27,603
252,713	95,260	1,255,016
0	1,198,599	1,392,264
1,360	2,360	88,828
0	24,000	24,000
0	23,742	23,742
13,144,336	4,843,911	40,378,158
0	15,645	20,340
<u>13,916,947</u>	<u>6,602,153</u>	<u>46,202,590</u>
0	0	1,064,825
0	0	95,109
0	241,973	241,973
1,776	1,120,598	2,339,222
0	0	11,903,884
26,368,064	6,358,029	43,211,009
0	(144,881)	(144,881)
0	6,910,766	6,910,766
<u>26,369,840</u>	<u>14,486,485</u>	<u>65,621,907</u>
<u>\$40,286,787</u>	<u>\$21,088,638</u>	<u>\$111,824,497</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Assets of Governmental Activities
 December 31, 2006

Total Governmental Fund Balance \$65,621,907

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 77,211,264

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

Accounts Receivable	167,516	
Accrued Interest Receivable	477,939	
Permissive Sales Taxes Receivable	1,061,163	
Due from Other Governments	6,750,999	
Property Taxes Receivable	1,216,992	
Special Assessments Receivable	2,100,132	
		11,774,741

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 24,618

An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (1,320,178)

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

Accrued Interest Payable	(56,382)	
General Obligation Bonds Payable	(7,839,428)	
Special Assessment Bonds Payable	(1,743,000)	
Compensated Absences Payable	(3,676,932)	
Capital Leases Payable	(9,202)	
		(13,324,944)

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets. 9,051,498

Net Assets of Governmental Activities \$149,038,906

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2006

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$6,204,649	\$0	\$5,707,640	\$2,441,210
Permissive Sales Taxes	14,926,452	0	0	0
Permissive Motor Vehicle License Taxes	0	4,003,730	0	0
Other Taxes	31,476	0	29,963	13,316
Charges for Services	6,139,650	2,870,282	2,300	0
Licenses and Permits	9,044	0	0	0
Fines, Costs, and Forfeitures	511,582	174,077	0	0
Intergovernmental	3,738,316	2,340,264	7,777,763	8,814,724
Special Assessments	0	0	0	0
Interest	3,922,251	0	0	0
Other	294,889	0	1,622	17,135
Total Revenues	35,778,309	9,388,353	13,519,288	11,286,385
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	15,196,561	0	0	0
Judicial	6,286,030	0	0	0
Public Safety	6,863,536	0	0	0
Public Works	383,212	6,924,575	0	0
Health	187,239	0	13,403,490	0
Human Services	523,599	0	0	10,635,236
Conservation and Recreation	117,443	0	0	0
Economic Development	0	0	0	0
Other	398,336	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	309,530	0	0	0
Debt Service:				
Principal Retirement	2,694	0	0	0
Interest and Fiscal Charges	518	0	0	0
Total Expenditures	30,268,698	6,924,575	13,403,490	10,635,236
Excess of Revenues Over (Under) Expenditures	5,509,611	2,463,778	115,798	651,149
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,356,627	0	0	0
Transfers Out	(3,123,056)	0	0	(59,902)
Total Other Financing Sources (Uses)	(766,429)	0	0	(59,902)
Changes in Fund Balance	4,743,182	2,463,778	115,798	591,247
Fund Balance Beginning of Year	8,856,252	4,246,037	648,537	3,100,751
Fund Balance End of Year	\$13,599,434	\$6,709,815	\$764,335	\$3,691,998

See Accompanying Notes to the Basic Financial Statements

Mental Retardation and Developmental Disabilities	Other Governmental	Total
\$11,303,129	\$1,753,905	\$27,410,533
0	0	14,926,452
0	0	4,003,730
62,495	9,019	146,269
1,376,018	4,030,418	14,418,668
0	608,986	618,030
0	70,929	756,588
12,681,930	4,469,037	39,822,034
0	836,989	836,989
134,508	103,872	4,160,631
19,629	709,588	1,042,863
<u>25,577,709</u>	<u>12,592,743</u>	<u>108,142,787</u>
0	1,330,814	16,527,375
0	1,270,706	7,556,736
0	588,456	7,451,992
0	1,738,012	9,045,799
0	263,802	13,854,531
23,508,700	4,018,940	38,686,475
0	148,518	265,961
0	1,296,278	1,296,278
0	2,316	400,652
0	4,170,963	4,170,963
0	0	309,530
0	1,804,000	1,806,694
0	606,046	606,564
<u>23,508,700</u>	<u>17,238,851</u>	<u>101,979,550</u>
<u>2,069,009</u>	<u>(4,646,108)</u>	<u>6,163,237</u>
0	3,622,671	5,979,298
(750,000)	(306,718)	(4,239,676)
<u>(750,000)</u>	<u>3,315,953</u>	<u>1,739,622</u>
1,319,009	(1,330,155)	7,902,859
<u>25,050,831</u>	<u>15,816,640</u>	<u>57,719,048</u>
<u>\$26,369,840</u>	<u>\$14,486,485</u>	<u>\$65,621,907</u>

Wood County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2006

Changes in Fund Balance - Total Governmental Funds \$7,902,859

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

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

Capital Outlay - Nondepreciable Capital Assets	57,326	
Capital Outlay - Depreciable Capital Assets	2,244,027	
Depreciation	<u>(3,963,047)</u>	(1,661,694)

Capital assets removed from the capital asset account when disposed of on the statement of net assets results in a loss on disposal of capital assets on the statement of activities. (71,566)

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

Property Taxes	109,868	
Permissive Sales Taxes	(116,815)	
Permissive Motor Vehicle License Taxes	55,396	
Charges for Services	(64,994)	
Intergovernmental	(337,607)	
Special Assessments	(148,302)	
Interest	153,066	
Other	<u>(3,513)</u>	(352,901)

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

General Obligation Bonds Payable	1,485,000	
Special Assessment Bonds Payable	319,000	
Capital Leases Payable	<u>2,694</u>	1,806,694

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

Accrued Interest Payable	9,205	
Amortization of Premium	<u>16,624</u>	25,829

Issuance costs are reported as an expenditure when paid in governmental funds, but are amortized on the statement of activities. (15,368)

(continued)

Wood County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2006
 (continued)

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(\$391,480)
The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.		
Interest Revenue	230,094	
Transfers Out	(2,294,091)	
Allocated to Activities	804,178	(1,259,819)
The internal service fund used by management to charge the cost of insurance to an external agency is reported on the statement of activities. The change for the external portion is reported for the year.		
		254,487
Change in Net Assets of Governmental Activities		\$6,237,041

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,380,688	\$6,380,688	\$6,115,898	(\$264,790)
Permissive Sales Tax:	14,205,000	14,205,000	14,978,820	773,820
Other Taxes	37,362	32,909	31,476	(1,433)
Charges for Services	5,017,559	5,400,903	6,157,621	756,718
Licenses and Permits	9,900	9,900	9,044	(856)
Fines, Costs, and Forfeiture:	449,000	449,000	515,352	66,352
Intergovernmental	3,478,820	3,483,273	3,728,564	245,291
Interest	1,900,000	1,900,000	3,427,992	1,527,992
Other	161,333	161,333	506,774	345,441
Total Revenues	31,639,662	32,023,006	35,471,541	3,448,535
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	16,318,325	16,397,841	15,447,443	950,398
Judicial	6,395,692	6,559,084	6,324,213	234,871
Public Safety	6,846,159	7,167,185	6,955,332	211,853
Public Works	443,522	443,522	379,553	63,969
Health	257,407	257,407	175,304	82,103
Human Services	621,759	621,759	523,319	98,440
Conservation and Recreation	116,693	116,814	116,814	0
Other	872,707	469,865	403,608	66,257
Intergovernmental	408,972	408,972	401,108	7,864
Total Expenditures	32,281,236	32,442,449	30,726,694	1,715,755
Excess of Revenues Over (Under) Expenditures	(641,574)	(419,443)	4,744,847	5,164,290
<u>Other Financing Sources (Uses)</u>				
Advances In	79,906	79,906	79,906	0
Advances Out	(4,000)	(4,000)	(4,000)	0
Transfers In	121,000	2,415,091	2,356,627	(58,464)
Transfers Out	(3,096,096)	(3,155,984)	(3,123,056)	32,928
Total Other Financing Sources (Uses)	(2,899,190)	(664,987)	(690,523)	(25,536)
Changes in Fund Balance	(3,540,764)	(1,084,430)	4,054,324	5,138,754
Fund Balance Beginning of Year	7,037,789	7,037,789	7,037,789	0
Prior Year Encumbrances Appropriated	700,575	700,575	700,575	0
Fund Balance End of Year	\$4,197,600	\$6,653,934	\$11,792,688	\$5,138,754

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Permissive Motor Vehicle License Tax	\$4,100,000	\$4,100,000	\$4,001,224	(\$98,776)
Charges for Services	506,000	2,765,943	3,009,211	243,268
Fines, Costs, and Forfeiture:	150,000	150,000	171,102	21,102
Intergovernmental	2,000,000	2,000,000	2,322,445	322,445
Total Revenues	6,756,000	9,015,943	9,503,982	488,039
<u>Expenditures</u>				
Current:				
Public Works	10,469,474	10,394,474	7,764,721	2,629,753
Excess of Revenues Over (Under) Expenditures	(3,713,474)	(1,378,531)	1,739,261	3,117,792
<u>Other Financing Sources (Uses)</u>				
Advances Out	0	(75,000)	(75,000)	0
Transfers In	250,000	250,000	0	(250,000)
Total Other Financing Sources (Uses)	250,000	175,000	(75,000)	(250,000)
Changes in Fund Balance	(3,463,474)	(1,203,531)	1,664,261	2,867,792
Fund Balance Beginning of Year	3,392,905	3,392,905	3,392,905	0
Prior Year Encumbrances Appropriated	456,774	456,774	456,774	0
Fund Balance End of Year	\$386,205	\$2,646,148	\$5,513,940	\$2,867,792

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Alcohol, Drug Addiction, and Mental Health Services Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,426,571	\$5,935,068	\$5,603,511	(\$331,557)
Other Taxes	27,431	23,341	29,963	6,622
Charges for Services	0	0	2,300	2,300
Intergovernmental	6,990,000	7,525,593	7,697,422	171,829
Other	0	0	1,622	1,622
Total Revenues	13,444,002	13,484,002	13,334,818	(149,184)
<u>Expenditures</u>				
Current:				
Health	13,656,118	14,196,118	13,541,730	654,388
Excess of Revenues Under Expenditures	(212,116)	(712,116)	(206,912)	505,204
<u>Other Financing Uses</u>				
Transfers Out	(608,918)	(108,918)	0	108,918
Changes in Fund Balance	(821,034)	(821,034)	(206,912)	614,122
Fund Balance Beginning of Year	820,188	820,188	820,188	0
Prior Year Encumbrances Appropriated	846	846	846	0
Fund Balance End of Year	\$0	\$0	\$614,122	\$614,122

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$2,522,840	\$2,522,840	\$2,397,125	(\$125,715)
Other Taxes	15,659	15,659	13,316	(2,343)
Intergovernmental	9,713,578	9,391,670	8,883,687	(507,983)
Other	15,003	15,003	17,192	2,189
Total Revenues	12,267,080	11,945,172	11,311,320	(633,852)
<u>Expenditures</u>				
Current:				
Human Services	12,712,684	12,762,776	10,769,501	1,993,275
Excess of Revenues Over (Under) Expenditures	(445,604)	(817,604)	541,819	1,359,423
<u>Other Financing Uses</u>				
Transfers Out	(115,000)	(115,000)	(59,902)	55,098
Changes in Fund Balance	(560,604)	(932,604)	481,917	1,414,521
Fund Balance Beginning of Year	3,450,411	3,450,411	3,450,411	0
Prior Year Encumbrances Appropriated	58,390	58,390	58,390	0
Fund Balance End of Year	\$2,948,197	\$2,576,197	\$3,990,718	\$1,414,521

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Mental Retardation and Developmental Disabilities Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$11,724,563	\$11,724,563	\$11,099,103	(\$625,460)
Other Taxes	74,287	74,287	62,495	(11,792)
Charges for Services	782,625	782,625	1,383,671	601,046
Intergovernmental	13,120,860	13,120,860	13,447,697	326,837
Interest	0	0	130,676	130,676
Other	19,570	19,570	22,628	3,058
Total Revenues	25,721,905	25,721,905	26,146,270	424,365
<u>Expenditures</u>				
Current:				
Human Services	25,112,883	25,409,383	23,491,196	1,918,187
Excess of Revenues Over Expenditures	609,022	312,522	2,655,074	2,342,552
<u>Other Financing Uses</u>				
Transfers Out	(16,657,074)	(16,430,074)	(750,000)	15,680,074
Changes in Fund Balance	(16,048,052)	(16,117,552)	1,905,074	18,022,626
Fund Balance Beginning of Year	24,502,994	24,502,994	24,502,994	0
Prior Year Encumbrances Appropriated	2,314	2,314	2,314	0
Fund Balance End of Year	\$8,457,256	\$8,387,756	\$26,410,382	\$18,022,626

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2006

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Assets</u>					
<u>Current Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$2,048,503	\$790,470	\$1,780,749	\$4,619,722	\$4,695,600
Cash and Cash Equivalents in Segregated Accounts	123,381	6,524	0	129,905	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	1,133,630
Investments with Fiscal Agent	0	0	0	0	4,412,501
Accounts Receivable	0	287,450	142,009	429,459	0
Due from Other Governments	66,945	718,100	69,175	854,220	0
Prepaid Items	0	2,801	29,900	32,701	0
Materials and Supplies Inventory	0	55,389	26,049	81,438	0
Total Current Assets	2,238,829	1,860,734	2,047,882	6,147,445	10,241,731
<u>Non-Current Assets</u>					
Unamortized Bond Issuance Costs	0	0	13,802	13,802	0
Nondepreciable Capital Assets	0	0	904,000	904,000	0
Depreciable Capital Assets, Net	93,569	2,112,736	1,782,952	3,989,257	0
Total Non-Current Assets	93,569	2,112,736	2,700,754	4,907,059	0
Total Assets	2,332,398	3,973,470	4,748,636	11,054,504	10,241,731
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	48,296	185,046	18,137	251,479	0
Accounts Payable	0	134,851	24,295	159,146	0
Due to Other Governments	23,288	110,848	23,233	157,369	0
Interfund Payable	8,348	23,655	6,452	38,455	0
Due to External Parties	0	0	776	776	0
Claims Payable	0	0	0	0	1,190,233
Accrued Interest Payable	0	1,170	2,439	3,609	0
General Obligation Bonds Payable	0	30,000	230,000	260,000	0
Compensated Absences Payable	70,392	130,833	14,930	216,155	0
Capital Leases Payable	0	0	256,598	256,598	0
Total Current Liabilities	150,324	616,403	576,860	1,343,587	1,190,233
<u>Non-Current Liabilities</u>					
General Obligation Bonds Payable	0	230,000	602,967	832,967	0
Compensated Absences Payable	31,820	42,387	17,266	91,473	0
Capital Leases Payable	0	0	1,140,128	1,140,128	0
Closure/Postclosure Costs Payable	0	0	4,852,730	4,852,730	0
Total Non-Current Liabilities	31,820	272,387	6,613,091	6,917,298	0
Total Liabilities	182,144	888,790	7,189,951	8,260,885	1,190,233
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	93,569	1,852,736	471,061	2,417,366	0
Unrestricted (Deficit)	2,056,685	1,231,944	(2,912,376)	376,253	9,051,498
Total Net Assets (Deficit)	\$2,150,254	\$3,084,680	(\$2,441,315)	2,793,619	\$9,051,498

Net assets reported for business-type activities on the statement of net assets is different because it includes a proportionate share of the balance of the internal service fund.

1,320,178

Net Assets of Business-Type Activities

\$4,113,797

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2006

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Operating Revenues</u>					
Charges for Services	\$6,767	\$6,308,663	\$1,750,724	\$8,066,154	\$6,812,211
Licenses, Permits, and Inspections	1,292,292	0	0	1,292,292	0
Other	0	0	0	0	2,281
Total Operating Revenues	1,299,059	6,308,663	1,750,724	9,358,446	6,814,492
<u>Operating Expenses</u>					
Personal Services	1,044,859	4,299,117	463,227	5,807,203	0
Materials and Supplies	3,960	603,804	359,024	966,788	0
Contractual Services	25,358	1,452,361	333,541	1,811,260	982,153
Claims	0	0	0	0	4,613,676
Other	189,767	62,818	255,630	508,215	6,821
Closure and Postclosure Costs	0	0	199,694	199,694	0
Depreciation	26,786	87,716	499,748	614,250	0
Total Operating Expenses	1,290,730	6,505,816	2,110,864	9,907,410	5,602,650
Operating Income (Loss)	8,329	(197,153)	(360,140)	(548,964)	1,211,842
<u>Non-Operating Revenues (Expenses)</u>					
Loss on Disposal of Capital Assets	(172)	0	(33,893)	(34,065)	0
Interest Revenue	0	0	0	0	230,094
Interest Expense	0	(15,911)	(116,852)	(132,763)	0
Total Non-Operating Revenues (Expenses)	(172)	(15,911)	(150,745)	(166,828)	230,094
Income (Loss) Before Transfers	8,157	(213,064)	(510,885)	(715,792)	1,441,936
Transfers In	0	0	554,844	554,844	0
Transfers Out	0	0	(375)	(375)	(2,294,091)
Changes in Net Assets	8,157	(213,064)	43,584	(161,323)	(852,155)
Net Assets (Deficit) Beginning of Year - Restated (Note 3)	2,142,097	3,297,744	(2,484,899)		9,903,653
Net Assets (Deficit) End of Year	\$2,150,254	\$3,084,680	(\$2,441,315)		\$9,051,498

The change in net assets reported for business-type activities on the statement of activities is different because it includes a proportionate share of the net income of the internal service fund.

153,177

Change in Net Assets of Business-Type Activities

(\$8,146)

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2006

	Business-Type Activities				Governmental Activity
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
Increase (Decrease) in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$1,370,556	\$5,984,252	\$1,741,736	\$9,096,544	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	6,812,211
Cash Received from Other Revenues	0	0	0	0	2,281
Cash Payments for Personal Services	(1,024,514)	(4,241,437)	(451,663)	(5,717,614)	0
Cash Payments to Suppliers	(4,109)	(742,862)	(412,561)	(1,159,532)	0
Cash Payments for Contractual Services	(16,861)	(1,287,326)	(357,829)	(1,662,016)	(979,810)
Cash Payments for Claims	0	0	0	0	(4,784,658)
Cash Payments for Other Expenses	(189,767)	(62,818)	(249,779)	(502,364)	(6,821)
Net Cash Provided by (Used for) Operating Activities	135,305	(350,191)	269,904	55,018	1,043,203
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Received from Transfers In	0	0	554,844	554,844	0
Cash Payments for Transfers Out	0	0	(375)	(375)	(2,294,091)
Net Cash Provided by (Used for) Noncapital Financing Activities	0	0	554,469	554,469	(2,294,091)
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	(49,383)	(64,360)	(37,289)	(151,032)	0
Principal Paid on General Obligation Bonds	0	(45,000)	(225,000)	(270,000)	0
Interest Paid on General Obligation Bonds	0	(16,110)	(38,064)	(54,174)	0
Lease Principal	0	0	(525,457)	(525,457)	0
Lease Interest	0	0	(78,499)	(78,499)	0
Net Cash Used for Capital and Related Financing Activities	(49,383)	(125,470)	(904,309)	(1,079,162)	0
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(1,201,010)
Sale of Investments	0	0	0	0	643,907
Interest on Investments	0	0	0	0	230,094
Net Cash Used for Investing Activities	0	0	0	0	(327,009)
Net Increase (Decrease) in Cash and Cash Equivalents	85,922	(475,661)	(79,936)	(469,675)	(1,577,897)
Cash and Cash Equivalents Beginning of Year	2,085,962	1,272,655	1,860,685	5,219,302	7,407,127
Cash and Cash Equivalents End of Year	<u>\$2,171,884</u>	<u>\$796,994</u>	<u>\$1,780,749</u>	<u>\$4,749,627</u>	<u>\$5,829,230</u>

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2006
(continued)

	Business-Type Activities			Governmental	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Activity Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Operating Income (Loss)	\$8,329	(\$197,153)	(\$360,140)	(\$548,964)	\$1,211,842
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Depreciation	26,786	87,716	499,748	614,250	0
Closure and Postclosure Liability	0	0	199,694	199,694	0
Changes in Assets and Liabilities:					
Increase in Accounts Receivable	0	(99,342)	(2,086)	(101,428)	0
(Increase) Decrease in Due from Other Governments	71,497	(225,069)	(7,292)	(160,864)	0
(Increase) Decrease in Prepaid Items	0	1,016	(29,900)	(28,884)	2,343
(Increase) Decrease in Materials and Supplies Inventory	0	(16,090)	10,045	(6,045)	0
Decrease in Interfund Receivable	0	0	390	390	0
Increase in Accrued Wages Payable	6,307	995	977	8,279	0
Increase (Decrease) in Accounts Payable	(1,324)	18,385	(57,498)	(40,437)	0
Increase in Due to Other Governments	8,195	35,798	6,649	50,642	0
Increase in Interfund Payable	8,348	23,265	1,855	33,468	0
Increase in Due to External Parties	0	0	776	776	0
Decrease in Claims Payable	0	0	0	0	(170,982)
Increase in Compensated Absences Payable	7,167	20,288	6,686	34,141	0
Total Adjustments	126,976	(153,038)	630,044	603,982	(168,639)
Net Cash Provided by (Used for) Operating Activities	<u>\$135,305</u>	<u>(\$350,191)</u>	<u>\$269,904</u>	<u>\$55,018</u>	<u>\$1,043,203</u>

Non-Cash Investing Transaction

For 2006, the Health internal service fund's investments decreased by \$30,450 to reflect investments at fair value a of December 31, 2006.

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2006

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$1,344,930	\$12,345,224
Cash and Cash Equivalents in Segregated Accounts	0	1,727,549
Accounts Receivable	0	535,934
Due from Other Governments	0	6,232,346
Due from External Parties	0	89,604
Property Taxes Receivable	0	126,329,096
Special Assessments Receivable	0	5,599,108
	1,344,930	\$152,858,861
Total Assets	1,344,930	\$152,858,861
<u>Liabilities</u>		
Due to Other Governments	0	\$147,326,559
Undistributed Assets	0	5,331,816
Deposits Held and Due to Others	0	200,486
	0	\$152,858,861
Total Liabilities	0	\$152,858,861
<u>Net Assets</u>		
Held in Trust for External Pool Participants	1,344,930	
Total Net Assets	\$1,344,930	

See Accompanying Notes to the Basic Financial Statement:

Wood County, Ohio
Statement of Change in Fiduciary Net Assets
Investment Trust Fund
For the Year Ended December 31, 2006

<u>Additions</u>	
Interest	\$61,940
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Net Increase in Assets Resulting from Operations	61,940
Distributions to Participants	(59,753)
Capital Transactions	<u>147,199</u>
Change in Net Assets	149,386
Net Assets Beginning of Year	<u>1,195,544</u>
Net Assets End of Year	<u><u>\$1,344,930</u></u>

See Accompanying Notes to the Basic Financial Statement:

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 1 - Reporting Entity

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

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

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

A. Primary Government

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

B. Component Units

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

Discretely Presented Component Units

The component unit columns on the financial statements identify the financial data of the County's component units, Wood Lane Industries and Wood Lane Residential Services/Properties. They are reported separately to emphasize that they are legally separate from the County. Information about these component units is presented in Notes 25 and 26 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 1 - Reporting Entity (continued)

Wood Lane Industries. Wood Lane Industries (Industries) is a legally separate, not-for-profit corporation, served by a self-appointing Board of Trustees. Wood Lane Industries was established by the Wood County Board of Mental Retardation and Developmental Disabilities (MRDD) to provide employment opportunities for the disabled. The land and building used by the Industries, on a rent free basis, are owned by the Board of MRDD. In addition, the Board of MRDD pays most administrative salaries, utilities, and various other expenses, such as those related to the rehabilitation program. Based on the significant relationship between the County and the Industries due to the services and resources provided by the County to the Industries and the Industries sole purpose of providing assistance to the retarded and handicapped adults of Wood County, the Industries is reflected as a discretely presented component unit of Wood County. Its exclusion from the County's financial statements would cause the financial statements to be misleading. Wood Lane Industries operates on a fiscal year ending June 30. Financial information can be obtained from its administration offices at 11160 East Gypsy Lane Road, Bowling Green, Ohio 43402.

Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. (Residential Services/Properties) is a legally separate, not-for-profit corporation, served by a self-appointing Board of Trustees. The purpose of the Residential Services/Properties is to promote, plan, develop, acquire, construct, foster, and monitor residential environments for mentally retarded and developmentally disabled persons in Wood County. Based on the significant relationship between the County and Wood Lane Residential Services/Properties due to the resources provided by the County and the Residential Services/Properties sole purpose of providing assistance to the retarded and handicapped adults of Wood County, the Residential Services/Properties is reflected as a discretely presented component unit of Wood County. Its exclusion from the County's financial statements would cause the financial statements to be misleading. Wood Lane Residential Services, Inc. and Wood Lane Residential Properties, Inc. operate on a fiscal year ending December 31. Financial information can be obtained from its administration offices at 545 Pearl Street, Bowling Green, Ohio 43402.

As custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate organizations listed below, the County serves as fiscal agent, but the organizations are not considered part of Wood County. The Wood County Park District is reported as an investment trust fund since it represents an external investment pool. The remaining organizations are reported as agency funds within the financial statements:

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 1 - Reporting Entity (continued)

The County is associated with certain organizations which are defined as jointly governed organizations and related organizations. These organizations are presented in Notes 23 and 24 to the basic financial statements. These organizations are:

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

Note 2 - Summary of Significant Accounting Policies

The financial statements of Wood County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County does not apply Financial Accounting Standards Board (FASB) Statements and Interpretations issued after November 30, 1989, to its business-type activities or to its enterprise funds. Following are the more significant of the County's accounting policies.

A. Basis of Presentation

The County's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

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

Proprietary Funds

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

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County's investment trust fund accounts for the external portion of the County's investment pool. The County's agency funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the proprietary funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of revenues, expenses, and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; proprietary funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes; charges for services; fines, costs, and forfeitures; state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, and interest.

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2006, but were levied to finance 2007 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

During 2006, the County invested in nonnegotiable certificates of deposit, repurchase agreements, federal agency securities, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit and repurchase agreements which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s share price, which is the price the investment could be sold for on December 31, 2006.

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 2006 was \$3,922,251, which includes \$3,369,821 assigned from other County funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2006, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

J. Unamortized Bond Issuance Costs/Bond Premiums

Issuance costs and bond premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges. Bond premiums are presented as an addition to the face amount of bonds payable.

K. Capital Assets

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

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

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County reports all infrastructure, including that acquired prior to 1980. Depreciation is computed using the straight-line method over the following useful lives:

Buildings and Building Improvements	50 years
Improvements Other Than Buildings	5 years
Roads	15-40 years
Bridges	65 years
Machinery and Equipment	5 years
Computer Equipment	5 years
Furniture and Fixtures	10 years
Vehicles	5 years

L. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from interfund loans or unpaid amounts for interfund services provided are reported as "Interfund Receivables/Payables". Interfund balances are eliminated on the statement of net assets, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as "Internal Balances".

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

M. Compensated Absences

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

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

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

O. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes primarily include resources restricted for real estate assessment and collection, economic development, various public safety activities, and activities of the County's courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. As of December 31, 2006, there were no net assets restricted by enabling legislation.

P. Fund Balance Reserves

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

Q. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for building inspections, nursing home care, and landfill use, as well as charges for internal service fund activities. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are reported as nonoperating.

R. Interfund Transactions

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

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

S. Estimates

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

Note 3 - Change in Accounting Principle, Correction of an Error, and Restatement of Fund Balance

A. Change in Accounting Principle

For 2006, the County has implemented GASB Statement No. 44, "Economic Condition Reporting: The Statistical Section", and GASB Statement No. 47, "Accounting for Termination Benefits".

GASB Statement No. 44 establishes and modifies requirements related to the supplementary information presented in a statistical section.

GASB Statement No. 47 establishes accounting standards for termination benefits. The implementation of this statement did not result in any change to the County's financial statements.

B. Correction of an Error

In the prior year, the County recorded capital leases incorrectly.

C. Restatement of Net Assets

The restatement due to the above correction had the following effect on net assets of the enterprise funds of the County as they were previously reported.

	Building Inspection	Nursing Home	Landfill	Total Business-Type Activities
Net Assets December 31, 2005	\$2,142,097	\$3,297,744	(\$2,210,863)	\$3,228,978
Capital Leases	0	0	(274,036)	(274,036)
	<u>\$2,142,097</u>	<u>\$3,297,744</u>	<u>(\$2,484,899)</u>	<u>2,954,942</u>
Internal Service Funds - Internal Balance				1,167,001
Adjusted Net Assets December 31, 2005				<u>\$4,121,943</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2006, the Ditch Maintenance special revenue fund, Bond Retirement debt service fund, and Route 6 Turn Lane Construction capital projects fund had deficit fund balances, in the amount of \$2,643, \$1,021,046, and \$20,000 respectively, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net assets in the Landfill enterprise fund, in the amount of \$2,441,315, is the result of accumulated operating losses. Effective January 1, 2006, the Landfill increased solid waste and construction/demolition disposal rates in \$2 increments over the next three years. Currently, the disposal rate is \$11 and will reach a cap of \$15 by January 1, 2008.

B. Compliance

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2006:

<u>Fund/Program/Object</u>	<u>Appropriations</u>	<u>Expenditures plus Encumbrances</u>	<u>Excess</u>
General Fund			
Public Safety			
SRF Sheriff Donation			
Other	\$0	\$83	\$83
Other			
Unclaimed Monies			
Other	0	4,671	4,671

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

Note 5 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual for the General Fund; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Mental Retardation and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).
4. The County has certain activities within the General Fund that are not budgeted by the County Commissioners. However, this activity is included as part of the reporting entity when preparing financial statements that conform with GAAP.

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

	Changes in Fund Balance				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Mental Retardation and Developmental Disabilities
GAAP Basis	\$4,743,182	\$2,463,778	\$115,798	\$591,247	\$1,319,009
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2005, Received in Cash 2006	1,845,931	464,093	151,258	256,278	951,462
Accrued 2006, Not Yet Received in Cash	(1,597,594)	(348,464)	(231,599)	(187,315)	(175,043)
Expenditure Accruals:					
Accrued 2005, Paid in Cash 2006	(1,581,364)	(373,085)	(457,277)	(757,504)	(738,003)
Accrued 2006, Not Yet Paid in Cash	1,756,619	279,630	325,124	757,033	772,611
Cash Adjustments:					
Unrecorded Activity 2005	(855,214)	0	124,753	55,459	273,375
Unrecorded Activity 2006	297,002	0	(228,882)	(99,487)	(481,233)
Prepaid Items	10,050	0	(5,631)	(3,631)	(18,067)
Materials and Supplies Inventory	24,331	(60,138)	0	2,236	2,739
Advances In	79,906	0	0	0	0
Advances Out	(4,000)	(75,000)	0	0	0
Excess of Revenues Over Expenditures for Nonbudgeted Activity	(17,678)	0	0	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(646,847)	(686,553)	(456)	(132,399)	(1,776)
Budget Basis	<u>\$4,054,324</u>	<u>\$1,664,261</u>	<u>(\$206,912)</u>	<u>\$481,917</u>	<u>\$1,905,074</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 6 - Deposits and Investments

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County, which are not considered as active, are classified as inactive. Beginning June 15, 2004, inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 6 - Deposits and Investments (continued)

9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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 Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 6 - Deposits and Investments (continued)

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$12,776,603 of the County's bank balance of \$23,470,107 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2006, the County had the following investments:

	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1-5	More Than 6
Repurchase Agreements	\$1,111,290	\$1,111,290	\$0	\$0
Federal Home Loan Mortgage Corporation Notes	19,016,900	6,959,105	11,766,700	291,095
Federal Farm Credit Bank Bonds	1,190,331	1,091,706	0	98,625
Federal Farm Credit Bank Notes	198,953	0	198,953	0
Federal Home Loan Bank Bonds	24,390,567	11,788,260	12,355,282	247,025
Federal Home Loan Bank Notes	6,171,188	1,031,333	5,139,855	0
Federal National Mortgage Association Notes	23,830,917	3,016,098	20,765,287	49,532
Mutual Funds	1,133,630	1,133,630		
STAR Ohio	40,963	40,963	0	0
Total Investments	\$77,084,739	\$26,172,385	\$50,226,077	\$686,277

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 6 - Deposits and Investments (continued)

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

All securities carry a rating of AAA by Moody's, including the securities underlying the repurchase agreements (Federal Home Loan Mortgage Corporation Notes), and the mutual funds. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that the market value of repurchase agreements in eligible securities exceed the principal value of the agreement by at least 2 percent and be marked to market daily, that mutual funds consist of securities listed in items 1 and 2 on page 48 or repurchase agreements secured by such securities, and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The repurchase agreements are exposed to custodial credit risk as they are uninsured, unregistered, and held by the counterparty's trust department or agent but not in the County's name. The County has no investment policy dealing with custodial credit risk beyond the requirements of State statute.

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation Notes	\$19,016,900	24.67%
Federal Farm Credit Bank Bonds	1,190,331	1.54
Federal Farm Credit Bank Notes	198,953	.26
Federal Home Loan Bank Bonds	24,390,567	31.64
Federal Home Loan Bank Notes	6,171,188	8.01
Federal National Mortgage Association Notes	23,830,917	30.92

Note 7 - Investment Pool

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 7 - Investment Pool (continued)

Condensed financial information for the investment pool is as follows:

Statement of Net Assets
December 31, 2006

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$88,650,442
Accrued Interest Receivable	613,413
Total Assets	<u>\$89,263,855</u>
 <u>Net Assets Held in Trust for Pool Participants</u>	
Internal Portion	\$87,918,925
External Portion	1,344,930
Total Net Assets Held in Trust for Pool Participants	<u>\$89,263,855</u>

Statement of Changes in Net Assets
December 31, 2006

<u>Revenues</u>	
Interest	\$4,452,665
<u>Expenses</u>	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	4,452,665
Distributions to Participants	(3,637,162)
Capital Transactions	10,029,586
Total Increase in Net Assets	10,845,089
Net Assets Beginning of Year	78,418,766
Net Assets End of Year	<u>\$89,263,855</u>

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$10,689,305 of the County's bank balance of \$20,298,808 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 7 - Investment Pool (continued)

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

Investments

As of December 31, 2006, the County's investment pool had the following investments:

	Investment Maturities (in Years)		
	Fair Value	Less Than 1	1-5
Repurchase Agreements	\$1,111,290	\$1,111,290	\$0
Federal Home Loan Mortgage Corporation Notes	18,427,776	6,959,105	11,468,671
Federal Farm Credit Bank Bonds	993,440	993,440	0
Federal Home Loan Bank Bonds	22,978,338	11,465,900	11,512,438
Federal Home Loan Bank Notes	5,423,328	932,083	4,491,245
Federal National Mortgage Association Notes	22,563,473	2,891,774	19,671,699
STAR Ohio	40,963	40,963	0
Total Investments	\$71,538,608	\$24,394,555	\$47,144,053

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

All securities carry a rating of AAA by Moody's, including the securities underlying the repurchase agreements (Federal Home Loan Mortgage Corporation Notes). STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that the market value of the repurchase agreements in eligible securities exceed the principle value of the agreement by at least 2 percent and be marked to market daily and that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 7 - Investment Pool (continued)

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The repurchase agreements are exposed to custodial credit risk as they are uninsured, unregistered, and held by the counterparty's trust department or agent but not in the County's name. The County has no investment policy dealing with custodial credit risk beyond the requirements of State statute.

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Corporation Notes	\$18,427,776	25.76%
Federal Farm Credit Bank Bonds	993,440	1.39
Federal Home Loan Bank Bonds	22,978,338	32.12
Federal Home Loan Bank Notes	5,423,328	7.58
Federal National Mortgage Association Notes	22,563,473	31.54

Note 8 - Receivables

Receivables at December 31, 2006, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; notes; and special assessments. Notes receivable, in the amount of \$241,973, will not be received within one year. Special assessments receivable, in the amount of \$1,135,008, will not be received within one year. At December 31, 2006, the amount of delinquent special assessments was \$28,209. All receivables are considered fully collectible, except for the following: drug testing and supervision costs for adult probation reported in the General Fund; and fines, costs, and restitution for criminal, civil, and domestic cases reported in the agency funds.

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

	General	Agency
Gross Accounts Receivable	\$186,386	\$3,572,919
Less Allowance for Uncollectible Accounts	(102,218)	(3,036,985)
Net Accounts Receivable	\$84,168	\$535,934

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 8 - Receivables (continued)

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

Notes receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program and the Housing Assistance program. The notes have an annual interest rate of 4 percent and are repaid over five years. A summary of the changes in notes receivable during 2006 follows:

	Balance January 1, 2006	New Loans	Repayments	Balance December 31, 2006
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$195,719	\$0	\$28,489	\$167,230
Homebuyer Assistance	120,008	0	5,928	114,080
	\$315,727	\$0	\$34,417	\$281,310

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$897,409
Local Government Revenue Assistance	164,660
Sheriff's Contracts	22,616
Detention Contract	18,210
Public Defender	28,952
State of Ohio	1,043
Election Costs	20,446
Homestead and Rollback	280,338
Personal Property Phase-Out	51,814
Charges for Services	2,770
Bowling Green Municipal Court	15,799
Other	1,707
Total General Fund	1,505,764

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Motor Vehicle and Gasoline Tax	
Gasoline Tax	\$1,161,222
Motor Vehicle License Tax	2,000,611
Fines and Costs	10,587
Issue II	109,826
Total Motor Vehicle and Gasoline Tax	3,282,246
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	993,193
Homestead and Rollback	249,392
Personal Property Phase-Out	57,326
Total Alcohol, Drug Addiction, and Mental Health Services	1,299,911
Job and Family Services	
Job and Family Services	288,443
Homestead and Rollback	103,564
Personal Property Phase-Out	28,663
Total Job and Family Services	420,670
Mental Retardation and Developmental Disabilities	
Title VI	15,571
Preschool	2,094
Inform and Refer	6,250
Target Case Management	103,209
Day Hab	353,826
Rehabilitation Service Commission	2,680
Homestead and Rollback	455,899
Personal Property Phase-Out	147,724
Total Mental Retardation and Developmental Disabilities	1,087,253
Total Major Funds	7,595,844
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	378
Child Support Enforcement Agency	
CSEA	139,103
Victims of Crime Assistance - Juvenile	
VOCA	15,690
Victims of Crime Assistance - Prosecutor	
VOCA	36,058
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Historical Center	
Homestead and Rollback	\$5,966
Personal Property Phase-Out	1,103
Total Historical Center	7,069
Senior Citizens	
Homestead and Rollback	98,938
Solid Waste Management District	
Recycle Ohio	20,000
Community Development Block Grant	
CDBG	5,000
Sheriff	
Drug Awareness Resistance Education (D.A.R.E.)	20,894
Electronic Monitoring	
Electronic Monitoring	47,306
Felony Delinquent Care	
Juvenile Felony Delinquent Care	82,359
Adult Probation	
Intensive Supervision - Probate	74,182
Emergency Management Agency	
State Homeland Security	105,811
Route 6 Turn Lane	
Route 6 Turn Lane	20,000
Total Nonmajor Funds	672,788
Total Governmental Activities	\$8,268,632
Business-Type Activities	
Major Funds	
Building Inspection	
Fees, Licenses and Permits	\$66,945
Nursing Home	
Medicaid/Medicare	718,100
Landfill	
Charges for Services	69,175
Total Business-Type Activities	\$854,220

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 8 - Receivables (continued)

	<u>Amount</u>
Agency Funds	
Local Government	\$1,888,543
Local Government Revenue Assistance	346,517
Library Local Government	2,479,821
Gasoline Tax	860,377
Motor Vehicle License Tax	657,088
Total Agency Funds	<u>\$6,232,346</u>

Note 9 - Permissive Sales and Use Tax

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

Note 10 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2006 represent the collection of 2005 taxes. Real property taxes received in 2006 were levied after October 1, 2005, on the assessed values as of January 1, 2005, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2006 represent the collection of 2005 taxes. Public utility real and tangible personal property taxes received in 2006 became a lien on December 31, 2004, were levied after October 1, 2005, and are collected in 2006 with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 10 - Property Taxes (continued)

Tangible personal property tax revenues received in 2006 (other than public utility property) represent the collection of 2006 taxes. Tangible personal property taxes received in 2006 were levied after October 1, 2005, on the true value as of December 31, 2005. In prior years, tangible personal property was assessed at 25 percent of true value for capital assets and 23 percent for inventory. The tangible personal property tax is being phased out. The assessment percentage for all property, including inventory, for 2006 is 18.75 percent. This will be reduced to 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2006, and for which there was an enforceable legal claim. In governmental funds, the entire receivable has been deferred since current taxes were not levied to finance 2006 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

The full tax rate for all County operations for the year ended December 31, 2006, was \$14.90 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2006 property tax receipts were based are as follows:

Real Property	
Residential	\$1,841,212,160
Agriculture	102,151,470
Commercial/Industrial/Mineral	630,156,980
Public Utility Property	
Real	2,412,680
Personal	84,698,130
Tangible Personal Property	240,768,558
Total Assessed Value	\$2,901,399,978

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2006, was as follows:

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,757,310	\$0	\$0	\$2,757,310
Construction in Progress	272,076	57,326	(221,493)	107,909
Total Nondepreciable Capital Assets	3,029,386	57,326	(221,493)	2,865,219
Depreciable Capital Assets				
Buildings and Building Improvements	36,123,460	225,807	0	36,349,267
Improvements Other Than Buildings	8,611,523	0	0	8,611,523
Roads	41,838,600	856,342	0	42,694,942
Bridges	36,031,832	259,959	(57,264)	36,234,527
Machinery and Equipment	4,801,510	419,925	(55,370)	5,166,065
Computer Equipment	2,669,572	46,392	(42,359)	2,673,605
Furniture and Fixtures	760,897	0	0	760,897
Vehicles	6,723,462	657,095	(428,673)	6,951,884
Total Depreciable Capital Assets	137,560,856	2,465,520	(583,666)	139,442,710
Less Accumulated Depreciation for				
Buildings and Building Improvements	(11,221,042)	(727,510)	0	(11,948,552)
Improvements Other Than Buildings	(2,301,839)	(342,415)	0	(2,644,254)
Roads	(26,333,963)	(1,148,406)	0	(27,482,369)
Bridges	(9,809,826)	(533,423)	18,500	(10,324,749)
Machinery and Equipment	(3,786,855)	(458,262)	34,272	(4,210,845)
Computer Equipment	(2,459,533)	(83,830)	32,469	(2,510,894)
Furniture and Fixtures	(308,551)	(72,153)	0	(380,704)
Vehicles	(5,424,109)	(597,048)	426,859	(5,594,298)
Total Accumulated Depreciation	(61,645,718)	(3,963,047)	512,100	(65,096,665)
Total Depreciable Capital Assets, Net	75,915,138	(1,497,527)	(71,566)	74,346,045
Governmental Activities Capital Assets, Net	\$78,944,524	(\$1,440,201)	(\$293,059)	\$77,211,264

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
Construction in Progress	1,207,743	0	(1,207,743)	0
Total Nondepreciable Capital Assets	<u>2,111,743</u>	<u>0</u>	<u>(1,207,743)</u>	<u>904,000</u>
Depreciable Capital Assets				
Buildings and Building Improvements	1,535,772	1,259,803	0	2,795,575
Improvements Other Than Buildings	1,345,055	0	0	1,345,055
Machinery and Equipment	3,368,030	49,589	(640,347)	2,777,272
Vehicles	712,314	49,383	(28,665)	733,032
Total Depreciable Capital Assets	<u>6,961,171</u>	<u>1,358,775</u>	<u>(669,012)</u>	<u>7,650,934</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(766,514)	(46,868)	0	(813,382)
Improvements Other Than Buildings	(728,379)	(68,248)	0	(796,627)
Machinery and Equipment	(1,547,753)	(467,688)	606,454	(1,408,987)
Vehicles	(639,728)	(31,446)	28,493	(642,681)
Total Accumulated Depreciation	<u>(3,682,374)</u>	<u>(614,250)</u>	<u>634,947</u>	<u>(3,661,677)</u>
Total Depreciable Capital Assets, Net	<u>3,278,797</u>	<u>744,525</u>	<u>(34,065)</u>	<u>3,989,257</u>
Business-Type Activities Capital Assets, Net	<u>\$5,390,540</u>	<u>\$744,525</u>	<u>(\$1,241,808)</u>	<u>\$4,893,257</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$499,420
Judicial	260,109
Public Safety	761,328
Public Works	1,834,271
Health	88,976
Human Services	483,997
Conservation and Recreation	22,396
Economic Development	12,550
Total Depreciation Expense - Governmental Activities	<u>\$3,963,047</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2006, consisted of the following individual fund receivables and payables:

Due to General Fund from:

Job and Family Services	\$13,021
Other Governmental	1,089,511
Building Inspection	8,348
Nursing Home	23,655
Total General Fund	\$1,134,535

Due to Motor Vehicle Gasoline Tax from:

Other Governmental	\$75,328
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Due to Alcohol, Drug Addiction, and Mental Health Services Fund from:

Job and Family Services	\$2,472
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Due to Job and Family Services from:

Other Governmental	\$13,760
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Due to Mental Retardation and Developmental Disabilities from:

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

Landfill	\$6,452
Motor Vehicle Gasoline Tax	175,173
Other Governmental	20,000
Total Other Governmental	\$201,625

The balance due to the General Fund includes loans made to provide working capital for operations or projects. The remaining interfund receivables/payables resulted from the time lag between dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All of these amounts, except for the General Fund receivable from other governmental funds, in the amount of \$1,064,825, are expected to be received within one year.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 13 - Risk Management

A. Workers' Compensation

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$31,399 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2006, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator. Once the remaining claims have been paid, the internal service fund will be closed. The changes in the claims liability for 2006 and 2005 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2006	\$28,648	\$14,073	(\$11,322)	\$31,399
2005	133,446	116,115	(220,913)	28,648

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

B. Self Insurance Program

The County manages health, vision, dental, and drug card insurance for its employees on a self insured basis. Third party administrators process the claims which the County pays. The Health internal service fund allocates the cost of providing claims servicing and claims payments by charging a monthly premium to each individual enrolled in the health insurance program. These premiums, along with the premium the County pays for each employee enrolled in the program, are paid into the Health internal service fund. Claims and services are paid from the Health internal service fund.

Under the health insurance program, the Health internal service fund provides coverage for up to a maximum lifetime benefit of \$1,000,000 per individual. Under the vision insurance program, the maximum benefit is \$200 every two years for adults and children. The County purchased commercial insurance for claims in excess of coverage provided by the Health internal service fund. The group aggregate stop-loss coverage for 2006 was \$3,482,684. Settled claims have not exceeded this commercial coverage in any of the past three years, and there has not been any significant reduction in coverage from the prior year.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 13 - Risk Management (continued)

Claims payable is based on the requirements of Governmental Accounting Standards Board Statement No. 30 "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Claims payable at December 31, 2006, is estimated by a third party administrator at \$1,158,834. The changes in the claims liability for 2006 and 2005 were:

	Beginning Balance	Current Year Claims and Changes in Estimates	Claims Payments	Ending Balance
2006	\$1,332,567	\$4,599,603	(\$4,773,336)	\$1,158,834
2005	404,561	6,062,284	(5,134,278)	1,332,567

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 2006, the County contracted for the following coverage:

	Amount	Deductible
General Liability	\$3,000,000	\$250,000
Commercial Umbrella	5,000,000	10,000
Law Enforcement Professional Liability	1,000,000	250,000
Public Official Liability	1,000,000	250,000
Automobile Liability	1,000,000	250
Nursing Home Property	6,289,133	5,000
Nursing Home Liability	2,000,000	None
Old County Home Property		
Hog Barn	68,000	1,000
Ice House	115,000	1,000
Annex	102,856	1,000
Building	2,062,812	1,000
Fairgrounds	5,247,221	2,500
Property	73,574,830	1,000
Data Processing Equipment	2,699,720	500
Contractors' Equipment	8,769,499	1,000
Comprehensive Boiler and Machinery	18,000,000	1,000
Crime	300,000	2,500

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 13 - Risk Management (continued)

With the exceptions of health, vision, dental, and drug card insurance, workers' compensation, fairgrounds, and comprehensive boiler and machinery, all insurance is held with Brooks Insurance Company. Fairgrounds and comprehensive boiler and machinery is held with Huber, Harger, Welt, and Smith. The County pays all elected officials' bonds by statute. There have been no significant reductions in insurance coverage from 2005, and no insurance settlement has exceeded insurance coverage during the last three years.

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2006. The following amounts remain on these contracts.

Project	Outstanding Balance
Bridge Replacement	\$257,313
Community Development Block Grant	652,131
Cooperative Extension Services	91,578
Daycare Services	26,041
Equipment	309,399
Methane Gas Electric System Project	23,537
Painting and Cleaning Services	20,000
Power Factor Correction Project	57,463
Professional Services	343,366
Real Estate Revaluation Services	143,394
Road Improvements	31,595
Temporary Assistance for Needy Families	22,459
Youth Services Program	32,461

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 15 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

For the year ended December 31, 2006, members of all three plans, except those in law enforcement participating in the traditional plan, were required to contribute 9 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary. The County's contribution rate for pension benefits for 2006 was 9.2 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.43 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2006, 2005, and 2004 was \$3,406,257, \$3,372,917, and \$3,225,249, respectively; 93 percent has been contributed for 2006 and 100 percent has been contributed for 2005 and 2004. The unpaid contribution for 2006, in the amount of \$248,692, is recorded as a liability. Contributions to the member-directed plan for 2006 were \$66,620 made by the County and \$43,766 made by plan members.

B. State Teachers Retirement System

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on member contributions and earned interest matched by STRS funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The CP offers features of both the DBP and DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

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

For the fiscal year ended June 30, 2006, plan members were required to contribute 10 percent of their annual covered salary and the County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers.

The County's required contribution for pension obligations for the DBP for the fiscal years ended June 30, 2006, 2005, and 2004 was \$79,039, \$87,836, and \$91,448, respectively; 94 percent has been contributed for fiscal year 2006 and 100 percent has been contributed for fiscal years 2005 and 2004. Contributions for the CP for the fiscal year ended June 30, 2006, were \$3,412 made by plan members.

Note 16 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 16 - Postemployment Benefits (continued)

The 2006 employer contribution rate was 13.7 percent of covered payroll (16.93 percent for law enforcement and public safety); 4.5 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.5 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase .5 to 6 percent annually for the next nine years and 4 percent annually after nine years.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 369,214. Actual employer contributions for 2006 which were used to fund postemployment benefits were \$1,635,712. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2005 (the latest information available), was \$11.1 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

In September 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

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

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2006, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$6,080.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 16 - Postemployment Benefits (continued)

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.5 billion at June 30, 2006. For the fiscal year ended June 30, 2006, net health care costs paid by STRS were \$282,743,000, and STRS had 119,184 eligible benefit recipients.

Note 17 - Compensated Absences

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

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

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

The percentage of accumulated unused sick leave paid to all other County employees upon retirement, including Mental Retardation and Developmental Disabilities' employees hired on or after October 1, 2000, is as follows:

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 18 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2006, was as follows:

	Interest Rate	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006	Due Within One Year
Governmental Activities						
General Obligation Bonds						
1993 Children Resource Center (Original Amount \$375,000)	2.85-11.5%	\$190,000	\$0	\$20,000	\$170,000	\$20,000
1997 Dog Shelter (Original Amount \$500,000)	4.75	120,000	0	60,000	60,000	60,000
1998 Sheriff Office (Original Amount \$2,410,000)	4.0-4.75	1,480,000	0	155,000	1,325,000	160,000
1998 Educational Service Center (Original Amount \$1,435,000)	4.0-4.75	875,000	0	95,000	780,000	100,000
2002 Wood County District Public Library (Original Amount \$4,990,000)	4.0-5.875	4,595,000	0	120,000	4,475,000	120,000
2002 Historical Museum HVAC (Original Amount \$385,000)	3.0-3.75	280,000	0	35,000	245,000	40,000
Bond Premium		2,320	0	336	1,984	0
2002 Human Services Building Refunding (Original Amount \$645,000)	3.0-4.1	490,000	0	50,000	440,000	50,000
Bond Premium		3,115	0	314	2,801	0
2002 Justice Center Refunding (Original Amount \$3,855,000)	3.0	1,275,000	0	950,000	325,000	325,000
Bond Premium		30,617	0	15,974	14,643	0
Total General Obligation Bonds		9,341,052	0	1,501,624	7,839,428	875,000
Special Assessment Bonds with Governmental Commitment						
1986 Sanitary Sewer 136 (Original Amount \$21,073)	8.0	2,000	0	2,000	0	0
1987 Sanitary Sewer 134 (Original Amount \$110,600)	5.75	15,000	0	5,000	10,000	10,000
1987 Water Line 161 (Original Amount \$108,600)	5.75	15,000	0	5,000	10,000	10,000
1987 Sanitary Sewer 137 (Original Amount \$255,229)	7.375	30,000	0	15,000	15,000	15,000
1993 Sanitary Sewer 428 (Original Amount \$420,000)		215,000	0	20,000	195,000	25,000
1993 Water Line 316 (Original Amount \$335,000)	2.85-11.5	175,000	0	20,000	155,000	20,000
1994 Water Line 316A (Original Amount \$1,040,000)	4.35-13	450,000	0	50,000	400,000	50,000
1995 Sanitary Sewer 238 Ayers Road (Original Amount \$38,000)	6.99	20,000	0	2,000	18,000	2,000
1998 Sanitary Sewer 140, Water Line 183 (Original Amount \$2,285,000)	6.45-6.5	1,140,000	0	200,000	940,000	210,000
Total Special Assessment Bonds		2,062,000	0	319,000	1,743,000	342,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006	Due Within One Year
Governmental Activities (continued)						
Other Long-Term Obligations						
Compensated Absences Payable		\$3,285,452	\$641,779	\$250,299	\$3,676,932	\$1,711,822
Capital Leases Payable		11,896	0	2,694	9,202	3,092
Total Other Long-Term Obligations		<u>3,297,348</u>	<u>641,779</u>	<u>252,993</u>	<u>3,686,134</u>	<u>1,714,914</u>
Total Governmental Activities		<u>\$14,700,400</u>	<u>\$641,779</u>	<u>\$2,073,617</u>	<u>\$13,268,562</u>	<u>\$2,931,914</u>
Business-Type Activities						
General Obligation Bonds						
1993 Nursing Home (Original Amount \$565,000)	2.85-11.5%	\$290,000	\$0	\$30,000	\$260,000	\$30,000
1993 Water Line 317-Landfill (Original Amount \$955,000)	2.85-11.5	175,000	0	85,000	90,000	90,000
2002 Nursing Home Roof Repair Refunding (Original Amount \$45,000)	3.0	15,000	0	15,000	0	0
Bond Premium		220	0	220	0	0
2002 Landfill Improvement Refunding (Original Amount \$305,000)	3-3.65	195,000	0	35,000	160,000	40,000
Bond Premium		2,318	0	392	1,926	0
2002 Landfill Bond Issue-1994 Refunding (Original Amount \$1,010,000)	3-3.75	680,000	0	105,000	575,000	100,000
Bond Premium		7,062	0	1,021	6,041	0
Total General Obligation Bonds		<u>1,364,600</u>	<u>0</u>	<u>271,633</u>	<u>1,092,967</u>	<u>260,000</u>
Other Long-Term Obligations						
Compensated Absences Payable		273,487	54,214	20,073	307,628	216,155
Capital Leases Payable		1,922,183	0	525,457	1,396,726	256,598
Closure/Postclosure Costs Payable		4,653,036	199,694	0	4,852,730	0
Total Other Long-Term Obligations		<u>6,848,706</u>	<u>253,908</u>	<u>545,530</u>	<u>6,557,084</u>	<u>472,753</u>
Total Business-Type Activities		<u>\$8,213,306</u>	<u>\$253,908</u>	<u>\$817,163</u>	<u>\$7,650,051</u>	<u>\$732,753</u>

General Obligation Bonds

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

Special Assessment Bonds

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 18 - Long-Term Obligations (continued)

The Sanitary Sewer 140, Water Line 183 refunding special assessment bonds issued on December 15, 1998, in the amount of \$2,285,000, advance refunded bonds previously issued for construction of sewer and water lines. The serial bonds were issued for a twelve year period, with final maturity during 2010. The refunding bonds defeased, in substance, \$2,405,000 in Sanitary Sewer 140, Water Line 183 special assessment bonds. Accordingly, the liability for the defeased bonds is not included on the County's financial statements. At December 31, 2006, \$985,000 of this debt was still outstanding.

Compensated Absences Payable

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

Capital Leases Payable

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

Business-Type Activities Obligations

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

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2006, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 18 - Long-Term Obligations (continued)

Annual Long-Term Debt Obligation Summary

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

Year	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2007	\$875,000	\$384,022	\$342,000	\$109,602
2008	515,000	350,801	322,000	87,851
2009	535,000	328,870	342,000	67,494
2010	555,000	305,394	362,000	45,724
2011	580,000	280,710	107,000	22,709
2012-2016	1,815,000	1,045,246	268,000	29,958
2017-2021	1,120,000	699,887	0	0
2022-2026	1,480,000	339,780	0	0
2027	345,000	18,458	0	0
	<u>\$7,820,000</u>	<u>\$3,753,168</u>	<u>\$1,743,000</u>	<u>\$363,338</u>

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

Year	General Obligation Bonds	
	Principal	Interest
2007	\$260,000	\$43,316
2008	155,000	32,635
2009	160,000	27,145
2010	160,000	21,255
2011	175,000	15,052
2012-2014	175,000	10,395
	<u>\$1,085,000</u>	<u>\$149,798</u>

The Ohio Revised Code provides that net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of assessed valuation, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations at December 31, 2006, was an overall debt margin of \$63,214,999 and an unvoted debt margin of \$21,194,000.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 18 - Long-Term Obligations (continued)

Industrial Revenue Bonds

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

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/06
Edge Seal Technologies, Inc.	4/27/06	\$2,800,000	\$2,660,000
Reclamation Technologies, Inc.	6/15/06	3,253,000	3,253,000
Kellermeyer Partnership Project	12/31/05	1,650,000	1,600,000
Kellermeyer Partnership Project	12/31/05	2,850,000	2,760,000
TWT Warehousing	9/15/04	2,250,000	2,005,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	2,785,000
NW Ohio Carpenter's Joint Apprentice & Training Trust	3/1/02	3,765,000	3,360,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	2,555,000
Sun Seed Holding Co.	11/1/01	5,000,000	3,500,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
C M C Group, Inc.	7/1/01	3,000,000	1,920,000
Hammil Manufacturing Co.	6/1/01	750,000	595,000
TL Industries, Inc.	4/1/01	8,600,000	3,000,000
Toledo Electric Joint Apprentice & Training Trust	5/1/00	1,960,000	550,000
Hammil Manufacturing Co.	5/1/00	2,000,000	1,580,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	1,200,000
Principle Industries, Inc.	8/1/99	2,800,000	2,800,000
DOWA THT America, Inc.	7/1/99	10,000,000	7,300,000
Williams Industrial Service, Inc.	7/1/99	1,000,000	730,000
Aluminite of Ohio	9/1/98	1,750,000	1,050,000
The IMCO Division	5/4/98	3,425,000	1,735,000
Cast Masters	2/1/97	2,650,000	1,230,000
Precision Aggregate	11/1/96	2,500,000	1,600,000
B & B Box Co.	3/1/96	1,235,000	430,000
		<u>\$76,323,000</u>	<u>\$55,498,000</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 19 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures, and changes in fund balance for the governmental funds and as a reduction of the liability in the enterprise funds. Principal payments in 2006 were \$2,694 for governmental funds and \$525,457 for the enterprise funds.

	Governmental Activities	Business-Type Activities
Machinery and Equipment	\$12,608	\$2,306,766
Less Accumulated Depreciation	(3,130)	(1,116,080)
Carrying Value, December 31, 2006	\$9,478	\$1,190,686

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2005.

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2007	\$3,092	\$412	\$256,598	\$58,624
2008	3,259	245	277,320	47,828
2009	2,851	70	290,722	34,426
2010	0	0	430,325	12,171
2011	0	0	69,112	5,353
2012	0	0	72,649	1,817
Total	\$9,202	\$727	\$1,396,726	\$160,219

Note 20 - Closure and Postclosure Costs

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 20 - Closure and Postclosure Costs (continued)

The \$4,852,730 reported as the landfill closure and postclosure liability at December 31, 2006, represents the cumulative amount reported to date based on the use of 72 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,906,243 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2006. The County expects to close the landfill in 2026. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Note 21 - Interfund Transfers

During 2006, the following transfers were made:

		Transfers Out						
			Job and Family Services	Mental Retardation and Developmental Disabilities	Other Governmental	Business-Type Activities	Internal Service Fund	Total
Transfers In		General						
	Governmental Activities							
	General	\$0	\$59,902	\$0	\$2,634	\$0	\$2,294,091	\$2,356,627
	Other Governmental	2,858,212	0	750,000	14,084	375	0	3,622,671
	Total Governmental Activities	2,858,212	59,902	750,000	16,718	375	2,294,091	5,979,298
	Business-Type Activities							
	Landfill	264,844	0	0	290,000	0	0	554,844
	Total	\$3,123,056	\$59,902	\$750,000	\$306,718	\$375	\$2,294,091	\$6,534,142

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

Note 22 - Federal Food Stamp Program

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 22 - Federal Food Stamp Program (continued)

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

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

Note 23 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

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

Note 24 - Related Organizations

A. Wood County District Public Library

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 24 - Related Organizations (continued)

B. Wood County Park District

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

C. Wood County Regional Airport

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

Although the County has no obligation to provide financial resources to the airport, the County Commissioners have in prior years allocated certain funds to the Regional Airport. In 2006, this allocation was \$26,345.

Note 25 - Wood Lane Industries

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 25 - Wood Lane Industries (continued)

Materials and Supplies Inventory

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

B. Deposits and Investments

The Industries had \$230 in cash on hand which is included as part of “Cash and Cash Equivalents in Segregated accounts”. At fiscal year end, the carrying amount of the Industries’ deposits was \$230,249 and the bank balance was \$233,183. The Industries had no investments at fiscal year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

The Industries had capital assets of machinery and equipment, in the amount of \$160,364, as of June 30, 2006. Accumulated depreciation was \$136,685, with a net capital asset amount of \$23,679. Depreciation is computed using the straight-line method over a five year useful life.

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

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

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

Capital Assets

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

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

B. Deposits and Investments

At year end, the carrying amount of the Residential Services/Properties deposits was \$637,048 which is included as “Cash and Cash Equivalents in Segregated Accounts”, and the bank balance was \$384,507. At December 31, 2006, the carrying amount and fair value of repurchase agreements, held as investments, was \$1,088,709. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

A summary of the Residential Services/Properties capital assets as of December 31, 2006, follows:

Land	\$484,789
Buildings	3,607,391
Furniture and Equipment	180,405
	4,272,585
Less Accumulated Depreciation	(680,002)
Net Capital Assets	\$3,592,583

D. Long-Term Obligations

	Interest Rate	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006	Due Within One Year
Mortgage Loans Payable	6.75-7.5%	\$1,632,426	\$84,931	\$43,826	\$1,673,531	\$50,452

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006
(continued)

Note 27 - Contingent Liabilities

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

A lawsuit has been filed by the Columbia Gas Transmission Corporation arguing that the Corporation's public utility property tax assessment rate should be 25 percent of true value rather than the 88 percent used by the Tax Commissioner. The Board of Tax Appeals has agreed with the Corporation and the case has been appealed by the Tax Commissioner to the Ohio Supreme Court. The County receives property tax from the Corporation. Should the Corporation prevail in the Supreme Court, the Corporation may be entitled to a refund from the County based on the lower assessment rate beginning from tax year 2001. The amount of the refund is estimated to be approximately \$34,984 per year. A portion of the refund may be recovered from additional State entitlement payments.

Note 28 - Subsequent Events

On April 10, 2007, the County issued \$33,006 in special assessment bond anticipation notes for County Ditch No. 2464. The notes have an interest rate of 4.75 percent and mature on December 1, 2012.

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**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Dog and Kennel

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

Mediation Grant

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

Child Support Enforcement Agency (CSEA)

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

Real Estate Assessment

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

Economic Development

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

Delinquent Tax and Assessments - Prosecutor

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

Delinquent Tax and Assessments - Treasurer

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

Youth Olympics

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

Railroad Crossing Improvement

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

Transportation Grant

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

Victims of Crime Assistance (VOCA) - Juvenile

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

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Special Revenue Funds
(continued)**

Victims of Crime Assistance (VOCA) - Prosecutor

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

Historical Center

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

Senior Citizens

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

Title Administration

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

Recorder's Equipment

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

Solid Waste Management District

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

Probation Services

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

Community Development Block Grant (CDBG)

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

Sheriff

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

Community Service Work Litter Collection

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

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Special Revenue Funds
(continued)**

Electronic Monitoring

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

Electric Monitoring Offenders

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

Juvenile Indigent Driver

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

Juvenile Accountability Incentive

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

Youth Services

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

Felony Delinquent Care

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

Court Security

To account for a state grant used for court security.

Adult Probation

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

Emergency Management Agency (EMA)

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

Voter Ed/Poll Work

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

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Special Revenue Funds
(continued)**

Indigent Guardianship

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

Computer Legal Research

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

Clerk of Courts Computerization

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

Probate Court Computerization

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

Juvenile Court Computerization

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

Donations Retreat

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

Ditch Maintenance

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

Probate Conduct of Business

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

Law Enforcement - Prosecutor

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

Legal Research

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

Drug Enforcement

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

Commissary

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

(continued)

Nonmajor Debt Service Funds

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

Bond Retirement

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

Special Assessment

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

Special Assessment Bond

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

Nonmajor Capital Projects Funds

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

Issue II

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

Permanent Improvement

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

Wood Lane Building Construction

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

Methane Gas

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

Route 6 Turn Lane Construction

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

Historical Museum HVAC

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

Community Center

To account for construction of a community center for MRDD.

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Capital Projects Funds
(continued)**

Construction - Ditches

To account for special assessments used for construction of ditches.

Parks and Open Spaces

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

Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,498,955	\$952,861	\$6,890,669	\$15,342,485
Cash and Cash Equivalents in Segregated Accounts	83,457	0	0	83,457
Accounts Receivable	255,866	0	0	255,866
Due from Other Governments	652,788	0	20,000	672,788
Prepaid Items	15,261	0	0	15,261
Materials and Supplies Inventory	3,180	0	0	3,180
Interfund Receivable	26,452	0	175,173	201,625
Property Taxes Receivable	2,132,534	0	0	2,132,534
Notes Receivable	281,310	0	0	281,310
Special Assessments Receivable	594,201	1,495,939	9,992	2,100,132
Total Assets	\$11,544,004	\$2,448,800	\$7,095,834	\$21,088,638
<u>Liabilities</u>				
Accrued Wages Payable	\$177,537	\$0	\$507	\$178,044
Accounts Payable	80,716	0	14,881	95,597
Contracts Payable	104,860	0	14,538	119,398
Matured Compensated Absences Payable	5,597	0	0	5,597
Due to Other Governments	94,998	0	262	95,260
Interfund Payable	113,774	1,050,000	34,825	1,198,599
Due to External Parties	2,360	0	0	2,360
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Deferred Revenue	3,317,980	1,495,939	29,992	4,843,911
Retainage Payable	15,645	0	0	15,645
Total Liabilities	3,913,467	2,593,681	95,005	6,602,153
<u>Fund Balance</u>				
Reserved for Notes Receivable	241,973	0	0	241,973
Reserved for Encumbrances	1,030,535	0	90,063	1,120,598
Unreserved, Reported in				
Special Revenue Funds	6,358,029	0	0	6,358,029
Debt Service Funds (Deficit)	0	(144,881)	0	(144,881)
Capital Projects Funds	0	0	6,910,766	6,910,766
Total Fund Balance (Deficit)	7,630,537	(144,881)	7,000,829	14,486,485
Total Liabilities and Fund Balance	\$11,544,004	\$2,448,800	\$7,095,834	\$21,088,638

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

	Dog and Kennel	Mediation Grant	CSEA
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$38,608	\$92,591	\$277,691
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	378	0	139,103
Prepaid Items	0	0	3,932
Materials and Supplies Inventory	976	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$39,962	\$92,591	\$420,726
<u>Liabilities</u>			
Accrued Wages Payable	\$11,906	\$5,430	\$60,385
Accounts Payable	1,146	0	6,597
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	0	5,597
Due to Other Governments	4,922	3,014	31,877
Interfund Payable	0	0	21,300
Due to External Parties	0	0	2,360
Deferred Revenue	0	0	111,123
Retainage Payable	0	0	0
Total Liabilities	17,974	8,444	239,239
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	4,604	175	37,393
Unreserved (Deficit)	17,384	83,972	144,094
Total Fund Balance (Deficit)	21,988	84,147	181,487
Total Liabilities and Fund Balance	\$39,962	\$92,591	\$420,726

<u>Real Estate Assessment</u>	<u>Economic Development</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>
\$1,208,941	\$805,831	\$287,764	\$824,583	\$8,100	\$12,750
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,201	3,395	0	5,733	0	0
1,101	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,212,243</u>	<u>\$809,226</u>	<u>\$287,764</u>	<u>\$830,316</u>	<u>\$8,100</u>	<u>\$12,750</u>
\$10,183	\$9,924	\$3,743	\$5,120	\$0	\$0
8,225	5,113	1,500	2,291	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,072	5,448	2,095	2,252	0	0
0	3,101	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>25,480</u>	<u>23,586</u>	<u>7,338</u>	<u>9,663</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
212,407	18,529	173	12,024	0	0
<u>974,356</u>	<u>767,111</u>	<u>280,253</u>	<u>808,629</u>	<u>8,100</u>	<u>12,750</u>
<u>1,186,763</u>	<u>785,640</u>	<u>280,426</u>	<u>820,653</u>	<u>8,100</u>	<u>12,750</u>
<u>\$1,212,243</u>	<u>\$809,226</u>	<u>\$287,764</u>	<u>\$830,316</u>	<u>\$8,100</u>	<u>\$12,750</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006
(continued)

	VOCA- Juvenile	VOCA- Prosecutor	Historical Center
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$6,904	\$18,007	\$5,220
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	15,690	36,058	7,069
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	143,274
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$22,594	\$54,065	\$155,563
<u>Liabilities</u>			
Accrued Wages Payable	\$1,088	\$3,651	\$0
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	0	0
Due to Other Governments	624	206	0
Interfund Payable	0	0	0
Due to External Parties	0	0	0
Deferred Revenue	13,947	32,051	150,343
Deferred Revenue	0	0	0
Total Liabilities	15,659	35,908	150,343
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	286	0	0
Unreserved (Deficit)	6,649	18,157	5,220
Total Fund Balance (Deficit)	6,935	18,157	5,220
Total Liabilities and Fund Balance	\$22,594	\$54,065	\$155,563

Senior Citizens	Title Administration	Recorder's Equipment	Solid Waste Management District	Probation Services	CDBG
\$72,921	\$490,873	\$190,808	\$528,094	\$13,273	\$431,642
0	0	7,536	0	0	0
0	0	0	96,955	0	0
98,938	0	0	20,000	0	5,000
0	0	0	0	0	0
0	1,103	0	0	0	0
0	0	0	26,452	0	0
1,989,260	0	0	0	0	0
0	0	0	0	0	281,310
0	0	0	0	0	0
<u>\$2,161,119</u>	<u>\$491,976</u>	<u>\$198,344</u>	<u>\$671,501</u>	<u>\$13,273</u>	<u>\$717,952</u>
\$0	\$15,881	\$0	\$10,609	\$0	\$565
0	376	0	10,563	0	18,283
0	0	0	0	0	104,860
0	0	0	0	0	0
0	8,511	0	7,790	0	355
0	0	0	0	0	0
0	0	0	0	0	0
2,088,198	0	0	20,000	0	0
0	0	0	0	0	15,645
<u>2,088,198</u>	<u>24,768</u>	<u>0</u>	<u>48,962</u>	<u>0</u>	<u>139,708</u>
0	0	0	0	0	241,973
0	1,686	32,600	151,517	0	541,726
72,921	465,522	165,744	471,022	13,273	(205,455)
<u>72,921</u>	<u>467,208</u>	<u>198,344</u>	<u>622,539</u>	<u>13,273</u>	<u>578,244</u>
<u>\$2,161,119</u>	<u>\$491,976</u>	<u>\$198,344</u>	<u>\$671,501</u>	<u>\$13,273</u>	<u>\$717,952</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006
(continued)

	Sheriff	Community Service Work Litter Collection	Electronic Monitoring
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$418,633	\$45,428	\$17,044
Cash and Cash Equivalents in Segregated Accounts	5,328	0	0
Accounts Receivable	31,836	0	0
Due from Other Governments	20,894	0	47,306
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$476,691</u>	<u>\$45,428</u>	<u>\$64,350</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$8,193	\$0	\$2,283
Accounts Payable	0	0	9,230
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	0	0
Due to Other Governments	2,659	79	1,250
Interfund Payable	285	0	328
Due to External Parties	0	0	0
Deferred Revenue	20,894	0	23,653
Retainage Payable	0	0	0
Total Liabilities	<u>32,031</u>	<u>79</u>	<u>36,744</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	0	0
Unreserved (Deficit)	444,660	45,349	27,606
Total Fund Balance (Deficit)	<u>444,660</u>	<u>45,349</u>	<u>27,606</u>
Total Liabilities and Fund Balance	<u>\$476,691</u>	<u>\$45,428</u>	<u>\$64,350</u>

Electronic Monitoring Offenders	Juvenile Indigent Driver	Juvenile Accountability Incentive	Youth Services	Felony Delinquent Care	Court Security
\$301,785	\$2,887	\$1,068	\$43,245	\$715,831	\$16
0	0	0	0	0	0
124,045	0	0	0	0	0
0	0	0	0	82,359	0
0	0	0	0	0	0
0	0	0	0	0	0
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>\$425,830</u>	<u>\$2,887</u>	<u>\$1,068</u>	<u>\$43,245</u>	<u>\$798,190</u>	<u>\$16</u>
\$0	\$0	\$537	\$0	\$13,372	\$0
0	0	0	0	326	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	24	0	6,976	0
0	0	0	0	13,760	0
0	0	0	0	0	0
118,937	0	0	0	0	0
0	0	0	0	0	0
<u>118,937</u>	<u>0</u>	<u>561</u>	<u>0</u>	<u>34,434</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	695	0
306,893	2,887	507	43,245	763,061	16
<u>306,893</u>	<u>2,887</u>	<u>507</u>	<u>43,245</u>	<u>763,756</u>	<u>16</u>
<u>\$425,830</u>	<u>\$2,887</u>	<u>\$1,068</u>	<u>\$43,245</u>	<u>\$798,190</u>	<u>\$16</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006
(continued)

	Adult Probation	EMA	Voter Ed/ Poll Work
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$23,850	\$85,281	\$3,564
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	1,731	0
Due from Other Governments	74,182	105,811	0
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$98,032</u>	<u>\$192,823</u>	<u>\$3,564</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$4,112	\$5,603	\$0
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	0	0
Due to Other Governments	2,429	2,808	0
Interfund Payable	0	0	0
Due to External Parties	0	0	0
Deferred Revenue	37,091	107,542	0
Retainage Payable	0	0	0
Total Liabilities	<u>43,632</u>	<u>115,953</u>	<u>0</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	0	4,658	0
Unreserved (Deficit)	54,400	72,212	3,564
Total Fund Balance (Deficit)	<u>54,400</u>	<u>76,870</u>	<u>3,564</u>
Total Liabilities and Fund Balance	<u>\$98,032</u>	<u>\$192,823</u>	<u>\$3,564</u>

<u>Indigent Guardianship</u>	<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Juvenile Court Computerization</u>	<u>Donations Retreat</u>
\$32,117	\$13,445	\$185,209	\$75,422	\$72,563	\$53
0	0	0	0	0	0
0	0	0	0	1,299	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
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>\$32,117</u>	<u>\$13,445</u>	<u>\$185,209</u>	<u>\$75,422</u>	<u>\$73,862</u>	<u>\$53</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
734	0	7,298	150	3,156	0
31,383	13,445	177,911	75,272	70,706	53
<u>32,117</u>	<u>13,445</u>	<u>185,209</u>	<u>75,422</u>	<u>73,862</u>	<u>53</u>
<u>\$32,117</u>	<u>\$13,445</u>	<u>\$185,209</u>	<u>\$75,422</u>	<u>\$73,862</u>	<u>\$53</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006
(continued)

	Ditch Maintenance	Probate Conduct of Business	Law Enforcement- Prosecutor
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$98,982	\$6,926	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	1,496
Accounts Receivable	0	0	0
Due from Other Governments	0	0	0
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Interfund Receivable	0	0	0
Property Taxes Receivable	0	0	0
Notes Receivable	0	0	0
Special Assessments Receivable	594,201	0	0
Total Assets	<u>\$693,183</u>	<u>\$6,926</u>	<u>\$1,496</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$4,952	\$0	\$0
Accounts Payable	17,066	0	0
Contracts Payable	0	0	0
Matured Compensated Absences Payable	0	0	0
Due to Other Governments	4,607	0	0
Interfund Payable	75,000	0	0
Due to External Parties	0	0	0
Deferred Revenue	594,201	0	0
Retainage Payable	0	0	0
Total Liabilities	<u>695,826</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>			
Reserved for Notes Receivable	0	0	0
Reserved for Encumbrances	350	374	0
Unreserved (Deficit)	(2,993)	6,552	1,496
Total Fund Balance (Deficit)	<u>(2,643)</u>	<u>6,926</u>	<u>1,496</u>
Total Liabilities and Fund Balance	<u>\$693,183</u>	<u>\$6,926</u>	<u>\$1,496</u>

<u>Legal Research</u>	<u>Drug Enforcement</u>	<u>Commissary</u>	<u>Total</u>
\$41,005	\$0	\$0	\$7,498,955
0	29,265	39,832	83,457
0	0	0	255,866
0	0	0	652,788
0	0	0	15,261
0	0	0	3,180
0	0	0	26,452
0	0	0	2,132,534
0	0	0	281,310
0	0	0	594,201
<u>\$41,005</u>	<u>\$29,265</u>	<u>\$39,832</u>	<u>\$11,544,004</u>
\$0	\$0	\$0	\$177,537
0	0	0	80,716
0	0	0	104,860
0	0	0	5,597
0	0	0	94,998
0	0	0	113,774
0	0	0	2,360
0	0	0	3,317,980
0	0	0	15,645
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,913,467</u>
0	0	0	241,973
0	0	0	1,030,535
41,005	29,265	39,832	6,358,029
<u>41,005</u>	<u>29,265</u>	<u>39,832</u>	<u>7,630,537</u>
<u>\$41,005</u>	<u>\$29,265</u>	<u>\$39,832</u>	<u>\$11,544,004</u>

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2006

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$44,942	\$6,175	\$901,744	\$952,861
Special Assessments Receivable	0	8,704	1,487,235	1,495,939
Total Assets	<u>\$44,942</u>	<u>\$14,879</u>	<u>\$2,388,979</u>	<u>\$2,448,800</u>
<u>Liabilities</u>				
Interfund Payable	\$1,050,000	\$0	\$0	\$1,050,000
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Deferred Revenue	0	8,704	1,487,235	1,495,939
Total Liabilities	1,065,988	8,704	1,518,989	2,593,681
<u>Fund Balance</u>				
Unreserved (Deficit)	(1,021,046)	6,175	869,990	(144,881)
Total Liabilities and Fund Balance	<u>\$44,942</u>	<u>\$14,879</u>	<u>\$2,388,979</u>	<u>\$2,448,800</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006

	Issue II	Permanent Improvement	Wood Lane Building Construction
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,719,834	\$1,924,631
Due from Other Governments	0	0	0
Interfund Receivable	175,173	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$175,173</u>	<u>\$4,719,834</u>	<u>\$1,924,631</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	\$0
Accounts Payable	0	0	4,158
Contracts Payable	0	0	14,538
Due to Other Governments	0	0	0
Interfund Payable	0	0	0
Deferred Revenue	0	0	0
Retainage Payable	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>18,696</u>
<u>Fund Balance</u>			
Reserved for Encumbrances	0	57,463	0
Unreserved (Deficit)	175,173	4,662,371	1,905,935
Total Fund Balance (Deficit)	<u>175,173</u>	<u>4,719,834</u>	<u>1,905,935</u>
Total Liabilities and Fund Balance	<u>\$175,173</u>	<u>\$4,719,834</u>	<u>\$1,924,631</u>

<u>Methane Gas</u>	<u>Route 6 Turn Lane Construction</u>	<u>Historical Museum HVAC</u>	<u>Community Center</u>	<u>Construction- Ditches</u>
\$42,674	\$0	\$63,717	\$33,108	\$60,915
0	20,000	0	0	0
0	0	0	0	0
0	0	0	0	9,992
<u>\$42,674</u>	<u>\$20,000</u>	<u>\$63,717</u>	<u>\$33,108</u>	<u>\$70,907</u>
\$0	\$0	\$0	\$0	\$507
10,074	0	0	649	0
0	0	0	0	0
0	0	0	0	262
0	20,000	0	0	14,825
0	20,000	0	0	9,992
0	0	0	0	0
<u>10,074</u>	<u>40,000</u>	<u>0</u>	<u>649</u>	<u>25,586</u>
32,600	0	0	0	0
0	(20,000)	63,717	32,459	45,321
<u>32,600</u>	<u>(20,000)</u>	<u>63,717</u>	<u>32,459</u>	<u>45,321</u>
<u>\$42,674</u>	<u>\$20,000</u>	<u>\$63,717</u>	<u>\$33,108</u>	<u>\$70,907</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006
(continued)

	Parks and Open Spaces	Total
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$45,790	\$6,890,669
Due from Other Governments	0	20,000
Interfund Receivable	0	175,173
Special Assessments Receivable	0	9,992
	<u>\$45,790</u>	<u>\$7,095,834</u>
Total Assets	<u>\$45,790</u>	<u>\$7,095,834</u>
<u>Liabilities</u>		
Accrued Wages Payable	\$0	\$507
Accounts Payable	0	14,881
Contracts Payable	0	14,538
Due to Other Governments	0	262
Interfund Payable	0	34,825
Deferred Revenue	0	29,992
Retainage Payable	0	0
	<u>0</u>	<u>95,005</u>
Total Liabilities	<u>0</u>	<u>95,005</u>
<u>Fund Balance</u>		
Reserved for Encumbrances	0	90,063
Unreserved (Deficit)	45,790	6,910,766
	<u>45,790</u>	<u>7,000,829</u>
Total Fund Balance (Deficit)	<u>45,790</u>	<u>7,000,829</u>
Total Liabilities and Fund Balance	<u>\$45,790</u>	<u>\$7,095,834</u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,753,905	\$0	\$0	\$1,753,905
Other Taxes	9,019	0	0	9,019
Charges for Services	4,030,418	0	0	4,030,418
Licenses and Permits	608,986	0	0	608,986
Fines, Costs, and Forfeitures	70,929	0	0	70,929
Intergovernmental	3,653,659	0	815,378	4,469,037
Special Assessments	467,114	366,264	3,611	836,989
Interest	20,699	83,173	0	103,872
Other	116,344	592,737	507	709,588
Total Revenues	10,731,073	1,042,174	819,496	12,592,743
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,330,814	0	0	1,330,814
Judicial	1,270,706	0	0	1,270,706
Public Safety	588,456	0	0	588,456
Public Works	1,738,012	0	0	1,738,012
Health	263,802	0	0	263,802
Human Services	4,018,940	0	0	4,018,940
Conservation and Recreation	148,518	0	0	148,518
Economic Development	1,296,278	0	0	1,296,278
Other	0	2,316	0	2,316
Capital Outlay	0	0	4,170,963	4,170,963
Debt Service:				
Principal Retirement	0	1,804,000	0	1,804,000
Interest and Fiscal Charges	0	604,754	1,292	606,046
Total Expenditures	10,655,526	2,411,070	4,172,255	17,238,851
Excess of Revenues Over (Under) Expenditures	75,547	(1,368,896)	(3,352,759)	(4,646,108)
<u>Other Financing Sources (Uses)</u>				
Transfers In	445,542	1,412,670	1,764,459	3,622,671
Transfers Out	(292,634)	(14,084)	0	(306,718)
Total Other Financing Sources (Uses)	152,908	1,398,586	1,764,459	3,315,953
Changes in Fund Balance	228,455	29,690	(1,588,300)	(1,330,155)
Fund Balance (Deficit) Beginning of Year	7,402,082	(174,571)	8,589,129	15,816,640
Fund Balance (Deficit) End of Year	<u>\$7,630,537</u>	<u>(\$144,881)</u>	<u>\$7,000,829</u>	<u>\$14,486,485</u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006

	Dog and Kennel	Mediation Grant	CSEA	Real Estate Assessment
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	20,127	57,373	363,954	763,338
Licenses and Permits	241,476	0	0	0
Fines, Costs, and Forfeitures	16,453	0	0	0
Intergovernmental	0	7,943	1,498,084	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,752	47,522	4,125	763
Total Revenues	<u>279,808</u>	<u>112,838</u>	<u>1,866,163</u>	<u>764,101</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,002,751
Judicial	0	124,357	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	263,802	0	0	0
Human Services	0	0	2,210,121	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>263,802</u>	<u>124,357</u>	<u>2,210,121</u>	<u>1,002,751</u>
Excess of Revenues Over (Under) Expenditures	<u>16,006</u>	<u>(11,519)</u>	<u>(343,958)</u>	<u>(238,650)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	300,000	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>0</u>
Changes in Fund Balance	16,006	(11,519)	(43,958)	(238,650)
Fund Balance (Deficit) Beginning of Year	<u>5,982</u>	<u>95,666</u>	<u>225,445</u>	<u>1,425,413</u>
Fund Balance (Deficit) End of Year	<u><u>\$21,988</u></u>	<u><u>\$84,147</u></u>	<u><u>\$181,487</u></u>	<u><u>\$1,186,763</u></u>

<u>Economic Development</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Transportation Grant</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
516,712	144,743	149,650	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
25,000	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
286	71	0	6,638	0	0
<u>541,998</u>	<u>144,814</u>	<u>149,650</u>	<u>6,638</u>	<u>0</u>	<u>0</u>
0	98,187	122,562	7,749	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	4,155
0	0	0	0	0	0
395,187	0	0	0	0	0
<u>395,187</u>	<u>98,187</u>	<u>122,562</u>	<u>7,749</u>	<u>0</u>	<u>4,155</u>
<u>146,811</u>	<u>46,627</u>	<u>27,088</u>	<u>(1,111)</u>	<u>0</u>	<u>(4,155)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
146,811	46,627	27,088	(1,111)	0	(4,155)
638,829	233,799	793,565	9,211	12,750	4,155
<u>\$785,640</u>	<u>\$280,426</u>	<u>\$820,653</u>	<u>\$8,100</u>	<u>\$12,750</u>	<u>\$0</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006
(continued)

	VOCA- Juvenile	VOCA- Prosecutor	Historical Center	Senior Citizens
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$132,556	\$1,621,349
Other Taxes	0	0	669	8,350
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	23,405	56,975	17,722	212,968
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	2,955	0	0	0
Total Revenues	26,360	56,975	150,947	1,842,667
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	70,972	0	0
Judicial	23,997	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	1,804,664
Conservation and Recreation	0	0	148,518	0
Economic Development	0	0	0	0
Total Expenditures	23,997	70,972	148,518	1,804,664
Excess of Revenues Over (Under) Expenditures	2,363	(13,997)	2,429	38,003
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	20,910	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	20,910	0	0
Changes in Fund Balance	2,363	6,913	2,429	38,003
Fund Balance (Deficit) Beginning of Year	4,572	11,244	2,791	34,918
Fund Balance (Deficit) End of Year	\$6,935	\$18,157	\$5,220	\$72,921

<u>Title Administration</u>	<u>Recorder's Equipment</u>	<u>Solid Waste Management District</u>	<u>Probation Services</u>	<u>CDBG</u>	<u>Sheriff</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
398,334	100,906	1,272,395	4,230	0	0
0	0	0	0	0	367,510
0	0	0	0	0	0
0	0	96,980	0	631,947	208,327
0	0	0	0	0	0
0	0	0	0	19,641	55
293	0	240	0	0	15,669
<u>398,627</u>	<u>100,906</u>	<u>1,369,615</u>	<u>4,230</u>	<u>651,588</u>	<u>591,561</u>
0	19,517	0	0	0	0
424,425	0	0	405	0	0
0	0	0	0	0	248,804
0	0	1,014,862	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	901,091	0
<u>424,425</u>	<u>19,517</u>	<u>1,014,862</u>	<u>405</u>	<u>901,091</u>	<u>248,804</u>
<u>(25,798)</u>	<u>81,389</u>	<u>354,753</u>	<u>3,825</u>	<u>(249,503)</u>	<u>342,757</u>
0	0	0	0	0	60,330
0	0	(290,000)	0	0	(2,634)
0	0	(290,000)	0	0	57,696
(25,798)	81,389	64,753	3,825	(249,503)	400,453
493,006	116,955	557,786	9,448	827,747	44,207
<u>\$467,208</u>	<u>\$198,344</u>	<u>\$622,539</u>	<u>\$13,273</u>	<u>\$578,244</u>	<u>\$444,660</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006
(continued)

	Community Service Work Litter Collection	Electronic Monitoring	Electronic Monitoring Offenders	Juvenile Indigent Driver
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	0	76,813	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	16,005	94,613	0	263
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>16,005</u>	<u>94,613</u>	<u>76,813</u>	<u>263</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	5,385	102,180	52,572	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>5,385</u>	<u>102,180</u>	<u>52,572</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>10,620</u>	<u>(7,567)</u>	<u>24,241</u>	<u>263</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	10,620	(7,567)	24,241	263
Fund Balance (Deficit) Beginning of Year	<u>34,729</u>	<u>35,173</u>	<u>282,652</u>	<u>2,624</u>
Fund Balance (Deficit) End of Year	<u><u>\$45,349</u></u>	<u><u>\$27,606</u></u>	<u><u>\$306,893</u></u>	<u><u>\$2,887</u></u>

Juvenile Accountability Incentive	Youth Services	Felony Delinquent Care	Court Security	Adult Probation	EMA
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	8,635
0	0	0	0	0	0
0	0	0	0	0	0
10,000	0	480,142	0	138,365	134,920
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	11,200
<u>10,000</u>	<u>0</u>	<u>480,142</u>	<u>0</u>	<u>138,365</u>	<u>154,755</u>
0	0	0	0	0	0
9,480	0	307,697	2,393	170,324	0
0	0	0	0	0	216,081
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>9,480</u>	<u>0</u>	<u>307,697</u>	<u>2,393</u>	<u>170,324</u>	<u>216,081</u>
<u>520</u>	<u>0</u>	<u>172,445</u>	<u>(2,393)</u>	<u>(31,959)</u>	<u>(61,326)</u>
0	0	0	0	0	64,302
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>64,302</u>
520	0	172,445	(2,393)	(31,959)	2,976
(13)	43,245	591,311	2,409	86,359	73,894
<u>\$507</u>	<u>\$43,245</u>	<u>\$763,756</u>	<u>\$16</u>	<u>\$54,400</u>	<u>\$76,870</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006
(continued)

	Voter Ed/ Poll Work	Indigent Guardianship	Computer Legal Research	Clerk of Courts Computerization
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	14,490	1,977	29,284
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>0</u>	<u>14,490</u>	<u>1,977</u>	<u>29,284</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	7,794	0	0	0
Judicial	0	20,039	0	14,958
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>7,794</u>	<u>20,039</u>	<u>0</u>	<u>14,958</u>
Excess of Revenues Over (Under) Expenditures	<u>(7,794)</u>	<u>(5,549)</u>	<u>1,977</u>	<u>14,326</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(7,794)	(5,549)	1,977	14,326
Fund Balance (Deficit) Beginning of Year	<u>11,358</u>	<u>37,666</u>	<u>11,468</u>	<u>170,883</u>
Fund Balance (Deficit) End of Year	<u><u>\$3,564</u></u>	<u><u>\$32,117</u></u>	<u><u>\$13,445</u></u>	<u><u>\$185,209</u></u>

<u>Probate Court Computerization</u>	<u>Juvenile Court Computerization</u>	<u>Donations Retreat</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement- Prosecutor</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
14,790	18,536	0	0	869	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	467,114	0	0
0	0	0	0	0	22
0	0	0	24,830	0	0
<u>14,790</u>	<u>18,536</u>	<u>0</u>	<u>491,944</u>	<u>869</u>	<u>22</u>
0	0	0	0	0	1,282
6,009	5,389	0	0	1,096	0
0	0	0	0	0	0
0	0	0	723,150	0	0
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>6,009</u>	<u>5,389</u>	<u>0</u>	<u>723,150</u>	<u>1,096</u>	<u>1,282</u>
<u>8,781</u>	<u>13,147</u>	<u>0</u>	<u>(231,206)</u>	<u>(227)</u>	<u>(1,260)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
8,781	13,147	0	(231,206)	(227)	(1,260)
66,641	60,715	53	228,563	7,153	2,756
<u>\$75,422</u>	<u>\$73,862</u>	<u>\$53</u>	<u>(\$2,643)</u>	<u>\$6,926</u>	<u>\$1,496</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006
(continued)

	Legal Research	Drug Enforcement	Commissary	Total
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$1,753,905
Other Taxes	0	0	0	9,019
Charges for Services	7,347	0	65,915	4,030,418
Licenses and Permits	0	0	0	608,986
Fines, Costs, and Forfeitures	0	54,476	0	70,929
Intergovernmental	0	0	0	3,653,659
Special Assessments	0	0	0	467,114
Interest	0	579	402	20,699
Other	0	0	0	116,344
Total Revenues	7,347	55,055	66,317	10,731,073
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,330,814
Judicial	0	0	0	1,270,706
Public Safety	0	78,810	44,761	588,456
Public Works	0	0	0	1,738,012
Health	0	0	0	263,802
Human Services	0	0	0	4,018,940
Conservation and Recreation	0	0	0	148,518
Economic Development	0	0	0	1,296,278
Total Expenditures	0	78,810	44,761	10,655,526
Excess of Revenues Over (Under) Expenditures	7,347	(23,755)	21,556	75,547
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	445,542
Transfers Out	0	0	0	(292,634)
Total Other Financing Sources (Uses)	0	0	0	152,908
Changes in Fund Balance	7,347	(23,755)	21,556	228,455
Fund Balance (Deficit) Beginning of Year	33,658	53,020	18,276	7,402,082
Fund Balance (Deficit) End of Year	\$41,005	\$29,265	\$39,832	\$7,630,537

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2006

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$23	\$366,241	\$366,264
Interest	0	0	83,173	83,173
Other	564,340	0	28,397	592,737
Total Revenues	564,340	23	477,811	1,042,174
<u>Expenditures</u>				
Current:				
Other	2,316	0	0	2,316
Debt Service:				
Principal Retirement	1,485,000	0	319,000	1,804,000
Interest and Fiscal Charges	474,736	0	130,018	604,754
Total Expenditures	1,962,052	0	449,018	2,411,070
Excess of Revenues Over (Under) Expenditures	(1,397,712)	23	28,793	(1,368,896)
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,411,272	0	1,398	1,412,670
Transfers Out	0	(14,084)	0	(14,084)
Total Other Financing Sources (Uses)	1,411,272	(14,084)	1,398	1,398,586
Changes in Fund Balance	13,560	(14,061)	30,191	29,690
Fund Balance (Deficit) Beginning of Year	(1,034,606)	20,236	839,799	(174,571)
Fund Balance (Deficit) End of Year	(\$1,021,046)	\$6,175	\$869,990	(\$144,881)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006

	Issue II	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Revenues</u>				
Intergovernmental	\$684,378	\$0	\$1,000	\$50,000
Special Assessments	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>684,378</u>	<u>0</u>	<u>1,000</u>	<u>50,000</u>
<u>Expenditures</u>				
Current:				
Other	0	0	0	0
Capital Outlay	2,294,495	397,590	947,824	67,400
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>2,294,495</u>	<u>397,590</u>	<u>947,824</u>	<u>67,400</u>
Excess of Revenues Under Expenditures	(1,610,117)	(397,590)	(946,824)	(17,400)
<u>Other Financing Sources</u>				
Transfers In	0	1,000,000	750,000	0
Changes in Fund Balance	(1,610,117)	602,410	(196,824)	(17,400)
Fund Balance Beginning of Year	<u>1,785,290</u>	<u>4,117,424</u>	<u>2,102,759</u>	<u>50,000</u>
Fund Balance (Deficit) End of the Year	<u>\$175,173</u>	<u>\$4,719,834</u>	<u>\$1,905,935</u>	<u>\$32,600</u>

Route 6 Turn Lane Construction	Historical Museum HVAC	Community Center	Construction- Ditches	Parks and Open Spaces	Total
\$80,000	\$0	\$0	\$0	\$0	\$815,378
0	0	0	3,611	0	3,611
0	0	0	507	0	507
80,000	0	0	4,118	0	819,496
0	0	0	0	0	0
441,348	0	12,531	9,775	0	4,170,963
0	0	0	1,292	0	1,292
441,348	0	12,531	11,067	0	4,172,255
(361,348)	0	(12,531)	(6,949)	0	(3,352,759)
375	0	0	14,084	0	1,764,459
(360,973)	0	(12,531)	7,135	0	(1,588,300)
340,973	63,717	44,990	38,186	45,790	8,589,129
(\$20,000)	\$63,717	\$32,459	\$45,321	\$45,790	\$7,000,829

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Wood County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Internal Service Funds

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

Workers' Compensation Retro Reserve

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

Health

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

Wood County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2006

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$4,695,600	\$0	\$4,695,600
Cash and Cash Equivalents with Fiscal Agent	0	1,133,630	1,133,630
Investments with Fiscal Agent	0	4,412,501	4,412,501
Total Assets	4,695,600	5,546,131	10,241,731
<u>Current Liabilities</u>			
Claims Payable	31,399	1,158,834	1,190,233
Total Net Assets Unrestricted	<u>\$4,664,201</u>	<u>\$4,387,297</u>	<u>\$9,051,498</u>

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2006

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$0	\$6,812,211	\$6,812,211
Other	0	2,281	2,281
Total Operating Revenues	<u>0</u>	<u>6,814,492</u>	<u>6,814,492</u>
<u>Operating Expenses</u>			
Contractual Services	2,343	979,810	982,153
Claims	14,073	4,599,603	4,613,676
Other	0	6,821	6,821
Total Operating Expenses	<u>16,416</u>	<u>5,586,234</u>	<u>5,602,650</u>
Operating Income (Loss)	(16,416)	1,228,258	1,211,842
<u>Non-Operating Revenues</u>			
Interest Revenue	0	230,094	230,094
Income (Loss) Before Transfers	(16,416)	1,458,352	1,441,936
Transfers Out	<u>(2,294,091)</u>	<u>0</u>	<u>(2,294,091)</u>
Changes in Net Assets	(2,310,507)	1,458,352	(852,155)
Net Assets Beginning of Year	<u>6,974,708</u>	<u>2,928,945</u>	<u>9,903,653</u>
Net Assets End of Year	<u><u>\$4,664,201</u></u>	<u><u>\$4,387,297</u></u>	<u><u>\$9,051,498</u></u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2006

	Workers' Compensation Retro Reserve	Health	Total
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$0	\$6,812,211	\$6,812,211
Cash Received from Other Revenues	0	2,281	2,281
Cash Payments for Contractual Services	0	(979,810)	(979,810)
Cash Payments for Claims	(11,322)	(4,773,336)	(4,784,658)
Cash Payments for Other Expenses	0	(6,821)	(6,821)
Net Cash Provided by (Used for) Operating Activities	(11,322)	1,054,525	1,043,203
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Payments for Transfers Out	(2,294,091)	0	(2,294,091)
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(1,201,010)	(1,201,010)
Sale of Investments	0	643,907	643,907
Interest on Investments	0	230,094	230,094
Net Cash Used for Investing Activities	0	(327,009)	(327,009)
Net Increase (Decrease) in Cash and Cash Equivalents	(2,305,413)	727,516	(1,577,897)
Cash and Cash Equivalents Beginning of Year	7,001,013	406,114	7,407,127
Cash and Cash Equivalents End of Year	\$4,695,600	\$1,133,630	\$5,829,230
 <u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>			
Operating Income (Loss)	(\$16,416)	\$1,228,258	\$1,211,842
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>			
Decrease in Prepaid Items	2,343	0	2,343
Increase (Decrease) in Claims Payable	2,751	(173,733)	(170,982)
Total Adjustments	5,094	(173,733)	(168,639)
Net Cash Provided by (Used for) Operating Activities	(\$11,322)	\$1,054,525	\$1,043,203

Non-Cash Investing Transaction

For 2006, the Health internal service fund's investments decreased by \$30,450 to reflect investments at fair value as of December 31, 2006.

Wood County, Ohio
Combining Statements - Fiduciary Funds

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

Investment Trust Fund

Park and Recreation

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

Agency Funds

Health

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

Family and Children First

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

Work Industry

To account for the work industry program.

Soil and Water Conservation

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

Northwest Community Correctional Center

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

Juvenile Residential Center

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

Emergency Planning Commission

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

Housing Trust

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

Law Library

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

(continued)

Wood County, Ohio
Combining Statements - Fiduciary Funds

**Agency Funds
(continued)**

Auditor

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

Nursing Home Residents

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

Domestic Violence Shelter

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

Payroll

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

Undivided Tax

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

Alimony and Child Support

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

Economic Development

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

County Court

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

Sheriff

To account for proceeds and expenditures associated with the sheriff's foreclosure sales, as well as the special response team and drug enforcement agency investigations.

Inmate

To account for money that is on an inmate's person at the time of incarceration. This money is refunded at the time of their release.

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2006

	Health	Family and Children First	Soil and Water Conservation	Northwest Community Correctional Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,078,055	\$117,256	\$67,159	\$193,959
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Due from External Parties	80,319	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$2,158,374</u>	<u>\$117,256</u>	<u>\$67,159</u>	<u>\$193,959</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	2,158,374	117,256	67,159	193,959
Deposits Held and Due to Others	0	0	0	0
Total Liabilities	<u>\$2,158,374</u>	<u>\$117,256</u>	<u>\$67,159</u>	<u>\$193,959</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2006
(continued)

	Juvenile Residential Center	Emergency Planning Commission	Housing Trust	Law Library
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$311,805	\$83,526	\$157,421	\$18,054
Cash and Cash Equivalents in Segregated Accounts	0	0	51,544	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Due from External Parties	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$311,805</u>	<u>\$83,526</u>	<u>\$208,965</u>	<u>\$18,054</u>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$0
Undistributed Assets	311,805	83,526	157,421	18,054
Deposits Held and Due to Others	0	0	51,544	0
Total Liabilities	<u>\$311,805</u>	<u>\$83,526</u>	<u>\$208,965</u>	<u>\$18,054</u>

<u>Auditor</u>	<u>Nursing Home Residents</u>	<u>Domestic Violence Shelter</u>	<u>Payroll</u>	<u>Undivided Tax</u>	<u>Alimony and Child Support</u>	<u>Economic Development</u>
\$86,899	\$0	\$14,825	\$50,256	\$9,166,009	\$0	\$0
0	23,599	0	0	0	20,661	573,809
0	0	0	0	0	0	0
0	0	0	0	6,232,346	0	0
0	0	0	0	6,925	2,360	0
0	0	0	0	126,329,096	0	0
0	0	0	0	5,599,108	0	0
<u>\$86,899</u>	<u>\$23,599</u>	<u>\$14,825</u>	<u>\$50,256</u>	<u>\$147,333,484</u>	<u>\$23,021</u>	<u>\$573,809</u>
\$0	\$0	\$0	\$0	\$147,326,559	\$0	\$0
86,899	0	14,825	50,256	6,925	23,021	573,809
0	23,599	0	0	0	0	0
<u>\$86,899</u>	<u>\$23,599</u>	<u>\$14,825</u>	<u>\$50,256</u>	<u>\$147,333,484</u>	<u>\$23,021</u>	<u>\$573,809</u>

(continued)

Wood County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2006
(continued)

	<u>County Court</u>	<u>Sheriff</u>	<u>Inmate</u>	<u>Total</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$12,345,224
Cash and Cash Equivalents in Segregated Accounts	921,295	104,146	32,495	1,727,549
Accounts Receivable	535,934	0	0	535,934
Due from Other Governments	0	0	0	6,232,346
Due from External Parties	0	0	0	89,604
Property Taxes Receivable	0	0	0	126,329,096
Special Assessments Receivable	0	0	0	5,599,108
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$1,457,229	\$104,146	\$32,495	\$152,858,861
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Liabilities</u>				
Due to Other Governments	\$0	\$0	\$0	\$147,326,559
Undistributed Assets	1,457,229	11,298	0	5,331,816
Deposits Held and Due to Others	0	92,848	32,495	200,486
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	\$1,457,229	\$104,146	\$32,495	\$152,858,861
	<hr/>	<hr/>	<hr/>	<hr/>

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,904,226	\$4,657,817	\$4,483,988	\$2,078,055
Due from External Parties	74,479	80,319	74,479	80,319
Total Assets	<u>\$1,978,705</u>	<u>\$4,738,136</u>	<u>\$4,558,467</u>	<u>\$2,158,374</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,978,705</u>	<u>\$4,738,136</u>	<u>\$4,558,467</u>	<u>\$2,158,374</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$113,390	\$180,744	\$176,878	\$117,256
<u>Liabilities</u>				
Undistributed Assets	<u>\$113,390</u>	<u>\$180,744</u>	<u>\$176,878</u>	<u>\$117,256</u>
<u>Work Industry</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,315	\$0	\$8,315	\$0
<u>Liabilities</u>				
Undistributed Assets	<u>\$8,315</u>	<u>\$0</u>	<u>\$8,315</u>	<u>\$0</u>
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$53,734	\$277,558	\$264,133	\$67,159
<u>Liabilities</u>				
Undistributed Assets	<u>\$53,734</u>	<u>\$277,558</u>	<u>\$264,133</u>	<u>\$67,159</u>
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$74,634	\$2,100,593	\$1,981,268	\$193,959
<u>Liabilities</u>				
Undistributed Assets	<u>\$74,634</u>	<u>\$2,100,593</u>	<u>\$1,981,268</u>	<u>\$193,959</u>
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$334,229	\$1,822,953	\$1,845,377	\$311,805
<u>Liabilities</u>				
Undistributed Assets	<u>\$334,229</u>	<u>\$1,822,953</u>	<u>\$1,845,377</u>	<u>\$311,805</u>
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$68,648	\$33,058	\$18,180	\$83,526
<u>Liabilities</u>				
Undistributed Assets	<u>\$68,648</u>	<u>\$33,058</u>	<u>\$18,180</u>	<u>\$83,526</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006
(continued)

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$190,490	\$675,640	\$708,709	\$157,421
Cash and Cash Equivalents in Segregated Accounts	58,232	51,544	58,232	51,544
Total Assets	<u>\$248,722</u>	<u>\$727,184</u>	<u>\$766,941</u>	<u>\$208,965</u>
<u>Liabilities</u>				
Undistributed Assets	\$190,490	\$675,640	\$708,709	\$157,421
Deposits Held and Due to Others	58,232	51,544	58,232	51,544
Total Liabilities	<u>\$248,722</u>	<u>\$727,184</u>	<u>\$766,941</u>	<u>\$208,965</u>
<u>Law Library</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$23,387</u>	<u>\$264,455</u>	<u>\$269,788</u>	<u>\$18,054</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$23,387</u>	<u>\$264,455</u>	<u>\$269,788</u>	<u>\$18,054</u>
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$93,799</u>	<u>\$1,329,704</u>	<u>\$1,336,604</u>	<u>\$86,899</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$93,799</u>	<u>\$1,329,704</u>	<u>\$1,336,604</u>	<u>\$86,899</u>
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$22,079</u>	<u>\$1,520</u>	<u>\$0</u>	<u>\$23,599</u>
<u>Liabilities</u>				
Deposits Held and Due to Others	<u>\$22,079</u>	<u>\$1,520</u>	<u>\$0</u>	<u>\$23,599</u>
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$13,024</u>	<u>\$27,780</u>	<u>\$25,979</u>	<u>\$14,825</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$13,024</u>	<u>\$27,780</u>	<u>\$25,979</u>	<u>\$14,825</u>
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$17,836</u>	<u>\$7,019,644</u>	<u>\$6,987,224</u>	<u>\$50,256</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$17,836</u>	<u>\$7,019,644</u>	<u>\$6,987,224</u>	<u>\$50,256</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006
(continued)

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,077,112	\$303,639,396	\$299,550,499	\$9,166,009
Due from Other Governments	6,099,537	6,232,346	6,099,537	6,232,346
Due from External Parties	4,859	6,925	4,859	6,925
Property Taxes Receivable	127,762,003	126,329,096	127,762,003	126,329,096
Special Assessments Receivable	5,617,820	5,599,108	5,617,820	5,599,108
Total Assets	<u>\$144,561,331</u>	<u>\$441,806,871</u>	<u>\$439,034,718</u>	<u>\$147,333,484</u>
<u>Liabilities</u>				
Due to Other Governments	\$144,556,472	\$441,799,946	\$439,029,859	\$147,326,559
Undistributed Assets	4,859	6,925	4,859	6,925
Total Liabilities	<u>\$144,561,331</u>	<u>\$441,806,871</u>	<u>\$439,034,718</u>	<u>\$147,333,484</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$32,571	\$0	\$11,910	\$20,661
Due from External Parties	988	2,360	988	2,360
Total Assets	<u>\$33,559</u>	<u>\$2,360</u>	<u>\$12,898</u>	<u>\$23,021</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$33,559</u>	<u>\$2,360</u>	<u>\$12,898</u>	<u>\$23,021</u>
<u>Economic Development</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$530,141	\$43,668	\$0	\$573,809
<u>Liabilities</u>				
Undistributed Assets	<u>\$530,141</u>	<u>\$43,668</u>	<u>\$0</u>	<u>\$573,809</u>
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$856,633	\$66,758	\$2,096	\$921,295
Accounts Receivable	458,214	535,934	458,214	535,934
Due from External Parties	2,444	0	2,444	0
Total Assets	<u>\$1,317,291</u>	<u>\$602,692</u>	<u>\$462,754</u>	<u>\$1,457,229</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,317,291</u>	<u>\$602,692</u>	<u>\$462,754</u>	<u>\$1,457,229</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006
(continued)

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$83,932	\$20,463	\$249	\$104,146
<u>Liabilities</u>				
Undistributed Assets	\$3,929	\$7,618	\$249	\$11,298
Deposits Held and Due to Others	80,003	12,845	0	92,848
Total Liabilities	\$83,932	\$20,463	\$249	\$104,146
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$8,312	\$25,048	\$865	\$32,495
<u>Liabilities</u>				
Deposits Held and Due to Others	\$8,312	\$25,048	\$865	\$32,495
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,972,824	\$322,029,342	\$317,656,942	\$12,345,224
Cash and Cash Equivalents in Segregated Accounts	1,591,900	209,001	73,352	1,727,549
Accounts Receivable	458,214	535,934	458,214	535,934
Due from Other Governments	6,099,537	6,232,346	6,099,537	6,232,346
Due from External Parties	82,770	89,604	82,770	89,604
Property Taxes Receivable	127,762,003	126,329,096	127,762,003	126,329,096
Special Assessments Receivable	5,617,820	5,599,108	5,617,820	5,599,108
Total Assets	\$149,585,068	\$461,024,431	\$457,750,638	\$152,858,861
<u>Liabilities</u>				
Due to Other Governments	\$144,556,472	\$441,799,946	\$439,029,859	\$147,326,559
Undistributed Assets	4,859,970	19,133,528	18,661,682	5,331,816
Deposits Held and Due to Others	168,626	90,957	59,097	200,486
Total Liabilities	\$149,585,068	\$461,024,431	\$457,750,638	\$152,858,861

**INDIVIDUAL FUND SCHEDULES
OF REVENUES, EXPENDITURES/EXPENSES,
AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,380,688	\$6,380,688	\$6,115,898	(\$264,790)
Permissive Sales Taxes	14,205,000	14,205,000	14,978,820	773,820
Other Taxes	37,362	32,909	31,476	(1,433)
Charges for Services	5,017,559	5,400,903	6,157,621	756,718
Licenses and Permits	9,900	9,900	9,044	(856)
Fines, Costs, and Forfeitures	449,000	449,000	515,352	66,352
Intergovernmental	3,478,820	3,483,273	3,728,564	245,291
Interest	1,900,000	1,900,000	3,427,992	1,527,992
Other	161,333	161,333	506,774	345,441
Total Revenues	31,639,662	32,023,006	35,471,541	3,448,535
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	123,464	126,464	125,286	1,178
Materials and Supplies	378,523	366,224	283,472	82,752
Contractual Services	809,723	878,123	743,226	134,897
Capital Outlay	1,057,520	1,098,604	1,016,201	82,403
Total County	2,369,230	2,469,415	2,168,185	301,230
Commissioners				
Personal Services	573,266	576,266	571,519	4,747
Materials and Supplies	2,500	2,500	2,022	478
Contractual Services	6,799	6,799	4,530	2,269
Other	2,500	2,500	2,323	177
Total Commissioners	585,065	588,065	580,394	7,671
Central Services				
Personal Services	11,808	11,808	8,622	3,186
Materials and Supplies	87,977	85,977	61,271	24,706
Contractual Services	248,703	248,703	241,749	6,954
Other	24,468	26,468	23,464	3,004
Total Central Services	372,956	372,956	335,106	37,850
Auditor				
Personal Services	549,127	549,127	545,413	3,714
Materials and Supplies	5,985	6,785	6,604	181
Contractual Services	3,900	4,878	4,076	802
Other	9,111	9,211	9,141	70
Total Auditor	568,123	570,001	565,234	4,767

(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, 2006
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Assessing Real Property				
Personal Services	\$44,719	\$44,719	\$43,086	\$1,633
Materials and Supplies	2,222	1,244	1,244	0
Other	600	500	337	163
Total Assessing Real Property	47,541	46,463	44,667	1,796
Appraising Real Property				
Personal Services	167,250	167,250	167,164	86
Materials and Supplies	6,495	6,495	4,452	2,043
Other	1,173	1,173	992	181
Total Appraising Real Property	174,918	174,918	172,608	2,310
Treasurer				
Personal Services	156,429	156,429	155,722	707
Materials and Supplies	35,125	35,125	32,845	2,280
Contractual Services	6,000	6,000	4,324	1,676
Other	3,000	3,000	2,952	48
Total Treasurer	200,554	200,554	195,843	4,711
Prosecuting Attorney				
Personal Services	996,461	996,461	965,241	31,220
Materials and Supplies	13,727	13,727	12,069	1,658
Contractual Services	31,037	31,037	15,169	15,868
Other	71,418	71,437	66,247	5,190
Total Prosecuting Attorney	1,112,643	1,112,662	1,058,726	53,936
Budget Commission				
Personal Services	18,343	18,343	18,334	9
Materials and Supplies	200	200	102	98
Contractual Services	1,600	1,600	1,600	0
Other	200	200	100	100
Total Budget Commission	20,343	20,343	20,136	207
Board of Revision				
Personal Services	38,840	38,840	38,822	18
Other	452	452	432	20
Total Board of Revision	39,292	39,292	39,254	38
Bureau of Inspection				
Contractual Services	98,555	98,555	91,000	7,555

(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, 2006
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Planning Commission				
Personal Services	\$106,822	\$106,908	\$106,492	\$416
Materials and Supplies	700	614	566	48
Contractual Services	700	700	0	700
Other	1,932	1,932	1,549	383
Total Planning Commission	110,154	110,154	108,607	1,547
Data Processing				
Personal Services	77,066	77,665	57,662	20,003
Materials and Supplies	9,028	9,028	8,430	598
Contractual Services	29,865	29,865	29,387	478
Other	1,597	1,597	1,534	63
Capital Outlay	24,290	24,290	7,972	16,318
Total Data Processing	141,846	142,445	104,985	37,460
Board of Elections				
Personal Services	430,721	446,728	445,987	741
Materials and Supplies	20,675	25,348	25,065	283
Contractual Services	83,160	87,970	84,987	2,983
Other	1,500	308	258	50
Capital Outlay	72,802	47,704	35,357	12,347
Total Board of Elections	608,858	608,058	591,654	16,404
Maintenance and Operating-Courthouse				
Personal Services	347,263	354,272	353,996	276
Materials and Supplies	47,560	39,848	35,408	4,440
Contractual Services	153,277	165,777	163,774	2,003
Other	502,424	556,924	551,509	5,415
Total Maintenance and Operating-Courthouse	1,050,524	1,116,821	1,104,687	12,134
Maintenance and Operating-Juvenile Court				
Personal Services	488,826	489,676	480,920	8,756
Materials and Supplies	36,400	36,400	33,507	2,893
Contractual Services	186,033	188,183	183,954	4,229
Other	441,500	461,500	458,969	2,531
Total Maintenance and Operating-Juvenile Court	1,152,759	1,175,759	1,157,350	18,409
Recorder				
Personal Services	459,566	459,566	434,319	25,247
Materials and Supplies	19,500	22,394	20,282	2,112
Contractual Services	119,168	119,275	113,203	6,072
Other	4,515	4,515	3,938	577
Capital Outlay	0	3,000	217	2,783
Total Recorder	602,749	608,750	571,959	36,791

(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, 2006
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Records Center				
Personal Services	\$87,223	\$89,515	\$89,125	\$390
Materials and Supplies	6,000	4,500	2,532	1,968
Contractual Services	22,500	24,000	22,177	1,823
Other	300	300	65	235
Total Records Center	116,023	118,315	113,899	4,416
Insurance on Property				
Contractual Services	600,037	595,037	450,181	144,856
Insurance on Person				
Personal Services	3,571,500	2,960,881	2,884,632	76,249
Pensions				
Personal Services	2,300,000	2,300,000	2,195,169	104,831
Taxes				
Other	90,000	90,000	87,279	2,721
Miscellaneous				
Other	10,000	10,000	8,832	1,168
Work Safety				
Personal Services	0	364,055	311,073	52,982
Annexations				
Other	1,000	1,000	303	697
Operation Fuel Facility				
Materials and Supplies	365,655	485,655	469,170	16,485
Contractual Services	4,000	13,569	13,569	0
Other	4,000	4,118	2,941	1,177
Total Operation Fuel Facility	373,655	503,342	485,680	17,662
Total Legislative and Executive	16,318,325	16,397,841	15,447,443	950,398
Judicial				
Domestic Relations				
Personal Services	211,414	211,414	208,340	3,074
Materials and Supplies	3,057	3,057	2,273	784
Contractual Services	27,650	27,650	27,467	183
Other	2,900	2,900	2,493	407
Total Domestic Relations	245,021	245,021	240,573	4,448

(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, 2006
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court of Appeals				
Other	\$115,000	\$119,547	\$119,547	\$0
Jury Commission				
Personal Services	55,623	54,623	48,919	5,704
Materials and Supplies	15,576	15,576	14,803	773
Contractual Services	100	100	31	69
Other	500	500	255	245
Total Jury Commission	71,799	70,799	64,008	6,791
Adult Probation Department				
Personal Services	501,230	501,230	498,838	2,392
Materials and Supplies	1,800	1,800	1,800	0
Contractual Services	6,000	6,000	4,370	1,630
Other	2,000	2,000	1,917	83
Total Adult Probation Department	511,030	511,030	506,925	4,105
Court Security				
Personal Services	267,025	267,525	257,450	10,075
Materials and Supplies	1,508	2,108	2,097	11
Contractual Services	9,071	7,521	7,483	38
Other	2,489	2,938	2,885	53
Total Court Security	280,093	280,092	269,915	10,177
Common Pleas Courts 1, 2, and 4				
Personal Services	812,118	805,618	792,911	12,707
Materials and Supplies	37,981	39,981	39,417	564
Contractual Services	159,003	182,753	175,673	7,080
Other	8,280	9,780	8,921	859
Total Common Pleas Courts 1, 2, and 4	1,017,382	1,038,132	1,016,922	21,210
Juvenile Court				
Personal Services	368,124	368,124	365,926	2,198
Materials and Supplies	20,972	20,972	13,333	7,639
Contractual Services	33,953	33,953	23,180	10,773
Other	5,185	5,185	4,525	660
Total Juvenile Court	428,234	428,234	406,964	21,270
Juvenile Probation				
Personal Services	246,988	242,886	236,657	6,229
Materials and Supplies	2,250	2,250	2,189	61
Contractual Services	39,090	39,090	23,922	15,168
Other	2,500	6,750	4,866	1,884
Total Juvenile Probation	290,828	290,976	267,634	23,342

(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, 2006
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Detention Home				
Personal Services	\$874,215	\$874,215	\$856,954	\$17,261
Materials and Supplies	83,850	83,850	68,642	15,208
Contractual Services	108,437	108,687	83,922	24,765
Other	5,500	5,500	5,333	167
Total Detention Home	1,072,002	1,072,252	1,014,851	57,401
Probate Court				
Personal Services	323,552	323,552	304,447	19,105
Materials and Supplies	10,921	11,621	10,596	1,025
Contractual Services	9,237	9,237	6,046	3,191
Other	4,630	3,930	3,751	179
Total Probate Court	348,340	348,340	324,840	23,500
Clerk of Courts				
Personal Services	554,537	554,537	554,052	485
Materials and Supplies	19,847	19,847	19,221	626
Contractual Services	39,036	32,953	28,982	3,971
Other	3,121	3,121	2,090	1,031
Total Clerk of Courts	616,541	610,458	604,345	6,113
Fostoria Municipal Court				
Personal Services	7,900	8,253	8,130	123
Contractual Services	6,490	6,490	6,490	0
Other	1,800	1,800	1,416	384
Total Fostoria Municipal Court	16,190	16,543	16,036	507
Perrysburg Municipal Court				
Personal Services	97,000	96,647	86,709	9,938
Contractual Services	15,600	15,600	13,521	2,079
Other	2,500	3,250	3,000	250
Total Perrysburg Municipal Court	115,100	115,497	103,230	12,267
Bowling Green Municipal Court				
Personal Services	65,000	123,375	120,139	3,236
Contractual Services	48,500	104,605	103,035	1,570
Other	3,000	3,000	1,443	1,557
Total Bowling Green Municipal Court	116,500	230,980	224,617	6,363

(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, 2006
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Defender				
Personal Services	\$634,609	\$634,159	\$626,284	\$7,875
Materials and Supplies	4,307	3,507	3,505	2
Contractual Services	33,501	41,404	36,454	4,950
Other	15,482	16,482	16,466	16
Capital Outlay	5,000	3,000	2,835	165
Total Public Defender	<u>692,899</u>	<u>698,552</u>	<u>685,544</u>	<u>13,008</u>
Law Library				
Personal Services	61,819	61,819	52,821	8,998
Miscellaneous				
Contractual Services	396,914	420,812	405,441	15,371
Total Judicial	<u>6,395,692</u>	<u>6,559,084</u>	<u>6,324,213</u>	<u>234,871</u>
Public Safety				
Coroner				
Personal Services	64,749	64,749	56,541	8,208
Materials and Supplies	90	90	0	90
Contractual Services	38,300	57,125	57,125	0
Other	6,000	6,200	6,102	98
Total Coroner	<u>109,139</u>	<u>128,164</u>	<u>119,768</u>	<u>8,396</u>
Sheriff				
Personal Services	2,203,275	2,303,900	2,299,116	4,784
Materials and Supplies	10,817	20,817	18,013	2,804
Contractual Services	69,688	156,947	151,184	5,763
Other	79,477	79,477	78,420	1,057
Total Sheriff	<u>2,363,257</u>	<u>2,561,141</u>	<u>2,546,733</u>	<u>14,408</u>
Communications Center				
Personal Services	584,779	584,779	557,230	27,549
Materials and Supplies	5,503	5,503	3,633	1,870
Contractual Services	170,000	170,000	163,174	6,826
Other	40,000	47,500	45,725	1,775
Total Communications Center	<u>800,282</u>	<u>807,782</u>	<u>769,762</u>	<u>38,020</u>
Other Expenditure				
Contractual Services	10,000	19,350	19,350	0
Jail-Sheriff				
Personal Services	2,199,890	2,347,804	2,341,424	6,380
Materials and Supplies	380,661	375,661	357,666	17,995
Contractual Services	581,347	593,347	581,582	11,765
Other	401,583	333,936	218,964	114,972
Total Jail-Sheriff	<u>3,563,481</u>	<u>3,650,748</u>	<u>3,499,636</u>	<u>151,112</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, 2006
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
SRF Sheriff Donation				
Other	\$0	\$0	\$83	(\$83)
Total Public Safety	6,846,159	7,167,185	6,955,332	211,853
Public Works				
Engineer				
Personal Services	430,922	431,822	368,784	63,038
Materials and Supplies	4,500	4,500	4,458	42
Contractual Services	3,000	2,100	1,743	357
Other	5,100	5,100	4,568	532
Total Public Works	443,522	443,522	379,553	63,969
Health				
Registration of Vital Statistics				
Other	2,000	2,000	1,245	755
Other Health				
Contractual Services	255,407	255,407	174,059	81,348
Total Health	257,407	257,407	175,304	82,103
Human Services				
Veteran Services				
Personal Services	167,441	167,441	155,230	12,211
Materials and Supplies	6,437	7,937	7,324	613
Contractual Services	48,360	48,728	40,985	7,743
Other	95,400	93,532	63,922	29,610
Total Veteran Services	317,638	317,638	267,461	50,177
Public Assistance				
Other	304,121	304,121	255,858	48,263
Total Human Services	621,759	621,759	523,319	98,440
Conservation and Recreation				
Historical Society				
Personal Services	116,693	116,814	116,814	0

(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, 2006
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Other				
Airport				
Other	\$26,345	\$26,345	\$26,345	\$0
Miscellaneous				
Other	346,362	344,437	343,387	1,050
Contingencies				
Other	500,000	99,083	29,205	69,878
Unclaimed Monies				
Other	0	0	4,671	(4,671)
Total Other	872,707	469,865	403,608	66,257
Intergovernmental				
Agriculture				
Contractual Services	26,010	26,010	19,839	6,171
Other	382,962	382,962	381,269	1,693
Total Intergovernmental	408,972	408,972	401,108	7,864
Total Expenditures	32,281,236	32,442,449	30,726,694	1,715,755
Excess of Revenues Over (Under) Expenditures	(641,574)	(419,443)	4,744,847	5,164,290
<u>Other Financing Sources (Uses)</u>				
Advances In	79,906	79,906	79,906	0
Advances Out	(4,000)	(4,000)	(4,000)	0
Transfers In	121,000	2,415,091	2,356,627	(58,464)
Transfers Out	(3,096,096)	(3,155,984)	(3,123,056)	32,928
Total Other Financing Sources (Uses)	(2,899,190)	(664,987)	(690,523)	(25,536)
Changes in Fund Balance	(3,540,764)	(1,084,430)	4,054,324	5,138,754
Fund Balance Beginning of Year	7,037,789	7,037,789	7,037,789	0
Prior Year Encumbrances Appropriated	700,575	700,575	700,575	0
Fund Balance End of Year	\$4,197,600	\$6,653,934	\$11,792,688	\$5,138,754

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,100,000	\$4,100,000	\$4,001,224	(\$98,776)
Charges for Services	506,000	2,765,943	3,009,211	243,268
Fines, Costs, and Forfeitures	150,000	150,000	171,102	21,102
Intergovernmental	2,000,000	2,000,000	2,322,445	322,445
Total Revenues	6,756,000	9,015,943	9,503,982	488,039
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,380,500	2,384,827	2,182,938	201,889
Materials and Supplies	1,975,000	2,043,923	1,059,565	984,358
Contractual Services	4,245,708	4,175,408	3,153,721	1,021,687
Other	1,278,773	1,200,823	995,767	205,056
Capital Outlay	589,493	589,493	372,730	216,763
Total Expenditures	10,469,474	10,394,474	7,764,721	2,629,753
Excess of Revenues Over (Under) Expenditures	(3,713,474)	(1,378,531)	1,739,261	3,117,792
<u>Other Financing Sources (Uses)</u>				
Advances Out	0	(75,000)	(75,000)	0
Transfers In	250,000	250,000	0	(250,000)
Total Other Financing Sources (Uses)	250,000	175,000	(75,000)	(250,000)
Changes in Fund Balance	(3,463,474)	(1,203,531)	1,664,261	2,867,792
Fund Balance Beginning of Year	3,392,905	3,392,905	3,392,905	0
Prior Year Encumbrances Appropriated	456,774	456,774	456,774	0
Fund Balance End of Year	\$386,205	\$2,646,148	\$5,513,940	\$2,867,792

Wood County, Ohio
Alcohol, Drug Addiction, and Mental Health Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,426,571	\$5,935,068	\$5,603,511	(\$331,557)
Other Taxes	27,431	23,341	29,963	6,622
Charges for Services	0	0	2,300	2,300
Intergovernmental	6,990,000	7,525,593	7,697,422	171,829
Other	0	0	1,622	1,622
Total Revenues	13,444,002	13,484,002	13,334,818	(149,184)
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	490,896	490,896	458,374	32,522
Materials and Supplies	12,000	12,000	7,933	4,067
Contractual Services	9,516,000	10,016,000	9,921,754	94,246
Other	800,846	800,846	554,933	245,913
Capital Outlay	15,000	15,000	14,316	684
Total Community Mental Health	10,834,742	11,334,742	10,957,310	377,432
Women's Health				
Contractual Services	441,399	441,399	421,355	20,044
Indigent Driver Alcohol Treatment				
Contractual Services	60,000	100,000	82,607	17,393
Community Mental Health-Title XX				
Contractual Services	130,000	130,000	81,668	48,332
Community Mental Health-Title XIX				
Contractual Services	2,189,977	2,189,977	1,998,790	191,187
Total Expenditures	13,656,118	14,196,118	13,541,730	654,388
Excess of Revenues Under Expenditures	(212,116)	(712,116)	(206,912)	505,204
<u>Other Financing Uses</u>				
Transfers Out	(608,918)	(108,918)	0	108,918
Changes in Fund Balance	(821,034)	(821,034)	(206,912)	614,122
Fund Balance Beginning of Year	820,188	820,188	820,188	0
Prior Year Encumbrances Appropriated	846	846	846	0
Fund Balance End of Year	\$0	\$0	\$614,122	\$614,122

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, 2006

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$2,522,840	\$2,522,840	\$2,397,125	(\$125,715)
Other Taxes	15,659	15,659	13,316	(2,343)
Intergovernmental	9,713,578	9,391,670	8,883,687	(507,983)
Other	15,003	15,003	17,192	2,189
Total Revenues	12,267,080	11,945,172	11,311,320	(633,852)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	3,839,582	3,865,082	3,415,150	449,932
Materials and Supplies	200,000	200,000	130,524	69,476
Contractual Services	970,875	970,875	583,103	387,772
Other	3,605,037	3,579,537	3,086,144	493,393
Capital Outlay	183,086	183,086	100,012	83,074
Total Public Assistance	8,798,580	8,798,580	7,314,933	1,483,647
Work Force Investment Act				
Contractual Services	733,569	768,569	467,667	300,902
Other	60,000	25,000	2,255	22,745
Total Work Force Investment Act	793,569	793,569	469,922	323,647
Children's Services				
Contractual Services	349,468	274,468	267,820	6,648
Other	2,563,949	2,638,949	2,525,927	113,022
Total Children's Services	2,913,417	2,913,417	2,793,747	119,670
Child and Adult Protect-Levy				
Contractual Services	0	92	0	92
Other	163,118	213,118	174,069	39,049
Capital Outlay	25,000	25,000	0	25,000
Total Child and Adult Protect-Levy	188,118	238,210	174,069	64,141
Trust-Homeless Donation				
Other	19,000	19,000	16,830	2,170
Total Expenditures	12,712,684	12,762,776	10,769,501	1,993,275
Excess of Revenues Over (Under) Expenditures	(445,604)	(817,604)	541,819	1,359,423

(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, 2006
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Uses</u>				
Transfers Out	(\$115,000)	(\$115,000)	(\$59,902)	\$55,098
Changes in Fund Balance	(560,604)	(932,604)	481,917	1,414,521
Fund Balance Beginning of Year	3,450,411	3,450,411	3,450,411	0
Prior Year Encumbrances Appropriated	58,390	58,390	58,390	0
Fund Balance End of Year	<u>\$2,948,197</u>	<u>\$2,576,197</u>	<u>\$3,990,718</u>	<u>\$1,414,521</u>

Wood County, Ohio
Mental Retardation and Development Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$11,724,563	\$11,724,563	\$11,099,103	(\$625,460)
Other Taxes	74,287	74,287	62,495	(11,792)
Charges for Services	782,625	782,625	1,383,671	601,046
Intergovernmental	13,120,860	13,120,860	13,447,697	326,837
Interest	0	0	130,676	130,676
Other	19,570	19,570	22,628	3,058
Total Revenues	25,721,905	25,721,905	26,146,270	424,365
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	2,000,000	2,000,000	1,081,376	918,624
Other	50,000	50,000	4,072	45,928
Total Residential Development Services	2,050,000	2,050,000	1,085,448	964,552
Community Assistance				
Contractual Services	20,000	35,000	16,002	18,998
Other	20,000	35,000	34,039	961
Total Community Assistance	40,000	70,000	50,041	19,959
MRDD				
Personal Services	10,140,800	10,141,800	9,916,826	224,974
Materials and Supplies	616,900	634,400	607,139	27,261
Contractual Services	8,305,964	8,460,964	8,279,399	181,565
Other	309,900	344,900	341,773	3,127
Capital Outlay	21,100	26,100	24,246	1,854
Total MRDD	19,394,664	19,608,164	19,169,383	438,781
Title I				
Personal Services	32,117	34,117	32,097	2,020
Family Resource Services				
Personal Services	117	117	57	60
Contractual Services	110,039	99,639	88,798	10,841
Other	50,790	72,190	67,716	4,474
Total Family Resource Services	160,946	171,946	156,571	15,375

(continued)

Wood County, Ohio
Mental Retardation and Development Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Supported Living				
Personal Services	\$29,500	\$34,000	\$27,388	\$6,612
Materials and Supplies	100	100	0	100
Contractual Services	299,500	322,800	282,694	40,106
Other	3,500	700	200	500
Total Supported Living	332,600	357,600	310,282	47,318
Toy Lending				
Personal Services	52,056	67,056	58,331	8,725
Trust Health Insurance				
Personal Services	3,000,000	3,000,000	2,627,869	372,131
Trust Donations				
Other	50,500	50,500	1,174	49,326
Total Expenditures	25,112,883	25,409,383	23,491,196	1,918,187
Excess of Revenues Over Expenditures	609,022	312,522	2,655,074	2,342,552
<u>Other Financing Uses</u>				
Transfers Out	(16,657,074)	(16,430,074)	(750,000)	15,680,074
Changes in Fund Balance	(16,048,052)	(16,117,552)	1,905,074	18,022,626
Fund Balance Beginning of Year	24,502,994	24,502,994	24,502,994	0
Prior Year Encumbrances Appropriated	2,314	2,314	2,314	0
Fund Balance End of Year	\$8,457,256	\$8,387,756	\$26,410,382	\$18,022,626

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, 2006

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,479,000	\$1,362,139	(\$116,861)
Other	21,000	8,417	(12,583)
	<u>1,500,000</u>	<u>1,370,556</u>	<u>(129,444)</u>
<u>Expenses</u>			
Personal Services	1,187,555	1,024,657	162,898
Materials and Supplies	4,500	3,960	540
Contractual Services	28,156	16,861	11,295
Other	146,652	138,474	8,178
Capital Outlay	100,000	49,532	50,468
	<u>1,466,863</u>	<u>1,233,484</u>	<u>233,379</u>
Changes in Fund Balance	33,137	137,072	103,935
Fund Balance Beginning of Year	1,909,856	1,909,856	0
Prior Year Encumbrances Appropriated	<u>1,363</u>	<u>1,363</u>	<u>0</u>
Fund Balance End of Year	<u>\$1,944,356</u>	<u>\$2,048,291</u>	<u>\$103,935</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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,676,172	\$5,843,522	\$167,350
Other	209,000	140,730	(68,270)
Total Revenues	5,885,172	5,984,252	99,080
<u>Expenses</u>			
Personal Services	4,246,500	4,242,916	3,584
Materials and Supplies	615,638	615,638	0
Contractual Services	1,290,937	1,288,008	2,929
Other	25,490	17,815	7,675
Capital Outlay	284,168	198,123	86,045
Debt Service:			
Principal Retirement	45,000	45,000	0
Interest Expense	16,110	16,110	0
Total Expenses	6,523,843	6,423,610	100,233
Excess of Revenues Under Expenses	(638,671)	(439,358)	199,313
<u>Other Financing Uses</u>			
Transfers Out	(890)	0	890
Changes in Fund Balance	(639,561)	(439,358)	200,203
Fund Balance Beginning of Year	1,136,704	1,136,704	0
Prior Year Encumbrances Appropriated	84,419	84,419	0
Fund Balance End of Year	\$581,562	\$781,765	\$200,203

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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,514,000	\$1,669,636	\$155,636
Other	25,000	72,100	47,100
Total Revenues	1,539,000	1,741,736	202,736
<u>Expenses</u>			
Personal Services	485,000	451,663	33,337
Materials and Supplies	371,020	361,401	9,619
Contractual Services	384,074	361,098	22,976
Other	266,468	252,795	13,673
Capital Outlay	727,092	720,647	6,445
Debt Service:			
Principal Retirement	225,000	225,000	0
Interest Expense	38,064	38,064	0
Total Expenses	2,496,718	2,410,668	86,050
Excess of Revenues Under Expenses	(957,718)	(668,932)	288,786
Transfers In	553,064	554,844	1,780
Transfers Out	(375)	(375)	0
Changes in Fund Balance	(405,029)	(114,463)	290,566
Fund Balance Beginning of Year	1,764,655	1,764,655	0
Prior Year Encumbrances Appropriated	96,027	96,027	0
Fund Balance End of Year	\$1,455,653	\$1,746,219	\$290,566

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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$20,000	\$20,127	\$127
Licenses and Permits	228,800	241,476	12,676
Fines, Costs, and Forfeitures	18,100	16,419	(1,681)
Other	1,000	1,752	752
	<u>267,900</u>	<u>279,774</u>	<u>11,874</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	213,409	201,098	12,311
Materials and Supplies	5,825	5,640	185
Contractual Services	35,359	34,186	1,173
Other	12,148	12,108	40
Capital Outlay	18,250	18,190	60
	<u>284,991</u>	<u>271,222</u>	<u>13,769</u>
Changes in Fund Balance	(17,091)	8,552	25,643
Fund Balance Beginning of Year	19,877	19,877	0
Prior Year Encumbrances Appropriated	4,429	4,429	0
Fund Balance End of Year	<u>\$7,215</u>	<u>\$32,858</u>	<u>\$25,643</u>

Wood County, Ohio
Mediation Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$53,800	\$55,900	\$2,100
Intergovernmental	0	15,509	15,509
Other	65,000	47,522	(17,478)
	<u>118,800</u>	<u>118,931</u>	<u>131</u>
Total Revenues			
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Mediation Grant			
Personal Services	125,540	122,399	3,141
Contractual Services	2,500	460	2,040
Other	950	310	640
	<u>128,990</u>	<u>123,169</u>	<u>5,821</u>
Total Expenditures			
Changes in Fund Balance	(10,190)	(4,238)	5,952
Fund Balance Beginning of Year	<u>91,081</u>	<u>91,081</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$80,891</u></u>	<u><u>\$86,843</u></u>	<u><u>\$5,952</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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$409,780	\$364,155	(\$45,625)
Intergovernmental	2,195,250	1,639,268	(555,982)
Other	21,970	4,001	(17,969)
	<u>2,627,000</u>	<u>2,007,424</u>	<u>(619,576)</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,684,864	1,417,275	267,589
Materials and Supplies	30,000	13,429	16,571
Contractual Services	923,731	577,755	345,976
Other	214,538	212,659	1,879
Capital Outlay	75,148	6,917	68,231
	<u>2,928,281</u>	<u>2,228,035</u>	<u>700,246</u>
Total Expenditures			
Excess of Revenues Under Expenditures	(301,281)	(220,611)	80,670
<u>Other Financing Sources</u>			
Transfers In	300,000	300,000	0
Changes in Fund Balance	(1,281)	79,389	80,670
Fund Balance Beginning of Year	154,846	154,846	0
Prior Year Encumbrances Appropriated	1,281	1,281	0
Fund Balance End of Year	<u>\$154,846</u>	<u>\$235,516</u>	<u>\$80,670</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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,003,800	\$763,338	(\$240,462)
Other	200	763	563
Total Revenues	1,004,000	764,101	(239,899)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	301,995	279,763	22,232
Materials and Supplies	8,000	4,670	3,330
Contractual Services	998,689	969,773	28,916
Other	4,066	1,366	2,700
Capital Outlay	100,000	75,863	24,137
Total Real Estate Assessment	1,412,750	1,331,435	81,315
Auditor Land Use			
Other	1,300	1,275	25
Total Expenditures	1,414,050	1,332,710	81,340
Changes in Fund Balance	(410,050)	(568,609)	(158,559)
Fund Balance Beginning of Year	1,187,060	1,187,060	0
Prior Year Encumbrances Appropriated	374,750	374,750	0
Fund Balance End of Year	\$1,151,760	\$993,201	(\$158,559)

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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$400,000	\$516,712	\$116,712
Intergovernmental	25,000	25,000	0
Other	0	286	286
	<hr/>	<hr/>	<hr/>
Total Revenues	425,000	541,998	116,998
	<hr/>	<hr/>	<hr/>
<u>Expenditures</u>			
Current:			
Economic Development			
Economic Development			
Personal Services	249,070	239,058	10,012
Materials and Supplies	5,000	3,997	1,003
Contractual Services	198,793	184,295	14,498
Other	26,158	20,567	5,591
Capital Outlay	40,000	34,266	5,734
	<hr/>	<hr/>	<hr/>
Total Expenditures	519,021	482,183	36,838
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(94,021)	59,815	153,836
Fund Balance Beginning of Year	640,256	640,256	0
Prior Year Encumbrances Appropriated	87,231	87,231	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$633,466	\$787,302	\$153,836
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2006

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$125,000	\$144,743	\$19,743
Other	0	71	71
	<u>125,000</u>	<u>144,814</u>	<u>19,814</u>
Total Revenues			
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	107,000	73,920	33,080
Materials and Supplies	2,000	615	1,385
Contractual Services	50,680	21,808	28,872
Other	40,000	2,641	37,359
Capital Outlay	10,000	1,523	8,477
	<u>209,680</u>	<u>100,507</u>	<u>109,173</u>
Total Expenditures			
Changes in Fund Balance	(84,680)	44,307	128,987
Fund Balance Beginning of Year	242,604	242,604	0
Prior Year Encumbrances Appropriated	680	680	0
	<u>680</u>	<u>680</u>	<u>0</u>
Fund Balance End of Year	<u>\$158,604</u>	<u>\$287,591</u>	<u>\$128,987</u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$130,000	\$151,742	\$21,742
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	63,000	49,555	13,445
Contractual Services	33,000	18,130	14,870
Other	62,520	52,626	9,894
Capital Outlay	35,010	20,575	14,435
Total Expenditures	193,530	140,886	52,644
Changes in Fund Balance	(63,530)	10,856	74,386
Fund Balance Beginning of Year	778,882	778,882	0
Prior Year Encumbrances Appropriated	20,530	20,530	0
Fund Balance End of Year	\$735,882	\$810,268	\$74,386

Wood County, Ohio
Youth Olympics Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$6,000	\$6,638	\$638
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	7,800	7,749	51
Changes in Fund Balance	(1,800)	(1,111)	689
Fund Balance Beginning of Year	9,211	9,211	0
Fund Balance End of Year	\$7,411	\$8,100	\$689

Wood County, Ohio
 Railroad Crossing Improvement Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	12,750	12,750	0
Fund Balance End of Year	\$12,750	\$12,750	\$0

Wood County, Ohio
 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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
Human Services			
Transportation Grant			
Other	4,155	4,155	0
Changes in Fund Balance	(4,155)	(4,155)	0
Fund Balance Beginning of Year	4,155	4,155	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
VOCA - Juvenile Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$20,007	\$23,379	\$3,372
Other	500	2,955	2,455
Total Revenues	<u>20,507</u>	<u>26,334</u>	<u>5,827</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	22,606	22,172	434
Contractual Services	874	773	101
Other	1,017	1,017	0
Total Expenditures	<u>24,497</u>	<u>23,962</u>	<u>535</u>
Excess of Revenues Over (Under) Expenditures	(3,990)	2,372	6,362
<u>Other Financing Sources</u>			
Transfers In	6,504	0	(6,504)
Changes in Fund Balance	2,514	2,372	(142)
Fund Balance Beginning of Year	<u>4,246</u>	<u>4,246</u>	<u>0</u>
Fund Balance End of Year	<u>\$6,760</u>	<u>\$6,618</u>	<u>(\$142)</u>

Wood County, Ohio
VOCA - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$50,478	\$56,896	\$6,418
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	80,045	68,508	11,537
Contractual Services	340	302	38
Capital Outlay	2,000	1,986	14
Total Expenditures	82,385	70,796	11,589
Excess of Revenues Under Expenditures	(31,907)	(13,900)	18,007
<u>Other Financing Sources</u>			
Transfers In	20,910	20,910	0
Changes in Fund Balance	(10,997)	7,010	18,007
Fund Balance Beginning of Year	10,997	10,997	0
Fund Balance End of Year	<u>\$0</u>	<u>\$18,007</u>	<u>\$18,007</u>

Wood County, Ohio
 Historical Center Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$135,759	\$130,127	(\$5,632)
Other Taxes	700	669	(31)
Intergovernmental	13,483	17,722	4,239
	149,942	148,518	(1,424)
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	148,518	148,518	0
	148,518	148,518	0
Changes in Fund Balance	1,424	0	(1,424)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$1,424	\$0	(\$1,424)

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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$1,657,354	\$1,583,346	(\$74,008)
Other Taxes	9,666	8,350	(1,316)
Intergovernmental	153,634	212,968	59,334
Total Revenues	1,820,654	1,804,664	(15,990)
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	1,804,664	1,804,664	0
Changes in Fund Balance	15,990	0	(15,990)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$15,990	\$0	(\$15,990)

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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$416,000	\$396,847	(\$19,153)
Other	0	293	293
	<hr/>	<hr/>	<hr/>
Total Revenues	416,000	397,140	(18,860)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Clerk of Courts			
Personal Services	400,396	364,273	36,123
Materials and Supplies	9,433	7,086	2,347
Contractual Services	52,342	41,890	10,452
Other	2,067	1,665	402
Capital Outlay	19,680	8,491	11,189
	<hr/>	<hr/>	<hr/>
Total Expenditures	483,918	423,405	60,513
Changes in Fund Balance	(67,918)	(26,265)	41,653
Fund Balance Beginning of Year	476,653	476,653	0
Prior Year Encumbrances Appropriated	9,727	9,727	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$418,462	\$460,115	\$41,653
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2006

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$100,000	\$102,126	\$2,126
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Recorder's Equipment			
Materials and Supplies	5,000	740	4,260
Contractual Services	136,582	41,901	94,681
Capital Outlay	13,183	9,476	3,707
Total Expenditures	<u>154,765</u>	<u>52,117</u>	<u>102,648</u>
Changes in Fund Balance	(54,765)	50,009	104,774
Fund Balance Beginning of Year	98,434	98,434	0
Prior Year Encumbrances Appropriated	<u>9,765</u>	<u>9,765</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$53,434</u></u>	<u><u>\$158,208</u></u>	<u><u>\$104,774</u></u>

Wood County, Ohio
Solid Waste Management District Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,250,000	\$1,263,698	\$13,698
Intergovernmental	0	96,980	96,980
Other	0	240	240
Total Revenues	1,250,000	1,360,918	110,918
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	259,861	244,144	15,717
Materials and Supplies	12,003	6,405	5,598
Contractual Services	445,284	371,453	73,831
Other	529,420	502,648	26,772
Capital Outlay	64,052	53,839	10,213
Total Expenditures	1,310,620	1,178,489	132,131
Excess of Revenues Over (Under) Expenditures	(60,620)	182,429	243,049
<u>Other Financing Uses</u>			
Advances Out	(20,000)	(20,000)	0
Transfers Out	(290,000)	(290,000)	0
Total Other Financing Uses	(310,000)	(310,000)	0
Changes in Fund Balance	(370,620)	(127,571)	243,049
Fund Balance Beginning of Year	425,835	425,835	0
Prior Year Encumbrances Appropriated	75,214	75,214	0
Fund Balance End of Year	\$130,429	\$373,478	\$243,049

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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,200	\$4,230	(\$970)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Materials and Supplies	1,500	405	1,095
Other	1,000	0	1,000
Capital Outlay	2,000	0	2,000
Total Expenditures	4,500	405	4,095
Changes in Fund Balance	700	3,825	3,125
Fund Balance Beginning of Year	9,448	9,448	0
Fund Balance End of Year	\$10,148	\$13,273	\$3,125

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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,276,115	\$653,266	(\$622,849)
Interest	4,300	18,741	14,441
Other	45,300	33,983	(11,317)
Total Revenues	1,325,715	705,990	(619,725)
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP 2001			
Contractual Services	19,000	0	19,000
RLF Cameo			
Contractual Services	329,720	327,488	2,232
Other	93,618	20,000	73,618
Total RLF Cameo	423,338	347,488	75,850
CHIP 2003			
Personal Services	376	0	376
Materials and Supplies	746	0	746
Contractual Services	52,774	50,337	2,437
Other	3,776	3,776	0
Total CHIP 2003	57,672	54,113	3,559
Block Grant 2004			
Personal Services	7,475	5,943	1,532
Materials and Supplies	1,699	1,391	308
Contractual Services	380,430	324,807	55,623
Other	8,194	561	7,633
Capital Outlay	450	0	450
Total Block Grant 2004	398,248	332,702	65,546
Block Grant 2005			
Personal Services	10,750	9,194	1,556
Materials and Supplies	500	432	68
Contractual Services	348,436	197,337	151,099
Other	630	630	0
Capital Outlay	300	0	300
Total Block Grant 2005	360,616	207,593	153,023

(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, 2006
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
CHIP 2005			
Personal Services	\$1,000	\$0	\$1,000
Materials and Supplies	1,000	0	1,000
Contractual Services	545,800	545,800	0
Other	6,200	1,746	4,454
Capital Outlay	1,000	0	1,000
Total CHIP 2005	<u>555,000</u>	<u>547,546</u>	<u>7,454</u>
Total Expenditures	<u>1,813,874</u>	<u>1,489,442</u>	<u>324,432</u>
Changes in Fund Balance	(488,159)	(783,452)	(295,293)
Fund Balance Beginning of Year	436,000	436,000	0
Prior Year Encumbrances Appropriated	<u>100,491</u>	<u>100,491</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>\$48,332</u></u>	<u><u>(\$246,961)</u></u>	<u><u>(\$295,293)</u></u>

Wood County, Ohio
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$25,958	\$335,674	\$309,716
Intergovernmental	193,849	208,327	14,478
Total Revenues	219,807	544,001	324,194
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	5,000	852	4,148
Materials and Supplies	4,000	454	3,546
Contractual Services	25,000	23,537	1,463
Other	1,000	0	1,000
Capital Outlay	5,181	2,258	2,923
Total Handgun License	40,181	27,101	13,080
Community Policing			
Personal Services	59,841	54,894	4,947
Materials and Supplies	1,289	323	966
Other	2,011	2,011	0
Capital Outlay	1,532	0	1,532
Total Community Policing	64,673	57,228	7,445
VAWA Grant			
Personal Services	52,705	46,580	6,125
Materials and Supplies	260	0	260
Other	1,852	1,514	338
Capital Outlay	6,000	5,606	394
Total VAWA Grant	60,817	53,700	7,117
D.A.R.E.			
Personal Services	25,268	22,014	3,254
Litter Control			
Personal Services	100,886	75,414	25,472
Materials and Supplies	100	24	76
Contractual Services	3,250	3,234	16
Other	150	112	38
Total Litter Control	104,386	78,784	25,602
DUI Education			
Capital Outlay	6,000	2,964	3,036
Total Expenditures	301,325	241,791	59,534
Excess of Revenues Over (Under) Expenditures	(81,518)	302,210	383,728

Wood County, Ohio
 Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2006
 (continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	\$30,165	\$60,330	\$30,165
Transfers Out	<u>(2,634)</u>	<u>(2,634)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>27,531</u>	<u>57,696</u>	<u>30,165</u>
Changes in Fund Balance	(53,987)	359,906	413,893
Fund Balance Beginning of Year	56,212	56,212	0
Prior Year Encumbrances Appropriated	<u>2,515</u>	<u>2,515</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$4,740</u></u>	<u><u>\$418,633</u></u>	<u><u>\$413,893</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, 2006

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$16,000	\$16,005	\$5
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Litter Collection			
Personal Services	10,460	4,686	5,774
Materials and Supplies	1,000	100	900
Other	2,040	103	1,937
Capital Outlay	2,500	457	2,043
Total Expenditures	16,000	5,346	10,654
Changes in Fund Balance	0	10,659	10,659
Fund Balance Beginning of Year	34,769	34,769	0
Fund Balance End of Year	<u>\$34,769</u>	<u>\$45,428</u>	<u>\$10,659</u>

Wood County, Ohio
Electronic Monitoring Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$94,613	\$94,613	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	52,428	51,267	1,161
Materials and Supplies	2,123	2,102	21
Contractual Services	41,591	41,035	556
Other	3,947	3,947	0
Capital Outlay	275	275	0
Total Expenditures	<u>100,364</u>	<u>98,626</u>	<u>1,738</u>
Changes in Fund Balance	(5,751)	(4,013)	1,738
Fund Balance Beginning of Year	<u>21,057</u>	<u>21,057</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$15,306</u></u>	<u><u>\$17,044</u></u>	<u><u>\$1,738</u></u>

Wood County, Ohio
Electronic Monitoring Offenders Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$50,000	\$77,169	\$27,169
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	11,500	0	11,500
Materials and Supplies	1,500	322	1,178
Contractual Services	75,000	51,700	23,300
Other	3,000	0	3,000
Capital Outlay	10,000	550	9,450
Total Expenditures	<u>101,000</u>	<u>52,572</u>	<u>48,428</u>
Changes in Fund Balance	(51,000)	24,597	75,597
Fund Balance Beginning of Year	<u>277,188</u>	<u>277,188</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$226,188</u></u>	<u><u>\$301,785</u></u>	<u><u>\$75,597</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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$275	\$263	(\$12)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Indigent Driver			
Contractual Services	275	0	275
Changes in Fund Balance	0	263	263
Fund Balance Beginning of Year	2,624	2,624	0
Fund Balance End of Year	\$2,624	\$2,887	\$263

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, 2006

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$10,000	\$10,000	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Juvenile Court			
Personal Services	10,251	9,969	282
Excess of Revenues Over (Under) Expenditures	(251)	31	282
<u>Other Financing Sources (Uses)</u>			
Advances In	4,000	4,000	0
Advances Out	(4,000)	(4,000)	0
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	(251)	31	282
Fund Balance Beginning of Year	1,037	1,037	0
Fund Balance End of Year	<u>\$786</u>	<u>\$1,068</u>	<u>\$282</u>

Wood County, Ohio
Youth Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	43,245	43,245	0
Fund Balance End of Year	\$43,245	\$43,245	\$0

Wood County, Ohio
Felony Delinquent Care Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$350,000	\$432,187	\$82,187
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Felony Delinquent Care			
Personal Services	328,700	261,966	66,734
Materials and Supplies	18,000	10,015	7,985
Contractual Services	83,925	23,590	60,335
Other	14,000	3,537	10,463
Capital Outlay	3,000	570	2,430
Total Expenditures	447,625	299,678	147,947
Changes in Fund Balance	(97,625)	132,509	230,134
Fund Balance Beginning of Year	582,502	582,502	0
Prior Year Encumbrances Appropriated	125	125	0
Fund Balance End of Year	\$485,002	\$715,136	\$230,134

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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Court Security			
Capital Outlay	2,409	2,393	16
Changes in Fund Balance	(2,409)	(2,393)	16
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	2,409	2,409	0
Fund Balance End of Year	\$0	\$16	\$16

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, 2006

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$148,365	\$138,365	(\$10,000)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	124,952	122,505	2,447
Materials and Supplies	11,213	10,334	879
Contractual Services	2,950	2,360	590
Other	36,535	36,522	13
Capital Outlay	3,765	3,460	305
Total Expenditures	<u>179,415</u>	<u>175,181</u>	<u>4,234</u>
Changes in Fund Balance	(31,050)	(36,816)	(5,766)
Fund Balance Beginning of Year	<u>60,666</u>	<u>60,666</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$29,616</u></u>	<u><u>\$23,850</u></u>	<u><u>(\$5,766)</u></u>

Wood County, Ohio
EMA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$11,976	\$8,988	(\$2,988)
Intergovernmental	133,772	134,920	1,148
Other	11,200	11,200	0
Total Revenues	156,948	155,108	(1,840)
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	136,557	118,234	18,323
Materials and Supplies	3,026	1,100	1,926
Contractual Services	14,144	4,671	9,473
Other	68,994	55,077	13,917
Capital Outlay	6,077	5,997	80
Total EMA	228,798	185,079	43,719
EMA Communications			
Contractual Services	5,000	953	4,047
Other	1,236	676	560
Capital Outlay	6,297	576	5,721
Total EMA Communications	12,533	2,205	10,328
Homeland Security Grant			
Materials and Supplies	1,796	1,696	100
Other	400	400	0
Capital Outlay	40,021	40,021	0
Total Homeland Security Grant	42,217	42,117	100
Citizen Corp Grant			
Personal Services	750	750	0
Materials and Supplies	307	307	0
Contractual Services	17,224	17,224	0
Capital Outlay	709	709	0
Total Citizen Corp Grant	18,990	18,990	0
Total Expenditures	302,538	248,391	54,147
Excess of Revenues Under Expenditures	(145,590)	(93,283)	52,307

(continued)

Wood County, Ohio
EMA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006
(continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Other Financing Sources</u>			
Transfers In	\$61,131	\$64,302	\$3,171
Changes in Fund Balance	(84,459)	(28,981)	55,478
Fund Balance Beginning of Year	79,827	79,827	0
Prior Year Encumbrances Appropriated	29,777	29,777	0
Fund Balance End of Year	<u>\$25,145</u>	<u>\$80,623</u>	<u>\$55,478</u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$394	\$0	(\$394)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Voter Ed/Poll Work			
Materials and Supplies	7,797	7,794	3
Contractual Services	391	0	391
Capital Outlay	3,564	0	3,564
Total Expenditures	11,752	7,794	3,958
Changes in Fund Balance	(11,358)	(7,794)	3,564
Fund Balance Beginning of Year	10,967	10,967	0
Prior Year Encumbrances Appropriated	391	391	0
Fund Balance End of Year	<u>\$0</u>	<u>\$3,564</u>	<u>\$3,564</u>

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, 2006

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$13,800	\$14,100	\$300
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	28,037	20,773	7,264
Changes in Fund Balance	(14,237)	(6,673)	7,564
Fund Balance Beginning of Year	33,899	33,899	0
Prior Year Encumbrances Appropriated	3,037	3,037	0
Fund Balance End of Year	<u>\$22,699</u>	<u>\$30,263</u>	<u>\$7,564</u>

Wood County, Ohio
Computer Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,800	\$1,959	\$159
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	2,500	0	2,500
Changes in Fund Balance	(700)	1,959	2,659
Fund Balance Beginning of Year	11,357	11,357	0
Fund Balance End of Year	\$10,657	\$13,316	\$2,659

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, 2006

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$30,500	\$31,471	\$971
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	75,000	22,256	52,744
Changes in Fund Balance	(44,500)	9,215	53,715
Fund Balance Beginning of Year	168,696	168,696	0
Fund Balance End of Year	<u>\$124,196</u>	<u>\$177,911</u>	<u>\$53,715</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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$12,600	\$14,610	\$2,010
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	24,500	6,159	18,341
Changes in Fund Balance	(11,900)	8,451	20,351
Fund Balance Beginning of Year	65,811	65,811	0
Fund Balance End of Year	\$53,911	\$74,262	\$20,351

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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$18,500	\$18,567	\$67
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Juvenile Court			
Capital Outlay	18,000	9,412	8,588
Changes in Fund Balance	500	9,155	8,655
Fund Balance Beginning of Year	60,252	60,252	0
Fund Balance End of Year	\$60,752	\$69,407	\$8,655

Wood County, Ohio
Donations Retreat Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Trust Donations			
Other	379	379	0
Changes in Fund Balance	(379)	(379)	0
Fund Balance Beginning of Year	53	53	0
Prior Year Encumbrances Appropriated	379	379	0
Fund Balance End of Year	\$53	\$53	\$0

Wood County, Ohio
Ditch Maintenance Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$550,000	\$467,114	(\$82,886)
Other	0	24,830	24,830
Total Revenues	550,000	491,944	(58,056)
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	128,360	119,023	9,337
Materials and Supplies	115,000	108,598	6,402
Contractual Services	544,669	507,139	37,530
Other	20,057	4,724	15,333
Capital Outlay	1,000	0	1,000
Total Expenditures	809,086	739,484	69,602
Excess of Revenues			
Under Expenditures	(259,086)	(247,540)	11,546
<u>Other Financing Sources</u>			
Advances In	0	75,000	75,000
Changes in Fund Balance	(259,086)	(172,540)	86,546
Fund Balance Beginning of Year	263,353	263,353	0
Prior Year Encumbrances Appropriated	7,086	7,086	0
Fund Balance End of Year	\$11,353	\$97,899	\$86,546

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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$600	\$860	\$260
<u>Expenditures</u>			
Current:			
General Government			
Judicial			
Probate Conduct of Business			
Other	3,000	1,470	1,530
Changes in Fund Balance	(2,400)	(610)	1,790
Fund Balance Beginning of Year	7,106	7,106	0
Fund Balance End of Year	\$4,706	\$6,496	\$1,790

Wood County, Ohio
Law Enforcement - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Other	1,282	1,282	0
Changes in Fund Balance	(1,282)	(1,282)	0
Fund Balance Beginning of Year	1,282	1,282	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
 Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,750	\$7,244	(\$506)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	9,000	0	9,000
Changes in Fund Balance	(1,250)	7,244	8,494
Fund Balance Beginning of Year	33,092	33,092	0
Fund Balance End of Year	\$31,842	\$40,336	\$8,494

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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$577,624	\$564,340	(\$13,284)
<u>Expenditures</u>			
Current:			
Other	2,316	2,316	0
Debt Service:			
Principal Retirement	1,485,000	1,485,000	0
Interest and Fiscal Charges	474,736	474,736	0
Total Debt Service	1,959,736	1,959,736	0
Total Expenditures	1,962,052	1,962,052	0
Excess of Revenues Under Expenditures	(1,384,428)	(1,397,712)	(13,284)
<u>Other Financing Sources (Uses)</u>			
Advances Out	(60,000)	(60,000)	0
Transfers In	1,411,272	1,411,272	0
Total Other Financing Sources (Uses)	1,351,272	1,351,272	0
Changes in Fund Balance	(33,156)	(46,440)	(13,284)
Fund Balance Beginning of Year	91,382	91,382	0
Fund Balance End of Year	\$58,226	\$44,942	(\$13,284)

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, 2006

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$4,633	\$3,137	(\$1,496)
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	1,292	1,292	0
Excess of Revenues Over Expenditures	<u>3,341</u>	<u>1,845</u>	<u>(1,496)</u>
<u>Other Financing Uses</u>			
Advances Out	(15,906)	(15,906)	0
Transfers Out	(342)	0	342
Total Other Financing Uses	<u>(16,248)</u>	<u>(15,906)</u>	<u>342</u>
Changes in Fund Balance	(12,907)	(14,061)	(1,154)
Fund Balance Beginning of Year	<u>20,236</u>	<u>20,236</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$7,329</u></u>	<u><u>\$6,175</u></u>	<u><u>(\$1,154)</u></u>

Wood County, Ohio
Special Assessment Bond Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$461,170	\$449,414	(\$11,756)
Other	0	28,397	28,397
Total Revenues	461,170	477,811	16,641
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	319,000	319,000	0
Interest and Fiscal Charges	130,018	130,018	0
Total Expenditures	449,018	449,018	0
Excess of Revenues Over Expenditures	12,152	28,793	16,641
<u>Other Financing Sources (Uses)</u>			
Transfers In	665	1,398	733
Transfers Out	(308,795)	0	308,795
Total Other Financing Sources (Uses)	(308,130)	1,398	309,528
Changes in Fund Balance	(295,978)	30,191	326,169
Fund Balance Beginning of Year	871,553	871,553	0
Fund Balance End of Year	\$575,575	\$901,744	\$326,169

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, 2006

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$500,000	\$719,293	\$219,293
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	2,294,495	2,294,495	0
Excess of Revenues			
Under Expenditures	(1,794,495)	(1,575,202)	219,293
<u>Other Financing Sources</u>			
Transfers In	250,000	0	(250,000)
Changes in Fund Balance	(1,544,495)	(1,575,202)	(30,707)
Fund Balance Beginning of Year	1,575,202	1,575,202	0
Fund Balance End of Year	<u>\$30,707</u>	<u>\$0</u>	<u>(\$30,707)</u>

Wood County, Ohio
Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	696,858	507,186	189,672
Excess of Revenues Under Expenditures	(696,858)	(507,186)	189,672
<u>Other Financing Sources (Uses)</u>			
Transfers In	1,000,000	1,000,000	0
Changes in Fund Balance	303,142	492,814	189,672
Fund Balance Beginning of Year	3,840,597	3,840,597	0
Prior Year Encumbrances Appropriated	328,960	328,960	0
Fund Balance End of Year	<u>\$4,472,699</u>	<u>\$4,662,371</u>	<u>\$189,672</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, 2006

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$1,000	\$1,000
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>1,000,000</u>	<u>985,905</u>	<u>14,095</u>
Excess of Revenues			
Under Expenditures	(1,000,000)	(984,905)	15,095
<u>Other Financing Sources</u>			
Transfers In	<u>750,000</u>	<u>750,000</u>	<u>0</u>
Changes in Fund Balance	(250,000)	(234,905)	15,095
Fund Balance Beginning of Year	<u>2,159,536</u>	<u>2,159,536</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,909,536</u></u>	<u><u>\$1,924,631</u></u>	<u><u>\$15,095</u></u>

Wood County, Ohio
Methane Gas Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$50,000	\$50,000	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	100,000	100,000	0
Changes in Fund Balance	(50,000)	(50,000)	0
Fund Balance Beginning of Year	50,000	50,000	0
Fund Balance 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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$100,000	\$80,000	(\$20,000)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	441,348	441,348	0
Excess of Revenues			
Under Expenditures	(341,348)	(361,348)	(20,000)
<u>Other Financing Sources</u>			
Advances In	0	20,000	20,000
Transfers In	375	375	0
Total Other Financing Sources	375	20,375	20,000
Changes in Fund Balance	(340,973)	(340,973)	0
Fund Balance Beginning of Year	340,973	340,973	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
 Historical Museum HVAC Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	63,000	0	63,000
Changes in Fund Balance	(63,000)	0	63,000
Fund Balance Beginning of Year	63,717	63,717	0
Fund Balance End of Year	\$717	\$63,717	\$63,000

Wood County, Ohio
Community Center Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	44,990	11,882	33,108
Changes in Fund Balance	(44,990)	(11,882)	33,108
Fund Balance Beginning of Year	44,990	44,990	0
Fund Balance End of Year	\$0	\$33,108	\$33,108

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, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$6,001	\$497	(\$5,504)
Other	1,500	507	(993)
Total Revenues	7,501	1,004	(6,497)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	41,300	9,091	32,209
Contractual Services	32,400	287	32,113
Other	8,500	381	8,119
Total Expenditures	82,200	9,759	72,441
Excess of Revenues Under Expenditures	(74,699)	(8,755)	65,944
<u>Other Financing Sources (Uses)</u>			
Proceeds of Notes	39,500	0	(39,500)
Transfers Out	(13,360)	0	13,360
Total Other Financing Sources (Uses)	26,140	0	(26,140)
Changes in Fund Balance	(48,559)	(8,755)	39,804
Fund Balance Beginning of Year	69,670	69,670	0
Fund Balance End of Year	\$21,111	\$60,915	\$39,804

Wood County, Ohio
Parks and Open Spaces Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	45,790	0	45,790
Changes in Fund Balance	(45,790)	0	45,790
Fund Balance Beginning of Year	45,790	45,790	0
Fund Balance End of Year	\$0	\$45,790	\$45,790

Wood County, Ohio
Workers' Compensation Retro Reserve Internal Service Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2006

	Budget	Actual	Variance Over (Under)
	\$0	\$0	\$0
<u>Revenues</u>			
<u>Expenses</u>			
Personal Services	1,500	0	1,500
Contractual Services	16,000	0	16,000
Claims	615,813	11,322	604,491
Other	1,555	0	1,555
Total Expenses	634,868	11,322	623,546
Excess of Revenues Under Expenses	(634,868)	(11,322)	623,546
Transfers Out	(2,294,091)	(2,294,091)	0
Changes in Fund Balance	(2,928,959)	(2,305,413)	623,546
Fund Balance Beginning of Year	7,001,013	7,001,013	0
Fund Balance End of Year	\$4,072,054	\$4,695,600	\$623,546

**STATISTICAL
SECTION**

Wood County, Ohio
Statistical Section

This part of the County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

Contents **Page**

Financial Trends..... S-3

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity S-8

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

Debt Capacity..... S-24

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information..... S-30

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

Operating Information S-32

These schedules contain service data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2003; schedules presenting government-wide information include information beginning in that year.

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Wood County, Ohio
Net Assets
Last Four Years

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

Wood County, Ohio
Changes in Net Assets
Last Four Years

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

(continued)

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

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

Wood County, Ohio
Fund Balance
Governmental Funds
Last Four Years

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

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

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

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

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/Industrial Public Utility			
2006	\$1,943,363,630	\$632,569,660	\$7,359,809,400	\$84,698,130	\$96,247,875
2005	1,692,790,570	532,326,650	6,357,477,771	95,634,220	108,675,250
2004	1,650,169,950	516,646,860	6,190,905,171	98,741,850	112,206,648
2003	1,604,854,320	497,610,780	6,007,043,143	98,599,340	112,044,705
2002	1,504,209,400	464,959,400	5,626,196,571	102,373,450	116,333,466
2001	1,473,872,790	453,920,110	5,507,979,714	131,238,770	149,134,966
2000	1,434,054,380	445,004,940	5,368,740,914	144,278,570	167,052,307
1999	1,109,700,600	336,635,060	4,132,387,600	141,577,380	160,883,386
1998	1,073,408,440	328,343,270	4,005,004,886	141,489,390	160,783,398
1997	1,039,171,410	318,415,480	3,878,819,686	141,977,920	161,338,545

Source: Wood County Auditor

Note: Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out beginning in 2006. The percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$240,768,558	\$1,284,098,976	\$2,901,399,978	\$8,740,156,251	33.20%	\$11.33
304,440,354	1,217,761,416	2,625,191,794	7,683,914,437	34.16	11.38
303,012,862	1,212,051,448	2,568,571,522	7,515,163,267	34.18	11.50
301,762,586	1,207,050,344	2,502,827,026	7,326,138,192	34.16	11.52
328,762,224	1,315,048,896	2,400,304,474	7,057,578,933	34.01	11.59
333,565,563	1,334,262,252	2,392,597,233	6,991,376,932	34.22	11.92
315,013,447	1,260,053,788	2,338,351,337	6,795,847,009	34.41	10.35
301,945,596	1,207,782,384	1,889,858,636	5,501,053,369	34.35	8.45
255,122,537	1,020,490,148	1,798,363,637	5,186,278,431	34.68	10.68
242,337,539	969,350,156	1,741,902,349	5,009,508,387	34.77	10.17

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

	2006	2005	2004	2003	2002
Voted Millage					
Alcohol, Drug Addiction, and Mental Health Services	\$2.6000	\$2.6000	\$2.1000	\$2.1000	\$2.1000
Effective Millage Rates					
Residential/Agricultural	2.0906	2.0843	1.5078	1.5130	1.5130
Commercial/Industrial	2.1091	2.1002	1.5674	1.5604	1.5583
Tangible/Public Utility Personal	2.6000	2.6000	2.1000	2.1000	2.1000
Job and Family Services	1.3000	1.3000	1.3000	1.3000	1.3000
Effective Millage Rates					
Residential/Agricultural	0.8681	0.8655	0.9763	0.9797	0.9797
Commercial/Industrial	0.8722	0.8685	0.9703	0.9659	0.9647
Tangible/Public Utility Personal	1.3000	1.3000	1.3000	1.3000	1.3000
Mental Retardation and Developmental Disabilities	6.7000	6.7000	6.7000	6.7000	6.7000
Effective Millage Rates					
Residential/Agricultural	3.8216	3.8101	4.2976	4.3125	4.3125
Commercial/Industrial	4.2160	4.1982	4.6902	4.6691	4.6629
Tangible/Public Utility Personal	6.7000	6.7000	6.7000	6.7000	6.7000
Commission on Aging	0.7000	0.7000	0.7000	0.7000	0.7000
Effective Millage Rates					
Residential/Agricultural	0.7000	0.5912	0.6668	0.6692	0.6692
Commercial/Industrial	0.7000	0.6061	0.6772	0.6741	0.6732
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000	0.7000
Park District	0.7000	0.7000	0.7000	0.7000	0.7000
Effective Millage Rates					
Residential/Agricultural	0.4675	0.4661	0.5257	0.5275	0.5275
Commercial/Industrial	0.4696	0.4677	0.5225	0.5201	0.5194
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000	0.7000
General Health District	0.5000	0.5000	0.5000	0.5000	0.5000
Effective Millage Rates					
Residential/Agricultural	0.4235	0.4222	0.4762	0.4779	0.4779
Commercial/Industrial	0.4348	0.4330	0.4836	0.4814	0.4809
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000
Total Voted Millage	12.5000	12.5000	12.0000	12.0000	12.0000
Total Effective Voted Millage by Type of Property					
Residential/Agricultural	8.3713	8.2395	8.4503	8.4797	8.4797
Commercial/Industrial	8.8017	8.6736	8.9111	8.8710	8.8595
Tangible/Public Utility Personal	12.5000	12.5000	12.0000	12.0000	12.0000

2001	2000	1999	1998	1997
\$2.1000	\$2.1000	\$2.1000	\$2.1000	\$2.1000
1.5827	1.5827	1.5822	1.7560	1.7560
1.6203	1.6178	1.6066	1.9570	1.9540
2.1000	2.1000	2.1000	2.1000	2.1000
1.3000	0.0000	0.0000	1.3000	1.3000
1.0248	0.0000	0.0000	1.3000	0.9648
1.0030	0.0000	0.0000	1.3000	1.1102
1.3000	0.0000	0.0000	1.3000	1.3000
6.7000	6.7000	4.7000	4.7000	4.7000
4.5113	4.5112	2.5104	3.1856	3.1856
4.8484	4.8440	2.8242	3.6917	3.6786
6.7000	6.7000	4.7000	4.7000	4.7000
0.4000	0.4000	0.4000	0.4000	0.4000
0.2883	0.2883	0.2882	0.3657	0.3657
0.3086	0.3082	0.3060	0.4000	0.4000
0.4000	0.4000	0.4000	0.4000	0.4000
0.7000	0.7000	0.7000	0.7000	0.5000
0.5518	0.5518	0.5516	0.7000	0.3711
0.5401	0.5393	0.5355	0.7000	0.4270
0.7000	0.7000	0.7000	0.7000	0.5000
0.5000	0.5000	0.5000	0.5000	0.5000
0.5000	0.3192	0.3191	0.4047	0.4047
0.5000	0.3412	0.3388	0.4432	0.4416
0.5000	0.5000	0.5000	0.5000	0.5000
11.7000	10.4000	8.4000	9.7000	9.5000
8.4589	7.2532	5.2514	7.7120	7.0479
8.8204	7.6504	5.6110	8.4919	8.0114
11.7000	10.4000	8.4000	9.7000	9.5000

(continued)

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

	2006	2005	2004	2003	2002
Unvoted Millage					
General Fund	\$2.3500	\$2.3500	\$2.3500	\$2.3500	\$2.3500
Effective Millage Rates					
Residential/Agricultural	2.3500	2.3500	2.3500	2.3500	2.3500
Commerical/Industrial	2.3500	2.3500	2.3500	2.3500	2.3500
Tangible/Public Utility Personal	2.3500	2.3500	2.3500	2.3500	2.3500
Historical Society	0.0500	0.0500	0.0500	0.0500	0.0500
Effective Millage Rates					
Residential/Agricultural	0.0500	0.0500	0.0500	0.0500	0.0500
Commerical/Industrial	0.0500	0.0500	0.0500	0.0500	0.0500
Tangible/Public Utility Personal	0.0500	0.0500	0.0500	0.0500	0.0500
Total Unvoted Millage	2.4000	2.4000	2.4000	2.4000	2.4000
Total Effective Unvoted Millage by Type of Property					
Residential/Agricultural	2.4000	2.4000	2.4000	2.4000	2.4000
Commerical/Industrial	2.4000	2.4000	2.4000	2.4000	2.4000
Tangible/Public Utility Personal	2.4000	2.4000	2.4000	2.4000	2.4000
Total Wood County	14.9000	14.9000	14.4000	14.4000	14.4000
Effective Millage Rates					
Residential/Agricultural	10.7713	10.6395	10.8503	10.8797	10.8797
Commerical/Industrial	11.2017	11.0736	11.3111	11.2710	11.2595
Tangible/Public Utility Personal	14.9000	14.9000	14.4000	14.4000	14.4000

2001	2000	1999	1998	1997
\$2.3500	\$2.3500	\$2.3500	\$2.3500	\$2.3500
2.3500	2.3500	2.3500	2.3350	2.3500
2.3500	2.3500	2.3500	2.3500	2.3500
2.3500	2.3500	2.3500	2.3500	2.3500
0.0500	0.0500	0.0500	0.0500	0.0500
0.5000	0.0500	0.0500	0.0500	0.0500
0.5000	0.0500	0.0500	0.0500	0.0500
0.0500	0.0500	0.0500	0.0500	0.0500
2.4000	2.4000	2.4000	2.4000	2.4000
2.8500	2.4000	2.4000	2.3850	2.4000
2.8500	2.4000	2.4000	2.4000	2.4000
2.4000	2.4000	2.4000	2.4000	2.4000
14.1000	12.8000	10.8000	12.1000	11.9000
11.3089	9.6532	7.6514	10.0970	9.4479
11.6704	10.0504	8.0110	10.8919	10.4114
14.1000	12.8000	10.8000	12.1000	11.9000

(continued)

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

	2006	2005	2004	2003	2002
School Districts					
Bowling Green CSD	\$56.7800	\$53.9000	\$52.2000	\$52.2000	\$48.3000
Eastwood LSD	40.0500	48.8000	43.8000	44.7000	44.7000
Elmwood LSD	37.6000	37.3000	39.0000	39.5000	39.5000
Fostoria CSD	60.5600	60.5600	65.3100	55.6800	55.6800
Lake LSD	59.0500	51.7000	52.2000	52.8000	52.6000
North Baltimore LSD	51.6000	51.1000	51.8000	51.4600	53.3000
Northwood LSD	72.0000	71.3000	72.0000	67.9000	67.6600
Otsego LSD	49.1000	49.3000	49.6000	43.5000	47.4000
Perrysburg EVSD	61.5600	61.0500	62.6500	63.5000	63.5000
Rossford EVSD	52.3000	52.3000	52.3000	52.3000	53.3000
Out-of-County School Districts					
Anthony Wayne LSD	67.7000	68.2000	68.2000	68.2000	63.7000
Gibsonburg EVSD	52.6000	52.9000	52.9000	53.0000	53.7000
Lakota LSD	36.4000	41.5000	41.4500	41.4500	41.7000
McComb LSD	34.9000	34.7400	34.8600	34.8600	34.7600
Patrick Henry LSD	41.3100	41.3100	41.3100	35.4100	35.4100
Joint Vocational School Districts					
Four County JVSD	3.2000	3.2000	3.2000	3.2000	3.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000	2.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000	1.6000
Corporations					
Bairdstown Village	2.4000	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000	5.7000
Bowling Green City	5.0000	5.0000	5.0000	5.0000	5.0000
Bradner Village	8.5000	8.7000	9.0000	7.8000	7.8000
Custar Village	6.2000	6.2000	6.2000	6.2000	7.0000
Cygnets Village	2.4000	2.4000	2.4000	2.4000	2.4000
Fostoria City	4.3000	4.3000	4.3000	4.3000	4.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000	4.1000
Haskins Village	10.2000	10.2000	8.2000	8.2000	8.2000
Hoytville Village	4.0000	4.0000	4.0000	4.0000	4.0000
Jerry City Village	8.5000	11.5000	11.5000	11.5000	11.5000
Luckey Village	6.5000	6.5000	6.5000	6.5000	6.5000
Millbury Village	3.4000	3.4000	3.4000	3.4000	3.4000
Milton Center Village	10.0000	10.0000	5.0000	5.0000	5.0000
North Baltimore Village	4.4000	4.5000	2.7000	3.7000	3.7000
Northwood City	1.6000	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	2.4000	2.4000	2.4000	2.4000
Perrysburg City	5.6500	5.6500	5.8500	6.1500	6.1500
Portage Village	2.2000	2.2000	2.2000	2.2000	2.2000
Risingsun Village	13.5000	13.5000	13.5000	13.5000	13.5000
Rossford City	7.7000	6.9500	3.4500	3.2000	3.2000
Tontogany Village	1.2000	1.2000	1.2000	1.2000	1.2000
Walbridge Village	1.7000	1.7000	1.7000	1.7000	1.7000
Wayne Village	12.3000	12.3000	12.3000	12.3000	12.3000
West Millgrove Village	12.4000	12.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	4.3000	4.3000	4.3000	4.3000

2001	2000	1999	1998	1997
\$48.4000	\$48.4000	\$49.1000	\$51.0000	\$51.0000
44.7000	44.7000	44.7000	42.8000	42.8000
39.9000	39.7000	36.5000	36.9000	36.9000
51.3800	52.8800	52.8800	53.2800	53.2800
52.9000	52.6500	47.6000	47.9000	47.9000
53.6600	53.6600	50.5000	52.4000	52.4000
62.9800	62.8000	62.7000	61.2000	61.2000
56.9000	56.9000	57.7000	57.2000	57.2000
58.4000	58.8000	58.8000	54.4000	54.4000
46.4000	46.4000	47.2000	45.4000	45.4000
63.7000	63.7000	64.5000	64.5000	64.5000
53.7000	53.7000	47.2000	47.2000	47.2000
41.8000	41.8000	42.0000	43.2500	43.2500
34.8600	35.0600	34.9600	35.4600	35.4600
31.5500	31.5500	31.5500	35.7500	35.7500
3.2000	3.2000	3.2000	3.2000	3.2000
2.2000	2.2000	2.2000	2.2000	2.2000
1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000	5.7000
5.0000	5.0000	4.6000	4.6000	4.6000
8.8000	8.8000	8.8000	9.8000	9.8000
7.0000	7.0000	7.0000	7.0000	7.0000
2.4000	2.4000	2.4000	2.4000	2.4000
4.3000	4.6000	4.3000	4.6000	4.6000
4.1000	4.1000	4.1000	4.1000	4.1000
5.2000	5.2000	5.2000	5.2000	5.2000
4.0000	4.0000	4.0000	4.0000	4.0000
9.0000	8.5000	8.5000	8.5000	8.5000
6.5000	6.5000	6.5000	6.5000	6.5000
3.4000	3.4000	3.4000	3.4000	3.4000
5.0000	5.0000	5.0000	5.0000	5.0000
3.7000	3.2000	2.9000	3.3200	2.7000
1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.7000	2.7000
6.6000	6.6000	6.1000	4.6000	4.6000
2.2000	2.2000	2.0000	2.0000	2.0000
13.5000	13.5000	13.5000	13.5000	13.5000
3.2000	3.2000	3.2000	3.2000	3.2000
1.2000	1.2000	1.2000	1.2000	1.2000
1.7000	1.7000	1.7000	1.7000	1.7000
12.3000	12.3000	12.3000	12.3000	12.3000
12.4000	12.4000	12.4000	12.4000	12.4000
4.3000	4.3000	4.3000	4.3000	4.3000

(continued)

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

	2006	2005	2004	2003	2002
Townships					
Bloom	\$9.7000	\$6.5000	\$6.5000	\$7.2000	\$7.2000
Center	5.8000	5.8000	5.8000	5.8000	7.8000
Freedom	8.0000	7.0000	6.8000	6.8000	6.8000
Grand Rapids	5.7000	6.7000	6.7000	6.7000	6.7000
Henry	7.7000	7.7000	7.7000	6.7000	6.7000
Jackson	7.7000	7.7000	7.7000	7.7000	7.7000
Lake	12.3000	12.3000	12.3000	12.3000	12.3000
Liberty	5.2000	5.2000	5.2000	5.2000	5.2000
Middleton	11.2000	11.2000	11.2000	11.7000	9.7000
Milton	7.6000	5.1000	5.1000	5.1000	5.1000
Montgomery	6.9000	6.9000	6.9000	6.9000	6.9000
Perry	6.1000	6.1000	6.1000	6.1000	5.3000
Perrysburg	14.6000	12.2500	12.2500	11.2500	11.2500
Plain	4.9000	4.9000	4.4000	4.4000	4.4000
Portage	4.4000	4.4000	4.4000	4.4000	4.4000
Troy	7.4000	7.4000	7.4000	7.4000	7.4000
Washington	6.9500	6.9500	5.2000	5.2000	5.2000
Webster	5.5000	5.5000	5.5000	5.5000	2.6000
Weston	9.0000	7.0000	7.0000	6.0000	6.0000
Other Units					
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000	3.5000
Fort Meigs Cemetery	0.0000	0.0000	0.0000	0.3200	0.3200
Mid County Ambulance District	2.0000	2.0000	2.0000	2.0000	2.0000
Northwest EMS District	4.0000	4.0000	5.0000	5.0000	5.0000
Pemberville Public Library	1.0000	1.0000	0.0000	0.0000	0.0000
Rossford Public Library	1.0000	1.0000	1.0000	0.0000	0.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.0000	0.0000
TARTA	2.5000	2.5000	2.5000	2.5000	2.5000
Way Library	1.0000	1.0000	1.0000	0.0000	0.0000
Wood County District Public Library	0.2700	0.2500	0.3000	0.3000	0.2400

Source: Wood County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Overlapping rates are those of local governments that apply to property owners within Wood County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

2001	2000	1999	1998	1997
\$6.1000	\$6.5000	\$6.5000	\$6.1000	\$6.1000
7.8000	7.8000	7.8000	5.8000	5.8000
6.8000	6.8000	6.8000	3.8000	3.8000
6.7000	6.7000	6.7000	6.9000	9.9000
6.7000	6.7000	6.7000	6.7000	6.7000
7.7000	7.7000	7.7000	9.2000	9.2000
12.3000	12.3000	12.3000	12.3000	12.3000
5.2000	5.2000	6.2000	4.7000	4.7000
9.7000	9.7000	9.7000	10.7000	10.7000
5.1000	4.1000	4.1000	4.1000	4.1000
6.9000	6.9000	6.9000	6.9000	6.9000
5.1000	5.1000	5.1000	5.1000	5.1000
11.0700	10.9500	10.9500	5.9500	5.9500
4.4000	4.4000	3.4000	3.4000	3.4000
4.4000	4.4000	5.4000	7.4000	7.4000
7.4000	7.4000	5.6000	5.6000	5.6000
5.2000	5.2000	5.2000	5.2000	5.2000
2.6000	2.6000	2.6000	2.6000	2.6000
6.0000	6.0000	6.0000	6.0000	6.0000
3.5000	3.5000	2.0000	2.0000	2.0000
0.2000	0.2000	0.2000	0.2000	0.2000
2.5000	2.5000	2.5000	2.5000	2.5000
4.0000	4.0000	5.0000	5.0000	5.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
2.5000	2.5000	2.5000	2.5000	2.5000
0.0000	0.0000	0.0000	0.0000	0.0000
0.3200	0.0000	0.0000	0.0000	0.0000

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

Year	Current Taxes Levied (1)	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
2006	\$28,751,302	\$25,396,962	88.33%	\$764,522	\$26,161,484	90.99%	\$1,325,167	4.61%
2005	25,758,345	24,967,493	96.93	686,429	25,653,922	99.59	1,210,324	4.70
2004	22,615,603	21,833,063	96.54	763,869	22,596,932	99.92	1,103,927	4.88
2003	21,615,489	21,189,740	98.03	573,198	21,762,938	100.68	623,527	2.88
2002	20,576,785	20,066,543	97.52	544,859	20,611,402	100.17	767,040	3.73
2001	18,806,410	17,895,178	95.15	476,041	18,371,219	97.69	318,869	1.70
2000	17,424,007	17,231,965	98.90	465,467	17,697,432	101.57	259,684	1.49
1999	14,055,602	13,791,255	98.12	359,273	14,150,528	100.68	360,350	2.56
1998	14,335,590	14,238,294	99.32	408,874	14,647,168	102.17	206,994	1.44
1997	13,322,077	13,139,584	98.63	406,379	13,545,963	101.68	258,986	1.94

Source: Wood County Auditor

(1) State reimbursement of rollback and homestead exemptions are included

Note: The County does not identify delinquent collections by tax year

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

Year	Current Taxes Levied (1)	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2006	\$3,424,060	\$3,289,461	96.07%	\$558,915	16.32%
2005	4,292,570	4,293,235	100.02	576,807	13.44
2004	4,285,940	4,120,378	96.14	541,984	12.65
2003	4,162,144	3,983,387	95.71	470,472	11.30
2002	4,349,232	4,177,810	96.06	396,904	9.13
2001	4,631,167	4,286,948	92.57	464,960	10.04
2000	3,949,238	3,851,152	97.52	276,401	7.00
1999	3,380,972	3,163,504	93.57	217,468	6.43
1998	3,446,155	3,235,070	93.87	211,084	6.13
1997	3,260,503	2,997,228	91.93	263,275	8.07

Source: Wood County Auditor

(1) The \$10,000 personal property exemption is included.

Note: The County does not identify delinquent collections by tax year

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Wood County, Ohio
Principal Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Business	Collection Year 2006			Collection Year 1997		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Toledo Edison Co.	Utility	\$27,619,860	1	0.95%	\$55,255,840	1	3.17%
Daimler Chrysler Corp.	Manufacturer	26,658,270	2	0.92	25,455,610	2	1.46
Levis Land LLC/Levis Commons	Commercial	15,155,810	3	0.52			
Cooper Standard Automotive	Manufacturer	11,507,410	4	0.40			
Meijer Stores Limited Partnership	Retail	11,436,940	5	0.39			
Beatrice Hunt Wesson/Conagra Foods	Manufacturer	10,368,100	6	0.36	15,943,910	3	0.92
LOF Inc./Pilkington North America	Manufacturer	10,090,900	7	0.35	14,428,000	5	0.83
CSX Transportation	Railroad	8,836,730	8	0.31			
Corporate Property Associates Walbridge Coatings	Manufacturer	8,117,015	9	0.28	13,238,140	7	0.76
American Transmission	Utility	7,286,090	10	0.25			
Columbia Gas of Ohio	Utility			0.00	15,758,640	4	0.91
Ohio Bell Telephone Co.	Utility			0.00	13,250,030	6	0.76
General Telephone Co./GTE North	Utility			0.00	11,814,410	8	0.67
OI Levis Park, Inc./Ownes Illinois, Inc.	Manufacturer			0.00	8,541,820	9	0.49
MCI Communications	Utility			0.00	6,326,410	10	0.36
Total Principal Taxpayers		<u>137,077,125</u>		<u>4.73</u>	<u>180,012,810</u>		<u>10.33</u>
All Other Taxpayers		<u>2,764,322,853</u>		<u>95.27</u>	<u>1,561,889,539</u>		<u>89.67</u>
Total County Assessed Value		<u>\$2,901,399,978</u>		<u>100.00%</u>	<u>\$1,741,902,349</u>		<u>100.00%</u>

Source: Wood County Auditor

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Sales Tax Payments	\$4,403,350	\$4,171,980	\$4,154,937	\$4,388,760	\$4,024,466
Direct Pay Tax Return Payments	253,837	303,583	272,994	198,944	424,797
Seller's Use Tax Return Payments	1,429,954	1,265,014	1,308,216	1,214,437	1,268,025
Consumer's Use Tax Return Payments	513,487	583,082	506,266	452,592	422,532
Motor Vehicle Tax Payments	1,732,472	1,983,711	2,024,420	2,191,988	2,139,541
Watercraft and Outboard Motors	34,698	45,278	35,246	42,462	38,770
Department of Liquor Control	39,749	37,254	34,599	32,016	30,336
Sales Tax on Motor Vehicle Fuel Refunds	1,985	1,866	387	545	235
Sales/Use Tax Voluntary Payments	9,046	20,699	31,516	9,876	9,533
Statewide Master Numbers	6,546,160	6,594,909	5,985,394	5,231,049	4,844,481
Sales/Use Tax Assessment Payments	37,433	22,893	14,079	13,261	24,320
Streamlined Sales Tax Payments	638	0	0	0	0
Managed Audit Sales/Use Tax Payments	0	0	0	0	0
Administrative Rotary Fund Fee	(149,947)	(150,303)	(143,681)	(137,759)	(132,270)
Sales/Use Tax Refunds Approved	<u>(43,225)</u>	<u>(77,090)</u>	<u>(28,580)</u>	<u>(18,185)</u>	<u>(31,594)</u>
Total	<u>\$14,809,637</u>	<u>\$14,802,876</u>	<u>\$14,195,793</u>	<u>\$13,619,986</u>	<u>\$13,063,172</u>
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source

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

<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
\$4,262,144	\$4,411,604	\$4,254,397	\$4,049,677	\$3,897,645
497,402	259,710	278,636	238,989	273,454
1,294,358	1,095,017	1,108,874	1,008,294	905,654
414,618	361,124	332,543	303,281	262,905
1,942,834	1,810,332	1,855,973	1,809,119	1,631,677
38,161	54,251	46,224	44,047	34,226
28,568	26,396	23,665	22,071	20,582
410	133	78	165	211
6,040	7,717	5,322	12,809	19,390
4,560,503	4,166,909	3,966,589	3,371,302	3,297,056
15,223	21,409	35,090	164,163	65,228
0	0	0	0	0
0	0	0	10,278	24,787
(130,602)	(122,146)	(119,075)	(110,342)	(104,328)
<u>(464,509)</u>	<u>(110,794)</u>	<u>(17,917)</u>	<u>(17,589)</u>	<u>(55,277)</u>
<u>\$12,465,150</u>	<u>\$11,981,662</u>	<u>\$11,770,399</u>	<u>\$10,906,264</u>	<u>\$10,273,210</u>
1.00%	1.00%	1.00%	1.00%	1.00%

Wood County, Ohio
Ratio of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities					Business-Type Activities		
	Bond Anticipation Notes	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Bond Anticipation Notes	General Obligation Bonds	Capital Leases
2006	\$0	\$0	\$7,839,428	\$1,743,000	\$9,202	\$0	\$1,092,967	\$1,396,726
2005	0	0	9,341,052	2,062,000	11,896	0	1,364,600	1,922,183
2004	0	27,600	11,822,676	2,395,238	5,137	0	1,636,254	1,099,188
2003	0	40,200	13,234,300	2,709,944	24,682	0	1,897,908	809,285
2002	0	37,000	14,605,924	3,004,650	44,039	0	2,154,561	623,890
2001	4,950,000	47,500	10,275,000	3,276,000	76,775	40,000	2,250,000	731,360
2000	0	20,000	11,435,000	3,667,500	117,689	60,000	2,440,000	241,200
1999	0	41,000	12,555,000	4,080,000	154,815	86,000	2,615,000	280,423
1998	0	81,000	13,635,000	4,627,500	233,058	110,500	2,780,000	4,664
1997	2,373,500	141,800	10,660,000	5,114,000	423,843	133,500	2,940,000	7,680

Source: Wood County Auditor

(1) See Schedule on S-30 for population and personal income.

<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$12,081,323	\$97.29	0.32%
14,701,731	118.67	0.39
16,986,093	137.68	0.47
18,716,319	152.99	0.53
20,470,064	167.87	0.60
21,646,635	177.53	0.65
17,981,389	148.53	0.54
19,812,238	164.70	0.62
21,471,722	179.57	0.69
21,794,323	184.08	0.74

Wood County, Ohio
Ratio of General Bonded Debt Outstanding (1)
Last Ten Years

Year	General Obligation Bonds	Ratio of General Bonded Debt to Estimated Actual Value (2)	Bonded Debt Per Capita (3)
2006	\$8,932,395	0.11%	\$71.93
2005	10,705,652	0.14	86.41
2004	13,458,930	0.18	109.09
2003	15,132,208	0.21	123.69
2002	16,760,485	0.24	137.45
2001	12,525,000	0.18	102.72
2000	13,875,000	0.20	114.61
1999	15,170,000	0.28	126.11
1998	16,415,000	0.32	137.28
1997	13,600,000	0.27	114.87

Source: Wood County Auditor

(1) Includes general obligation bonds only.

(2) See Schedule on S-8 for estimated actual value.

(3) See Schedule on S-30 for population.

Wood County, Ohio
 Computation of Direct and Overlapping Debt
 for Governmental Activities

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
The County	\$9,591,630	100.00%	\$9,591,630
All Villages, Townships, and Cities wholly within the County	40,081,398	100.00	40,081,398
All School Districts wholly within the County	709,800	100.00	709,800
Fostoria CSD	57,080	18.97	10,829
Gibsonburg EVSD	4,718,955	1.11	52,320
McComb LSD	2,190,000	15.61	341,958
Otsego LSD	255,000	82.66	210,778
Penta JVSD	16,575,000	46.65	7,731,409
Vanguard JVSD	133,333	1.30	1,732
Total Overlapping Debt	<u>\$64,720,566</u>		<u>49,140,224</u>
Total Direct and Overlapping Debt			<u><u>\$58,731,854</u></u>

Source: Wood County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2006 tax year.

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

	2006	2005	2004	2003
Total Assessed Valuation	<u>\$2,901,399,978</u>	<u>\$2,625,191,794</u>	<u>\$2,568,571,522</u>	<u>\$2,502,827,026</u>
Overall Debt Limitation (1)	71,034,999	64,129,795	62,714,288	61,070,676
Gross Indebtedness	10,648,000	12,722,000	15,817,838	17,800,144
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Notes	0	0	27,600	40,200
General Obligation Bonds	1,085,000	1,355,000	1,625,000	1,885,000
Special Assessment Bonds	<u>1,743,000</u>	<u>2,062,000</u>	<u>2,395,238</u>	<u>2,709,944</u>
Net Indebtedness	7,820,000	9,305,000	11,770,000	13,165,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>79,458</u>	<u>131,832</u>
Net Debt Within Limitation	<u>7,820,000</u>	<u>9,305,000</u>	<u>11,690,542</u>	<u>13,033,168</u>
Legal Debt Margin Within Limitation	<u>\$63,214,999</u>	<u>\$54,824,795</u>	<u>\$51,023,746</u>	<u>\$48,037,508</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	88.99%	85.49%	81.36%	78.66%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$29,014,000	\$26,251,918	\$25,685,715	\$25,028,270
Gross Indebtedness	10,648,000	12,722,000	15,817,838	17,800,144
Less Debt Outside Limitation				
Bond Anticipation Notes	0	0	0	0
Special Assessment Notes	0	0	27,600	40,200
General Obligation Bonds	1,085,000	1,355,000	1,625,000	1,885,000
Special Assessment Bonds	<u>1,743,000</u>	<u>2,062,000</u>	<u>2,395,238</u>	<u>2,709,944</u>
Net Indebtedness	7,820,000	9,305,000	11,770,000	13,165,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>79,458</u>	<u>131,832</u>
Net Debt Within Unvoted Debt Limitation	<u>7,820,000</u>	<u>9,305,000</u>	<u>11,690,542</u>	<u>13,033,168</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$21,194,000</u>	<u>\$16,946,918</u>	<u>\$13,995,173</u>	<u>\$11,995,102</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	73.05%	64.55%	54.49%	47.93%

Source: Wood County Auditor

- (1) The Debt Limitation is calculated as follows:
Three percent of first \$100,000,000 of assessed value
1 1/2 percent of next \$200,000,000 of assessed value
2 1/2 percent of amount of assessed value in excess of \$300,000,000

Note: The amount of debt presented as subject to the limit are the balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.

2002	2001	2000	1999	1998
<u>\$2,400,304,474</u>	<u>\$2,392,597,233</u>	<u>\$2,338,351,337</u>	<u>\$1,889,858,636</u>	<u>\$1,798,363,637</u>
58,507,612	58,314,931	56,958,783	45,746,466	43,459,091
19,701,650	20,838,500	17,622,500	19,377,000	21,234,000
0	40,000	0	0	0
37,000	47,500	20,000	41,000	81,000
2,140,000	2,250,000	2,440,000	2,615,000	2,780,000
3,004,650	3,276,000	3,667,500	4,080,000	4,627,500
14,520,000	15,225,000	11,495,000	12,641,000	13,745,500
220,761	197,416	190,612	195,137	100,147
<u>14,299,239</u>	<u>15,027,584</u>	<u>11,304,388</u>	<u>12,445,863</u>	<u>13,645,353</u>
<u>\$44,208,373</u>	<u>\$43,287,347</u>	<u>\$45,654,395</u>	<u>\$33,300,603</u>	<u>\$29,813,738</u>
75.56%	74.23%	80.15%	72.79%	68.60%
\$24,003,045	\$23,925,972	\$23,383,513	\$18,898,586	\$17,983,636
19,701,650	20,838,500	17,622,500	19,377,000	21,234,000
0	40,000	0	0	0
37,000	47,500	20,000	41,000	81,000
2,140,000	2,250,000	2,440,000	2,615,000	2,780,000
3,004,650	3,276,000	3,667,500	4,080,000	4,627,500
14,520,000	15,225,000	11,495,000	12,641,000	13,745,500
220,761	197,416	190,612	195,137	100,147
<u>14,299,239</u>	<u>15,027,584</u>	<u>11,304,388</u>	<u>12,445,863</u>	<u>13,645,353</u>
<u>\$9,703,806</u>	<u>\$8,898,388</u>	<u>\$12,079,125</u>	<u>\$6,452,723</u>	<u>\$4,338,283</u>
40.43%	37.19%	51.66%	34.14%	24.12%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2006	124,183	\$3,762,261,152	\$30,296	5.20%
2005	123,889	3,762,261,152	30,368	5.60
2004	123,377	3,636,413,698	29,474	5.70
2003	122,340	3,547,737,660	28,999	5.40
2002	121,940	3,376,152,780	27,687	4.80
2001	121,935	3,314,315,235	27,181	3.50
2000	121,065	3,310,643,490	27,346	3.20
1999	120,292	3,183,648,072	26,466	3.50
1998	119,574	3,111,435,054	26,021	3.30
1997	118,393	2,946,328,198	24,886	3.50

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

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

Employer	Type of Business	2006		1999			
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	5,361	1	8.47	6,085	1	9.58
Daimler-Chrysler Corp.	Manufacturer	1,647	2	2.60	2,100	2	3.31
Owens Community College	College	1,525	3	2.41	1,560	4	2.45
Wood County	Government	1,221	4	1.93	1,080	5	1.70
Cooper Standard Automotive	Manufacturer	1,049	5	1.66	1,393	3	2.19
Rudolph-Libbe Companies	General Contractor	900	6	1.42	-	-	-
Norplas (Magna)	Manufacturer	700	7	1.10	-	-	-
NFO Market Research	Information Research	625	8	0.99	800	6	1.26
OI Levis Park, Inc./Owens Illinois, Inc.	Manufacturer	550	9	0.87	-	-	-
Great Lakes Window, Inc.	Manufacturer	500	10	0.79	550	7	0.87
Wood County Hospital	Hospital	-	-	-	525	8	0.83
Modine Manufacturing	Manufacturer	-	-	-	435	9	0.69
LOF Inc./Pilkington North America	Manufacturer	-	-	-	387	10	0.61
Total		<u>14,078</u>		<u>22.24%</u>	<u>14,915</u>		<u>23.49%</u>
Total Employment Within Wood County		<u>63,300</u>			<u>63,500</u>		

Source: Wood County Economic Development Commission
Ohio Labor Market Informer

Note: Information prior to 1999 is not available.

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

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

Source: Wood County Auditor

Method: 1.00 for full-time, .5 for part-time, and .25 for appointed board/seasonal employee as of December 31

Note: Information prior to 2000 is not available.

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

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

(continued)

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

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

(continued)

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

	2006	2005	2004	2003	2002
Human Services					
Jobs and Family Services					
Number of Individuals - Food Stamps	8,443	7,999	7,516	6,592	5,689
Number of Individuals - Cash Assistance	1,160	1,400	1,430	1,405	1,401
Number of Children and Families - Medicaid	17,520	17,770	16,789	15,357	13,995
Number of Aged/Blind/Disabled - Medicaid	3,424	3,359	3,181	3,164	3,088
Number of Families - PRC	2,344	1,444	641	496	438
Monthly Average Children - Child Care	388	331	341	400	400
Children's Services					
Total Average Kids in Care	95	102	94	93	98
Child Support Enforcement Agency					
Number of Contempt of Court Actions	423	513	473	343	371
Number of Misdemeanor Criminal Nonsupport Actions	70	117	82	83	84
Number of Paternities - Administrative	128	133	77	89	80
Number of Acknowledged Father Child Relationships	333	362	334	254	252
Number of Open Cases	6,193	6,489	6,469	6,330	6,253
MRDD					
Number of Clients Enrolled - Children	269	224	214	216	197
Number of Clients Enrolled - Adults	293	299	288	274	263
Number of Clients Enrolled - Early Interventior	68	54	57	65	47
Number of Clients Enrolled - School	29	27	24	26	25
Number of Clients Enrolled - Sheltered Workshop	52	69	64	66	72
Number of Clients Community Employment/Training	183	183	177	169	159
Veteran Services					
Number of Client Contacts	11,165	8,741	7,716	7,067	7,012
Number of Veterans Transported to Medical Facilities	240	198	220	213	266
Number of Newletters Distributed	8,100	4,500	2,000	2,713	1,200
Number of Flags and Grave Markers Distributed	9,139	9,006	7,111	7,977	7,435
Number of Persons Assisted Emergency Financial	313	163	241	309	454
Number of VA Claims/Documents Processed	11,072	10,827	10,648	11,071	10,760
Economic Development and Assistance					
Economic Development Commission					
Number of Business Starts	4	3	3	1	1
Job Creations	493	1,234	158	50	238
Job Retention	641	1,315	365	50	608
Building Inspection					
Number of Residential Permits Issued (Wood County)	3,238	4,167	4,366	4,347	4,339
Number of Residential Inspections (Wood County)	10,219	12,746	14,074	13,188	13,253
Number of Commercial Permits Issued (Wood County)	1,432	1,304	1,474	1,331	1,372
Number of Commercial Inspections (Wood County)	5,501	5,062	4,335	4,506	5,253
Number of Commercial Permits Issued (Other County)	645	693	898	687	734
Number of Commercial Inspections (Other County)	2,882	3,541	3,727	3,162	3,215
Landfill					
In-District Tonnage	36,417	34,182	35,293	33,627	30,479
Out-of-District Tonnage	408	194	95	1,285	1,109
Nursing Home					
Admissions	170	162	156	161	128
Discharges	161	143	146	168	117
Residents Returning Home	104	97	100	121	72
Resident In-House Days	32,277	32,139	31,695	31,086	35,996

Source: Wood County Departments and Offices

Note: Information prior to 2002 is not available.

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

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

Source: Wood County Engineer

Note: Information prior to 2002 is not available.



Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

WOOD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 23, 2007**