

**WOOD COUNTY
DECEMBER 31, 2023**

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	9
Schedule of Findings	13
Prepared by Management:	
Corrective Action Plan	15
 Attachment: Annual Comprehensive Financial Report	

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WOOD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through Ohio Department of Education				
Child Nutrition Cluster				
School Breakfast Program				
Juvenile Court	10.553	FY23		\$7,009
Juvenile Court	10.553	FY24		5,408
Board of DD	10.553	FY23		6,173
Board of DD	10.553	FY24		4,581
Total AL # 10.553				<u>23,171</u>
National School Lunch Program				
Juvenile Court	10.555	FY23		11,421
Juvenile Court	10.555	FY24		8,596
Juvenile Court - Food Donation	10.555	FY23		4,295
Juvenile Court - Food Donation	10.555	FY24		5,228
Board of DD	10.555	FY23		5,829
Board of DD	10.555	FY24		4,997
Total AL # 10.555				<u>40,366</u>
Total Child Nutrition Cluster				<u>63,537</u>
Passed Through Ohio Department of Job and Family Services				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FY23		483,235
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FY24		184,409
Total AL # 10.561				<u>667,644</u>
Total SNAP Cluster				<u>667,644</u>
Total U.S. Department of Agriculture				<u>731,181</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through Ohio Department of Development				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
Small Cities Program	14.228	B-F-2020-1DB-1		76,425
Small Cities Program	14.228	B-C-2020-1DB-1		1,796
Small Cities Program	14.228	B-W-2021-1DB-1	\$647,242	647,242
Small Cities Program	14.228	B-F-2022-1DB-1		15,779
Small Cities Program	14.228	S-C-2022-1DB-1		32,011
Small Cities Program	14.228	S-C-2022-1DB-2		15,000
Small Cities Program	14.228	B-C-2022-1DB-1		94,525
Total AL # 14.228			<u>647,242</u>	<u>882,778</u>
Home Investment Partnerships Program	14.239	B-C-2020-1DB-2		165,077
Home Investment Partnerships Program	14.239	B-C-2022-1DB-2		24,292
Total AL # 14.239				<u>189,369</u>
Total U.S. Department of Housing and Urban Development			<u>647,242</u>	<u>1,072,147</u>
U.S. DEPARTMENT OF JUSTICE				
Passed Through Ohio Office of Criminal Justice Services				
Crime Victim Assistance	16.575	2023-VOCA-135109717		30,415
Crime Victim Assistance	16.575	2024-VOCA-135504360		8,141
Passed Through Ohio Attorney General				
Crime Victim Assistance	16.575	2023-VOCA-135109749		31,169
Crime Victim Assistance	16.575	2024-VOCA-135504371		6,483
Total AL # 16.575				<u>76,208</u>
Passed Through Ohio Office of Criminal Justice Services				
Violence Against Women Formula Grants	16.588	2022-WF-VA2-8118		37,957
Violence Against Women Formula Grants	16.588	2022-WF-VA2-8118A		6,152
Total AL # 16.588				<u>44,109</u>
Total U.S. Department of Justice				<u>120,317</u>
U.S. DEPARTMENT OF LABOR				
Passed Through the Montgomery County WIA Area 7				
Employment Service Cluster				
Employment Service/Wagner-Peyser Funded Activities	17.207	FY23		1,051
Total AL # 17.207				<u>1,051</u>
Total Employment Service Cluster				<u>1,051</u>
Unemployment Insurance	17.225	PY22		33,340
Unemployment Insurance	17.225	FY22		9,083
Unemployment Insurance	17.225	PY23		25,928
Total AL # 17.225				<u>68,351</u>
Trade Adjustment Assistance	17.245	FY23		168
Total AL # 17.245				<u>168</u>

WOOD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(CONTINUED)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
WIOA Cluster				
WIOA Adult Program	17.258	FY22		46,641
WIOA Adult Program	17.258	PY22		38,752
WIOA Adult Program	17.258	FY23		53,094
WIOA Adult Program	17.258	FY22		19,682
WIOA Adult Program	17.258	FY23		52
WIOA Adult Program	17.258	FY23		84,394
WIOA Adult Program	17.258	FY24		46,197
Total AL # 17.258				<u>288,812</u>
WIOA Youth Activities	17.259	PY21		85,221
WIOA Youth Activities	17.259	PY22		56,609
Total AL # 17.259				<u>141,830</u>
WIOA Dislocated Worker Formula Grants	17.278	FY22		96,945
WIOA Dislocated Worker Formula Grants	17.278	PY22		26,174
WIOA Dislocated Worker Formula Grants	17.278	FY23		44,256
WIOA Dislocated Worker Formula Grants	17.278	FY23		40
Total AL # 17.278				<u>167,415</u>
Total WIOA Cluster				<u>598,057</u>
H-1B Job Training Grants	17.268	FY23		89,902
Total AL # 17.268				<u>89,902</u>
Total U.S. Department of Labor				<u>757,529</u>
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	108147		259,687
Highway Planning and Construction	20.205	110335		50,000
Highway Planning and Construction	20.205	117345		647,872
Total AL # 20.205				<u>957,559</u>
Total Highway Planning and Construction				<u>957,559</u>
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2023-00040		13,238
Total AL # 20.600				<u>13,238</u>
Total Highway Safety Cluster				<u>13,238</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2023-00040		2,370
Total AL # 20.608				<u>2,370</u>
Total U.S. Department of Transportation				<u>973,167</u>
U.S. DEPARTMENT OF TREASURY				
<i>Passed Through the Ohio Office of Budget and Management</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			10,000,000
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027X			158,879
Total AL # 21.027				<u>10,158,879</u>
Total U.S. Department of Treasury				<u>10,158,879</u>
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	FY24		226,753
COVID-19 Special Education-Grants for Infants and Families	84.181X	FY24		581
Total AL # 84.181				<u>227,334</u>
Total U.S. Department of Education				<u>227,334</u>
ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State</i>				
HAVA Election Security Grants	90.404			12,708
Total AL # 90.404				<u>12,708</u>
Total Election Assistance Commission				<u>12,708</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Job and Family Services</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FY22		22,505
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FY23		20,343
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FY23		20,257
Total AL # 93.556				<u>63,105</u>
Temporary Assistance for Needy Families	93.558	FY20		37,872
Temporary Assistance for Needy Families	93.558	FY22		14,030
Temporary Assistance for Needy Families	93.558	FY23		1,203,525
Temporary Assistance for Needy Families	93.558	FY24		121,676
Total AL # 93.558				<u>1,377,103</u>

WOOD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(CONTINUED)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Child Support Services	93.563	JFSFCS231		398
Child Support Services	93.563	JFSFCS161		1,150
Child Support Services	93.563	JFSFCS221		1,150
Child Support Services	93.563	JFSCCS211		47,612
Child Support Services	93.563	JFSCCS231		272,392
Child Support Services	93.563	JFSCCS23		928,648
Child Support Services	93.563	JFSCCS24		334,996
Total AL # 93.563				<u>1,586,346</u>
CCDF Cluster				
Child Care and Development Block Grant	93.575	FY23		40,635
Child Care and Development Block Grant	93.575	FY24		31,233
Total AL # 93.575				<u>71,868</u>
Total CCDF Cluster				<u>71,868</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY22		2,782
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY24		55,742
Total AL # 93.645				<u>58,524</u>
Foster Care Title IV-E	93.658	FY23		982,378
Foster Care Title IV-E	93.658	FY24		432,390
Total AL # 93.658				<u>1,414,768</u>
Adoption Assistance	93.659	FY23		491,662
Adoption Assistance	93.659	FY24		194,812
Total AL # 93.659				<u>686,474</u>
Child Abuse and Neglect State Grants	93.669	FY22		115,985
Total AL # 93.669				<u>115,985</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	FY23		21,996
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	FY24		1,565
Total AL # 93.674				<u>23,561</u>
COVID-19 Elder Abuse Prevention Interventions Program	93.747	FY21		22,697
Total AL # 93.747				<u>22,697</u>
Children's Health Insurance Program	93.767	FY23		19,373
Children's Health Insurance Program	93.767	FY24		9,502
Total AL # 93.767				<u>28,875</u>
Medicaid Cluster				
Medical Assistance Program	93.778	FY23	213,377	701,497
Medical Assistance Program	93.778	FY24		405,818
Total AL # 93.778			<u>213,377</u>	<u>1,107,315</u>
Passed Through Ohio Department of Mental Health and Addiction Services				
Opioid STR	93.788	FY23	177,584	177,584
Opioid STR	93.788	FY24	69,991	69,991
Opioid STR	93.788	FY23	9,000	316,895
Opioid STR	93.788	FY24		271,004
Total AL # 93.788			<u>256,575</u>	<u>835,474</u>
Block Grants for Community Mental Health Services				
Community Plan	93.958	FY23		35,361
Community Plan	93.958	FY24		35,361
COVID Mitigation	93.958	FY23		13,946
Forensic Services	93.958	FY23		1,100
Forensic Services	93.958	FY24		1,100
Total AL # 93.958				<u>86,868</u>
Block Grants for the Prevention and Treatment of Substance Abuse				
Rural Women's Residential Project	93.959	FY23	202,285	202,285
Rural Women's Residential Project	93.959	FY24	109,163	109,163
Federal Per Capita - Prevention	93.959	FY23	60,106	60,106
Federal Per Capita - Prevention	93.959	FY24	60,106	60,106
Federal Per Capita - Treatment	93.959	FY23		110,181
Federal Per Capita - Treatment - COVID	93.959	FY23		14,727
Federal Per Capita - Treatment	93.959	FY24		130,048
Total AL # 93.959			<u>431,660</u>	<u>686,616</u>
Social Services Block Grant	93.667	FY23	32,460	32,460
Social Services Block Grant	93.667	FY24	22,590	22,590
Passed Through Ohio Department of Job and Family Services				
Social Services Block Grant	93.667	FY23		614,863
Social Services Block Grant	93.667	FY24		209,068
Passed Through Ohio Department of Developmental Disabilities				
Social Services Block Grant	93.667	FY23		80,316
Total AL # 93.667			<u>55,050</u>	<u>959,297</u>
Total U.S. Department of Health and Human Services			<u>956,662</u>	<u>9,124,876</u>

WOOD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(CONTINUED)**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Ohio Emergency Management Agency				
COVID-19 Emergency Management Performance Grants	97.042	EMC-2021-EP-00007		34,865
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006		93,960
Total AL # 93.667				<u>128,825</u>
Total U.S. Department of Homeland Security				<u>128,825</u>
Total Expenditures of Federal Awards			<u>\$1,603,904</u>	<u>\$23,306,963</u>

The accompanying notes are an integral part of this schedule.

WOOD COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wood County, Ohio (the County) under programs of the federal government for the year ended December 31, 2023. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D – SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Mental Health and Addiction Services, the Ohio Department of Job and Family Services, and the Ohio Department of Development to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a pass-through entity, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E – CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE F – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the fair value. The County allocated donated food commodities to the respective programs that benefitted from the use of those donated food commodities.

NOTE G – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2023 is \$2,051,828.

NOTE H – MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE I – TRANSFERS BETWEEN PROGRAM YEARS

During fiscal year 2023, the County made allowable transfers of \$526,042 from the Temporary Assistance for Needy Families (TANF) (AL #93.558) program to the Social Services Block Grants (SSBG) (AL #93.667) program. The Schedule shows the County spent approximately \$1,377,103 on TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2023 and the amount transferred to the Social Services Block Grant Program.

Temporary Assistance for Needy Families	\$1,903,145
Transfer to Social Services Block Grant	<u>(526,042)</u>
Total Temporary Assistance for Needy Families	<u>\$1,377,103</u>

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INDEPENDENT AUDITOR'S 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, in accordance with the 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio, (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 27, 2024. Our report includes a reference to other auditors who audited the financial statements of the Wood County Port Authority, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2023-001.

County's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 27, 2024

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Wood County, Ohio's, (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Wood County's major federal programs for the year ended December 31, 2023. Wood County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Wood County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Wood County, Ohio, (County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 27, 2024. Our report refers to other auditors whom audited the financial statements of Wood County Port Authority, the discretely presented component unit, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

August 27, 2024

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WOOD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Supplemental Nutrition Assistance Program (SNAP) Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii – AL #14.228 Home Investment Partnerships Program – AL #14.239 Coronavirus State and Local Fiscal Recovery Funds – AL #21.027 Opioid STR – AL #93.788
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

FINDING NUMBER 2023-001

Noncompliance

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the County's American Rescue Plan, Historical Center, and Senior Citizen Funds had expenditures in excess of appropriations of \$977, \$111,340, and \$3,469,331, as of December 31, 2023, respectively.

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Board of County Commissioners should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the County Auditor should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

Officials' Response:

See Corrective Action Plan

3. FINDINGS FOR FEDERAL AWARDS

None

Matthew Oestreich, Wood County Auditor



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Bowling Green, Ohio 43402
auditor.co.wood.oh.us
419-354-9150 or 1-866-860-4140
auditor@woodcountyohio.gov



CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2023

Finding Number:	2023-001
Planned Corrective Action:	In the future, we will estimate the revenues and expenditures and assign appropriations accordingly as we do the other non-custodial trust funds. We will also monitor monthly and take action as warranted.
Anticipated Completion Date:	Before December 31, 2024
Responsible Contact Person:	Matthew Oestreich and Stephanie Abke

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WOOD COUNTY, OHIO



Annual Comprehensive Financial Report
FOR THE YEAR ENDED
DECEMBER 31, 2023
Matthew Oestreich, Auditor

**INTRODUCTORY
SECTION**

WOOD COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For The Year Ended December 31, 2023

Prepared by the Wood County
Auditor's Office

Matthew Oestreich
County Auditor

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WOOD COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page.....	i
Table of Contents	iii
Letter of Transmittal.....	vii
Principal Officials.....	xii
Organizational Chart	xiii
Certificate of Achievement.....	xiv

FINANCIAL SECTION

Independent Auditor’s Report	1
General Purpose External Financial Statements	
Management’s Discussion and Analysis.....	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position - Primary Government and Discretely Presented Component Unit	14
Statement of Activities - Primary Government and Discretely Presented Component Unit	16
Fund Financial Statements	
Balance Sheet - Governmental Funds.....	20
Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities.....	23
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	24
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to Statement of Activities.....	26
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual:	
General Fund.....	28
Motor Vehicle and Gasoline Tax Fund	29
Alcohol, Drug Addiction, and Mental Health Services Fund.....	30
Job and Family Services Fund.....	31
Developmental Disabilities Fund	32
American Rescue Plan Fund	33

TABLE OF CONTENTS

(continued)

FINANCIAL SECTION (continued)

Statement of Fund Net Position - Proprietary Funds	34
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	38
Statement of Cash Flows - Proprietary Funds	40
Statement of Fiduciary Net Position - Custodial Funds	44
Statement of Change in Fiduciary Net Position - Custodial Funds	45
Notes to the Basic Financial Statements	47
Required Supplementary Information	
Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) -	
Ohio Public Employees Retirement System - Traditional Plan	116
Ohio Public Employees Retirement System - Combined Plan	118
State Teachers Retirement System of Ohio	120
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset) -	
Ohio Public Employees Retirement System	122
State Teachers Retirement System of Ohio	124
Schedule of the County's Contributions -	
Ohio Public Employees Retirement System	126
State Teachers Retirement System of Ohio	128
Notes to the Required Supplementary Information	130
Combining Statements and Individual Fund Schedules	137
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions.....	138
Combining Balance Sheet - Nonmajor Governmental Funds	143
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds.....	157
Combining Statements - Nonmajor Proprietary Funds	
Fund Descriptions.....	171
Combining Statement of Fund Net Position - Internal Service Funds	172

TABLE OF CONTENTS

(continued)

FINANCIAL SECTION (continued)

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds	173
Combining Statement of Cash Flows - Internal Service Funds.....	174
Combining Statements - Custodial Funds	
Fund Descriptions.....	175
Combining Statement of Fiduciary Net Position - Custodial Funds.....	177
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds.....	181
Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual	185
Major Funds	186
Nonmajor Funds.....	206

STATISTICAL SECTION

Description	S-1
Net Position - Last Ten Years.....	S-2
Changes in Net Position - Last Ten Years.....	S-4
Fund Balance - Governmental Funds - Last Ten Years.....	S-8
Changes in Fund Balance - Governmental Funds - Last Ten Years.....	S-10
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years.....	S-12
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years.....	S-14
Property Tax Levies and Collections - Real and Public Utility Real Property Taxes - Last Ten Years.....	S-20
Principal Taxpayers - Current Year and Nine Years Ago	S-21
Taxable Sales by Type - Last Ten Years.....	S-22

TABLE OF CONTENTS

(continued)

STATISTICAL SECTION (continued)

Ratio of Outstanding Debt by Type - Last Ten Years.....	S-24
Ratio of General Bonded Debt Outstanding - Last Ten Years.....	S-26
Computation of Direct and Overlapping Debt for Governmental Activities	S-27
Computation of Legal Debt Margin - Last Ten Years.....	S-28
Demographic and Economic Statistics - Last Ten Years.....	S-30
Principal Employers - Current Year and Nine Years Ago	S-31
Full-Time Equivalent County Government Employees by Program/Department - Last Ten Years.....	S-32
Operating Indicators by Program/Department - Last Ten Years.....	S-34
Capital Asset Statistics by Program/Department - Last Ten Years.....	S-40

Matthew Oestreich, Wood County Auditor



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auditor@co.wood.oh.us



August 27, 2024

Citizens of Wood County
Wood County Commissioners

It is my pleasure to present Wood County's Annual Comprehensive Financial Report for the year ended December 31, 2023. The Annual Comprehensive Financial Report 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 provides a complete and full disclosure of all material financial elements of Wood County, including the financial information for the County's only component unit, the Wood County Port Authority. 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 ensure 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 and Analysis (MD&A) immediately follows the Independent Auditor's 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, Keith Faber, has issued an unmodified opinion on Wood County's financial statements for the year ended December 31, 2023. The Independent Auditor's Report is located at the front of the financial section of this report.

State law requires the County to file basic financial statements with the Auditor of State within one hundred fifty days after year end. This report fulfills that requirement.

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 620 square miles. Wood County was named for Colonel Eleazer D. Wood, an engineer and officer at Fort Meigs during the War of 1812. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to current estimates, the population of Wood County is 132,650. Bowling Green is the largest subdivision with a population of 30,808. 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 their 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 constantly evolves and is refined throughout the year. The County Commissioners are required by law to adopt a permanent budget no later than April 1 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 estimated 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 legal level of control has been established by the County Commissioners at the fund, department, and object levels for all funds.

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 delinquent property tax settlements to the subdivisions and the distribution of local government funds are also the responsibility of the Auditor. The Auditor also 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 subdivisions (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, 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

Wood County saw another successful year for economic development in 2023, following solid business investments the prior years. As a result of previous projects and continued economic growth, the unemployment rate in the county continued to decline to a low of 3.2% for 2023.

Long time Wood County business First Solar continued its growth with expansions at two Lake Township facilities and continued construction on an approximately 1.3 million square foot research and development facility in Perrysburg Township. Recent projects in Rossford enabled the Wood County Port Authority to leverage over \$2 million in federal grants to fund a rebuild of Deimling Road that is nearing completion. It includes multiple roundabouts to increase safety and traffic flow in that rapidly developing area. In Henry Township, across from the CSX intermodal facility, UPS opened their facility and began the process of hiring over 600 employees. Hancock-Wood Electric Cooperative in partnership with Nooter and Delventhal completed a 100,000 square foot spec building off of the Insley Road, I-75 interchange in North Baltimore. Lastly, the largest project announcement in Wood County history is a data center project by a fortune 200 US tech company that will involve a minimum investment of \$750 million. It will be located on over 700 acres of land that was purchased off SR582 between SR25 and I-75 in Middleton Township.

These successes would not be possible without the great team that Wood County and its jurisdictions bring to every opportunity and the collaborative environment behind the scenes that lays the foundations for continued success in economic development.

Major Initiatives

Current capital projects include renovations to the Justice Center and an expansion of the Landfill. Future capital projects include a new Highway Garage facility.

The County continues to push for funding for replacement of bridges and infrastructure improvements which are resources for the entire county.

Lake Erie water quality remains an important issue to not only the County, but to the whole region. The abundance of fresh water from Lake Erie is a fantastic resource for much of Ohio and Michigan. Through discussions with citizens, scientists, state officials, farmers, and local government leaders the County seeks a solution that addresses drinking water as a vital regional issue for the benefit of our citizens from the perspectives of good health and economic vitality.

Long-Term Financial Planning

The County remains in a good financial position to fund core services due to conservative budgeting over the years. Appropriations and expenditures for 2023 reflected a cautious, yet optimistic approach by the County. This resulted in expenditures that maintained quality services to the citizens of Wood County, allowed for modest equipment purchases and capital improvements, and protected the County's financial position through its excellent bond rating. Wood County's current bond rating with Moody's is Aa1.

The County's General Fund budget for 2023 was slightly higher than in 2022. Budget estimates for 2024 show a decrease in budgeted expenditures compared to last year while also reflecting a strong fund balance and continued strength in sales tax.

The County remains steadfast in its opposition to raising the sales tax. Sales tax in Wood County has not been raised in over twenty years and it continues to be an important revenue stream and one of the positive aspects of County revenues. We believe having a low rate helps our local businesses draw customers to our County and helps our citizens save money. Wood County remains in good fiscal condition because of good work by all County offices to cut expenses while continuing to provide good services to the citizens of Wood County.

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, maximize the return on the portfolio but avoid assuming unreasonable investment risks, diversify investments to avoid incurring unreasonable and unnecessary risks by avoiding concentrations of specific issuers, and keep 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 determining 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 annual comprehensive financial report for the year ended December 31, 2022. This was the twenty-seventh 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 annual comprehensive 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 annual comprehensive 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 staff for their assistance and cooperation with the preparation of this Annual Comprehensive Financial Report.

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

Planning, coordinating, compiling, and completing this report has been the responsibility of Audit and Financial Reporting Accountant Stephanie Abke. I am grateful for her 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 with special thanks to Chief Deputy Julie Allison.

Respectfully submitted,

A handwritten signature in cursive script that reads "Matthew Oestreich".

Matthew Oestreich
Wood County Auditor

WOOD COUNTY, OHIO

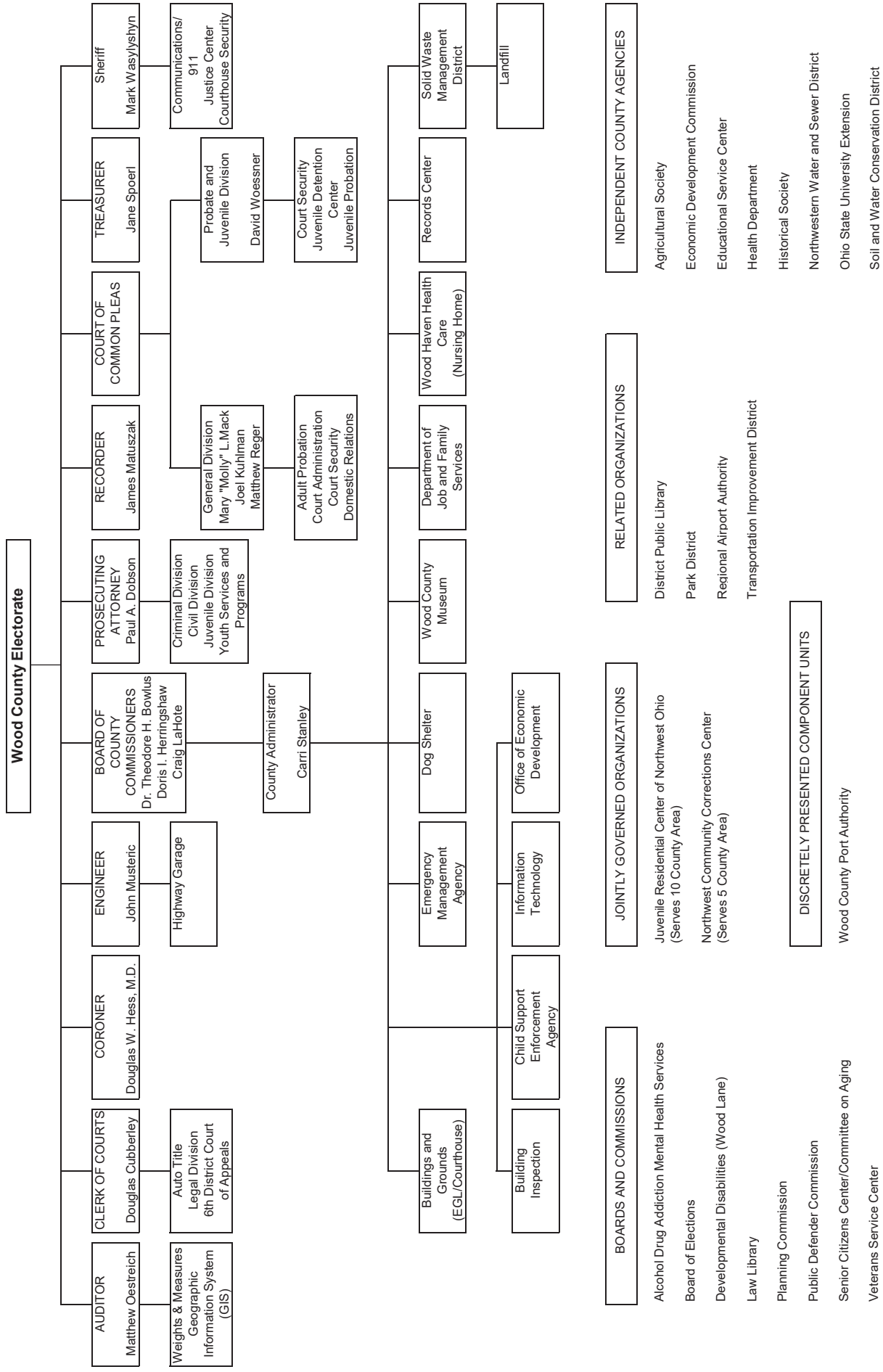
PRINCIPAL OFFICIALS

December 31, 2023

ELECTED OFFICIALS

Commissioner Dr. Theodore Bowlus
Commissioner Doris I. Herringshaw
Commissioner Craig LaHote
Auditor Matthew Oestreich
Treasurer Jane Spoerl
Recorder James Matuszak
Clerk of Courts..... Doug Cubberly
Coroner Douglas W. Hess, M.D.
Engineer John Musteric
Prosecuting Attorney Paul A. Dobson
Sheriff Mark Wasylyshyn
Common Pleas Judge..... Mary “Molly” L. Mack
Common Pleas Judge..... Joel M. Kuhlman
Common Pleas Judge..... Matthew L. Reger
Probate/Juvenile Judge..... David Woessner

WOOD COUNTY ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Wood County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morrill

Executive Director/CEO

**FINANCIAL
SECTION**

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OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying 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 unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2023, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Developmental Disabilities; and American Rescue Plan funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Wood County Port Authority, which represents 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2023, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for Wood County Port Authority, are based solely on the report of other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The financial section's combining statements, individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial section's combining statements, individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2024, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

August 27, 2024

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
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, 2023. 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 2023 are as follows:

In total, the County's net position increased \$38,265,510 or 15 percent from the prior year. Governmental activities increased \$37,403,159 and business-type activities increased \$862,351.

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 position 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; Developmental Disabilities; American Rescue Plan; Permanent Improvement; Building Inspection; Nursing Home; and Landfill funds.

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2023. 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 position and changes in net position. This change in net position 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, 2023
Unaudited

In the statement of net position 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 Unit - The County's financial statements include financial data for the Wood County Port Authority. This component unit is more fully described in Note 26 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; Developmental Disabilities; American Rescue Plan; Permanent Improvement; 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, 2023
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2023 and 2022.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
<u>Assets</u>						
Current and Other Assets	\$314,283,139	\$304,293,950	\$11,517,211	\$8,813,382	\$325,800,350	\$313,107,332
Net Pension Asset	554,111	833,152	66,496	98,663	620,607	931,815
Net OPEB Asset	100,289	8,473,301	0	988,680	100,289	9,461,981
Capital Assets, Net	129,475,182	106,000,268	6,429,816	7,142,097	135,904,998	113,142,365
Total Assets	<u>444,412,721</u>	<u>419,600,671</u>	<u>18,013,523</u>	<u>17,042,822</u>	<u>462,426,244</u>	<u>436,643,493</u>
<u>Deferred Outflows of Resources</u>						
Pension	33,717,818	11,096,764	4,059,860	1,280,600	37,777,678	12,377,364
OPEB	5,158,616	451,717	617,397	52,236	5,776,013	503,953
Total Deferred Outflows of Resources	<u>38,876,434</u>	<u>11,548,481</u>	<u>4,677,257</u>	<u>1,332,836</u>	<u>43,553,691</u>	<u>12,881,317</u>
<u>Liabilities</u>						
Current and Other Liabilities	24,829,345	31,443,276	686,200	604,014	25,515,545	32,047,290
Long-Term Liabilities						
Pension	82,051,681	24,629,816	9,712,944	2,790,170	91,764,625	27,419,986
OPEB	1,709,383	0	205,128	0	1,914,511	0
Other Amounts	24,443,260	26,790,718	10,203,365	9,599,390	34,646,625	36,390,108
Total Liabilities	<u>133,033,669</u>	<u>82,863,810</u>	<u>20,807,637</u>	<u>12,993,574</u>	<u>153,841,306</u>	<u>95,857,384</u>
<u>Deferred Inflows of Resources</u>						
Pension	279,912	29,079,373	25,417	3,431,740	305,329	32,511,113
OPEB	652,059	8,747,531	68,236	1,023,205	720,295	9,770,736
Other Amounts	49,516,427	48,054,509	0	0	49,516,427	48,054,509
Total Deferred Inflows of Resources	<u>50,448,398</u>	<u>85,881,413</u>	<u>93,653</u>	<u>4,454,945</u>	<u>50,542,051</u>	<u>90,336,358</u>
<u>Net Position</u>						
Net Investment in Capital Assets	113,178,785	103,478,004	5,759,816	6,425,829	118,938,601	109,903,833
Restricted	110,138,791	108,231,416	66,496	1,087,343	110,205,287	109,318,759
Unrestricted (Deficit)	76,489,512	50,694,509	(4,036,822)	(6,586,033)	72,452,690	44,108,476
Total Net Position (Deficit)	<u>\$299,807,088</u>	<u>\$262,403,929</u>	<u>\$1,789,490</u>	<u>\$927,139</u>	<u>\$301,596,578</u>	<u>\$263,331,068</u>

The net pension liability (asset) and the net OPEB liability (asset) reported by the County at December 31, 2023, is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB liability (asset) to the reported net position and subtracting deferred outflows related to pension and OPEB.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

GASB standards are national standards and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB Statement No. 27) and postemployment benefits (GASB Statement No. 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension or net OPEB liability (as applicable). GASB Statements No. 68 and No. 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and State law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB Statements No. 68 and No. 75 require the net pension liability (asset) and the net OPEB liability (asset) to equal the County's proportionate share of each plan's collective present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange", that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients. The retirement systems may allocate a portion of the employer contribution to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or in the case of compensated absences (i.e. vacation and sick leave) are satisfied through paid time off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability (as applicable). As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of these liabilities but are outside the control of the County. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability (as applicable) are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB Statements No. 68 and No. 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in the net pension liability (asset) and the net OPEB liability (asset), respectively, not accounted for as deferred outflows/inflows.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Pension/OPEB changes noted in the above table reflect an overall increase in deferred outflows and a decrease in deferred inflows. These changes are affected by changes in benefits, contribution rates, return on investments, and actuarial assumptions. The decrease in the net pension/OPEB asset and increase in the net pension/OPEB liability represent the County's proportionate share of the unfunded benefits.

Aside from the changes related to pension/OPEB, there were several changes of note for governmental activities. The increase in current and other assets was primarily an increase in overall cash and taxes receivable. The increase in overall cash was largely due to the market change on the County's investments in 2023 and property tax revenue in Developmental Disabilities. In the prior year, the County Budget Commission reduced the tax rate by .5 mills for Developmental Disabilities. In 2023, the County Budget Commission increased the tax rate by .5 mills to the original rate prior to 2022. Property taxes receivable increased with the triennial update for the County which occurred in 2023 with collection in 2024. Capital assets increased due to the ongoing expansion and renovation of the county jail. The decrease in current and other liabilities was related to a large portion of the American Rescue Plan Act (ARPA) funding recorded as unearned revenue in the prior year was spent in 2023. The decrease in other long-term liabilities represents scheduled debt retirement along with a reduction in outstanding claims as of year end. The increase in unrestricted net position, while impacted by the above items, also reflects the significant increase in pension/OPEB.

For business-type activities, the increase in current and other assets was primarily due to an increase in cash and cash equivalents as the Building Inspection and Nursing Home funds took in revenue in excess of costs for the year. Like governmental activities, there was a significant change in the net pension/OPEB liability (asset), for reasons outlined above, resulting in a substantial impact on net position.

Table 2 reflects the change in net position for 2023 and 2022.

Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$27,074,883	\$25,969,143	\$14,610,656	\$12,896,933	\$41,685,539	\$38,866,076
Operating Grants, Contributions, and Interest	42,910,272	31,534,322	1,000,000	877,221	43,910,272	32,411,543
Capital Grants and Contributions	1,305,847	1,586,226	0	0	1,305,847	1,586,226
Total Program Revenues	71,291,002	59,089,691	15,610,656	13,774,154	86,901,658	72,863,845
General Revenues						
Property Taxes Levied for:						
General Operating	8,402,436	8,507,561	0	0	8,402,436	8,507,561
Health-Alcohol, Drug Addition, and Mental Health Services	8,431,929	8,596,641	0	0	8,431,929	8,596,641
Human Services-Job and Family Services	3,867,141	3,185,085	0	0	3,867,141	3,185,085
Human Services-Developmental Disabilities	22,702,546	21,834,419	0	0	22,702,546	21,834,419
Human Services-Senior Citizens	3,316,188	3,412,446	0	0	3,316,188	3,412,446
Conservation and Recreation-Historical Center	178,784	180,865	0	0	178,784	180,865

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
<u>Revenues (continued)</u>						
General Revenues (continued)						
Payment in Lieu of Taxes	\$78,625	\$69,942	\$0	\$0	\$78,625	\$69,942
Permissive Sales Taxes	28,979,541	29,005,417	0	0	28,979,541	29,005,417
Other Local Taxes	255,477	220,084	0	0	255,477	220,084
Grants and Entitlements	4,345,779	4,002,822	0	0	4,345,779	4,002,822
Investment Earnings and Other Interest	12,174,058	(4,321,159)	0	0	12,174,058	(4,321,159)
Other	1,498,273	1,605,159	27,019	139,036	1,525,292	1,744,195
Total General Revenues	94,230,777	76,299,282	27,019	139,036	94,257,796	76,438,318
Total Revenues	165,521,779	135,388,973	15,637,675	13,913,190	181,159,454	149,302,163
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	27,038,015	17,921,152	0	0	27,038,015	17,921,152
Judicial	11,133,111	10,743,954	0	0	11,133,111	10,743,954
Intergovernmental	582,350	723,926	0	0	582,350	723,926
Internal Service Fund-External Portion	2,287,939	2,698,571	0	0	2,287,939	2,698,571
Public Safety	12,556,106	11,523,307	0	0	12,556,106	11,523,307
Public Works	12,565,542	16,157,720	0	0	12,565,542	16,157,720
Health						
Alcohol, Drug Addiction, and Mental Health Services	13,293,030	11,614,612	0	0	13,293,030	11,614,612
Other Health	708,322	967,949	0	0	708,322	967,949
Human Services						
Job and Family Services	15,800,445	13,389,874	0	0	15,800,445	13,389,874
Child Support Enforcement Agency	2,726,547	2,307,616	0	0	2,726,547	2,307,616
Developmental Disabilities	22,931,313	17,783,244	0	0	22,931,313	17,783,244
Other Human Services	4,114,011	4,076,952	0	0	4,114,011	4,076,952
Conservation and recreation	489,437	454,859	0	0	489,437	454,859
Economic Development	1,135,873	1,320,501	0	0	1,135,873	1,320,501
Interest	638,179	582,605	0	0	638,179	582,605
Building Inspection	0	0	1,622,544	1,250,312	1,622,544	1,250,312
Nursing Home	0	0	9,598,702	7,176,838	9,598,702	7,176,838
Landfill	0	0	3,672,478	2,462,715	3,672,478	2,462,715
Total Expenses	128,000,220	112,266,842	14,893,724	10,889,865	142,893,944	123,156,707
Increase in Net Position						
Before Transfers	37,521,559	23,122,131	743,951	3,023,325	38,265,510	26,145,456
Transfers	(118,400)	(120,000)	118,400	120,000	0	0
Increase in Net Position	37,403,159	23,002,131	862,351	3,143,325	38,265,510	26,145,456
Net Position (Deficit) Beginning of Year	262,403,929	239,401,798	927,139	(2,216,186)	263,331,068	237,185,612
Net Position End of Year	\$299,807,088	\$262,403,929	\$1,789,490	\$927,139	\$301,596,578	\$263,331,068

For governmental activities, there was an overall increase in program revenues. The increase in charges for services was largely related to the accounts receivable related to the opioid settlement monies. The increase in operating grants and contributions was due to a combination of an increase in Developmental Disabilities and a portion of ARPA funding spent by the County that in unearned revenue in the prior year. The decrease in capital grants and contributions was related to in the prior year a higher amount of resources was received from the Ohio Department of Transportation and the Ohio Public Works for public works projects (roads/bridges). The overall change in general revenue occurred in property taxes and investments and other interest. Property taxes increased due to the scheduled triennial update in 2023 and investments and other interest increased due to the market changes on the County's investments in 2023. The significant increase in expenses was related to pension and OPEB related changes as well as salaries and benefits.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

For business-type activities the increase in revenues was due to an increase in charges for services revenue in the Nursing Home. Like governmental activities, the overall increase in expenses was mostly the result of pension and OPEB related changes as well as salaries and benefits.

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	
	2023	2022	2023	2022
General Government				
Legislative and Executive	\$27,038,015	\$17,921,152	\$16,731,970	\$10,880,710
Judicial	11,133,111	10,743,954	5,366,746	4,874,195
Intergovernmental	582,350	723,926	582,350	723,926
Internal Service Fund-External Portion	2,287,939	2,698,571	(11,999)	907,453
Public Safety	12,556,106	11,523,307	2,750,933	9,339,963
Public Works	12,565,542	16,157,720	(2,174,865)	2,150,760
Health				
Alcohol, Drug Addiction, and Mental Health Services	13,293,030	11,614,612	9,233,518	7,405,977
Other Health	708,322	967,949	(147,684)	77,108
Human Services				
Job and Family Services	15,800,445	13,389,874	3,697,549	1,327,715
Child Support Enforcement Agency	2,726,547	2,307,616	287,752	175,047
Developmental Disabilities	22,931,313	17,783,244	15,476,276	11,198,687
Other Human Services	4,114,011	4,076,952	3,871,025	3,828,010
Conservation and recreation	489,437	454,859	464,524	436,102
Economic Development	1,135,873	1,320,501	(57,056)	(731,107)
Interest and Fiscal Charges	638,179	582,605	638,179	582,605
Total Expenses	\$128,000,220	\$112,266,842	\$56,709,218	\$53,177,151

For 2023, 44 percent of the costs for services provided by the County were paid for by general revenues (47 percent in the prior year). COVID relief resources received in each of these years impacted the costs of services provided by general revenues.

Costs for both the legislative and executive and judicial programs were well supported through charges for services (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). Public works expenses are provided for through permissive motor vehicle license monies as well as operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The economic development program was largely funded through charges for services and grants restricted for economic development. 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.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Governmental Funds Financial Analysis

The County's major governmental funds are the General Fund; and the Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Developmental Disabilities; and American Rescue Plan special revenue funds, and the Permanent Improvement capital projects fund.

The General Fund had an increase in fund balance of 13 percent. Revenues increased mainly in investment earnings and other interest due to the fair value gain on the County's investments (as previously mentioned above). There was a decrease in total expenditures mainly in public safety as ARPA funds were used in 2023. Note, however even though fund balance increased, there was a significant increase in the amount of transfers the General Fund made to other funds to subsidize operations.

The less than 4 percent decrease in fund balance in the Motor Vehicle and Gasoline Tax Fund was not significant. Revenues and expenditures were comparable. The County continued to fund road and bridge projects with resources from the Ohio Department of Transportation and the Ohio Public Works Commissioner in 2023.

There was a decrease in revenues and increase in expenditures in the Alcohol, Drug Addiction, and Mental Health Services Fund which resulted in a decrease in fund balance. Revenues did not keep pace with the increased need in alcohol, drug addiction and mental health services needs by County residents.

Both revenues and expenditures increased in the Job and Family Services Fund. With expenditures keeping within the current year revenues, there was an almost 6 percent increase in fund balance.

Fund balance increased \$3.4 million in the Developmental Disabilities Fund. Revenues and expenditures increased however revenues continued to exceed expenditures resulting in the increase in fund balance. Services are provided based on demand from developmentally challenged residents.

The American Rescue Plan Fund accounts for federal COVID relief and recovery monies received. During the year, the County spent a significant portion on allowable expenditures. The remaining balance of this fund have not been spent and is reflected as unearned revenue at year end.

The significant decrease in fund balance in the Permanent Improvement Fund was due to debt proceeds spent on the ongoing construction of the expansion and renovation of the county jail.

Business-Type Activities Financial Analysis

Net position increased substantially in the Building Inspection and slightly in the Nursing Home Funds. Revenues remained consistent in the Building Inspection and increased significantly in charges for services for the Nursing Home. Revenues continued to exceed expenses resulting in an increase in net position for both funds.

Net position decreased just over 10 percent in the Landfill Fund. The fund continues to have a deficit net position. Revenues are based on the amount of trash dumped. The decrease in fund balance is due, in large part, to personal services and contractual services for the year.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

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. For revenues, changes from the original budget to the final budget occurred for property taxes, interest, and intergovernmental revenues. Changes from the final budget to actual revenues changed substantially for permissive sales taxes, charges for services, intergovernmental, and interest revenues (all conservative estimates). For expenditures, the County decreased the estimate for the public safety program by over \$7 million; however, the actual expenditures for this program more closely mirrored the final budget. The decrease in actual expenditures from the final budget was due to conservative budgeting.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2023, was \$113,178,785 and \$5,759,816, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of the ongoing construction of the expansion and renovation of the county jail, road improvements, bridge improvements, vehicles, and highway garage equipment. Disposals included a building, replacing bridges, vehicles, and equipment. Additions for the business-type activities included construction in progress to the landfill expansion project and vehicles. Disposals consisted of replaced vehicles and equipment. For further information regarding the County's capital assets, refer to Note 12 to the basic financial statements.

Debt - At December 31, 2023, the County had several long-term obligations outstanding including \$16,271,196 in general obligation bonds. Of this amount, \$670,000 will be repaid from business-type activities.

In addition to the debt outlined above, the County's long-term obligations also include the net pension/OPEB liabilities, compensated absences, claims, and landfill closure/postclosure costs. The County's change in long-term obligation increased overall due to net pension/OPEB liability, however general obligation bonds decreased due to the continued paydown of the general obligation bonds. For further information regarding the County's long-term obligations, refer to Notes 19 and 20 to the basic financial statements.

Current Issues

The unemployment rate for the County in March 2024 was 3.2 percent, which is lower than the rate of 3.5 percent one year ago (March 2023). This rate is lower than the State rate of 4.5 and the national rate of 3.9 percent.

Sales tax revenue in 2023 is comparable to 2022. So far in 2024, sales tax revenues compared to last year (January through April) are 3 percent higher.

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 Matthew Oestreich, Wood County Auditor, One Courthouse Square, Bowling Green, Ohio 43402-2427 or by visiting the County's website at www.woodcountyohio.gov.

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Unit
December 31, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$212,357,971	\$12,828,223	\$225,186,194	\$0
Cash and Cash Equivalents in Segregated Accounts	1,113,474	41,572	1,155,046	3,234,879
Cash and Cash Equivalents with Fiscal Agent	6,963,682	0	6,963,682	0
Investments with Fiscal Agent	9,470,813	0	9,470,813	0
Accounts Receivable	1,416,388	496,138	1,912,526	118,600
Accrued Interest Receivable	1,189,981	0	1,189,981	0
Permissive Sales Taxes Receivable	7,668,559	0	7,668,559	0
Due from Other Governments	10,716,438	884,617	11,601,055	1,460,194
Prepaid Items	1,072,512	31,628	1,104,140	0
Materials and Supplies Inventory	676,690	78,430	755,120	0
Internal Balances	2,843,397	(2,843,397)	0	0
Property Taxes Receivable	55,894,578	0	55,894,578	0
Payment in Lieu of Taxes Receivable	100,423	0	100,423	0
Notes Receivable	1,607,328	0	1,607,328	0
Special Assessments Receivable	1,190,905	0	1,190,905	0
Net Pension Asset	554,111	66,496	620,607	0
Net OPEB Asset	100,289	0	100,289	0
Nondepreciable Capital Assets	24,530,244	1,708,327	26,238,571	7,639,784
Depreciable Capital Assets, Net	104,944,938	4,721,489	109,666,427	0
Total Assets	444,412,721	18,013,523	462,426,244	12,453,457
<u>Deferred Outflows of Resources</u>				
Pension	33,717,818	4,059,860	37,777,678	0
OPEB	5,158,616	617,397	5,776,013	0
Total Deferred Outflows of Resources	38,876,434	4,677,257	43,553,691	0
<u>Liabilities</u>				
Accrued Wages Payable	1,860,381	196,455	2,056,836	0
Employee Withholdings Payable	122,728	0	122,728	0
Accounts Payable	2,759,555	355,573	3,115,128	107,918
Contracts Payable	2,333,488	0	2,333,488	2,482,944
Matured Compensated Absences Payable	75,817	0	75,817	0
Due to Other Governments	1,522,709	131,939	1,654,648	137,234
Accrued Interest Payable	51,154	2,233	53,387	0
Matured Bonds Payable	24,000	0	24,000	0
Matured Interest Payable	23,742	0	23,742	0
Unearned Revenue	15,127,535	0	15,127,535	0
Retainage Payable	928,236	0	928,236	253,660
Long-Term Liabilities:				
Due Within One Year	6,237,486	206,152	6,443,638	0
Due in More Than One Year	18,205,774	9,997,213	28,202,987	0
Net Pension Liability	82,051,681	9,712,944	91,764,625	0
Net OPEB Liability	1,709,383	205,128	1,914,511	0
Total Liabilities	133,033,669	20,807,637	153,841,306	2,981,756

(continued)

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Unit
December 31, 2023
(continued)

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
<u>Deferred Inflows of Resources</u>				
Property Taxes	\$49,416,004	\$0	\$49,416,004	\$0
Payment in Lieu of Taxes	100,423	0	100,423	0
Pension	279,912	25,417	305,329	0
OPEB	652,059	68,236	720,295	0
Total Deferred Inflows of Resources	50,448,398	93,653	50,542,051	0
<u>Net Position</u>				
Net Investment in Capital Assets	113,178,785	5,759,816	118,938,601	7,635,522
Restricted for:				
Debt Service	4,160,130	0	4,160,130	0
Capital Projects	53,412	0	53,412	0
Legislative and Executive	1,621,525	0	1,621,525	0
Judicial	4,173,265	0	4,173,265	0
Public Safety	957,359	0	957,359	0
Public Works	19,039,498	0	19,039,498	0
Health	10,651,219	0	10,651,219	0
Human Services	67,609,866	0	67,609,866	0
Economic Development	764,671	0	764,671	0
Other Purposes	453,446	0	453,446	0
Pension and OPEB Plans	654,400	66,496	720,896	0
Unrestricted (Deficit)	76,489,512	(4,036,822)	72,452,690	1,836,179
Total Net Position	\$299,807,088	\$1,789,490	\$301,596,578	\$9,471,701

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Unit
For the Year Ended December 31, 2023

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$27,038,015	\$7,388,461	\$2,917,584	\$0
Judicial	11,133,111	4,485,950	1,280,415	0
Intergovernmental	582,350	0	0	0
Internal Service Fund-External Portion	2,287,939	2,299,938	0	0
Public Safety	12,556,106	1,570,099	8,235,074	0
Public Works	12,565,542	9,253,600	4,180,960	1,305,847
Health				
Alcohol, Drug Addiction, and Mental Health Services	13,293,030	0	4,059,512	0
Other Health	708,322	380,848	475,158	0
Human Services				
Job and Family Services	15,800,445	0	12,102,896	0
Child Support Enforcement Agency	2,726,547	490,599	1,948,196	0
Developmental Disabilities	22,931,313	555,388	6,899,649	0
Other Human Services	4,114,011	22,622	220,364	0
Conservation and Recreation	489,437	0	24,913	0
Economic Development	1,135,873	627,378	565,551	0
Interest	638,179	0	0	0
Total Governmental Activities	128,000,220	27,074,883	42,910,272	1,305,847
<u>Business-Type Activities</u>				
Building Inspection	1,622,544	2,624,289	0	0
Nursing Home	9,598,702	8,705,459	1,000,000	0
Landfill	3,672,478	3,280,908	0	0
Total Business-Type Activities	14,893,724	14,610,656	1,000,000	0
Total Primary Government	\$142,893,944	\$41,685,539	\$43,910,272	\$1,305,847

Net (Expense) Revenue and Change in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
(\$16,731,970)	\$0	(\$16,731,970)	\$0
(5,366,746)	0	(5,366,746)	0
(582,350)	0	(582,350)	0
11,999	0	11,999	0
(2,750,933)	0	(2,750,933)	0
2,174,865	0	2,174,865	0
(9,233,518)	0	(9,233,518)	0
147,684	0	147,684	0
(3,697,549)	0	(3,697,549)	0
(287,752)	0	(287,752)	0
(15,476,276)	0	(15,476,276)	0
(3,871,025)	0	(3,871,025)	0
(464,524)	0	(464,524)	0
57,056	0	57,056	0
(638,179)	0	(638,179)	0
(56,709,218)	0	(56,709,218)	0
0	1,001,745	1,001,745	0
0	106,757	106,757	0
0	(391,570)	(391,570)	0
0	716,932	716,932	0
(56,709,218)	716,932	(55,992,286)	0

(continued)

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Unit
For the Year Ended December 31, 2023
(continued)

	Program Revenues		
Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Component Unit</u>			
Wood County Port Authority	\$5,758,846	\$1,645,498	\$2,528,855
Total Component Unit	\$5,758,846	\$1,645,498	\$2,528,855

General Revenues:
Property Taxes Levied for:
 General Operating
 Health-Alcohol, Drug Addiction, and Mental Health Services
 Human Services-Job and Family Services
 Human Services-Developmental Disabilities
 Human Services-Senior Citizens
 Conservation and Recreation-Historical Center
Payment in Lieu of Taxes
Permissive Sales Taxes
Other Taxes
Grants and Entitlements not Restricted to Specific Programs
Investment Earnings and Other Interest
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Change in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
\$0	\$0	\$0	(\$1,584,493)
0	0	0	(1,584,493)
8,402,436	0	8,402,436	0
8,431,929	0	8,431,929	0
3,867,141	0	3,867,141	0
22,702,546	0	22,702,546	0
3,316,188	0	3,316,188	0
178,784	0	178,784	0
78,625	0	78,625	0
28,979,541	0	28,979,541	0
255,477	0	255,477	0
4,345,779	0	4,345,779	0
12,174,058	0	12,174,058	0
1,498,273	27,019	1,525,292	0
94,230,777	27,019	94,257,796	0
(118,400)	118,400	0	0
94,112,377	145,419	94,257,796	0
37,403,159	862,351	38,265,510	(1,584,493)
262,403,929	927,139	263,331,068	11,056,194
<u>\$299,807,088</u>	<u>\$1,789,490</u>	<u>\$301,596,578</u>	<u>\$9,471,701</u>

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2023

	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	\$37,883,502	\$12,809,649	\$7,394,586	\$8,335,194
Cash and Cash Equivalents in Segregated Accounts	472,152	0	0	0
Accounts Receivable	159,576	0	0	0
Accrued Interest Receivable	1,189,981	0	0	0
Permissive Sales Taxes Receivable	7,668,559	0	0	0
Due from Other Governments	2,394,721	4,649,001	1,123,563	784,433
Prepaid Items	788,964	0	11,589	21,583
Materials and Supplies Inventory	203,996	409,939	0	30,368
Interfund Receivable	4,698,737	0	0	390,620
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	257,365	0	0	0
Property Taxes Receivable	11,389,391	0	9,764,862	3,584,098
Payment in Lieu of Taxes Receivable	59,098	0	8,972	3,420
Notes Receivable	500,000	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$67,666,042</u>	<u>\$17,868,589</u>	<u>\$18,303,572</u>	<u>\$13,149,716</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$1,042,156	\$80,094	\$21,113	\$207,314
Employee Withholdings Payable	122,728	0	0	0
Accounts Payable	792,373	57,728	1,015,419	454,138
Contracts Payable	0	693,816	0	0
Matured Compensated Absences Payable	74,808	0	0	0
Due to Other Governments	668,112	34,378	9,329	238,690
Interfund Payable	0	0	404,657	56,570
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>2,700,177</u>	<u>866,016</u>	<u>1,450,518</u>	<u>956,712</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	10,424,696	0	8,717,386	3,181,555
Payment in Lieu of Taxes	59,098	0	8,972	3,420
Unavailable Revenue	8,997,909	3,924,291	1,821,618	547,601
Total Deferred Inflows of Resources	<u>19,481,703</u>	<u>3,924,291</u>	<u>10,547,976</u>	<u>3,732,576</u>
<u>Fund Balance</u>				
Nonspendable	2,696,469	409,939	11,589	51,951
Restricted	0	12,668,343	6,293,489	8,408,477
Committed	2,230,216	0	0	0
Assigned	7,473,621	0	0	0
Unassigned (Deficit)	33,083,856	0	0	0
Total Fund Balance	<u>45,484,162</u>	<u>13,078,282</u>	<u>6,305,078</u>	<u>8,460,428</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$67,666,042</u>	<u>\$17,868,589</u>	<u>\$18,303,572</u>	<u>\$13,149,716</u>

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	American Rescue Plan	Permanent Improvement	Other Governmental	Total
\$55,301,826	\$15,251,427	\$45,988,093	\$22,456,116	\$205,420,393
33,143	0	0	608,179	1,113,474
0	0	0	1,256,812	1,416,388
0	0	0	0	1,189,981
0	0	0	0	7,668,559
840,679	0	0	924,041	10,716,438
70,061	0	0	16,965	909,162
13,220	0	0	19,167	676,690
31,535	0	783,247	26,442	5,930,581
0	0	0	0	257,365
27,077,330	0	0	4,078,897	55,894,578
25,292	0	0	3,641	100,423
0	0	577,099	530,229	1,607,328
0	0	0	1,190,905	1,190,905
<u>\$83,393,086</u>	<u>\$15,251,427</u>	<u>\$47,348,439</u>	<u>\$31,111,394</u>	<u>\$294,092,265</u>
\$373,659	\$0	\$0	\$136,045	\$1,860,381
0	0	0	0	122,728
247,530	0	20,544	171,823	2,759,555
0	0	1,589,061	50,611	2,333,488
0	0	0	1,009	75,817
310,558	0	0	76,327	1,337,394
0	0	0	3,001,941	3,463,168
0	0	0	24,000	24,000
0	0	0	23,742	23,742
0	15,127,535	0	0	15,127,535
0	0	928,236	0	928,236
<u>931,747</u>	<u>15,127,535</u>	<u>2,537,841</u>	<u>3,485,498</u>	<u>28,056,044</u>
23,437,461	0	0	3,654,906	49,416,004
25,292	0	0	3,641	100,423
<u>4,311,316</u>	<u>0</u>	<u>0</u>	<u>3,259,835</u>	<u>22,862,570</u>
<u>27,774,069</u>	<u>0</u>	<u>0</u>	<u>6,918,382</u>	<u>72,378,997</u>
83,281	0	0	36,132	3,289,361
54,603,989	123,892	0	15,221,826	97,320,016
0	0	0	372,142	2,602,358
0	0	44,810,598	5,814,413	58,098,632
0	0	0	(736,999)	32,346,857
<u>54,687,270</u>	<u>123,892</u>	<u>44,810,598</u>	<u>20,707,514</u>	<u>193,657,224</u>
<u>\$83,393,086</u>	<u>\$15,251,427</u>	<u>\$47,348,439</u>	<u>\$31,111,394</u>	<u>\$294,092,265</u>

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Wood County, Ohio
Reconciliation of Total Governmental Fund Balance
to Net Position of Governmental Activities
December 31, 2023

Total Governmental Fund Balance		\$193,657,224
<p>Amounts reported for governmental activities on the statement of net position are different because of the following:</p>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		129,475,182
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		
Accounts Receivable	1,199,624	
Accrued Interest Receivable	961,675	
Permissive Sales Taxes Receivable	5,334,100	
Due from Other Governments	7,697,692	
Delinquent Property Taxes Receivable	6,478,574	
Special Assessments Receivable	<u>1,190,905</u>	
		22,862,570
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		375,984
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
General Obligation Bonds Payable	(15,601,196)	
Compensated Absences Payable	<u>(5,132,789)</u>	
		(20,733,985)
Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due.		(51,154)
The net pension asset/OPEB liability (asset) are not due and payable in the current period; therefore, the asset, liability and related deferred outflows/inflows are not reported in the governmental funds.		
Net Pension Asset	554,111	
Deferred Outflows - Pension	33,717,818	
Deferred Inflows - Pension	(279,912)	
Net Pension Liability	(82,051,681)	
Net OPEB Asset	100,289	
Deferred Outflows - OPEB	5,158,616	
Deferred Inflows - OPEB	(652,059)	
Net OPEB Liability	<u>(1,709,383)</u>	
		(45,162,201)
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 position.		<u>19,383,468</u>
Net Position of Governmental Activities		<u><u>\$299,807,088</u></u>

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, 2023

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$8,155,166	\$0	\$8,145,386	\$3,843,111
Payment in Lieu of Taxes	54,089	0	4,524	2,262
Permissive Sales Taxes	28,893,157	0	0	0
Permissive Motor Vehicle License Taxes	0	5,437,995	0	0
Other Taxes	48,362	0	46,925	21,642
Charges for Services	8,496,620	1,238,487	0	0
Licenses and Permits	14,654	0	0	0
Fines, Costs, Forfeitures, and Settlements	293,575	119,088	0	0
Intergovernmental	6,294,879	5,087,721	3,940,223	12,150,847
Special Assessments	0	0	0	0
Investment Earnings and Other Interest	10,350,174	311,325	0	0
Other	870,706	0	8,282	15,853
Total Revenues	63,471,382	12,194,616	12,145,340	16,033,715
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	20,373,728	0	0	0
Judicial	9,848,868	0	0	0
Intergovernmental	582,350	0	0	0
Public Safety	3,020,559	0	0	0
Public Works	686,686	12,768,537	0	0
Health	221,823	0	13,139,459	0
Human Services	602,474	0	0	15,294,346
Conservation and Recreation	195,707	0	0	0
Economic Development	664,291	0	0	0
Other	457,147	0	0	0
Capital Outlay	3,322	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest	0	0	0	0
Total Expenditures	36,656,955	12,768,537	13,139,459	15,294,346
Excess of Revenues Over (Under) Expenditures	26,814,427	(573,921)	(994,119)	739,369
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	50,000	0	218,378
Transfers Out	(21,458,881)	0	0	(496,043)
Total Other Financing Sources (Uses)	(21,458,881)	50,000	0	(277,665)
Changes in Fund Balance	5,355,546	(523,921)	(994,119)	461,704
Fund Balance Beginning of Year	40,128,616	13,602,203	7,299,197	7,998,724
Fund Balance End of Year	\$45,484,162	\$13,078,282	\$6,305,078	\$8,460,428

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	American Rescue Plan	Permanent Improvement	Other Governmental	Total
\$21,529,724	\$0	\$0	\$3,381,563	\$45,054,950
15,922	0	0	1,828	78,625
0	0	0	0	28,893,157
0	0	0	0	5,437,995
115,947	0	0	22,601	255,477
555,388	0	0	2,958,342	13,248,837
0	0	0	468,180	482,834
0	0	0	518,930	931,593
6,915,492	10,000,977	0	5,625,530	50,015,669
0	0	0	1,142,685	1,142,685
0	99,088	345,080	75,803	11,181,470
0	0	89,145	468,907	1,452,893
<u>29,132,473</u>	<u>10,100,065</u>	<u>434,225</u>	<u>14,664,369</u>	<u>158,176,185</u>
0	2,473,153	0	1,611,161	24,458,042
0	0	0	1,285,318	11,134,186
0	0	0	0	582,350
0	7,527,824	0	1,255,964	11,804,347
0	0	0	1,649,692	15,104,915
0	0	0	374,748	13,736,030
21,861,579	0	0	6,119,078	43,877,477
0	0	0	211,340	407,047
0	0	0	457,696	1,121,987
0	0	0	0	457,147
0	0	20,988,255	1,432,915	22,424,492
0	0	0	990,000	990,000
0	0	0	675,198	675,198
<u>21,861,579</u>	<u>10,000,977</u>	<u>20,988,255</u>	<u>16,063,110</u>	<u>146,773,218</u>
<u>7,270,894</u>	<u>99,088</u>	<u>(20,554,030)</u>	<u>(1,398,741)</u>	<u>11,402,967</u>
0	0	16,278,244	7,384,477	23,931,099
(3,800,000)	0	0	(54,575)	(25,809,499)
<u>(3,800,000)</u>	<u>0</u>	<u>16,278,244</u>	<u>7,329,902</u>	<u>(1,878,400)</u>
3,470,894	99,088	(4,275,786)	5,931,161	9,524,567
51,216,376	24,804	49,086,384	14,776,353	184,132,657
<u>\$54,687,270</u>	<u>\$123,892</u>	<u>\$44,810,598</u>	<u>\$20,707,514</u>	<u>\$193,657,224</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, 2023

Changes in Fund Balance - Total Governmental Funds \$9,524,567

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 capital outlay exceeded depreciation in the current year.

Capital Outlay - Nondepreciable Capital Assets	21,258,705	
Capital Outlay - Depreciable Capital Assets	8,565,572	
Depreciation	<u>(6,057,020)</u>	23,767,257

The proceeds from the sale of capital assets are reported as other financing sources in the governmental funds. However, the cost of the capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a gain or a loss on disposal of capital assets on the statement of activities.

Gain on Disposal of Capital Assets	54,043	
Loss on Disposal of Capital Assets	<u>(346,386)</u>	(292,343)

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

Delinquent Property Taxes	1,844,074	
Permissive Sales Taxes	86,384	
Permissive Motor Vehicle License Taxes	53,909	
Charges for Services	94,082	
Fines, Costs, Forfeitures, and Settlements	1,199,624	
Licenses and Permits	(10,000)	
Intergovernmental	195,770	
Special Assessments	144,454	
Investment Earnings and Other Interest	<u>688,092</u>	4,296,389

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

General Obligation Bonds Payable		990,000
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Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net position. Premiums are reported as revenues when the debt is first issued; however, this amount is deferred and amortized on the statement of activities.

Accrued Interest Payable	3,366	
Amortization of Premium	<u>33,653</u>	37,019

Except for amounts reported as deferred outflow/inflows, changes in the net pension/OPEB liability (asset) are reported as pension expense on the statement of activities.

Pension	(12,558,269)	
OPEB	<u>2,644,679</u>	(9,913,590)

(continued)

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, 2023
 (continued)

Contractually required pension/OPEB contributions are reported as expenditures in the governmental funds, however, the statement of net position reports these amounts as deferred outflows.

Pension	\$6,277,878	
OPEB	<u>75,297</u>	6,353,175

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. 112,265

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	695,224	
Transfers In	1,800,000	
Transfers Out	(40,000)	
Allocated to Activities	<u>61,197</u>	2,516,421

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. 11,999

Change in Net Position of Governmental Activities \$37,403,159

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$9,411,579	\$8,088,439	\$8,156,681	\$68,242
Payment in Lieu of Taxes	40,000	50,000	54,089	4,089
Permissive Sales Taxes	23,000,000	23,000,000	28,922,815	5,922,815
Other Taxes	50,525	38,525	48,362	9,837
Charges for Services	7,384,733	7,384,733	8,301,416	916,683
Licenses and Permits	6,300	6,300	8,650	2,350
Fines, Costs, Forfeitures, and Settlements	202,000	202,000	222,025	20,025
Intergovernmental	4,604,288	5,481,288	6,478,926	997,638
Interest	800,000	2,750,000	6,729,630	3,979,630
Other	585,255	585,255	1,249,852	664,597
Total Revenues	46,084,680	47,586,540	60,172,446	12,585,906
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	22,642,749	23,615,955	21,619,638	1,996,317
Judicial	10,319,161	10,524,298	9,731,376	792,922
Public Safety	10,816,577	3,300,514	2,808,752	491,762
Public Works	745,596	745,935	685,110	60,825
Health	396,291	594,909	313,397	281,512
Human Services	758,793	742,753	612,516	130,237
Conservation and Recreation	195,705	195,705	195,357	348
Economic Development	326,022	768,062	733,132	34,930
Other	2,678,156	1,479,466	457,272	1,022,194
Intergovernmental	568,906	594,478	582,350	12,128
Total Expenditures	49,447,956	42,562,075	37,738,900	4,823,175
Excess of Revenues Over (Under) Expenditures	(3,363,276)	5,024,465	22,433,546	17,409,081
<u>Other Financing Sources (Uses)</u>				
Advances In	331,920	331,920	331,920	0
Advances Out	0	(1,179,844)	(1,179,844)	0
Transfers Out	(1,677,290)	(23,582,534)	(21,458,881)	2,123,653
Total Other Financing Sources (Uses)	(1,345,370)	(24,430,458)	(22,306,805)	2,123,653
Changes in Fund Balance	(4,708,646)	(19,405,993)	126,741	19,532,734
Fund Balance Beginning of Year	36,954,315	36,954,315	36,954,315	0
Prior Year Encumbrances Appropriated	2,286,426	2,286,426	2,286,426	0
Fund Balance End of Year	\$34,532,095	\$19,834,748	\$39,367,482	\$19,532,734

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$5,500,000	\$5,500,000	\$5,433,766	(\$66,234)
Charges for Services	1,212,600	1,212,600	1,484,814	272,214
Fines, Costs, Forfeitures, and Settlements	130,000	130,000	110,612	(19,388)
Intergovernmental	4,955,847	4,955,847	5,083,000	127,153
Interest	10,600	10,600	292,875	282,275
Total Revenues	11,809,047	11,809,047	12,405,067	596,020
<u>Expenditures</u>				
Current:				
Public Works	13,461,878	15,577,017	13,766,061	1,810,956
Excess of Revenues Under Expenditures	(1,652,831)	(3,767,970)	(1,360,994)	2,406,976
<u>Other Financing Sources</u>				
Transfers In	0	0	50,000	50,000
Changes in Fund Balance	(1,652,831)	(3,767,970)	(1,310,994)	2,456,976
Fund Balance Beginning of Year	10,555,618	10,555,618	10,555,618	0
Prior Year Encumbrances Appropriated	1,816,689	1,816,689	1,816,689	0
Fund Balance End of Year	\$10,719,476	\$8,604,337	\$11,061,313	\$2,456,976

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$9,101,343	\$8,105,529	\$8,180,161	\$74,632
Payment in Lieu of Taxes	4,524	4,524	4,524	0
Other Taxes	45,761	40,761	46,925	6,164
Charges for Services	20,000	20,000	0	(20,000)
Intergovernmental	3,776,710	4,281,710	4,004,234	(277,476)
Other	25,000	25,000	8,282	(16,718)
Total Revenues	12,973,338	12,477,524	12,244,126	(233,398)
<u>Expenditures</u>				
Current:				
Health	15,534,774	15,551,274	12,641,775	2,909,499
Excess of Revenues Under Expenditures	(2,561,436)	(3,073,750)	(397,649)	2,676,101
<u>Other Financing Uses</u>				
Transfers Out	(200,000)	(183,500)	0	183,500
Changes in Fund Balance	(2,761,436)	(3,257,250)	(397,649)	2,859,601
Fund Balance Beginning of Year	7,626,223	7,626,223	7,626,223	0
Fund Balance End of Year	<u>\$4,864,787</u>	<u>\$4,368,973</u>	<u>\$7,228,574</u>	<u>\$2,859,601</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$4,477,720	\$3,849,813	\$3,878,095	\$28,282
Payment in Lieu of Taxes	2,262	2,262	2,262	0
Other Taxes	22,367	19,367	21,642	2,275
Intergovernmental	14,640,982	11,178,837	11,500,071	321,234
Other	<u>30,000</u>	<u>15,000</u>	<u>15,853</u>	<u>853</u>
Total Revenues	19,173,331	15,065,279	15,417,923	352,644
<u>Expenditures</u>				
Current:				
Human Services	<u>20,282,737</u>	<u>19,097,721</u>	<u>15,595,467</u>	<u>3,502,254</u>
Excess of Revenues Under Expenditures	<u>(1,109,406)</u>	<u>(4,032,442)</u>	<u>(177,544)</u>	<u>3,854,898</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	220,000	220,000	218,378	(1,622)
Transfers Out	<u>(689,145)</u>	<u>(679,145)</u>	<u>(496,043)</u>	<u>183,102</u>
Total Other Financing Sources (Uses)	<u>(469,145)</u>	<u>(459,145)</u>	<u>(277,665)</u>	<u>181,480</u>
Changes in Fund Balance	(1,578,551)	(4,491,587)	(455,209)	4,036,378
Fund Balance Beginning of Year	8,300,915	8,300,915	8,300,915	0
Prior Year Encumbrances Appropriated	<u>137,350</u>	<u>137,350</u>	<u>137,350</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$6,859,714</u></u>	<u><u>\$3,946,678</u></u>	<u><u>\$7,983,056</u></u>	<u><u>\$4,036,378</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$24,478,239	\$21,433,356	\$21,622,811	\$189,455
Payment in Lieu of Taxes	15,922	15,922	15,922	0
Other Taxes	111,454	103,954	115,947	11,993
Charges for Services	349,670	349,670	546,233	196,563
Intergovernmental	4,828,424	6,135,924	6,952,831	816,907
Total Revenues	29,783,709	28,038,826	29,253,744	1,214,918
<u>Expenditures</u>				
Current:				
Human Services	24,683,296	24,673,296	21,682,541	2,990,755
Excess of Revenues Over Expenditures	5,100,413	3,365,530	7,571,203	4,205,673
<u>Other Financing Sources (Uses)</u>				
Transfers In	5,350,000	5,350,000	0	(5,350,000)
Transfers Out	(9,150,000)	(9,150,000)	(3,800,000)	5,350,000
Total Other Financing Sources (Uses)	(3,800,000)	(3,800,000)	(3,800,000)	0
Changes in Fund Balance	1,300,413	(434,470)	3,771,203	4,205,673
Fund Balance Beginning of Year	51,089,537	51,089,537	51,089,537	0
Fund Balance End of Year	\$52,389,950	\$50,655,067	\$54,860,740	\$4,205,673

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
American Rescue Plan Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>				
Current:				
General Government				
Legislative and Executive	9,400,000	13,872,176	12,873,153	999,023
Public Safety	<u>0</u>	<u>7,527,824</u>	<u>7,527,824</u>	<u>0</u>
Total Expenditures	<u>9,400,000</u>	<u>21,400,000</u>	<u>20,400,977</u>	<u>999,023</u>
Excess of Revenues Under Expenditures	(9,400,000)	(21,400,000)	(20,400,977)	(999,023)
<u>Other Financing Uses</u>				
Transfers Out	<u>0</u>	<u>(977)</u>	<u>0</u>	<u>977</u>
Changes in Fund Balance	(9,400,000)	(21,400,977)	(20,400,977)	1,000,000
Fund Balance Beginning of Year	15,731,659	15,731,659	15,731,659	0
Prior Year Encumbrances Appropriated	<u>9,400,000</u>	<u>9,400,000</u>	<u>9,400,000</u>	<u>0</u>
Fund Balance End of Year	<u>\$15,731,659</u>	<u>\$3,730,682</u>	<u>\$4,730,682</u>	<u>\$1,000,000</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2023

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,324,696	\$2,036,401	\$4,467,126	\$12,828,223
Cash and Cash Equivalents in Segregated Accounts	0	41,572	0	41,572
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments with Fiscal Agent	0	0	0	0
Accounts Receivable	1,622	266,820	227,696	496,138
Due from Other Governments	0	880,888	3,729	884,617
Prepaid Items	0	1,728	29,900	31,628
Materials and Supplies Inventory	0	42,413	36,017	78,430
Total Current Assets	<u>6,326,318</u>	<u>3,269,822</u>	<u>4,764,468</u>	<u>14,360,608</u>
<u>Non-Current Assets</u>				
<u>Restricted Assets</u>				
Net Pension Asset	14,777	44,329	7,390	66,496
Nondepreciable Capital Assets	0	0	1,708,327	1,708,327
Depreciable Capital Assets, Net	100,473	3,093,503	1,527,513	4,721,489
Total Non-Current Assets	<u>115,250</u>	<u>3,137,832</u>	<u>3,243,230</u>	<u>6,496,312</u>
Total Assets	<u>6,441,568</u>	<u>6,407,654</u>	<u>8,007,698</u>	<u>20,856,920</u>
<u>Deferred Outflows of Resources</u>				
Pension	902,189	2,706,574	451,097	4,059,860
OPEB	137,200	411,598	68,599	617,397
Total Deferred Outflows of Resources	<u>1,039,389</u>	<u>3,118,172</u>	<u>519,696</u>	<u>4,677,257</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	29,848	149,129	17,478	196,455
Accounts Payable	30,400	295,793	29,380	355,573
Due to Other Governments	20,324	71,648	39,967	131,939
Interfund Payable	0	1,113,477	1,353,936	2,467,413
Accrued Interest Payable	0	2,233	0	2,233
General Obligation Bonds Payable	0	45,000	0	45,000
Compensated Absences Payable	60,465	93,561	7,126	161,152
Claims Payable	0	0	0	0
Total Current Liabilities	<u>141,037</u>	<u>1,770,841</u>	<u>1,447,887</u>	<u>3,359,765</u>
<u>Non-Current Liabilities</u>				
General Obligation Bonds Payable	0	625,000	0	625,000
Net Pension Liability	2,158,431	6,475,297	1,079,216	9,712,944
Net OPEB Liability	45,584	136,751	22,793	205,128
Compensated Absences Payable	47,668	61,822	39,959	149,449
Claims Payable	0	0	0	0
Closure/Postclosure Costs Payable	0	0	9,222,764	9,222,764
Total Non-Current Liabilities	<u>2,251,683</u>	<u>7,298,870</u>	<u>10,364,732</u>	<u>19,915,285</u>
Total Liabilities	<u>2,392,720</u>	<u>9,069,711</u>	<u>11,812,619</u>	<u>23,275,050</u>

Governmental
Activity

Internal
Service

\$6,680,213
0
6,963,682
9,470,813
0
0
163,350
0

23,278,058

0
0
0

0

23,278,058

0
0

0

0
0
185,315
0
0
0
0
2,047,952

2,233,267

0
0
0
0
1,661,323
0

1,661,323

3,894,590

(continued)

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2023
(continued)

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Deferred Inflows of Resources</u>				
Pension	\$5,649	\$16,946	\$2,822	\$25,417
OPEB	15,163	45,490	7,583	68,236
Total Deferred Inflows of Resources	20,812	62,436	10,405	93,653
<u>Net Position</u>				
Net Investment in Capital Assets	100,473	2,423,503	3,235,840	5,759,816
Restricted for				
Pension Plans	14,777	44,329	7,390	66,496
Unrestricted (Deficit)	4,952,175	(2,074,153)	(6,538,860)	(3,660,838)
Total Net Position (Deficit)	\$5,067,425	\$393,679	(\$3,295,630)	2,165,474
Net position reported for business-type activities on the statement of net position is different because it includes a proportionate share of the balance of the internal service fund.				(375,984)
Net Position of Business-Type Activities				\$1,789,490

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$0

0

0

0

0

19,383,468

\$19,383,468

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2023

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
<u>Operating Revenues</u>				
Charges for Services	\$0	\$8,705,459	\$3,280,908	\$11,986,367
Licenses, Permits, and Inspections	2,624,289	0	0	2,624,289
Other	30	70	26,919	27,019
Total Operating Revenues	<u>2,624,319</u>	<u>8,705,529</u>	<u>3,307,827</u>	<u>14,637,675</u>
<u>Operating Expenses</u>				
Personal Services	1,187,493	4,782,369	721,335	6,691,197
Materials and Supplies	3,462	749,511	266,803	1,019,776
Contractual Services	276,088	3,680,888	1,406,259	5,363,235
Claims	0	0	0	0
Other	96,843	143,035	608,430	848,308
Depreciation	36,681	219,393	652,844	908,918
Total Operating Expenses	<u>1,600,567</u>	<u>9,575,196</u>	<u>3,655,671</u>	<u>14,831,434</u>
Operating Income (Loss)	<u>1,023,752</u>	<u>(869,667)</u>	<u>(347,844)</u>	<u>(193,759)</u>
<u>Non-Operating Revenues (Expenses)</u>				
Operating Grants	0	1,000,000	0	1,000,000
Loss on Disposal of Capital Assets	(23,337)	0	0	(23,337)
Investment Earnings and Other Interest	0	0	0	0
Interest Expense	0	(28,266)	(17,487)	(45,753)
Total Non-Operating Revenues (Expenses)	<u>(23,337)</u>	<u>971,734</u>	<u>(17,487)</u>	<u>930,910</u>
Income (Loss) Before Transfers	1,000,415	102,067	(365,331)	737,151
Transfers In	0	68,400	50,000	118,400
Transfers Out	0	0	0	0
Changes in Net Position	1,000,415	170,467	(315,331)	855,551
Net Position (Deficit) Beginning of Year	<u>4,067,010</u>	<u>223,212</u>	<u>(2,980,299)</u>	
Net Position (Deficit) End of Year	<u>\$5,067,425</u>	<u>\$393,679</u>	<u>(\$3,295,630)</u>	
The change in net position reported for business-type activities on the statement of activities is different because it includes a proportionate share of the net loss of the internal service fund.				<u>6,800</u>
Change in Net Position of Business-Type Activities				<u>\$862,351</u>

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$15,072,720

0

260,197

15,332,917

0

0

1,734,999

13,383,754

134,168

0

15,252,921

79,996

0

0

695,224

0

695,224

775,220

1,800,000

(40,000)

2,535,220

16,848,248

\$19,383,468

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
Increase (Decrease) in Cash and Cash Equivalents				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$2,638,172	\$8,671,013	\$3,302,672	\$14,611,857
Cash Received from Transactions with Other Funds	0	0	0	0
Cash Received from Transactions with Outside Organizations	0	0	0	0
Cash Payments for Personal Services	(1,111,107)	(4,500,483)	(675,504)	(6,287,094)
Cash Payments to Suppliers	(40,042)	(766,024)	(210,911)	(1,016,977)
Cash Payments for Contractual Services	(213,232)	(3,603,164)	(801,601)	(4,617,997)
Cash Payments for Claims	0	0	0	0
Cash Received from Other Revenues	30	70	26,919	27,019
Cash Payments for Other Expenses	(97,766)	(138,623)	(993,085)	(1,229,474)
Net Cash Provided by (Used for) Operating Activities	1,176,055	(337,211)	648,490	1,487,334
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	1,000,000	0	1,000,000
Cash Payments for Advances Out	0	0	(141,783)	(141,783)
Cash Received from Transfers In	0	68,400	50,000	118,400
Cash Received from Transfers Out	0	0	0	0
Net Cash Provided by (Used for) Noncapital Financing Activities	0	1,068,400	(91,783)	976,617
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(31,411)	0	(194,831)	(226,242)
Principal Paid on General Obligation Bonds	0	(40,000)	0	(40,000)
Interest Paid on General Obligation Bonds	0	(28,400)	(17,487)	(45,887)
Net Cash Used for Capital and Related Financing Activities	(31,411)	(68,400)	(212,318)	(312,129)
<u>Cash Flows from Investing Activities</u>				
Purchase of Investments	0	0	0	0
Sale of Investments	0	0	0	0
Interest on Investments	0	0	0	0
Net Cash Provided by Investing Activities	0	0	0	0
Net Increase in Cash and Cash Equivalents	1,144,644	662,789	344,389	2,151,822
Cash and Cash Equivalents Beginning of Year	5,180,052	1,415,184	4,122,737	10,717,973
Cash and Cash Equivalents End of Year	\$6,324,696	\$2,077,973	\$4,467,126	\$12,869,795

Governmental
Activity

Internal
Service

\$0
12,812,101
2,299,938
0
0
(1,741,923)
(14,468,004)
221,167
(134,168)
(1,010,889)

0
0
1,800,000
(40,000)
1,760,000

0
0
0

0

(547,133)
6,179,265
695,224

6,327,356

7,076,467

6,567,428

\$13,643,895

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023
(continued)

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$1,023,752	(\$869,667)	(\$347,844)	(\$193,759)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Closure and Postclosure Liability	0	0	700,927	700,927
Depreciation	36,681	219,393	652,844	908,918
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	13,883	247,727	7,704	269,314
(Increase) Decrease in Due from Other Governments	0	(282,173)	14,060	(268,113)
(Increase) Decrease in Prepaid Items	0	590	0	590
Increase in Materials and Supplies Inventory	0	(7,581)	(8,270)	(15,851)
Decrease in Interfund Receivable	0	0	0	0
Increase (Decrease) in Accrued Wages Payable	(2,386)	14,367	1,807	13,788
Increase (Decrease) in Accounts Payable	22,250	70,915	(31,952)	61,213
Increase in Due to Other Governments	1,964	5,279	6,344	13,587
Increase (Decrease) in Interfund Payable	0	1,074	(390,438)	(389,364)
Decrease in Claims Payable	0	0	0	0
Decrease in Compensated Absences Payable	(18,541)	(32,495)	(5,916)	(56,952)
Decrease in Net Pension Asset	1,348	4,042	673	6,063
Increase in Net Pension Liability	66,036	198,110	33,018	297,164
Decrease in Deferred Outflows - Pension	415,139	1,245,422	207,571	1,868,132
Decrease in Deferred Inflows - Pension	(311,555)	(934,667)	(155,779)	(1,402,001)
Decrease in Net OPEB Liability	(740)	(2,219)	(370)	(3,329)
Decrease in Deferred Outflows - OPEB	101,263	303,790	50,631	455,684
Decrease in Deferred Inflows - OPEB	(173,039)	(519,118)	(86,520)	(778,677)
Total Adjustments	152,303	532,456	996,334	1,681,093
Net Cash Provided by (Used for) Operating Activities	<u>\$1,176,055</u>	<u>(\$337,211)</u>	<u>\$648,490</u>	<u>\$1,487,334</u>

Non-Cash Capital and Investing Transactions

At December 31, 2022, the Landfill enterprise fund had payables related to the acquisition of capital assets, in the amount of \$6,268.

For 2023, the Health internal service funds' investments decreased by \$120,591 to reflect investments at fair value as of December 31, 2023.

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$79,996

0
0

0
0
(20,289)
0
289

0
0
140,655
0
(1,211,540)
0
0
0
0
0
0
0
0
0

(1,090,885)

(\$1,010,889)

Wood County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$20,845,102
Cash and Cash Equivalents in Segregated Accounts	1,300,828
Due from Other Governments	6,654,080
Property Taxes Receivable	212,496,331
Special Assessments Receivable	<u>3,991,232</u>
 Total Assets	 <u>245,287,573</u>
 <u>Liabilities</u>	
Due to Other Governments	<u>6,671,744</u>
 <u>Deferred Inflows of Resources</u>	
Property Taxes	<u>213,921,077</u>
 <u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$24,694,752</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Change in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

<u>Additions</u>	
Intergovernmental Amounts for Other Governments	\$10,281,910
Amounts Received as Fiscal Agent	24,633,775
Licenses, Permits, and Fees for Other Governments	29,947,373
Fines and Forfeitures for Other Governments	1,656,031
Property Tax Collections for Other Governments	179,490,341
Special Assessments Collections for Other Governments	3,504,159
Sheriff Sales Collections for Others	1,313,940
Other	365,139
	251,192,668
 <u>Deductions</u>	
Distributions to the State of Ohio	155,804
Distributions of State Funds to Other Governments	14,906,511
Distributions as Fiscal Agent	23,129,064
Distributions to Individuals	429,740
Licenses, Permits, and Fees Distributions to Other Governments	29,410,638
Fines and Forfeitures Distributions to Other Governments	1,499,661
Property Tax Distributions to Other Governments	192,775,327
Special Assessments Distributions to Other Governments	3,538,775
Sheriff Sales Distributions to Others	1,313,972
	267,159,492
Net Decrease in Fiduciary Net Position	(15,966,824)
Net Position Beginning of Year	40,661,576
Net Position End of Year	\$24,694,752
See Accompanying Notes to the Basic Financial Statements	

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Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 Alcohol, Drug Addiction, and Mental Health Services Board (ADAMHSB); Wood County Board of Developmental Disabilities (Board of DD); 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, and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County.

Discretely Presented Component Unit

The component unit column on the financial statements identifies the financial data of the County's component unit, Wood County Port Authority. It is reported separately to emphasize that it is legally separate from the County. Information about this component unit is presented in Note 26 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 1 - Reporting Entity (continued)

Wood County Port Authority Wood County Port Authority is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21 through 4582.59. The Port Authority may acquire, purchase, construct, reconstruct, enlarge, furnish, equip, maintain, repair, sell, exchange, lease or rent to or from, operate, manage, or contract for the operation or management of port authority facilities as defined in the Revised Code and may issue bonds or notes for the acquisition or construction of any port authority facility or other permanent improvement which a port authority is authorized to acquire or construct. The Port Authority is governed by a seven member board of directors consisting of members appointed by the Wood County Commissioners, the City of Rossford, and Perrysburg Township. The Port Authority's provision for continuing appointments to the board of directors provides for five appointees of the Wood County Commissioners, one appointee of the City of Rossford, and one appointee of Perrysburg Township. For 2012 through 2014, the County, City, and Township provided financial contributions for the operating expenses of the Port Authority, with the County making a significantly greater contribution and, beginning in 2015, total operating expenses of the Port Authority were borne by Wood County. Based on the significant relationship between Wood County and the Port Authority due to Wood County's financial accountability for the Port Authority, the Port Authority 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. The Wood County Port Authority operates on a fiscal year ending December 31. Financial information can be obtained from its administration offices at 932 Dixie Highway, Rossford, Ohio 43460-1333.

As custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate organizations listed below, the County serves as fiscal agent, but the organizations are not considered part of Wood County. Accordingly, the activity of the following districts is presented as custodial funds within the County's financial statements.

- Northwest Community Correctional Center
- Juvenile Residential Center
- 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

The County is associated with certain organizations which are defined as jointly governed organizations, an insurance pool, and related organizations. These organizations are presented in Notes 23, 24, and 25 to the basic financial statements. These organizations are:

- Northwest Community Correctional Center
- Juvenile Residential Center
- County Risk Sharing Authority, Inc. (CORSA)
- Wood County District Public Library
- Wood County Park District
- Wood County Regional Airport
- Wood County Transportation Improvement District

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

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. 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 position 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 position 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.

The statement of net position 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 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 and deferred inflows of resources 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 resources 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.

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 restricted 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 resources restricted to providing general relief and to pay providers of medical assistance and social services.

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

American Rescue Plan Fund - This fund accounts for resources received from the federal government under the American Rescue Plan Act restricted to expenditures to support the County during the Coronavirus public health emergency.

Permanent Improvement Fund - This fund accounts for transfers from other funds and other resources assigned for improvements, repairs, and replacements of County owned buildings, equipment, and roads, and for other needed improvements or repairs.

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

Proprietary Funds

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 programs for employee health, vision, dental, and drug card benefits.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; and for State shared resources received from the State and distributed to other local governments.

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 position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 and fiduciary funds are accounted for using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, the statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

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 outflows and deferred inflows of resources, 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, are 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 fees); grants; and investment earnings and other interest.

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not yet been met because these amounts have not yet been earned.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources are reported on the government-wide and proprietary funds statement of net position for pension and OPEB and explained in Notes 16 and 17 to the basic financial statements.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consists of property taxes, payment in lieu of taxes, unavailable revenue, pension and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2023, but which were levied to finance 2024 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities on page 23. Deferred inflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes 16 and 17 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(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 custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. 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 Law Enforcement, Drug Enforcement, and Commissary special revenue funds, the Health internal service fund, and the component unit is not reported because they are not included in the entity for which the "appropriated budget" is adopted or because no activity was anticipated for the fund.

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 final amended certificate of estimated resources requested by the County prior to year end.

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

Cash and cash equivalents of the component unit are held by the component unit and are recorded as "Cash and Cash Equivalents in Segregated Accounts".

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2023, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, local government securities, corporate securities, federal agency securities, U.S. Treasury securities, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market 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 has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures the investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice for deposits and withdrawals of \$100 million or more is appreciated. STAR Ohio reserves the right to limit the transaction to \$250 million per day.

Under existing Ohio statutes, all investment earnings and other interest are assigned to the General Fund unless statutorily required to be credited to a specific fund. Investment earnings and other interest credited to the General Fund during 2023 amounted to \$10,350,174 which includes \$8,619,115 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, 2023, 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, laws of other governments, or are imposed by law through constitutional provisions. Restricted assets in the General Fund represent money set aside for unclaimed monies. Restricted assets in the enterprise funds represent amounts held in trust by the pension plans for future benefits.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

J. 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 position 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 position 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 acquisition 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.

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	25-50 years
Improvements Other Than Buildings	5-25 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

K. 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 position, 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, 2023
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

L. 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 the 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 unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

M. 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 and claims are recognized as liabilities on the governmental fund financial statements when due. The net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient to pay those benefits.

N. Unamortized Bond Premiums

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

Under Ohio law, premiums on the original issuance of debt are to be deposited to a bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow for premiums on refunding debt to be used as part of the payment to a bond escrow agent.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

O. Net Position

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on its 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 position restricted for other purposes primarily includes resources restricted for miscellaneous general government related functions. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits.

P. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

Nonspendable - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash. It also includes the long-term portion of interfund and notes receivables, where applicable.

Restricted - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or law or regulations of other governments, or is imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

Committed - The committed classification includes amounts that can be used only for the specific purposes determined by a formal action (resolution) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. Fund balance policy of the County Commissioners authorizes department heads to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance for court operations, document recording, economic development, election recounts, sheriff operations, debt retirement, and permanent improvements.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County first applies restricted resources when an expenditure is incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used.

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 for premiums charged in the internal service funds. 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. Payments for interfund services provided and used are not eliminated.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

S. Pension/Other Postemployment Benefits

For purposes of measuring the net pension/OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to pension/OPEB, pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans, and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The retirement systems report investments at fair value.

T. Estimates

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

Note 3 - Change in Accounting Principles

For 2023, the County implemented Governmental Accounting Standards Board (GASB) No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, GASB Statement No. 96, Subscription-Based Information Technology Arrangements, and GASB Statement No. 99, Omnibus 2022.

GASB Statement No. 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The County did not have any arrangements that met the GASB 94 definition of a PPP or an APA.

GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). These changes were incorporated in the County's 2023 financial statements. The County did not have any contracts that met the GASB 96 definition of a SBITA, other than short-term SBITAs.

GASB Statement No. 99 addresses various issues including items related to leases, PPPs, and SBITAs. The requirements related to PPPs and SBITAs were incorporated with the corresponding GASB 94 and GASB 96 changes identified above.

For 2023, the County also implemented the guidance in GASB's Implementation Guide No. 2021-1, Implementation Guidance Update-2021 (other than question 5.1).

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2023, the Dry Creek Restoration special revenue fund, and the Health District Construction and Construction - Ditches capital projects funds had deficit fund balances, in the amount of \$112, \$74,600, and \$643,268, respectively. These deficits are the result of the recognition of payables in accordance with generally accepted accounting principles as well as short-term interfund loans from the General Fund needed for operations until the receipt of revenues. 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 position in the Landfill enterprise fund, in the amount of \$3,295,630, is the result of accumulated operating losses of prior years and the requirement to report future postclosure costs. The base disposal rate is \$32.30 per ton, plus fees and fuel surcharge. There has not been any change in the rate since 2008.

B. Compliance

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2023.

Fund Program/Department/Object	Appropriations	Expenditures Plus Encumbrances	Excess
American Rescue Plan General Government Legislative and Executive American Rescue Plan Act Personal Services	\$0	\$977	\$977
Historical Center Conservation and Recreation Historical Center Other	100,000	211,340	111,340
Senior Citizens Human Services Senior Citizens Other	0	3,469,331	3,469,331

The County Auditor will monitor budgetary transactions to ensure expenditures are within amounts appropriated.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

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; and the Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Developmental Disabilities; and American Rescue Plan special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned 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.
5. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities	American Rescue Plan
GAAP Basis	\$5,355,546	(\$523,921)	(\$994,119)	\$461,704	\$3,470,894	\$99,088
<u>Increase (Decrease) Due To</u>						
Revenue Accruals:						
Accrued 2022, Received in Cash 2023	3,332,097	953,461	413,432	378,992	235,572	(25,128,512)
Accrued 2023, Not Yet Received in Cash	(3,446,849)	(724,710)	(349,421)	(1,029,995)	(200,767)	15,127,535

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities	American Rescue Plan
Increase (Decrease) Due To						
Expenditure Accruals:						
Accrued 2022, Paid in Cash 2023	(\$1,976,500)	(\$169,969)	(\$952,633)	(\$967,341)	(\$747,902)	\$0
Accrued 2023, Not Yet Paid in Cash	2,577,449	866,016	1,450,518	956,712	931,747	0
Cash Adjustments:						
Unrecorded Activity 2022	(5,997,937)	11,845	200,787	95,930	534,173	21,657
Unrecorded Activity 2023	2,812,819	(30,145)	(166,012)	(60,719)	(441,086)	(120,745)
Prepaid Items	(319,671)	1,137	(201)	(5,708)	(6,760)	0
Materials and Supplies						
Inventory	(11,055)	23,483	0	6,635	1,953	0
Notes Receivable - Retirement	133,000	0	0	0	0	0
Advances In	331,920	0	0	0	0	0
Advances Out	(1,179,844)	0	0	0	0	0
Excess of Revenues						
Over Expenditures for Nonbudgeted Activity	(20,758)	0	0	0	(6,621)	0
Encumbrances Outstanding at Year End (Budget Basis)						
	(1,463,476)	(1,718,191)	0	(291,419)	0	(10,400,000)
Budget Basis	<u>\$126,741</u>	<u>(\$1,310,994)</u>	<u>(\$397,649)</u>	<u>(\$455,209)</u>	<u>\$3,771,203</u>	<u>(\$20,400,977)</u>

Note 6- Deposits and Investments

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 6 - Deposits and Investments (continued)

2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage 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 the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts in eligible institutions pursuant to Ohio Revised Code Section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization or consisting exclusively of obligations described in division (1) or (2) above, commercial paper as described in Ohio Revised Code Section 135.143(6), and repurchase agreements secured by such obligations provided these investments 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 simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio in either of the following if training requirements have been met:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized statistical rating organization, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, which mature within two hundred seventy days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate of 5 percent of interim monies available for investment at the time of purchase;
 - b. bankers acceptances that are insured by the federal deposit insurance corporation and which mature not later than one hundred eighty days after purchase;

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 6 - Deposits and Investments (continued)

10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the three highest categories by at least two nationally recognized statistical rating organizations at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit provided certain conditions are met related to a County land reutilization corporation organized under Ohio Revised Code Chapter 1724; and,
12. Up to 2 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 statistical rating organizations and issued by foreign nations diplomatically recognized by the United States government subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, 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. Except as noted above, all investments must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that they 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 if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2023, the County had the following investments:

Measurement/Investment	Measurement Amount	Investment Maturities (in Years)		
		Less Than 1	1-5	More Than 5
Fair Value - Level One Inputs				
Mutual Funds	\$4,894,103	\$4,894,103	\$0	\$0
Fair Value - Level Two Inputs				
Negotiable Certificates of Deposit	3,115,685	480,186	2,635,499	0
Corporate Securities	21,991,646	2,981,432	19,010,214	0
Local Government Securities	11,546,920	981,790	9,407,630	1,157,500
Federal Home Loan Mortgage Corporation Notes	30,429,160	1,791,330	28,637,830	0
Federal Farm Credit Bank Notes	19,554,860	962,940	18,591,920	0
Federal Home Loan Bank Notes	53,409,247	13,181,899	40,227,348	0
Federal National Mortgage Association Notes	940,250	0	940,250	0
U.S. Treasury Notes	39,737,753	21,908,620	17,829,133	0
Total Fair Value - Level Two Inputs	180,725,521	42,288,197	137,279,824	1,157,500
Net Value Per Share				
STAR Ohio	22,559,585	22,559,585	0	0
Total Investments	\$208,179,209	\$69,741,885	\$137,279,824	\$1,157,500

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2023. The mutual funds are measured at fair value using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 6 - Deposits and Investments (continued)

The negotiable certificates of deposit are generally covered by FDIC and/or SIPC insurance. The corporate bonds carry ratings of A1 and A2. The municipal bonds carry ratings of Aa1, Aa2, Aa3, or Aaa by Moodys. All remaining securities carry a rating of Aaa by Moody's. STAR Ohio carries a rating of AAAM by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization. STAR Ohio must maintain the highest rating provided by at least one nationally recognized statistical rating organization.

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 or issuer. The following table indicates the percentage of each investment compared to the County's total portfolio.

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$3,115,685	1.50%
Corporate Securities	21,991,646	10.56
Local Government Securities	11,546,920	5.55
Federal Home Loan Mortgage Corporation	30,429,160	14.62
Federal Farm Credit Bank	19,554,860	9.39
Federal Home Loan Bank	53,409,247	25.66
Federal National Mortgage Association	940,250	0.45
U.S. Treasury	39,737,753	19.09

Note 7 - Receivables

Receivables at December 31, 2023, consisted of accounts (e.g., billings for user charged services, including unbilled charges, and Opioid settlement monies); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; payment in lieu of taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$1,562,424, will not be received within one year. At December 31, 2023, the amount of delinquent special assessments was \$23,550. All other receivables are considered fully collectible within one year, except for the following: interfund, Opioid settlement monies, and fines, costs, and restitution for criminal, civil, and domestic cases reported in the custodial funds.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 7 - Receivables (continued)

Notes receivable generally 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, Housing Assistance program, and the Revolving Loan program. The County also made loans to the Wood County Fair Foundation to construct a multi-purpose building, to the Wood County Regional Airport Authority to improve the Airport’s Taxiway and Runway, and to the Wood County Historical Society to purchase storage equipment. The notes have an annual interest rate of 0 to 3 percent and are repaid over seven to twenty-five years. Notes receivable in the General Fund, in the amount of \$500,000, will not be received within one year. A summary of the changes in notes receivable during 2023 follows:

	Balance January 1, 2023	New Loans	Repayments	Balance December 31, 2023
General Fund				
Wood County Fair Foundation	\$500,000	\$0	\$0	\$500,000
Wood County Regional Airport Authority	41,000	0	41,000	0
Wood County Regional Airport Authority	92,000	0	92,000	0
Total General Fund	633,000	0	133,000	500,000
Special Revenue Fund				
Community Development Block Grant				
Homebuyer Assistance	373,072	209,949	79,212	503,809
Revolving Loan				
American Cold Forge, LLC	38,524	0	12,104	26,420
Total Special Revenue Fund	411,596	209,949	91,316	530,229
Capital Projects Fund				
Permanent Improvement				
Wood County Fair Foundation	360,010	0	15,492	344,518
Wood County Historical Society	262,581	0	30,000	232,581
Total Capital Projects Fund	622,591	0	45,492	577,099
Total Notes Receivable	\$1,667,187	\$209,949	\$269,808	\$1,607,328

Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported \$1,208,448 as an accounts receivable related to opioid settlement monies in the OneOhio special revenue fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$137,394 expected to be collected in 2024.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 7 - Receivables (continued)

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$704,062
Sheriff's Contracts	60,207
Sheriff's Grant	21,169
Inmate Housing	1,230
Detention Contract	3,825
State of Ohio	916,885
Election Costs	107,277
Homestead and Rollback	545,715
Northwest Community Correctional Center	1,922
Woodhaven	3,325
Wood County Health Department	8,183
Wood County Department of Aging	1,046
Bowling Green Municipal Court	14,532
Fostoria Municipal Court	28
Perrysburg Municipal Court	5,315
Total General Fund	2,394,721
Motor Vehicle and Gasoline Tax	
Gasoline Tax	1,913,577
Motor Vehicle License Fees	2,716,883
Fines and Costs	18,541
Total Motor Vehicle and Gasoline Tax	4,649,001
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	885,940
Homestead and Rollback	237,623
Total Alcohol, Drug Addiction, and Mental Health Services	1,123,563
Job and Family Services	
Job and Family Services	639,375
Homestead and Rollback	145,058
Total Job and Family Services	784,433
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Developmental Disabilities	
Help Me Grow	\$77,838
Charges for Services	20,372
State of Ohio	115,717
Homestead and Rollback	626,752
Total Developmental Disabilities	840,679
Total Major Funds	9,792,397
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	535
Law Library	
Fines and Costs	26,689
Child Support Enforcement Agency	
State of Ohio	58,240
Juvenile Court	
VOCA	186,378
Drug Addiction Response	
Ohio Attorney General Grant	5,833
Victims of Crime Assistance - Prosecutor	
VOCA	30,064
Historical Center	
Homestead and Rollback	11,611
Senior Citizens	
Homestead and Rollback	108,010
Solid Waste Management District	
Hancock County	1,306
State of Ohio	14,578
Total Solid Waste Management District	15,884
Community Development Block Grant	
CDBG	77,847
Sheriff	
Drug Awareness Resistance Education (D.A.R.E)	22,708
Sheriff Grants	49,832
State of Ohio	19,434
VAWA	3,134
Total Sheriff	95,108
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
T-CAP Adult Probation	
T-CAP Adult Probation	\$158,681
Adult Probation	
Adult Probation	139,533
Emergency Management Agency	
EMGP Grant	9,628
Total Nonmajor Funds	924,041
Total Governmental Activities	\$10,716,438
Business-Type Activities	
Nursing Home	
Medicaid/Medicare	\$880,888
Landfill	
Charges for Services	3,729
Total Business-Type Activities	\$884,617
Custodial Funds	
Local Government	\$1,610,429
Library Local Government	2,761,122
Gasoline Tax	1,457,739
Motor Vehicle License Fees	824,790
Total Custodial Funds	\$6,654,080

Note 8 - 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 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 9 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2023 represent the collection of 2022 taxes. Real property taxes received in 2023 were levied after October 1, 2022, on the assessed values as of January 1, 2022, 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 2023 represent the collection of 2022 taxes. Public utility real and tangible personal property taxes received in 2023 became a lien on December 31, 2021, were levied after October 1, 2022, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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 custodial funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2023, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2023 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while on a modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2023, was \$17.95 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2023 property tax receipts were based are as follows:

Real Property	
Residential	\$2,433,757,270
Agriculture	252,630,690
Commercial/Industrial	754,409,960
Public Utility Property	
Real	25,054,020
Personal	558,576,970
Total Assessed Value	<u>\$4,024,428,910</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 10 - Payment in Lieu of Taxes

In accordance with agreements related to tax increment financing districts, the County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners. The property owners have agreed to make payments to the County which reflect all or a portion of the property taxes which the property owners would have paid if the taxes had not been exempted. The property owners contractually promise to make these payments in lieu of taxes until the agreement expires.

Note 11 - Tax Abatements

As of December 31, 2023, the County provided tax abatements through two programs: the Community Reinvestment Area (CRA) Tax Abatements and Enterprise Zone Tax Exemptions.

A. Community Reinvestment Area (CRA)

Pursuant to Ohio Revised Code Chapter 5709, the County established three community reinvestment areas to encourage revitalization of existing buildings and the construction of new structures. Property tax abatements are obtained through application by the property owner, including proof that the improvements have been made, and equal a percent of the additional property tax resulting from the increase in assessed value as a result of the improvement. The abatement is realized as a reduction in assessed value on the recipient's tax bill. The County also contracts with overlapping school districts for payments in lieu of taxes when required by the Ohio Revised Code. The County does not currently have any active CRA agreements.

B. Enterprise Zone Tax Exemptions

Pursuant to Ohio Revised Code Chapter 5709, the County established ten enterprise zones to encourage new investment. Property tax abatements are obtained through application by the property owner, including proof that the improvements have been made, and equal 100 percent of the additional property tax resulting from the increase in assessed value as a result of the improvement. The abatement is realized as a reduction in assessed value on the recipient's tax bill. The County also contracts with overlapping school districts for payments in lieu of taxes when required by the Ohio Revised Code.

Below is the information relevant to these programs for the year ended December 31, 2023.

Tax Abatement Program	Amount of 2023 Taxes Abated
Enterprise Zone Tax Exemptions	
Commercial	\$109,891
Distribution	604,102
Manufacturing	1,457,367
Total	\$2,171,360

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 11 - Tax Abatements (continued)

County property taxes were reduced as follows under agreements entered into by overlapping governments.

Overlapping Government	Amount of 2023 Taxes Abated
Community Reinvestment Areas	
City of Bowling Green	\$192,018
City of Northwood	109,422
City of Perrysburg	111,464
City of Rossford	2,237
Henry Township	157,613
Perrysburg Township	183,339
Total	\$756,093

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Balance January 1, 2023	Additions	Reductions	Balance December 31, 2023
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,369,283	\$0	(\$86,280)	\$2,283,003
Construction in Progress	2,305,875	21,258,705	(1,317,339)	22,247,241
Total Nondepreciable Capital Assets	4,675,158	21,258,705	(1,403,619)	24,530,244
Depreciable Capital Assets				
Buildings and Building Improvements	55,293,844	1,189,326	(164,377)	56,318,793
Improvements Other Than Buildings	10,407,972	256,235	0	10,664,207
Roads	64,132,185	2,035,760	0	66,167,945
Bridges	74,331,515	4,755,628	(415,619)	78,671,524
Machinery and Equipment	10,795,526	862,016	(349,531)	11,308,011
Computer Equipment	2,963,231	0	(59,136)	2,904,095
Furniture and Fixtures	122,419	0	0	122,419
Vehicles	9,775,165	783,946	(236,442)	10,322,669
Total Depreciable Capital Assets	227,821,857	9,882,911	(1,225,105)	236,479,663

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 12 - Capital Assets (continued)

	Balance January 1, 2023	Additions	Reductions	Balance December 31, 2023
Governmental Activities (continued):				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$27,026,626)	(\$1,345,449)	\$141,457	(\$28,230,618)
Improvements Other Than Buildings	(7,425,880)	(524,828)	0	(7,950,708)
Roads	(51,895,081)	(1,341,150)	0	(53,236,231)
Bridges	(20,856,076)	(1,193,028)	272,103	(21,777,001)
Machinery and Equipment	(9,014,510)	(698,224)	309,904	(9,402,830)
Computer Equipment	(2,847,932)	(57,352)	59,136	(2,846,148)
Furniture and Fixtures	(30,149)	(12,242)	0	(42,391)
Vehicles	(7,400,493)	(884,747)	236,442	(8,048,798)
Total Accumulated Depreciation	<u>(126,496,747)</u>	<u>(6,057,020)</u>	<u>1,019,042</u>	<u>(131,534,725)</u>
Total Depreciable Capital Assets, Net	<u>101,325,110</u>	<u>3,825,891</u>	<u>(206,063)</u>	<u>104,944,938</u>
Governmental Activities Capital Assets, Net	<u>\$106,000,268</u>	<u>\$25,084,596</u>	<u>(\$1,609,682)</u>	<u>\$129,475,182</u>

	Balance January 1, 2023	Additions	Reductions	Balance December 31, 2023
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
Construction in Progress	663,776	140,551	0	804,327
Total Nondepreciable Capital Assets	<u>1,567,776</u>	<u>140,551</u>	<u>0</u>	<u>1,708,327</u>
Depreciable Capital Assets				
Buildings and Building Improvements	6,359,973	0	0	6,359,973
Improvements Other Than Buildings	1,357,605	0	0	1,357,605
Machinery and Equipment	6,722,910	0	(11,500)	6,711,410
Furniture and Fixtures	12,775	0	0	12,775
Vehicles	1,256,661	79,423	(58,684)	1,277,400
Total Depreciable Capital Assets	<u>15,709,924</u>	<u>79,423</u>	<u>(70,184)</u>	<u>15,719,163</u>

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 12 - Capital Assets (continued)

	Balance January 1, 2023	Additions	Reductions	Balance December 31, 2023
Business-Type Activities:				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$2,841,834)	(\$201,842)	\$0	(\$3,043,676)
Improvements Other Than Buildings	(1,256,958)	(33,548)	0	(1,290,506)
Machinery and Equipment	(5,269,657)	(534,595)	11,500	(5,792,752)
Furniture and Fixtures	(2,285)	(1,278)	0	(3,563)
Vehicles	(764,869)	(137,655)	35,347	(867,177)
Total Accumulated Depreciation	<u>(10,135,603)</u>	<u>(908,918)</u>	<u>46,847</u>	<u>(10,997,674)</u>
Total Depreciable Capital Assets, Net	<u>5,574,321</u>	<u>(829,495)</u>	<u>(23,337)</u>	<u>4,721,489</u>
Governmental Activities				
Capital Assets, Net	<u>\$7,142,097</u>	<u>(\$688,944)</u>	<u>(\$23,337)</u>	<u>\$6,429,816</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$517,284
Judicial	322,866
Public Safety	668,642
Public Works	3,478,654
Health	135,245
Human Services	851,301
Conservation and Recreation	81,805
Economic Development	1,223
Total Depreciation Expense - Governmental Activities	<u>\$6,057,020</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 13 - Interfund Receivables/Payables

Interfund balances at December 31, 2023, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services	\$25,035
Other Governmental	3,001,941
Nursing Home	1,113,477
Landfill	558,284
Total General Fund	<u>\$4,698,737</u>
Due to Job and Family Services Fund from:	
Alcohol, Drug Addiction, and Mental Health Services	<u>\$390,620</u>
Due to Developmental Disabilities Fund from:	
Job and Family Services	<u>\$31,535</u>
Due to Permanent Improvement Fund from:	
Landfill	<u>\$783,247</u>
Due to Other Governmental Funds from:	
Alcohol, Drug Addiction, and Mental Health Services	\$14,037
Landfill	12,405
Total Other Governmental Funds	<u>\$26,442</u>

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 \$536,782, and the General Fund and Permanent Improvement capital projects funds from the Landfill enterprise fund, in the amount of \$409,362 and \$392,040, respectively, are expected to be received within one year.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 14 - Risk Management

A. Workers' Compensation

The County participates in a workers' compensation plan being offered by the State of Ohio. The plan, called retrospective rating, allows 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. Claims payable at December 31, 2023, was estimated by the third party administrator at \$90,443.

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability reported in the Workers' Compensation Retro Reserve internal service fund at year end generally 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.

The changes in the claims liability for 2023 and 2022 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2023	\$26,410	\$191,323	\$0	(\$127,290)	\$90,443
2022	52,434	0	0	(26,024)	26,410

B. Health 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 with no limit. Under the vision insurance program, the maximum benefit is \$200 every two years for adults and children. The dental insurance program maximum annual benefit is \$1,500. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss. Settled claims did not exceed 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, 2023
(continued)

Note 14 - Risk Management (continued)

Claims payable at December 31, 2023, was estimated by a third party administrator at \$3,618,832. The changes in the claims liability for 2023 and 2022 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2023	\$4,894,405	\$13,192,431	(\$14,468,004)	\$3,618,832
2022	1,618,285	16,278,499	(13,002,379)	4,894,405

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.

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 2023, the County contracted with the County Risk Sharing Authority, Inc. (CORSA) for insurance coverage.

General Liability	\$1,000,000
Excess Liability	10,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Privacy and Security Liability	2,000,000
Nursing Home General Liability and Medical Professional Liability	3,000,000
Building and Contents	202,301,330
Fairgrounds	5,860,325

With the exceptions of health, vision, dental, and drug card insurance, and workers’ compensation, all insurance is held with CORSA, or Westfield Insurance for the fairgrounds. The County pays all elected officials’ bonds by statute. There have been no significant reductions in insurance coverage from 2023 and no insurance settlement has exceeded insurance coverage during the last three years.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 15 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2023. The following amounts remain on these contracts.

Project	Outstanding Balance
American Rescue Plan Subgrant Program	\$10,400,000
Architectural Fees	138,808
Bridge Replacement	559,143
Building Expansion/Renovations	10,053,638
Building Repairs/Renovations	371,042
CHIP HOME Program	506,076
Consulting	142,452
Ditch Construction	95,036
Equipment	499,838
GMIS Mapping Services	390,890
Levy Expenses	71,239
Parking Lot Repair	24,832
Real Estate Appraisal Services	113,614
Road Repair	1,132,381
Software	3,354,680
Treatment Services	89,642

At year end, the amount of significant encumbrances expected to be honored upon performance by the vendor in 2023 are as follows:

General Fund	\$1,463,476
Motor Vehicle and Gasoline Tax Fund	1,718,191
Job and Family Services	291,419
American Rescue Plan Fund	10,400,000
Permanent Improvement Fund	13,438,483
Nonmajor Governmental Funds	1,022,727
Total	\$28,334,296

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 16 - Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions/OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension/OPEB liability (asset) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) calculations are dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions/OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a net pension asset/OPEB asset or a long-term net pension/OPEB liability on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included in intergovernmental payable. The remainder of this note includes the required pension disclosures. See Note 17 for the required OPEB disclosures.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

	<u>State and Local</u>		<u>Public Safety</u>	<u>Law Enforcement</u>
	<u>Traditional</u>	<u>Combined</u>		
2023 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
2023 Actual Contribution Rates				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	2.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** This rate is determined by OPERS' Board and has no maximum rate established by ORC.

*** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

**** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

For 2023, the County's contractually required contribution was \$6,836,406 for the traditional plan, \$142,660 for the combined plan and \$220,464 for the member-directed plan. Of these amounts, \$791,681 is reported as an intergovernmental payable for the traditional plan, \$16,288 for the combined plan, and \$21,175 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

Plan Description - Teachers employed by the Board of Developmental Disabilities participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of-living increases are not affected by this change. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 34 years of service credit at any age.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 11.09 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 2.91 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members on or after July 1, 2013, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2023 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2023, the full employer contribution was allocated to pension.

The County’s contractually required contribution to STRS was \$93,133 for 2023. Of this amount, \$3,509 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability (asset) for OPERS was measured as of December 31, 2022, and the net pension liability for STRS was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u> <u>Traditional Plan</u>	<u>OPERS</u> <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.30688560%	0.26331480%	0.00515667%	
Prior Measurement Date	<u>0.30287795%</u>	<u>0.23649805%</u>	<u>0.00480600%</u>	
Change in Proportionate Share	<u>0.00400765%</u>	<u>0.02681675%</u>	<u>0.00035067%</u>	
Proportionate Share of the:				
Net Pension Liability	\$90,654,140	\$0	\$1,110,485	\$91,764,625
Net Pension Asset	0	620,607	0	620,607
Pension Expense	13,913,701	78,454	129,793	14,121,948

2023 pension expense for the member-directed defined contribution plan was \$220,464. The aggregate pension expense for all pension plans was \$14,342,412 for 2023.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$3,011,149	\$38,154	\$40,486	\$3,089,789
Changes of assumptions	957,698	41,087	91,455	1,090,240
Net difference between projected and actual earnings on pension plan investments	25,839,278	226,175	0	26,065,453
Changes in proportion and differences between County contributions and proportionate share of contributions	423,170	0	83,390	506,560
County contributions subsequent to the measurement date	<u>6,836,406</u>	<u>142,660</u>	<u>46,570</u>	<u>7,025,636</u>
Total Deferred Outflows of Resources	<u>\$37,067,701</u>	<u>\$448,076</u>	<u>\$261,901</u>	<u>\$37,777,678</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$0	\$88,676	\$2,464	\$91,140
Changes of assumptions	0	0	68,839	68,839
Net difference between projected and actual earnings on pension plan investments	0	0	3,328	3,328
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>41,664</u>	<u>98,996</u>	<u>1,362</u>	<u>142,022</u>
Total Deferred Inflows of Resources	<u>\$41,664</u>	<u>\$187,672</u>	<u>\$75,993</u>	<u>\$305,329</u>

\$7,025,636 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2024	\$3,753,050	(\$6,248)	\$19,918	\$3,766,720
2025	6,172,942	26,179	(11,982)	6,187,139
2026	7,605,757	42,304	123,829	7,771,890
2027	12,657,882	82,294	7,573	12,747,749
2028	0	(13,693)	0	(13,693)
Thereafter	0	(13,092)	0	(13,092)
Total	<u>\$30,189,631</u>	<u>\$117,744</u>	<u>\$139,338</u>	<u>\$30,446,713</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2023, then 2.05 percent, simple	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 12.1 percent for 2022.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	100.00%	

Discount Rate - The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$135,796,878	\$90,654,140	\$53,103,484
OPERS Combined Plan	(323,877)	(620,607)	(855,773)

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented below:

	June 30, 2023
Inflation	2.50 percent
Salary increases	From 2.5 percent to 8.5 percent based on service
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation *</u>	<u>Long-Term Expected Rate of Return **</u>
Domestic Equity	26.00%	6.60%
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	<u>100.00%</u>	

* Final target weights reflected at October 1, 2022.

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate - The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2023. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2023.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
County's proportionate share of the net pension liability	\$1,707,681	\$1,110,485	\$605,422

Note 17 - Defined Benefit OPEB Plans

See Note 16 for a description of the net OPEB liability (asset).

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

The Ohio Revised Code permits but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$84,333 for 2023. Of this amount, \$9,639 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums were reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2023, STRS did not allocate any employer contributions to post-employment health care.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

OPEB Liabilities (Assets), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB asset was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.30364068%	0.00515667%	
Prior Measurement Date	0.29811880%	0.00480600%	
Change in Proportionate Share	0.00552188%	0.00035067%	
Proportionate Share of the:			
Net OPEB Liability	\$1,914,511	\$0	\$1,914,511
Net OPEB Asset	0	100,289	100,289
OPEB Expense	(2,957,044)	(4,921)	(2,961,965)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$157	\$157
Changes of assumptions	1,869,948	14,775	1,884,723
Net difference between projected and actual earnings on OPEB plan investments	3,802,289	179	3,802,468
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	3,540	792	4,332
County contributions subsequent to the measurement date	<u>84,333</u>	<u>0</u>	<u>84,333</u>
Total Deferred Outflows of Resources	<u>\$5,760,110</u>	<u>\$15,903</u>	<u>\$5,776,013</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$477,556	\$15,297	\$492,853
Changes of assumptions	153,866	66,170	220,036
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	<u>5,511</u>	<u>1,895</u>	<u>7,406</u>
Total Deferred Inflows of Resources	<u>\$636,933</u>	<u>\$83,362</u>	<u>\$720,295</u>

\$84,333 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Fiscal Year Ending December 31:			
2024	\$624,472	(\$29,127)	\$595,345
2025	1,391,876	(13,567)	1,378,309
2026	1,185,676	(5,400)	1,180,276
2027	1,836,820	(7,266)	1,829,554
2028	0	(6,677)	(6,677)
Thereafter	<u>0</u>	<u>(5,422)</u>	<u>(5,422)</u>
Total	<u>\$5,038,844</u>	<u>(\$67,459)</u>	<u>\$4,971,385</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent
	including wage inflation
Single Discount Rate	5.22 percent
Prior Year Single Discount Rate	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.05 percent
Prior Year Municipal Bond Rate	1.84 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2036
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 15.6 percent for 2022.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	34.00%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other investments	<u>6.00</u>	1.84
Total	<u>100.00%</u>	

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Discount Rate - A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 4.05 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 5.22 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
County's proportionate share of the net OPEB liability	\$6,516,129	\$1,914,511	(\$1,882,572)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

County's proportionate share of the net OPEB liability	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
		\$1,794,516	\$1,914,511

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented below:

	June 30, 2023	June 30, 2022
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by service from 2.5 percent to 8.5 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 4.14 percent ultimate	7.50 percent initial 3.94 percent ultimate
Medicare	-10.94 percent initial 4.14 percent ultimate	-68.78 percent initial 3.94 percent ultimate
Prescription Drug		
Pre-Medicare	-11.95 percent initial 4.14 percent ultimate	9.00 percent initial 3.94 percent ultimate
Medicare	1.33 percent initial 4.14 percent ultimate	-5.47 percent initial 3.94 percent ultimate

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

Healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 16.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Discount Rate - The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2023.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2023, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	\$84,882	\$100,289	\$113,709

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$114,331	\$100,289	\$83,378

Note 18 - 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 Developmental Disabilities' employees upon separation or retirement for those employees hired prior to October 1, 2000, is as follows:

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 18 - Compensated Absences (continued)

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

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

Note 19 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2023, was as follows:

	Interest Rate	Balance January 1, 2023	Additions	Reductions	Balance December 31, 2023	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
2014 Job and Family Services						
Addition	1.0-4.0%					
(Original Amount \$2,000,000)		\$1,525,000	\$0	\$65,000	\$1,460,000	\$70,000
Bond Premium		43,670	0	2,594	41,076	0
2022 Sheriff Jail Expansion						
(Original Amount \$13,000,000)	3.25-5	13,000,000	0	650,000	12,350,000	650,000
Bond Premium		621,179	0	31,059	590,120	0
General Obligation Bonds from Direct Placement						
2017 Wood County District Public Library Refunding						
(Original Amount \$2,665,000)	2.16-3.3	1,435,000	0	275,000	1,160,000	280,000
Total General Obligation Bonds		16,624,849	0	1,023,653	15,601,196	1,000,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2023	Additions	Reductions	Balance December 31, 2023	Due Within One Year
<u>Governmental Activities</u> (continued)						
Net Pension Liability						
Ohio Public Employees						
Retirement System		\$23,561,437	\$57,379,759	\$0	\$80,941,196	\$0
State Teachers						
Retirement System		1,068,379	42,106	0	1,110,485	0
Total Net Pension Liability		<u>24,629,816</u>	<u>57,421,865</u>	<u>0</u>	<u>82,051,681</u>	<u>0</u>
Net OPEB Liability						
Ohio Public Employees						
Retirement System		0	1,709,383	0	1,709,383	0
Other Long-Term Obligations						
Compensated Absences Payable		5,245,054	199,065	311,330	5,132,789	3,189,534
Claims Payable		4,920,815	13,192,431	14,403,971	3,709,275	2,047,952
Total Other Long-Term Obligations		<u>10,165,869</u>	<u>13,391,496</u>	<u>14,715,301</u>	<u>8,842,064</u>	<u>5,237,486</u>
Total Governmental Activities		<u>\$51,420,534</u>	<u>\$72,522,744</u>	<u>\$15,738,954</u>	<u>\$108,204,324</u>	<u>\$6,237,486</u>
<u>Business-Type Activities</u>						
General Obligation Bonds						
Nursing Home Construction	2.0-4.0%	\$710,000	\$0	\$40,000	\$670,000	\$45,000
Net Pension Liability						
Ohio Public Employees						
Retirement System		2,790,170	6,922,774	0	9,712,944	0
Net OPEB Liability						
Ohio Public Employees						
Retirement System		0	205,128	0	205,128	0
Other Long-Term Obligations						
Compensated Absences Payable		367,553	0	56,952	310,601	161,152
Closure/Postclosure Costs Payable		8,521,837	700,927	0	9,222,764	0
Total Other Long-Term Obligations		<u>8,889,390</u>	<u>700,927</u>	<u>56,952</u>	<u>9,533,365</u>	<u>161,152</u>
Total Business-Type Activities		<u>\$12,389,560</u>	<u>\$7,828,829</u>	<u>\$96,952</u>	<u>\$20,121,437</u>	<u>\$206,152</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 19 - Long-Term Obligations (continued)

General Obligation Bonds

All general obligation bonds are supported by the full faith and credit of Wood County. General obligation bonds for governmental activities will be paid from property taxes originally received in the General Fund and transferred to the Bond Retirement debt service fund. General obligation bonds for business-type activities will be paid from resources of the Nursing Home enterprise fund.

In 2014, the County issued bonds for the Wood County Job and Family Services addition. The bonds were issued for a twenty-five year period, with final maturity in 2039. The bonds will be retired through the Bond Retirement debt service fund. At December 31, 2023, all of the proceeds had been spent.

On September 28, 2017, the County issued bonds, in the original amount of \$2,665,000, through direct placement to currently refund a portion of the 2007 Wood County District Public Library Refunding Bonds. The refunding bond issue consisted of serial bonds. The bonds are being retired through the Bond Retirement debt service fund.

On September 13, 2022, the County issued bonds, in the amount of \$13,000,000, for the expansion and renovation of the county jail. The bonds were issued at a premium of \$621,179. The bonds were issued for a twenty year period, with final maturity in 2042. The bonds will be retired through the Bond Retirement debt service fund. At December 31, 2023, all of the proceeds had been spent.

In 2015, the County issued bonds for nursing home renovations. The bonds were issued for a twenty year period, with final maturity in 2035. The bonds will be retired through the Nursing Home enterprise fund. At December 31, 2023, all of the proceeds had been spent.

Net Pension/OPEB Liability

There is no repayment schedule for the net pension/OPEB liability; however, employer pension contributions are made from the General Fund; the Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Developmental Disabilities; Dog and Kennel; Law Library; Child Support Enforcement Agency; Real Estate Assessment; Delinquent Tax Assessment - Prosecutor; Delinquent Tax Assessment - Treasurer; Juvenile Court; Drug Addiction Response Project; Victims of Crime Assistance - Prosecutor; Solid Waste Management District; Sheriff; Adult Probation; Emergency Management Agency; Ditch Maintenance; and Storm Water Management special revenue funds; the Construction - Ditches capital projects fund, and the Building Inspection; Nursing Home; and Landfill enterprise funds.

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; Developmental Disabilities; Dog and Kennel; Law Library; Child Support Enforcement Agency; Solid Waste Management District; and Emergency Management Agency special revenue funds; and the Building Inspection; Nursing Home; and Landfill enterprise funds.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 19 - Long-Term Obligations (continued)

Claims Payable

Insurance premiums are charged to the fund from which the employee is paid and claims are paid from the applicable internal service fund.

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, 2023, 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.

Annual Long-Term Debt Obligation Summary

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

Year	Governmental Activities			
	General Obligation Bonds			
	Principal	Interest	From Direct Placement	
Principal			Interest	
2024	\$720,000	\$588,788	\$280,000	\$25,056
2025	720,000	554,187	285,000	19,008
2026	725,000	519,588	295,000	12,852
2027	725,000	484,462	300,000	6,480
2028	730,000	449,338	0	0
2029-2033	3,690,000	1,717,887	0	0
2034-2038	3,780,000	970,837	0	0
2039	2,720,000	264,350	0	0
	<u>\$13,810,000</u>	<u>\$5,549,437</u>	<u>\$1,160,000</u>	<u>\$63,396</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 19 - Long-Term Obligations (continued)

Year	Business-Type Activities	
	General Obligation Bonds	
	Principal	Interest
2024	\$45,000	\$26,800
2025	45,000	25,000
2026	50,000	23,200
2027	50,000	21,200
2028	50,000	19,200
2029-2033	295,000	63,400
2034-2037	135,000	8,200
	<u>\$670,000</u>	<u>\$187,000</u>

The County's legal debt margin was \$84,140,723 at December 31, 2023.

Industrial Revenue Bonds

To further economic development in the County, the County issued industrial revenue bonds that provide capital financing to private-sector entities for the acquisition and construction of industrial and commercial facilities. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage or promissory note. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. At December 31, 2023, the bonds have an aggregate outstanding principal amount payable of \$3,208,750.

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.

The \$9,222,764 reported as the landfill closure and postclosure liability at December 31, 2023, represents the cumulative amount reported to date based on the use of 96 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$352,522 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2023. The County expects to close the landfill in 2025. 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 21 - Transfers

During 2023, the following transfers were made:

	Transfers Out						Total
	General	Job and	Developmental Disabilities	Other Governmental	Total		
		Family Services			Governmental Activities	Internal Service	
Governmental Activities							
Motor Vehicle Gas Tax	\$50,000	\$0	\$0	\$0	\$50,000	0	\$50,000
Job and Family Services	218,378	0	0	0	218,378	0	218,378
Permanent Improvement	16,278,244	0	0	0	16,278,244	0	16,278,244
Other Governmental	4,843,859	496,043	2,000,000	4,575	7,344,477	40,000	7,384,477
Total Governmental							
Activities	21,390,481	496,043	2,000,000	4,575	23,891,099	40,000	23,931,099
Business-Type Activities							
Nursing Home	68,400	0	0	0	68,400	0	68,400
Landfill	0	0	0	50,000	50,000	0	50,000
Total Business-Type							
Activities	68,400	0	0	50,000	118,400	0	118,400
Internal Service	0	0	1,800,000	0	1,800,000	0	1,800,000
Total	\$21,458,881	\$496,043	\$3,800,000	\$54,575	\$25,809,499	40,000	\$25,849,499

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 - Fund Balance

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Nonspendable for:				
Prepaid Items	\$788,964	\$0	\$11,589	\$21,583
Materials and Supplies				
Inventory	203,996	409,939	0	30,368
Interfund Loans	946,144	0	0	0
Unclaimed Monies/Estates	257,365	0	0	0
Notes Receivable	500,000	0	0	0
Total Nonspendable	<u>2,696,469</u>	<u>409,939</u>	<u>11,589</u>	<u>51,951</u>
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services				
Operations	0	0	6,293,489	0
Job and Family Services				
Operations	0	0	0	8,408,477
Road and Bridge				
Repair/Improvement	0	12,668,343	0	0
Total Restricted	<u>0</u>	<u>12,668,343</u>	<u>6,293,489</u>	<u>8,408,477</u>
Committed for:				
Termination Benefits	2,230,216	0	0	0
Assigned for:				
Court Operations	4,180,713	0	0	0
Document Recording	450,531	0	0	0
Economic Development	1,829,096	0	0	0
Election Recounts	935	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	1,001,206	0	0	0
Total Assigned	<u>7,473,621</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	33,083,856	0	0	0
Total Fund Balance	<u>\$45,484,162</u>	<u>\$13,078,282</u>	<u>\$6,305,078</u>	<u>\$8,460,428</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	American Rescue Plan	Permanent Improvements	Total Other Governmental
Nonspendable for:				
Prepaid Items	\$70,061	\$0	\$0	\$16,965
Materials and Supplies				
Inventory	13,220	0	0	19,167
Total Nonspendable	83,281	0	0	36,132
Restricted for:				
Child Support Enforcement	0	0	0	642,711
Court Operations	0	0	0	3,456,972
Crime Victim Assistance	0	0	0	576
Debt Retirement	0	0	0	4,714,839
Delinquent Tax Collections	0	0	0	526,925
Developmental Disabilities				
Operations	54,603,989	0	0	0
Ditch Maintenance	0	0	0	207,155
Dog and Kennel Operations	0	0	0	488,158
Economic Development	0	123,892	0	810,461
Emergency Management Agency	0	0	0	100,599
Healthy Aging	0	0	0	466,495
Historical Center	0	0	0	90,145
Landfill	0	0	0	914,358
Law Library Operations	0	0	0	540,580
One Ohio Opioid Settlements	0	0	0	299,090
Real Estate Assessments	0	0	0	1,019,987
Road and Bridge				
Repair/Improvement	0	0	0	20,372
Senior Citizens	0	0	0	65,336
Sheriff Operations	0	0	0	847,476
Youth Olympics	0	0	0	9,591
Total Restricted	54,603,989	123,892	0	15,221,826
Committed for:				
Road and Bridge				
Repair/Improvement	0	0	0	363,525
Storm Water Management	0	0	0	8,617
Total Committed	0	0	0	372,142

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	American Rescue Plan	Permanent Improvements	Total Other Governmental
Assigned for:				
Debt Retirement	\$0	\$0	\$0	\$12,399
Permanent Improvements	0	0	44,810,598	5,802,014
Total Assigned	0	0	44,810,598	5,814,413
Unassigned (Deficit)	0	0	0	(736,999)
Total Fund Balance	\$54,687,270	\$123,892	\$44,810,598	\$20,707,514

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 its 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 2152.41 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 its representation. Wood County serves as the fiscal agent.

Note 24 - Insurance Pool

The County Risk Sharing Authority, Inc. (CORSA), is a jointly governed organization among a number of counties in Ohio. CORSA was formed as an Ohio not-for-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 24 - Insurance Pool (continued)

Each member county has one vote on all matters requiring a vote to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the Board of Trustees. No county may have more than one representative on the Board of Trustees at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the Board of Trustees.

Note 25 - Related Organizations

A. Wood County District Public Library

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

B. Wood County Park District

The Wood County Park District is a distinct political subdivision of the State of Ohio. The District is governed by a Board of Trustees appointed by the Wood County Probate Judge. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from the Wood County Park District, 18729 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 2023, this allocation was \$30,000 and was considered immaterial.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 25 - Related Organizations (continued)

D. Wood County Transportation Improvement District

The Wood County Transportation Improvement District (TID) is a distinct political subdivision of the State of Ohio established to finance and construct roads and water and sewer lines in Wood County. The TID was created under Section 5540.02 of the Ohio Revised Code. The TID is controlled by a ten-member Board of Trustees; two voting members are appointed by the County Commissioners, three voting members are appointed by the legislative authority of the most populous municipal corporation to the TID, two voting members are appointed by the township trustees of the most populous township, and the County Engineer is a voting member. Two non-voting members include members of the General Assembly in whose legislative district the TID is located. Financial information can be obtained from the Wood County Engineer, One Courthouse Square, Suite 3, Bowling Green, Ohio 43402.

Note 26 - Wood County Port Authority

A. Summary of Significant Accounting Policies

Reporting Entity

The Wood County Port Authority (Port Authority) 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 Port Authority 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 position. The Port Authority 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.

B. Deposits and Investments

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Port Authority will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$397,251 of the Port Authority’s bank balance of \$1,818,945 was exposed to custodial credit risk because it was uninsured and uncollateralized. The Port Authority’s financial institution participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 26 - Wood County Port Authority (continued)

The Port Authority has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by eligible securities pledged to the Port Authority and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured or by participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Investments

As of December 31, 2023, the net asset value of funds on deposit with STAR Ohio was \$1,415,934. The Port Authority's investment in STAR Ohio had an average maturity of 46.4 days. STAR Ohio carries a rating of AAAM by Standards and Poor's. The Port Authority has no policy regarding credit risk beyond the requirements of State statute. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The Port Authority's investment policy addresses interest rate risk by requiring that the Port Authority's investment portfolio be structured so that securities mature to meet cash requirement for ongoing operations and/or long-term debt payments, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in short-term investments.

C. Capital Assets

The Port Authority's capital assets as of December 31, 2023, consisted of construction in progress of \$7,639,784.

The capital assets, consisting of Liberty Hi Road and Chessie Circle Trail (formally known as Westside Corridor) projects, as well as the acquisition of the Burnside property on Lime City Road, will be transferred from the Port Authority to various entities.

D. Receivables

As of December 31, 2023, the Port Authority had intergovernmental receivables consisting of \$847,960 due from the United States Department of commerce, \$212,234 due from the Ohio Department of Transportation and \$400,000 due from the City of Rossford.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023
(continued)

Note 27 - Contingent Liabilities (continued)

Wood County is a party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

Note 28 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

Wood County
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Liability
 Ohio Public Employees Retirement System - Traditional Plan
 Last Ten Years

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.30688560%	0.30287795%	0.30405180%	0.29007525%
County's Proportionate Share of the Net Pension Liability	\$90,654,140	\$26,351,607	\$45,023,450	\$57,335,338
County's Covered Payroll	\$46,005,619	\$41,994,260	\$41,652,901	\$39,687,368
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	197.05%	62.75%	108.09%	144.47%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%

Amounts presented as of the County's measurement date which is the prior year end.

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017	2016	2015	2014
0.28986785%	0.29714589%	0.29644500%	0.30061900%	0.30022600%	0.30022600%
\$79,388,927	\$46,616,431	\$67,317,619	\$52,070,999	\$36,210,610	\$35,392,734
\$39,038,428	\$38,188,910	\$36,919,657	\$36,553,751	\$35,753,856	\$39,156,829
203.36%	122.07%	182.34%	142.45%	101.28%	90.39%
74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

Wood County
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Asset
 Ohio Public Employees Retirement System - Combined Plan
 Last Six Years (1)

	2023	2022	2021	2020
County's Proportion of the Net Pension Asset	0.26331480%	0.23649805%	0.22787140%	0.22698655%
County's Proportionate Share of the Net Pension Asset	\$620,607	\$931,815	\$657,782	\$473,222
County's Covered Payroll	\$1,240,300	\$1,078,186	\$1,004,229	\$1,001,707
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-50.04%	-86.42%	-65.50%	-47.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	137.14%	169.88%	157.67%	145.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

Amounts presented as of the County's measurement date which is the prior year end.

See Accompanying Notes to the Required Supplementary Information

2019	2018
0.21219995%	0.19809378%
\$237,287	\$269,664
\$918,879	\$804,077
-25.82%	-33.54%
126.64%	137.28%

Wood County
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Liability
 State Teachers Retirement System of Ohio
 Last Ten Fiscal Years

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.00515667%	0.00480600%	0.00452884%	0.00452873%
County's Proportionate Share of the Net Pension Liability	\$1,110,485	\$1,068,379	\$579,052	\$1,095,790
County's Covered Payroll	\$696,500	\$624,800	\$558,829	\$546,550
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	159.44%	171.00%	103.62%	200.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.00%	78.90%	87.80%	75.50%

Amounts presented for each fiscal year were determined as of June 30th.

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017	2016	2015	2014
0.00441035%	0.004211113%	0.00415548%	0.00440622%	0.00527942%	0.00563375%
\$975,322	\$925,933	\$987,143	\$1,474,894	\$1,459,077	\$1,370,323
\$517,793	\$478,736	\$456,843	\$463,621	\$550,821	\$619,892
188.36%	193.41%	216.08%	318.12%	264.89%	221.06%
77.40%	77.30%	75.30%	66.80%	72.10%	74.70%

Wood County
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)
 Ohio Public Employees Retirement System
 Last Seven Years (1)

	2023	2022	2021	2020
County's Proportion of the Net OPEB Liability (Asset)	0.30364068%	0.29811880%	0.29907080%	0.28614145%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$1,914,511	(\$9,337,537)	(\$5,328,186)	\$39,523,566
County's Covered Payroll	\$48,997,919	\$44,559,021	\$44,070,080	\$42,104,875
County's Proportionate Share of the Net Pension OPEB as a Percentage of Covered Payroll	3.91%	-20.96%	-12.09%	93.87%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	94.79%	128.23%	115.57%	47.80%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented as of the County's measurement date which is the prior year end.

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017
0.28524045%	0.29165880%	0.29021460%
\$37,188,619	\$31,671,996	\$29,312,660
\$41,294,007	\$40,286,287	\$38,768,932
90.06%	78.62%	75.61%
46.33%	54.14%	54.04%

Wood County
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)
 State Teachers Retirement System of Ohio
 Last Seven Fiscal Years (1)

	2023	2022	2021	2020
County's Proportion of the Net OPEB Liability (Asset)	0.00515667%	0.00480600%	0.00452884%	0.00452873%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$100,289)	(\$124,444)	(\$95,487)	(\$79,593)
County's Covered Payroll	\$624,800	\$558,829	\$546,550	\$517,793
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-16.05%	-22.27%	-17.47%	-15.37%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	168.50%	230.70%	174.70%	182.10%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented as of the County's measurement date which is the prior year end.

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017
0.00441035%	0.00421113%	0.00415548%
(\$73,048)	(\$67,669)	\$162,131
\$478,736	\$456,843	\$463,621
-15.26%	-14.81%	34.97%
174.70%	176.00%	47.10%

Wood County
Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System
Last Ten Years (1)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$6,836,406	\$6,581,717	\$6,036,227	\$5,994,735
Contributions in Relation to the Contractually Required Contribution	<u>(6,836,406)</u>	<u>(6,581,717)</u>	<u>(6,036,227)</u>	<u>(5,994,735)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$47,651,833	\$46,005,619	\$41,994,260	\$41,652,901
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$142,660	\$173,642	\$150,946	\$140,592
Contributions in Relation to the Contractually Required Contribution	<u>(142,660)</u>	<u>(173,642)</u>	<u>(150,946)</u>	<u>(140,592)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,188,833	\$1,240,300	\$1,078,186	\$1,004,229
Pension Contributions as a Percentage of Covered Payroll	<u>12.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	\$84,333	\$70,080	\$59,463	\$56,518
Contributions in Relation to the Contractually Required Contribution	<u>(84,333)</u>	<u>(70,080)</u>	<u>(59,463)</u>	<u>(56,518)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$50,692,562	\$48,997,919	\$44,559,021	\$44,070,080
OPEB Contributions as a Percentage of Covered Payroll	<u>0.17%</u>	<u>0.14%</u>	<u>0.13%</u>	<u>0.13%</u>

(1) Beginning in 2016, OPERS used one trust as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(2) The OPEB plan includes the members from the traditional plan, the combined plan, and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017	2016	2015	2014
\$5,713,160	\$5,612,627	\$5,100,959	\$4,569,376	\$4,529,788	\$4,436,685
<u>(5,713,160)</u>	<u>(5,612,627)</u>	<u>(5,100,959)</u>	<u>(4,569,376)</u>	<u>(4,529,788)</u>	<u>(4,436,685)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$39,687,368	\$39,038,428	\$38,188,910	\$36,919,657	\$36,553,751	\$35,753,856
<u>14.00%</u>	<u>14.00%</u>	<u>13.36%</u>	<u>12.38%</u>	<u>12.39%</u>	<u>12.41%</u>
\$140,239	\$128,643	\$104,530	\$88,407	\$102,629	\$104,080
<u>(140,239)</u>	<u>(128,643)</u>	<u>(104,530)</u>	<u>(88,407)</u>	<u>(102,629)</u>	<u>(104,080)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,001,707	\$918,879	\$804,077	\$736,725	\$855,242	\$867,333
<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>
\$56,632	\$53,468	\$441,661	\$797,629		
<u>(56,632)</u>	<u>(53,468)</u>	<u>(441,661)</u>	<u>(797,629)</u>		
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		
\$42,104,875	\$41,294,007	\$40,286,287	\$38,768,932		
<u>0.13%</u>	<u>0.13%</u>	<u>1.10%</u>	<u>2.06%</u>		

Wood County
 Required Supplementary Information
 Schedule of the County's Contributions
 State Teachers Retirement System of Ohio
 Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Net Pension Liability				
Contractually Required Contribution	\$93,133	\$89,138	\$83,358	\$78,051
Contributions in Relation to the Contractually Required Contribution	<u>(93,133)</u>	<u>(89,138)</u>	<u>(83,358)</u>	<u>(78,051)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$665,236	\$636,700	\$595,414	\$557,507
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability (Asset)				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

(1) The County's covered payroll is the same for the pension and OPEB.

See Accompanying Notes to the Required Supplementary Information

2019	2018	2017	2016	2015	2014
\$69,815	\$75,958	\$65,114	\$63,932	\$70,834	\$65,314
<u>(69,815)</u>	<u>(75,958)</u>	<u>(65,114)</u>	<u>(63,932)</u>	<u>(70,834)</u>	<u>(65,314)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$498,679	\$542,557	\$465,100	\$456,657	\$505,957	\$478,488
14.00%	14.00%	14.00%	14.00%	14.00%	13.65%
\$0	\$0	\$0	\$0	\$0	\$2,035
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,035)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.43%

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

Changes in Assumptions - OPERS Pension - Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	<u>2022</u>	<u>2019 through 2021</u>	<u>2018 and 2017</u>	<u>2016 and prior</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions - OPERS Pension - Combined Plan

	<u>2022</u>	<u>2019 through 2021</u>	<u>2018</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual	Individual	Individual
	Entry Age	Entry Age	Entry Age

For 2022, 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

Changes in Assumptions - STRS Pension

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

	2022	2017	2016 and Prior
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected salary increases	Varies by Service from 2.5 percent to 8.5 percent	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below	See Below
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustment (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring after August 1, 2013, or later, COLA commences on fifth anniversary of retirement date.

Investment rate of return:

2021 through 2023	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

Changes in Assumptions - OPERS OPEB

Wage Inflation:	
2023 and 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2023 and 2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2023	5.22 percent
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

Changes in Benefit Term - STRS Pension

For 2023, Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

Changes in Benefit Terms - OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions - STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms - STRS OPEB

For 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2022, healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's nonmajor special revenue funds.

Dog and Kennel

To account for fines and the sale of dog tags and kennel licenses that are restricted for the dog warden's operations.

United for Ukraine Tuberculosis (TB) Supplemental

To account for a grant from the Ohio Department of Health restricted for the United for Ukraine Tuberculosis (TB) program.

Law Library

To account for fines and forfeitures restricted for operation of the County Law Library.

Child Support Enforcement Agency (CSEA)

To account for federal, state, and local resources restricted to administer the Child Support Enforcement Agency.

Indigent Drivers

To account for driver's license reinstatement fees restricted for immobilizing or disabling devices for offenders who have the means to pay for the court ordered device.

Real Estate Assessment

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

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 restricted for collecting delinquent 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 restricted for collecting delinquent taxes.

Youth Olympics

To account for donations restricted for the youth olympics.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Railroad Crossing Improvement

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

Juvenile Court

To account for state and federal grants as well as charges for services restricted to fund the Juvenile Court's various programs and activities.

Ohio One Opioid

To account for settlement monies received from an agreement between the State of Ohio and the three largest distributors of opioids restricted for fighting the opioid addiction crisis.

Drug Addiction Response Project

To account for grants restricted for the drug addiction response project for the Prosecuting Attorney.

ARC Pretrial Diversion

To account for license and permits restricted for the Addiction Response Collaborative (ARC) Pretrial Diversion Program.

Victims of Crime Assistance (VOCA) - Prosecutor

To account for a state grant restricted to provide 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 restricted for the Historical Center's operations and activities.

Senior Citizens

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

Solid Waste Management District

To account for additional fees collected at the Wood County landfill and the Evergreen landfill restricted 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 restricted for probation services.

Community Development Block Grant (CDBG)

To account for a federal grant restricted 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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Sheriff

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

Target Community Alternative to Prison (T-CAP)

To account for a grant from the Ohio Department of Rehabilitation and Corrections restricted for the Targeted Community Alternative to Prison program.

Adult Probation

To account for grants from the Ohio Department of Rehabilitation and Correction restricted for county probation services.

Emergency Management Agency (EMA)

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

Healthy Aging

To account for a grant from the Ohio Department of Aging restricted to address social determinants of health and to foster improved quality of life for older Ohioans.

Indigent Guardianship

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

Computer Legal Research

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

Clerk of Courts Computerization

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

Probate Court Computerization

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

Election Security

To account for a state grant restricted to enhance election security.

Dry Creek Restoration

To account for a grant restricted for the widening of dry creek and the construction of a wetland.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Ditch Maintenance

To account for special assessments restricted for the maintenance of existing ditches in the County.

Storm Water Management

To account for fees and reimbursements collected from the townships committed for the Storm Water Management Program.

Probate Conduct of Business

To account for the portion of marriage license fees assessed in accordance with the Ohio Revised Code and restricted for use by the probate court.

Domestic Violence Shelter

To account for fees collected when filing an annulment, dissolution, or divorce with the clerk of courts which are restricted to domestic shelter operations/activities.

Law Enforcement

To account for fines and forfeitures restricted for use by the prosecutor and sheriff for law enforcement efforts. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary schedule is presented.

Legal Research

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

Drug Enforcement

To account for fines restricted to subsidizing 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 schedule is presented.

Commissary

To account for resources restricted for 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 schedule is presented.

Nonmajor Debt Service Funds

Debt service funds are used to account for resources that are restricted, committed, or assigned for the payment of principal, interest, and related costs.

Bond Retirement

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

(continued)

**Nonmajor Debt Service Funds
(continued)**

Special Assessment

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

Special Assessment Bond

To account for assessments restricted for the payment of principal, interest, and fiscal charges on special assessment debt.

Nonmajor Capital Projects Funds

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise funds.)

Wood Lane Building Construction

To account for transfers from other funds and other resources assigned for construction and renovations to the Board of Developmental Disabilities facilities.

Justice Center

To account for transfers from other funds assigned for construction and renovations to the Wood County Justice Center.

Health District Construction

To account for resources assigned for the construction of an addition to the Health Department Building. For 2023, nothing was budgeted for this fund; therefore, no budgetary statement is presented.

Roads and Bridges

To account for transfers from other funds committed for improvements to the County's roads and bridges.

Construction - Ditches

To account for special assessments and transfers from other funds restricted for the construction of ditches.

Parks and Open Spaces

To account for resources received from developers of subdivisions who do not include enough parks or open spaces in their developments. These resources are restricted to the development of or repairs to parks.

Buck Road and Lime City Road Improvement

To account for charges for services restricted to repair and improve the intersections at Buck Road and Lime City Road.

Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	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	\$11,178,208	\$4,798,359	\$6,479,549	\$22,456,116
Cash and Cash Equivalents in Segregated Accounts	608,179	0	0	608,179
Accounts Receivable	1,256,812	0	0	1,256,812
Due from Other Governments	924,041	0	0	924,041
Prepaid Items	16,965	0	0	16,965
Materials and Supplies Inventory	19,167	0	0	19,167
Interfund Receivable	26,442	0	0	26,442
Property Taxes Receivable	4,078,897	0	0	4,078,897
Payment in Lieu of Taxes Receivable	3,641	0	0	3,641
Notes Receivable	530,229	0	0	530,229
Special Assessments Receivable	1,044,038	127,641	19,226	1,190,905
Total Assets	\$19,686,619	\$4,926,000	\$6,498,775	\$31,111,394
<u>Liabilities</u>				
Accrued Wages Payable	\$135,112	\$0	\$933	\$136,045
Accounts Payable	171,823	0	0	171,823
Contracts Payable	0	0	50,611	50,611
Matured Compensated Absences Payable	1,009	0	0	1,009
Due to Other Governments	75,959	0	368	76,327
Interfund Payable	2,032,989	42,398	926,554	3,001,941
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Total Liabilities	2,416,892	90,140	978,466	3,485,498
<u>Deferred Inflows of Resources</u>				
Property Taxes	3,654,906	0	0	3,654,906
Payment in Lieu of Taxes	3,641	0	0	3,641
Unavailable Revenue	3,112,968	127,641	19,226	3,259,835
Total Deferred Inflows of Resources	6,771,515	127,641	19,226	6,918,382
<u>Fund Balance</u>				
Nonspendable	36,132	0	0	36,132
Restricted	10,453,575	4,714,839	53,412	15,221,826
Committed	8,617	0	363,525	372,142
Assigned	0	12,399	5,802,014	5,814,413
Unassigned (Deficit)	(112)	(19,019)	(717,868)	(736,999)
Total Fund Balance	10,498,212	4,708,219	5,501,083	20,707,514
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$19,686,619	\$4,926,000	\$6,498,775	\$31,111,394

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Dog and Kennel	Law Library	CSEA	Indigent Drivers
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$507,611	\$530,578	\$702,136	\$5,500
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	535	26,689	58,240	0
Prepaid Items	0	0	6,255	0
Materials and Supplies Inventory	2,640	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$510,786	\$557,267	\$766,631	\$5,500
<u>Liabilities</u>				
Accrued Wages Payable	\$13,046	\$3,055	\$48,923	\$0
Accounts Payable	336	12,349	5,871	0
Matured Compensated Absences Payable	0	0	1,009	0
Due to Other Governments	6,606	1,283	20,745	0
Interfund Payable	0	0	41,117	0
Total Liabilities	19,988	16,687	117,665	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
<u>Fund Balance</u>				
Nonspendable	2,640	0	6,255	0
Restricted	488,158	540,580	642,711	5,500
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	490,798	540,580	648,966	5,500
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$510,786	\$557,267	\$766,631	\$5,500

Real Estate Assessment	Delinquent Tax and Assessments- Prosecutor	Delinquent Tax and Assessments- Treasurer	Youth Olympics	Railroad Crossing Improvement	Juvenile Court
\$1,030,657	\$178,626	\$358,295	\$9,591	\$12,750	\$1,012,255
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	186,378
9,488	0	0	0	0	0
857	0	0	0	0	0
0	0	0	0	0	0
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>\$1,041,002</u>	<u>\$178,626</u>	<u>\$358,295</u>	<u>\$9,591</u>	<u>\$12,750</u>	<u>\$1,198,633</u>
\$7,516	\$3,848	\$2,495	\$0	\$0	\$10,665
0	0	0	0	0	3,386
0	0	0	0	0	0
3,154	1,616	2,037	0	0	17,289
0	0	0	0	0	0
<u>10,670</u>	<u>5,464</u>	<u>4,532</u>	<u>0</u>	<u>0</u>	<u>31,340</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	106,893
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>106,893</u>
10,345	0	0	0	0	0
1,019,987	173,162	353,763	9,591	12,750	1,060,400
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,030,332</u>	<u>173,162</u>	<u>353,763</u>	<u>9,591</u>	<u>12,750</u>	<u>1,060,400</u>
<u>\$1,041,002</u>	<u>\$178,626</u>	<u>\$358,295</u>	<u>\$9,591</u>	<u>\$12,750</u>	<u>\$1,198,633</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023
(continued)

	Ohio One Opioid	Drug Addiction Response Project	ARC Pretrial Diversion	VOCA- Prosecutor
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$290,266	\$23,359	\$15,015	\$11,905
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	1,208,448	0	0	0
Due from Other Governments	0	5,833	0	30,064
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	14,037	0	0
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,498,714</u>	<u>\$43,229</u>	<u>\$15,015</u>	<u>\$41,969</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$4,602	\$0	\$3,257
Accounts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	0	2,217	0	869
Interfund Payable	0	25,000	0	0
Total Liabilities	<u>0</u>	<u>31,819</u>	<u>0</u>	<u>4,126</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Unavailable Revenue	1,199,624	0	0	27,214
Total Deferred Inflows of Resources	<u>1,199,624</u>	<u>0</u>	<u>0</u>	<u>27,214</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	299,090	11,410	15,015	10,629
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>299,090</u>	<u>11,410</u>	<u>15,015</u>	<u>10,629</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,498,714</u>	<u>\$43,229</u>	<u>\$15,015</u>	<u>\$41,969</u>

Historical Center	Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff
\$90,145	\$65,336	\$883,426	\$106,985	\$2,051,828	\$731,192
0	0	0	0	0	465
0	0	40,235	0	0	0
11,611	108,010	15,884	0	77,847	95,108
0	0	1,222	0	0	0
0	0	0	7,649	0	8,021
0	0	12,405	0	0	0
242,326	3,836,571	0	0	0	0
193	3,448	0	0	0	0
0	0	0	0	530,229	0
0	0	0	0	0	0
<u>\$344,275</u>	<u>\$4,013,365</u>	<u>\$953,172</u>	<u>\$114,634</u>	<u>\$2,659,904</u>	<u>\$834,786</u>
\$0	\$0	\$3,718	\$0	\$0	\$16,921
0	0	17,734	0	73,471	4,315
0	0	0	0	0	0
0	0	1,562	0	0	7,040
0	0	0	0	1,821,762	0
<u>0</u>	<u>0</u>	<u>23,014</u>	<u>0</u>	<u>1,895,233</u>	<u>28,276</u>
221,801	3,433,105	0	0	0	0
193	3,448	0	0	0	0
32,136	511,476	14,578	0	0	18,273
<u>254,130</u>	<u>3,948,029</u>	<u>14,578</u>	<u>0</u>	<u>0</u>	<u>18,273</u>
0	0	1,222	7,649	0	8,021
90,145	65,336	914,358	106,985	764,671	780,216
0	0	0	0	0	0
0	0	0	0	0	0
<u>90,145</u>	<u>65,336</u>	<u>915,580</u>	<u>114,634</u>	<u>764,671</u>	<u>788,237</u>
<u>\$344,275</u>	<u>\$4,013,365</u>	<u>\$953,172</u>	<u>\$114,634</u>	<u>\$2,659,904</u>	<u>\$834,786</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023
(continued)

	T-Cap	Adult Probation	EMA	Healthy Aging Grant
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$72,841	\$11,913	\$111,214	\$466,495
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	158,681	139,533	9,628	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$231,522	\$151,446	\$120,842	\$466,495
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$6,811	\$7,190	\$0
Accounts Payable	0	7,013	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	0	2,861	3,425	0
Interfund Payable	0	0	0	0
Total Liabilities	0	16,685	10,615	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Unavailable Revenue	79,341	69,767	9,628	0
Total Deferred Inflows of Resources	79,341	69,767	9,628	0
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	152,181	64,994	100,599	466,495
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	152,181	64,994	100,599	466,495
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$231,522	\$151,446	\$120,842	\$466,495

Indigent Guardianship	Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Dry Creek Restoration	Ditch Maintenance
\$58,103	\$45,383	\$1,063,195	\$177,348	\$138,846	\$240,107
0	0	0	0	0	0
1,070	0	7,059	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	1,044,038
<u>\$59,173</u>	<u>\$45,383</u>	<u>\$1,070,254</u>	<u>\$177,348</u>	<u>\$138,846</u>	<u>\$1,284,145</u>
\$0	\$0	\$0	\$0	\$0	\$1,626
2,062	0	1,053	847	0	30,646
0	0	0	0	0	0
0	0	0	0	0	680
0	0	0	0	138,958	0
<u>2,062</u>	<u>0</u>	<u>1,053</u>	<u>847</u>	<u>138,958</u>	<u>32,952</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	1,044,038
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,044,038</u>
0	0	0	0	0	0
57,111	45,383	1,069,201	176,501	0	207,155
0	0	0	0	0	0
0	0	0	0	(112)	0
<u>57,111</u>	<u>45,383</u>	<u>1,069,201</u>	<u>176,501</u>	<u>(112)</u>	<u>207,155</u>
<u>\$59,173</u>	<u>\$45,383</u>	<u>\$1,070,254</u>	<u>\$177,348</u>	<u>\$138,846</u>	<u>\$1,284,145</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023
(continued)

	Storm Water Management	Probate Conduct of Business	Domestic Violence Shelter	Law Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$20,783	\$1,288	\$13,316	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	540,454
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$20,783</u>	<u>\$1,288</u>	<u>\$13,316</u>	<u>\$540,454</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$1,439	\$0	\$0	\$0
Accounts Payable	0	0	12,740	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	4,575	0	0	0
Interfund Payable	6,152	0	0	0
Total Liabilities	<u>12,166</u>	<u>0</u>	<u>12,740</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	0	1,288	576	540,454
Committed	8,617	0	0	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>8,617</u>	<u>1,288</u>	<u>576</u>	<u>540,454</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$20,783</u>	<u>\$1,288</u>	<u>\$13,316</u>	<u>\$540,454</u>

Legal Research	Drug Enforcement	Commissary	Total
\$139,920	\$0	\$0	\$11,178,208
0	6,448	60,812	608,179
0	0	0	1,256,812
0	0	0	924,041
0	0	0	16,965
0	0	0	19,167
0	0	0	26,442
0	0	0	4,078,897
0	0	0	3,641
0	0	0	530,229
0	0	0	1,044,038
<u>\$139,920</u>	<u>\$6,448</u>	<u>\$60,812</u>	<u>\$19,686,619</u>
\$0	\$0	\$0	\$135,112
0	0	0	171,823
0	0	0	1,009
0	0	0	75,959
0	0	0	2,032,989
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,416,892</u>
0	0	0	3,654,906
0	0	0	3,641
0	0	0	3,112,968
<u>0</u>	<u>0</u>	<u>0</u>	<u>6,771,515</u>
0	0	0	36,132
139,920	6,448	60,812	10,453,575
0	0	0	8,617
0	0	0	(112)
<u>139,920</u>	<u>6,448</u>	<u>60,812</u>	<u>10,498,212</u>
<u>\$139,920</u>	<u>\$6,448</u>	<u>\$60,812</u>	<u>\$19,686,619</u>

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2023

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,473,055	\$44,369	\$280,935	\$4,798,359
Special Assessments Receivable	0	127,641	0	127,641
Total Assets	<u>\$4,473,055</u>	<u>\$172,010</u>	<u>\$280,935</u>	<u>\$4,926,000</u>
<u>Liabilities</u>				
Interfund Payable	\$0	\$42,398	\$0	\$42,398
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Total Liabilities	<u>15,988</u>	<u>42,398</u>	<u>31,754</u>	<u>90,140</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	127,641	0	127,641
<u>Fund Balance</u>				
Restricted	4,463,687	1,971	249,181	4,714,839
Assigned	12,399	0	0	12,399
Unassigned (Deficit)	(19,019)	0	0	(19,019)
Total Fund Balance	<u>4,457,067</u>	<u>1,971</u>	<u>249,181</u>	<u>4,708,219</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$4,473,055</u>	<u>\$172,010</u>	<u>\$280,935</u>	<u>\$4,926,000</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	Wood Lane Building Construction	Justice Center	Health District Construction	Roads and Bridges
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,850,708	\$1,917	\$0	\$363,525
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$5,850,708</u>	<u>\$1,917</u>	<u>\$0</u>	<u>\$363,525</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Contracts Payable	50,611	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	74,600	0
Total Liabilities	<u>50,611</u>	<u>0</u>	<u>74,600</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	0	0	0
<u>Fund Balance</u>				
Restricted	0	0	0	0
Committed	0	0	0	363,525
Assigned	5,800,097	1,917	0	0
Unassigned (Deficit)	0	0	(74,600)	0
Total Fund Balance (Deficit)	<u>5,800,097</u>	<u>1,917</u>	<u>(74,600)</u>	<u>363,525</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$5,850,708</u>	<u>\$1,917</u>	<u>\$0</u>	<u>\$363,525</u>

Construction- Ditches	Parks and Open Spaces	Buck Road and Lime City Road Improvement	Total
\$209,987	\$45,790	\$7,622	\$6,479,549
19,226	0	0	19,226
<u>\$229,213</u>	<u>\$45,790</u>	<u>\$7,622</u>	<u>\$6,498,775</u>
\$933	\$0	\$0	\$933
0	0	0	50,611
368	0	0	368
851,954	0	0	926,554
<u>853,255</u>	<u>0</u>	<u>0</u>	<u>978,466</u>
<u>19,226</u>	<u>0</u>	<u>0</u>	<u>19,226</u>
0	45,790	7,622	53,412
0	0	0	363,525
0	0	0	5,802,014
(643,268)	0	0	(717,868)
<u>(643,268)</u>	<u>45,790</u>	<u>7,622</u>	<u>5,501,083</u>
<u>\$229,213</u>	<u>\$45,790</u>	<u>\$7,622</u>	<u>\$6,498,775</u>

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Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$3,381,563	\$0	\$0	\$3,381,563
Payment in Lieu of Taxes	1,828	0	0	1,828
Other Taxes	22,601	0	0	22,601
Charges for Services	2,958,342	0	0	2,958,342
Licenses and Permits	468,180	0	0	468,180
Fines, Costs, Forfeitures, and Settlements	518,930	0	0	518,930
Intergovernmental	5,607,171	0	18,359	5,625,530
Special Assessments	953,349	0	189,336	1,142,685
Investment Earnings and Other Interest	49,463	0	26,340	75,803
Other	137,245	257,159	74,503	468,907
Total Revenues	<u>14,098,672</u>	<u>257,159</u>	<u>308,538</u>	<u>14,664,369</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,611,161	0	0	1,611,161
Judicial	1,285,318	0	0	1,285,318
Public Safety	1,255,964	0	0	1,255,964
Public Works	1,649,692	0	0	1,649,692
Health	374,748	0	0	374,748
Human Services	6,119,078	0	0	6,119,078
Conservation and Recreation	211,340	0	0	211,340
Economic Development	457,696	0	0	457,696
Capital Outlay	0	0	1,432,915	1,432,915
Debt Service:				
Principal Retirement	0	990,000	0	990,000
Interest	0	654,234	20,964	675,198
Total Expenditures	<u>12,964,997</u>	<u>1,644,234</u>	<u>1,453,879</u>	<u>16,063,110</u>
Excess of Revenues Over (Under) Expenditures	<u>1,133,675</u>	<u>(1,387,075)</u>	<u>(1,145,341)</u>	<u>(1,398,741)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	633,698	4,550,779	2,200,000	7,384,477
Transfers Out	(50,000)	0	(4,575)	(54,575)
Total Other Financing Sources (Uses)	<u>583,698</u>	<u>4,550,779</u>	<u>2,195,425</u>	<u>7,329,902</u>
Changes in Fund Balance	1,717,373	3,163,704	1,050,084	5,931,161
Fund Balance Beginning of Year	<u>8,780,839</u>	<u>1,544,515</u>	<u>4,450,999</u>	<u>14,776,353</u>
Fund Balance End of Year	<u>\$10,498,212</u>	<u>\$4,708,219</u>	<u>\$5,501,083</u>	<u>\$20,707,514</u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Dog and Kennel	United for Ukraine TB Supplemental	Law Library	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	24,360	0	0	423,373
Licenses and Permits	337,914	0	0	0
Fines, Costs, Forfeitures, and Settlements	18,574	0	197,624	0
Intergovernmental	0	6,241	0	1,948,196
Special Assessments	0	0	0	0
Investment Earnings and Other Interest	0	0	0	0
Other	9,474	0	0	20
Total Revenues	390,322	6,241	197,624	2,371,589
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	6,241	0	0
Judicial	0	0	252,308	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	374,748	0	0	0
Human Services	0	0	0	2,627,036
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	374,748	6,241	252,308	2,627,036
Excess of Revenues Over (Under) Expenditures	15,574	0	(54,684)	(255,447)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	400,177
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	400,177
Changes in Fund Balance	15,574	0	(54,684)	144,730
Fund Balance (Deficit) Beginning of Year	475,224	0	595,264	504,236
Fund Balance (Deficit) End of Year	\$490,798	\$0	\$540,580	\$648,966

Indigent Drivers	Real Estate Assessment	Delinquent Tax and Assessments-Prosecutor	Delinquent Tax and Assessments-Treasurer	Youth Olympics	Railroad Crossing Improvement
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
747	1,154,151	156,523	156,623	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
747	1,154,151	156,523	156,623	0	0
0	920,645	137,915	99,137	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	920,645	137,915	99,137	0	0
747	233,506	18,608	57,486	0	0
0	0	940	940	0	0
0	0	0	0	0	0
0	0	940	940	0	0
747	233,506	19,548	58,426	0	0
4,753	796,826	153,614	295,337	9,591	12,750
\$5,500	\$1,030,332	\$173,162	\$353,763	\$9,591	\$12,750

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023
(continued)

	Juvenile Court	Ohio One Opioid	Drug Addiction Response Project	ARC Pretrial Diversion
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	11,545	0	0	0
Licenses and Permits	0	0	0	15,275
Fines, Costs, Forfeitures, and Settlements	0	246,520	0	0
Intergovernmental	643,194	0	180,083	0
Special Assessments	0	0	0	0
Investment Earnings and Other Interest	0	0	0	0
Other	12,367	0	0	0
Total Revenues	667,106	246,520	180,083	15,275
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	173,591	4,000
Judicial	597,538	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	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	597,538	0	173,591	4,000
Excess of Revenues Over (Under) Expenditures	69,568	246,520	6,492	11,275
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance	69,568	246,520	6,492	11,275
Fund Balance (Deficit) Beginning of Year	990,832	52,570	4,918	3,740
Fund Balance (Deficit) End of Year	<u>\$1,060,400</u>	<u>\$299,090</u>	<u>\$11,410</u>	<u>\$15,015</u>

VOCA- Prosecutor	Historical Center	Senior Citizens	Solid Waste Management District	Probation Services	CDBG
\$0	\$173,522	\$3,208,041	\$0	\$0	\$0
0	88	1,740	0	0	0
0	1,029	21,572	0	0	0
0	0	0	605,067	11,697	0
0	0	0	0	0	0
0	0	0	0	0	0
35,536	18,767	224,223	14,579	0	718,704
0	0	0	0	0	0
0	3,812	0	0	0	5,245
0	100,000	0	8,728	0	0
<u>35,536</u>	<u>297,218</u>	<u>3,455,576</u>	<u>628,374</u>	<u>11,697</u>	<u>723,949</u>
106,333	0	0	0	0	0
0	0	0	0	8,573	0
0	0	0	0	0	0
0	0	0	498,383	0	0
0	0	0	0	0	0
0	0	3,469,331	0	0	0
0	211,340	0	0	0	0
0	0	0	0	0	457,364
<u>106,333</u>	<u>211,340</u>	<u>3,469,331</u>	<u>498,383</u>	<u>8,573</u>	<u>457,364</u>
<u>(70,797)</u>	<u>85,878</u>	<u>(13,755)</u>	<u>129,991</u>	<u>3,124</u>	<u>266,585</u>
75,000	0	0	0	0	0
0	0	0	(50,000)	0	0
<u>75,000</u>	<u>0</u>	<u>0</u>	<u>(50,000)</u>	<u>0</u>	<u>0</u>
4,203	85,878	(13,755)	79,991	3,124	266,585
6,426	4,267	79,091	835,589	111,510	498,086
<u>\$10,629</u>	<u>\$90,145</u>	<u>\$65,336</u>	<u>\$915,580</u>	<u>\$114,634</u>	<u>\$764,671</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, 2023
(continued)

	Sheriff	T-CAP	Adult Probation	EMA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	99,000	0	0	0
Licenses and Permits	92,369	0	0	0
Fines, Costs, Forfeitures, and Settlements	0	0	0	0
Intergovernmental	429,798	238,020	270,344	261,301
Special Assessments	0	0	0	0
Investment Earnings and Other Interest	0	0	0	0
Other	250	0	0	80
Total Revenues	<u>621,417</u>	<u>238,020</u>	<u>270,344</u>	<u>261,381</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	85,839	288,059	0
Public Safety	672,972	0	0	347,373
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>672,972</u>	<u>85,839</u>	<u>288,059</u>	<u>347,373</u>
Excess of Revenues Over (Under) Expenditures	<u>(51,555)</u>	<u>152,181</u>	<u>(17,715)</u>	<u>(85,992)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	67,934	0	0	88,707
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>67,934</u>	<u>0</u>	<u>0</u>	<u>88,707</u>
Changes in Fund Balance	16,379	152,181	(17,715)	2,715
Fund Balance (Deficit) Beginning of Year	<u>771,858</u>	<u>0</u>	<u>82,709</u>	<u>97,884</u>
Fund Balance (Deficit) End of Year	<u><u>\$788,237</u></u>	<u><u>\$152,181</u></u>	<u><u>\$64,994</u></u>	<u><u>\$100,599</u></u>

Healthy Aging	Indigent Guardianship	Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Election Security
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	14,640	2,049	111,674	14,770	0
0	0	0	0	0	0
0	0	0	0	0	0
466,495	0	0	0	0	132,608
0	0	0	0	0	0
0	0	0	40,406	0	0
0	0	0	0	0	0
466,495	14,640	2,049	152,080	14,770	132,608
0	0	0	0	0	142,637
0	13,054	0	26,344	12,603	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	332	0	0	0	0
0	13,386	0	26,344	12,603	142,637
466,495	1,254	2,049	125,736	2,167	(10,029)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
466,495	1,254	2,049	125,736	2,167	(10,029)
0	55,857	43,334	943,465	174,334	10,029
\$466,495	\$57,111	\$45,383	\$1,069,201	\$176,501	\$0

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023
(continued)

	Dry Creek Restoration	Ditch Maintenance	Storm Water Management	Probate Conduct of Business
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	0	0	36,759	754
Licenses and Permits	0	0	0	0
Fines, Costs, Forfeitures, and Settlements	0	0	0	0
Intergovernmental	0	0	19,082	0
Special Assessments	0	953,349	0	0
Investment Earnings and Other Interest	0	0	0	0
Other	0	6,326	0	0
Total Revenues	<u>0</u>	<u>959,675</u>	<u>55,841</u>	<u>754</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	1,000
Public Safety	0	0	0	0
Public Works	0	1,103,312	47,997	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>0</u>	<u>1,103,312</u>	<u>47,997</u>	<u>1,000</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(143,637)</u>	<u>7,844</u>	<u>(246)</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	0	(143,637)	7,844	(246)
Fund Balance (Deficit) Beginning of Year	<u>(112)</u>	<u>350,792</u>	<u>773</u>	<u>1,534</u>
Fund Balance (Deficit) End of Year	<u><u>(\$112)</u></u>	<u><u>\$207,155</u></u>	<u><u>\$8,617</u></u>	<u><u>\$1,288</u></u>

Domestic Violence Shelter	Law Enforcement	Legal Research	Drug Enforcement	Commissary	Total
\$0	\$0	\$0	\$0	\$0	\$3,381,563
0	0	0	0	0	1,828
0	0	0	0	0	22,601
0	0	8,523	0	126,087	2,958,342
22,622	0	0	0	0	468,180
0	26,645	0	29,567	0	518,930
0	0	0	0	0	5,607,171
0	0	0	0	0	953,349
0	0	0	0	0	49,463
0	0	0	0	0	137,245
<u>22,622</u>	<u>26,645</u>	<u>8,523</u>	<u>29,567</u>	<u>126,087</u>	<u>14,098,672</u>
0	20,662	0	0	0	1,611,161
0	0	0	0	0	1,285,318
0	19,786	0	47,962	167,871	1,255,964
0	0	0	0	0	1,649,692
0	0	0	0	0	374,748
22,711	0	0	0	0	6,119,078
0	0	0	0	0	211,340
0	0	0	0	0	457,696
<u>22,711</u>	<u>40,448</u>	<u>0</u>	<u>47,962</u>	<u>167,871</u>	<u>12,964,997</u>
<u>(89)</u>	<u>(13,803)</u>	<u>8,523</u>	<u>(18,395)</u>	<u>(41,784)</u>	<u>1,133,675</u>
0	0	0	0	0	633,698
0	0	0	0	0	(50,000)
0	0	0	0	0	583,698
(89)	(13,803)	8,523	(18,395)	(41,784)	1,717,373
665	554,257	131,397	24,843	102,596	8,780,839
<u>\$576</u>	<u>\$540,454</u>	<u>\$139,920</u>	<u>\$6,448</u>	<u>\$60,812</u>	<u>\$10,498,212</u>

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Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2023

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Other	\$257,159	\$0	\$0	\$257,159
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	990,000	0	0	990,000
Interest	654,234	0	0	654,234
Total Expenditures	1,644,234	0	0	1,644,234
Excess of Revenues Over (Under) Expenditures	(1,387,075)	0	0	(1,387,075)
<u>Other Financing Sources</u>				
Transfers In	4,546,204	4,575	0	4,550,779
Changes in Fund Balance	3,159,129	4,575	0	3,163,704
Fund Balance (Deficit) at Beginning of Year	1,297,938	(2,604)	249,181	1,544,515
Fund Balance End of Year	<u>\$4,457,067</u>	<u>\$1,971</u>	<u>\$249,181</u>	<u>\$4,708,219</u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	Wood Lane Building Construction	Justice Center	Health District Construction	Roads and Bridges
<u>Revenues</u>				
Intergovernmental	\$18,359	\$0	\$0	\$0
Special Assessments	0	0	0	0
Investment Earnings and Other Interest	0	0	26,340	0
Other	0	0	0	58,953
Total Revenues	<u>18,359</u>	<u>0</u>	<u>26,340</u>	<u>58,953</u>
<u>Expenditures</u>				
Capital Outlay	1,321,815	0	0	1
Debt Service: Interest	0	0	2,940	0
Total Expenditures	<u>1,321,815</u>	<u>0</u>	<u>2,940</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,303,456)</u>	<u>0</u>	<u>23,400</u>	<u>58,952</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,000,000	0	0	200,000
Transfers Out	0	0	0	0
Total Other Financings Sources (Uses)	<u>2,000,000</u>	<u>0</u>	<u>0</u>	<u>200,000</u>
Changes in Fund Balance	696,544	0	23,400	258,952
Fund Balance (Deficit) Beginning of Year	<u>5,103,553</u>	<u>1,917</u>	<u>(98,000)</u>	<u>104,573</u>
Fund Balance (Deficit) End of the Year	<u>\$5,800,097</u>	<u>\$1,917</u>	<u>(\$74,600)</u>	<u>\$363,525</u>

Construction- Ditches	Parks and Open Spaces	Buck Road and Lime Road Improvement	Total
\$0	\$0	\$0	\$18,359
189,336	0	0	189,336
0	0	0	26,340
15,550	0	0	74,503
<u>204,886</u>	<u>0</u>	<u>0</u>	<u>308,538</u>
111,099	0	0	1,432,915
18,024	0	0	20,964
<u>129,123</u>	<u>0</u>	<u>0</u>	<u>1,453,879</u>
<u>75,763</u>	<u>0</u>	<u>0</u>	<u>(1,145,341)</u>
0	0	0	2,200,000
(4,575)	0	0	(4,575)
<u>(4,575)</u>	<u>0</u>	<u>0</u>	<u>2,195,425</u>
71,188	0	0	1,050,084
<u>(714,456)</u>	<u>45,790</u>	<u>7,622</u>	<u>4,450,999</u>
<u>(\$643,268)</u>	<u>\$45,790</u>	<u>\$7,622</u>	<u>\$5,501,083</u>

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Wood County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Internal Service Funds

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

Workers' Compensation Retro Reserve

To account for resources 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 Position
Internal Service Funds
December 31, 2023

	<u>Workers' Compensation Retro Reserve</u>	<u>Health</u>	<u>Total</u>
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,937,139	\$3,743,074	\$6,680,213
Cash and Cash Equivalents with Fiscal Agent	0	6,963,682	6,963,682
Investments with Fiscal Agent	0	9,470,813	9,470,813
Prepaid Items	163,350	0	163,350
Total Assets	<u>3,100,489</u>	<u>20,177,569</u>	<u>23,278,058</u>
<u>Current Liabilities</u>			
Due to Other Governments	185,315	0	185,315
Claims Payable	90,443	1,957,509	2,047,952
Total Current Liabilities	275,758	1,957,509	2,233,267
<u>Non-Current Liabilities</u>			
Claims Payable	0	1,661,323	1,661,323
Total Liabilities	<u>275,758</u>	<u>3,618,832</u>	<u>3,894,590</u>
Total Net Position Unrestricted	<u>\$2,824,731</u>	<u>\$16,558,737</u>	<u>\$19,383,468</u>

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2023

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$452,163	\$14,620,557	\$15,072,720
Other	42,871	217,326	260,197
Total Operating Revenues	<u>495,034</u>	<u>14,837,883</u>	<u>15,332,917</u>
<u>Operating Expenses</u>			
Contractual Services	162,066	1,572,933	1,734,999
Claims	191,323	13,192,431	13,383,754
Other	134,168	0	134,168
Total Operating Expenses	<u>487,557</u>	<u>14,765,364</u>	<u>15,252,921</u>
Operating Income	7,477	72,519	79,996
<u>Non-Operating Revenues</u>			
Investment Earnings and Other Interest	<u>0</u>	<u>695,224</u>	<u>695,224</u>
Income Before Transfers	7,477	767,743	775,220
Transfers In	0	1,800,000	1,800,000
Transfers Out	<u>(40,000)</u>	<u>0</u>	<u>(40,000)</u>
Changes in Net Position	(32,523)	2,567,743	2,535,220
Net Position Beginning of Year	<u>2,857,254</u>	<u>13,990,994</u>	<u>16,848,248</u>
Net Position End of Year	<u><u>\$2,824,731</u></u>	<u><u>\$16,558,737</u></u>	<u><u>\$19,383,468</u></u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023

	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	\$384,628	\$12,427,473	\$12,812,101
Cash Received from Transactions with Outside Organizations	74,255	2,225,683	2,299,938
Cash Payments for Contractual Services	(168,990)	(1,572,933)	(1,741,923)
Cash Payments for Claims	0	(14,468,004)	(14,468,004)
Cash Received from Other Revenues	36,440	184,727	221,167
Cash Payments for Other Expenses	(134,168)	0	(134,168)
Net Cash Provided by (Used for) Operating Activities	192,165	(1,203,054)	(1,010,889)
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Received from Transfers In	0	1,800,000	1,800,000
Cash Received from Transfers Out	(40,000)	0	(40,000)
Net Cash Provided by (Used for) Noncapital Financing Activities	(40,000)	1,800,000	1,760,000
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(547,133)	(547,133)
Sale of Investments	0	6,179,265	6,179,265
Interest on Investments	0	695,224	695,224
Net Cash Received for Investing Activities	0	6,327,356	6,327,356
Net Increase in Cash and Cash Equivalents	152,165	6,924,302	7,076,467
Cash and Cash Equivalents Beginning of Year	2,784,974	3,782,454	6,567,428
Cash and Cash Equivalents End of Year	\$2,937,139	\$10,706,756	\$13,643,895
<u>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities</u>			
Operating Income	\$7,477	\$72,519	\$79,996
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities</u>			
Increase in Prepaid Items	(20,289)	0	(20,289)
Decrease in Interfund Receivable	289	0	289
Increase in Due to Other Governments	140,655	0	140,655
Increase (Decrease) in Claims Payable	64,033	(1,275,573)	(1,211,540)
Total Adjustments	184,688	(1,275,573)	(1,090,885)
Net Cash Provided by (Used for) Operating Activities	\$192,165	(\$1,203,054)	(\$1,010,889)
<u>Non-Cash Investing Transactions</u>			

For 2023, the Health internal service funds' investments decreased by \$120,591 to reflect investments at fair value as of December 31, 2023.

Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The liabilities reported in the custodial funds represent amounts where no further action is needed to release the assets. The following is a description of the County's custodial funds.

Health

To account for the funds of the Wood County General Health District for which the County Auditor serves as 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 fiscal agent.

Soil and Water Conservation

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

Park and Recreation

To account for the Wood County Park District for which the County Auditor is the fiscal agent.

Northwest Community Correctional Center (NCCC)

To account for grants and donations used for operating the Northwest Community Correctional Center for which the County Auditor serves as fiscal agent.

Juvenile Residential Center

To account for state resources used for operation and maintenance of the Juvenile Residential Center for which the County Auditor serves as fiscal agent.

Emergency Planning Commission

To account for resources 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 benefit of the State of Ohio.

Nursing Home Residents

To account for resources held for the benefit of residents of the nursing home.

Fines Distribution

To account for fines collected by the courts that are distributed to various subdivisions, excluding Wood County.

(continued)

Wood County, Ohio
Combining Statements - Custodial Funds

**Custodial Funds
(continued)**

Arson Registry

To account for fees collected from resident arson offenders by the Sheriff and remitted to the State of Ohio.

Undivided Tax

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

Alimony and Child Support

To account for alimony and child support payments and the distribution of such monies to the State of Ohio.

County Court

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

Sheriff

To account for proceeds and expenditures associated with the sheriff's foreclosure sales.

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 Fiduciary Net Position
Custodial Funds
December 31, 2023

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,529,538	\$258,660	\$436,572	\$5,314,157
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
 Total Assets	7,529,538	258,660	436,572	5,314,157
 <u>Liabilities</u>				
Due to Other Governments	0	0	0	0
 <u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
 <u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	\$7,529,538	\$258,660	\$436,572	\$5,314,157

(continued)

Wood County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023
(continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$229,680	\$399,827	\$27,049	\$111,800
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>229,680</u>	<u>399,827</u>	<u>27,049</u>	<u>111,800</u>
<u>Liabilities</u>				
Due to Other Governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>111,800</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$229,680</u>	<u>\$399,827</u>	<u>\$27,049</u>	<u>\$0</u>

<u>Nursing Home Residents</u>	<u>Arson Registry</u>	<u>Undivided Tax</u>	<u>Alimony and Child Support</u>	<u>County Court</u>	<u>Sheriff</u>
\$0	\$177	\$6,537,642	\$0	\$0	\$0
33,803	0	200	21,925	1,154,398	63,882
0	0	6,654,080	0	0	0
0	0	212,496,331	0	0	0
0	0	3,991,232	0	0	0
<u>33,803</u>	<u>177</u>	<u>229,679,485</u>	<u>21,925</u>	<u>1,154,398</u>	<u>63,882</u>
<u>0</u>	<u>177</u>	<u>6,537,842</u>	<u>21,925</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>213,921,077</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$33,803</u>	<u>\$0</u>	<u>\$9,220,566</u>	<u>\$0</u>	<u>\$1,154,398</u>	<u>\$63,882</u>

(continued)

Wood County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023
(continued)

	Inmate	Total
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$0	\$20,845,102
Cash and Cash Equivalents in Segregated Accounts	26,620	1,300,828
Due from Other Governments	0	6,654,080
Property Taxes Receivable	0	212,496,331
Special Assessments Receivable	0	3,991,232
Total Assets	26,620	245,287,573
<u>Liabilities</u>		
Due to Other Governments	0	6,671,744
<u>Deferred Inflows of Resources</u>		
Property Taxes	0	213,921,077
<u>Net Position</u>		
Restricted for Individuals, Organizations, and Other Governments	\$26,620	\$24,694,752

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	12,918,995	435,621	541,164	3,710,082
Licenses, Permits, and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Other	0	0	0	0
Total Additions	12,918,995	435,621	541,164	3,710,082
<u>Deductions</u>				
Distributions of State Funds to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions as Fiscal Agent	11,362,890	472,918	517,210	3,766,588
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
Total Deductions	11,362,890	472,918	517,210	3,766,588
Net Increase (Decrease) in Fiduciary Net Position	1,556,105	(37,297)	23,954	(56,506)
Net Position Beginning of Year	5,973,433	295,957	412,618	5,370,663
Net Position End of Year	<u>\$7,529,538</u>	<u>\$258,660</u>	<u>\$436,572</u>	<u>\$5,314,157</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023
(continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	4,021,070	2,769,152	44,502	0
Licenses, Permits, and Fees for Other Governments	0	0	0	441,648
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Other	0	0	0	0
Total Additions	4,021,070	2,769,152	44,502	441,648
<u>Deductions</u>				
Distributions of State Funds to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions as Fiscal Agent	4,072,825	2,882,962	53,671	0
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	441,648
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
Total Deductions	4,072,825	2,882,962	53,671	441,648
Net Increase (Decrease) in Fiduciary Net Position	(51,755)	(113,810)	(9,169)	0
Net Position Beginning of Year	281,435	513,637	36,218	0
Net Position End of Year	\$229,680	\$399,827	\$27,049	\$0

Nursing Home Residents	Fines Distribution	Undivided Tax	Alimony and Child Support	County Court	Sheriff	Inmate	Total
\$0	\$0	\$10,281,910	\$0	\$0	\$0	\$0	\$10,281,910
37,385	0	0	155,804	0	0	0	24,633,775
0	0	0	0	29,505,725	0	0	29,947,373
0	16,505	0	0	1,639,526	0	0	1,656,031
0	0	179,490,341	0	0	0	0	179,490,341
0	0	3,504,159	0	0	0	0	3,504,159
0	0	0	0	0	1,313,940	0	1,313,940
0	0	0	0	0	0	365,139	365,139
<u>37,385</u>	<u>16,505</u>	<u>193,276,410</u>	<u>155,804</u>	<u>31,145,251</u>	<u>1,313,940</u>	<u>365,139</u>	<u>251,192,668</u>
0	0	0	155,804	0	0	0	155,804
0	0	14,906,511	0	0	0	0	14,906,511
0	0	0	0	0	0	0	23,129,064
43,826	0	0	0	0	0	385,914	429,740
0	0	0	0	28,968,990	0	0	29,410,638
0	16,505	0	0	1,483,156	0	0	1,499,661
0	0	192,775,327	0	0	0	0	192,775,327
0	0	3,538,775	0	0	0	0	3,538,775
0	0	0	0	0	1,313,972	0	1,313,972
<u>43,826</u>	<u>16,505</u>	<u>211,220,613</u>	<u>155,804</u>	<u>30,452,146</u>	<u>1,313,972</u>	<u>385,914</u>	<u>267,159,492</u>
(6,441)	0	(17,944,203)	0	693,105	(32)	(20,775)	(15,966,824)
<u>40,244</u>	<u>0</u>	<u>27,164,769</u>	<u>0</u>	<u>461,293</u>	<u>63,914</u>	<u>47,395</u>	<u>40,661,576</u>
<u>\$33,803</u>	<u>\$0</u>	<u>\$9,220,566</u>	<u>\$0</u>	<u>\$1,154,398</u>	<u>\$63,882</u>	<u>\$26,620</u>	<u>\$24,694,752</u>

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

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance with Final Budget
<u>Revenues</u>				
Property Taxes	\$9,411,579	\$8,088,439	\$8,156,681	\$68,242
Payment in Lieu of Taxes	40,000	50,000	54,089	4,089
Permissive Sales Taxes	23,000,000	23,000,000	28,922,815	5,922,815
Other Taxes	50,525	38,525	48,362	9,837
Charges for Services	7,384,733	7,384,733	8,301,416	916,683
Licenses and Permits	6,300	6,300	8,650	2,350
Fines, Costs, Forfeitures, and Settlements	202,000	202,000	222,025	20,025
Intergovernmental	4,604,288	5,481,288	6,478,926	997,638
Interest	800,000	2,750,000	6,729,630	3,979,630
Other	585,255	585,255	1,249,852	664,597
Total Revenues	46,084,680	47,586,540	60,172,446	12,585,906
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	198,834	198,834	48,780	150,054
Materials and Supplies	373,738	590,339	582,737	7,602
Contractual Services	1,821,236	2,945,025	2,529,763	415,262
Other	99,000	99,000	65,675	33,325
Capital Outlay	695,278	1,963,273	1,914,363	48,910
Total County	3,188,086	5,796,471	5,141,318	655,153
Commissioners				
Personal Services	1,593,166	1,023,065	696,451	326,614
Materials and Supplies	4,000	4,000	3,721	279
Contractual Services	3,200	3,200	2,432	768
Other	4,500	4,500	3,017	1,483
Total Commissioners	1,604,866	1,034,765	705,621	329,144
Central Services				
Personal Services	12,033	12,033	9,665	2,368
Materials and Supplies	62,000	63,913	59,327	4,586
Contractual Services	203,750	218,286	212,034	6,252
Other	5,000	6,028	3,500	2,528
Total Central Services	282,783	300,260	284,526	15,734
Auditor				
Personal Services	644,901	644,901	619,105	25,796
Materials and Supplies	11,000	15,914	15,102	812
Contractual Services	17,500	15,000	11,861	3,139
Other	10,600	10,600	10,594	6
Total Auditor	684,001	686,415	656,662	29,753

(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, 2023
(continued)

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Appraising Personal Property				
Personal Services	\$257,065	\$257,065	\$254,773	\$2,292
Materials and Supplies	5,000	3,000	2,843	157
Contractual Services	12,500	12,500	1,525	10,975
Other	1,500	1,500	890	610
Total Appraising Personal Property	276,065	274,065	260,031	14,034
Treasurer				
Personal Services	265,657	265,657	263,652	2,005
Materials and Supplies	55,000	55,000	49,759	5,241
Contractual Services	22,000	22,000	13,522	8,478
Other	27,500	27,500	26,450	1,050
Total Treasurer	370,157	370,157	353,383	16,774
Prosecuting Attorney				
Personal Services	2,062,531	173,599	136,195	37,404
Materials and Supplies	11,000	9,000	8,931	69
Contractual Services	65,000	59,171	57,260	1,911
Other	85,076	85,372	78,486	6,886
Total Prosecuting Attorney	2,223,607	327,142	280,872	46,270
Budget Commission				
Personal Services	25,387	25,387	25,150	237
Contractual Services	1,250	1,250	0	1,250
Total Budget Commission	26,637	26,637	25,150	1,487
Board of Revision				
Personal Services	43,600	43,600	43,575	25
Other	700	700	50	650
Total Board of Revision	44,300	44,300	43,625	675
Bureau of Inspection				
Contractual Services	102,500	102,500	102,500	0
Planning Commission				
Personal Services	164,044	163,593	157,077	6,516
Materials and Supplies	1,000	1,077	471	606
Contractual Services	1,000	1,000	237	763
Other	1,500	1,951	1,635	316
Total Planning Commission	167,544	167,621	159,420	8,201
Data Processing				
Contractual Services	21,000	21,000	21,000	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, 2023
(continued)

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Board of Elections				
Personal Services	\$641,900	\$642,847	\$623,047	\$19,800
Materials and Supplies	62,900	64,660	18,804	45,856
Contractual Services	260,431	260,431	233,857	26,574
Other	2,800	2,800	1,898	902
Capital Outlay	8,060	8,060	4,545	3,515
Total Board of Elections	976,091	978,798	882,151	96,647
Maintenance and Operating-Courthouse				
Personal Services	1,458,309	1,463,159	1,357,177	105,982
Materials and Supplies	129,912	233,259	232,872	387
Contractual Services	1,087,000	1,120,235	1,076,176	44,059
Other	5,200	6,239	5,083	1,156
Total Maintenance and Operating-Courthouse	2,680,421	2,822,892	2,671,308	151,584
Recorder				
Personal Services	388,334	388,334	372,884	15,450
Materials and Supplies	8,800	13,003	6,609	6,394
Contractual Services	3,788	2,870	1,301	1,569
Other	0	3,000	2,931	69
Total Recorder	400,922	407,207	383,725	23,482
Records Center				
Personal Services	180,524	180,524	161,995	18,529
Materials and Supplies	15,000	14,025	10,823	3,202
Contractual Services	90,900	105,899	103,961	1,938
Total Records Center	286,424	300,448	276,779	23,669
Insurance on Property				
Contractual Services	360,000	417,127	417,067	60
Insurance on Person				
Personal Services	4,322,847	4,335,463	4,176,004	159,459
Pensions				
Personal Services	3,830,164	3,830,319	3,489,247	341,072
Taxes				
Other	7,000	12,282	12,282	0
Miscellaneous				
Contractual Services	55,000	58,095	54,139	3,956

(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, 2023
(continued)

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Information Technology				
Personal Services	\$403,584	\$411,584	\$407,680	\$3,904
Materials and Supplies	4,000	4,000	2,244	1,756
Contractual Services	2,500	2,500	1,856	644
Other	3,000	3,000	64	2,936
Total Information Technology	413,084	421,084	411,844	9,240
Operation Fuel Facility				
Materials and Supplies	200,500	250,500	245,284	5,216
Contractual Services	8,000	17,750	13,348	4,402
Total Operation Fuel Facility	208,500	268,250	258,632	9,618
Workers Compensation Self Insurance				
Contractual Services	68,000	553,810	521,639	32,171
Recorder's Equipment				
Materials and Supplies	7,000	8,722	1,640	7,082
Contractual Services	27,500	30,000	13,752	16,248
Other	0	3,446	3,446	0
Capital Outlay	8,250	16,679	11,875	4,804
Total Recorder's Equipment	42,750	58,847	30,713	28,134
Total Legislative and Executive	22,642,749	23,615,955	21,619,638	1,996,317
Judicial				
Domestic Relations				
Personal Services	366,409	366,409	337,531	28,878
Materials and Supplies	5,500	7,700	6,513	1,187
Contractual Services	26,000	17,300	0	17,300
Other	2,500	3,000	2,687	313
Total Domestic Relations	400,409	394,409	346,731	47,678
Court of Appeals				
Other	122,000	153,053	139,026	14,027
Court Administration				
Personal Services	370,480	375,480	330,066	45,414
Materials and Supplies	24,000	24,000	19,431	4,569
Contractual Services	78,720	86,105	66,910	19,195
Other	12,000	12,000	5,574	6,426
Total Court Administration	485,200	497,585	421,981	75,604
Adult Probation				
Personal Services	840,260	872,760	869,523	3,237
Materials and Supplies	6,500	6,500	5,532	968
Contractual Services	65,000	64,500	41,734	22,766
Other	1,000	1,500	1,358	142
Total Adult Probation	912,760	945,260	918,147	27,113

(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, 2023
(continued)

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Court Security				
Personal Services	\$549,956	\$547,934	\$505,034	\$42,900
Materials and Supplies	5,000	7,630	4,993	2,637
Contractual Services	22,425	20,425	13,627	6,798
Other	3,350	1,087	0	1,087
Total Court Security	580,731	577,076	523,654	53,422
Common Pleas Courts 1, 2, and 4				
Personal Services	1,102,171	1,102,171	1,077,956	24,215
Materials and Supplies	20,000	20,000	19,737	263
Contractual Services	79,000	80,000	66,428	13,572
Other	9,000	9,000	8,595	405
Total Common Pleas Courts 1, 2, and 4	1,210,171	1,211,171	1,172,716	38,455
Juvenile Court				
Personal Services	623,925	623,925	615,155	8,770
Materials and Supplies	11,250	12,293	10,872	1,421
Contractual Services	59,350	59,350	42,981	16,369
Other	11,500	11,500	10,241	1,259
Total Juvenile Court	706,025	707,068	679,249	27,819
Juvenile Probation				
Personal Services	254,677	256,098	247,219	8,879
Materials and Supplies	3,200	3,789	2,837	952
Contractual Services	29,725	29,725	25,666	4,059
Other	525	525	250	275
Total Juvenile Probation	288,127	290,137	275,972	14,165
Detention Home				
Personal Services	1,190,414	1,190,414	1,110,598	79,816
Materials and Supplies	48,359	47,553	34,215	13,338
Contractual Services	141,403	141,403	93,592	47,811
Other	4,000	4,000	870	3,130
Total Detention Home	1,384,176	1,383,370	1,239,275	144,095
Probate Court				
Personal Services	446,696	447,178	437,294	9,884
Materials and Supplies	3,300	2,300	2,095	205
Contractual Services	18,820	21,820	13,630	8,190
Other	9,000	10,000	9,226	774
Total Probate Court	477,816	481,298	462,245	19,053
Clerk of Courts				
Personal Services	772,175	780,341	777,094	3,247
Materials and Supplies	21,500	22,751	15,706	7,045
Contractual Services	62,000	73,840	50,148	23,692
Other	2,000	2,000	295	1,705
Total Clerk of Courts	857,675	878,932	843,243	35,689

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, 2023
(continued)

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Fostoria Municipal Court				
Personal Services	\$3,782	\$3,921	\$2,452	\$1,469
Contractual Services	2,190	2,190	2,176	14
Total Fostoria Municipal Court	5,972	6,111	4,628	1,483
Perrysburg Municipal Court				
Personal Services	109,760	133,760	117,978	15,782
Contractual Services	52,980	59,230	57,696	1,534
Other	5,000	5,000	3,504	1,496
Total Perrysburg Municipal Court	167,740	197,990	179,178	18,812
Bowling Green Municipal Court				
Personal Services	153,960	157,068	149,408	7,660
Contractual Services	52,580	54,740	54,104	636
Other	2,250	11,850	10,518	1,332
Total Bowling Green Municipal Court	208,790	223,658	214,030	9,628
Public Defender				
Personal Services	1,128,060	1,127,060	1,056,021	71,039
Materials and Supplies	5,710	7,013	6,120	893
Contractual Services	29,496	27,794	26,049	1,745
Other	31,750	36,996	35,134	1,862
Capital Outlay	21,277	29,172	23,587	5,585
Total Public Defender	1,216,293	1,228,035	1,146,911	81,124
Miscellaneous				
Materials and Supplies	59,800	59,800	58,857	943
Contractual Services	536,250	551,250	475,106	76,144
Other	6,000	6,000	4,881	1,119
Total Miscellaneous	602,050	617,050	538,844	78,206
Title Administration				
Personal Services	616,585	616,754	516,485	100,269
Materials and Supplies	9,946	13,246	12,368	878
Contractual Services	17,938	53,338	51,183	2,155
Other	43,528	43,528	42,188	1,340
Capital Outlay	5,229	5,229	3,322	1,907
Total Title Administration	693,226	732,095	625,546	106,549
Total Judicial	10,319,161	10,524,298	9,731,376	792,922
Public Safety				
Coroner				
Personal Services	83,412	83,242	79,650	3,592
Materials and Supplies	1,000	2,777	2,432	345
Contractual Services	1,000	1,000	481	519
Other	146,000	144,223	112,859	31,364
Total Coroner	231,412	231,242	195,422	35,820

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, 2023
(continued)

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Sheriff				
Personal Services	\$3,431,957	\$351,863	\$224,606	\$127,257
Materials and Supplies	49,000	49,000	27,415	21,585
Contractual Services	235,033	305,033	258,617	46,416
Other	108,885	118,885	118,803	82
Total Sheriff	3,824,875	824,781	629,441	195,340
Communications Center				
Personal Services	1,368,432	109,533	72,920	36,613
Materials and Supplies	3,000	3,000	160	2,840
Contractual Services	253,000	317,000	312,852	4,148
Other	37,000	37,000	34,576	2,424
Total Communications Center	1,661,432	466,533	420,508	46,025
Other Expenditure				
Other	30,100	30,100	30,000	100
Jail-Sheriff				
Personal Services	3,708,258	362,998	265,893	97,105
Materials and Supplies	446,000	470,360	465,248	5,112
Contractual Services	900,000	906,000	796,316	109,684
Other	14,500	8,500	5,924	2,576
Total Jail-Sheriff	5,068,758	1,747,858	1,533,381	214,477
Total Public Safety	10,816,577	3,300,514	2,808,752	491,762
Public Works				
Engineer				
Personal Services	722,546	723,484	668,368	55,116
Materials and Supplies	5,000	5,000	3,877	1,123
Contractual Services	12,000	12,000	7,803	4,197
Other	6,050	5,451	5,062	389
Total Public Works	745,596	745,935	685,110	60,825
Health				
Registration of Vital Statistics				
Other	1,000	1,000	0	1,000
Other Health				
Contractual Services	395,291	593,909	313,397	280,512
Total Health	396,291	594,909	313,397	281,512

(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, 2023
(continued)

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Human Services				
Veteran Services				
Personal Services	\$378,193	\$379,393	\$337,411	\$41,982
Materials and Supplies	55,000	66,976	66,181	795
Contractual Services	165,000	135,784	87,538	48,246
Other	140,600	140,600	101,386	39,214
Total Veteran Services	<u>738,793</u>	<u>722,753</u>	<u>592,516</u>	<u>130,237</u>
Human Services				
Public Assistance				
Other	20,000	20,000	20,000	0
Total Human Services	<u>758,793</u>	<u>742,753</u>	<u>612,516</u>	<u>130,237</u>
Conservation and Recreation				
Historical Society				
Personal Services	195,705	195,705	195,357	348
Economic Development				
Economic Development				
Personal Services	227,638	227,998	226,324	1,674
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	3,950	43,110	38,474	4,636
Other	92,434	494,954	468,334	26,620
Capital Outlay	1,000	1,000	0	1,000
Total Economic Development	<u>326,022</u>	<u>768,062</u>	<u>733,132</u>	<u>34,930</u>
Other				
Airport				
Personal Services	30,000	30,000	30,000	0
Miscellaneous				
Other	512,359	435,513	426,670	8,843
Contingencies				
Other	500,000	6,429	0	6,429
Budget Stabilization				
Other	1,500,000	871,727	0	871,727
Unclaimed Monies				
Other	135,797	135,797	602	135,195
Total Other	<u>2,678,156</u>	<u>1,479,466</u>	<u>457,272</u>	<u>1,022,194</u>
Intergovernmental				
Agriculture				
Contractual Services	4,000	5,860	2,607	3,253
Other	564,906	588,618	579,743	8,875
Total Intergovernmental	<u>568,906</u>	<u>594,478</u>	<u>582,350</u>	<u>12,128</u>
Total Expenditures	<u>49,447,956</u>	<u>42,562,075</u>	<u>37,738,900</u>	<u>4,823,175</u>

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, 2023
(continued)

	Original Budget	Revised Budget	Actual	Variance with Final Budget
Excess of Revenues Over (Under) Expenditures	(\$3,363,276)	\$5,024,465	\$22,433,546	\$17,409,081
<u>Other Financing Sources (Uses)</u>				
Advances In	331,920	331,920	331,920	0
Advances Out	0	(1,179,844)	(1,179,844)	0
Transfers Out	(1,677,290)	(23,582,534)	(21,458,881)	2,123,653
Total Other Financing Sources (Uses)	(1,345,370)	(24,430,458)	(22,306,805)	2,123,653
Changes in Fund Balance	(4,708,646)	(19,405,993)	126,741	19,532,734
Fund Balance Beginning of Year	36,954,315	36,954,315	36,954,315	0
Prior Year Encumbrances Appropriated	2,286,426	2,286,426	2,286,426	0
Fund Balance End of Year	<u>\$34,532,095</u>	<u>\$19,834,748</u>	<u>\$39,367,482</u>	<u>\$19,532,734</u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance with Final Budget
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$5,500,000	\$5,500,000	\$5,433,766	(\$66,234)
Charges for Services	1,212,600	1,212,600	1,484,814	272,214
Fines, Costs, Forfeitures, and Settlements	130,000	130,000	110,612	(19,388)
Intergovernmental	4,955,847	4,955,847	5,083,000	127,153
Interest	10,600	10,600	292,875	282,275
Total Revenues	<u>11,809,047</u>	<u>11,809,047</u>	<u>12,405,067</u>	<u>596,020</u>
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	3,217,341	3,299,341	3,183,110	116,231
Materials and Supplies	1,867,906	2,110,425	2,011,679	98,746
Contractual Services	5,407,960	7,005,428	5,595,589	1,409,839
Other	800,000	780,436	668,202	112,234
Capital Outlay	2,168,671	2,381,387	2,307,481	73,906
Total Expenditures	<u>13,461,878</u>	<u>15,577,017</u>	<u>13,766,061</u>	<u>1,810,956</u>
Excess of Revenues Under Expenditures	(1,652,831)	(3,767,970)	(1,360,994)	2,406,976
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Changes in Fund Balance	(1,652,831)	(3,767,970)	(1,310,994)	2,456,976
Fund Balance Beginning of Year	10,555,618	10,555,618	10,555,618	0
Prior Year Encumbrances Appropriated	<u>1,816,689</u>	<u>1,816,689</u>	<u>1,816,689</u>	<u>0</u>
Fund Balance End of Year	<u>\$10,719,476</u>	<u>\$8,604,337</u>	<u>\$11,061,313</u>	<u>\$2,456,976</u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance with Final Budget
<u>Revenues</u>				
Property Taxes	\$9,101,343	\$8,105,529	\$8,180,161	\$74,632
Payment in Lieu of Taxes	4,524	4,524	4,524	0
Other Taxes	45,761	40,761	46,925	6,164
Charges for Services	20,000	20,000	0	(20,000)
Intergovernmental	3,776,710	4,281,710	4,004,234	(277,476)
Other	25,000	25,000	8,282	(16,718)
Total Revenues	<u>12,973,338</u>	<u>12,477,524</u>	<u>12,244,126</u>	<u>(233,398)</u>
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	741,774	741,774	681,360	60,414
Materials and Supplies	12,000	13,500	12,072	1,428
Contractual Services	14,541,000	14,541,000	11,710,201	2,830,799
Other	225,000	240,000	236,596	3,404
Capital Outlay	15,000	15,000	1,546	13,454
Total Expenditures	<u>15,534,774</u>	<u>15,551,274</u>	<u>12,641,775</u>	<u>2,909,499</u>
Excess of Revenues Under Expenditures	(2,561,436)	(3,073,750)	(397,649)	2,676,101
<u>Other Financing Uses</u>				
Transfers Out	<u>(200,000)</u>	<u>(183,500)</u>	<u>0</u>	<u>183,500</u>
Changes in Fund Balance	(2,761,436)	(3,257,250)	(397,649)	2,859,601
Fund Balance Beginning of Year	<u>7,626,223</u>	<u>7,626,223</u>	<u>7,626,223</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$4,864,787</u></u>	<u><u>\$4,368,973</u></u>	<u><u>\$7,228,574</u></u>	<u><u>\$2,859,601</u></u>

Wood County, Ohio
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance with Final Budget
<u>Revenues</u>				
Property Taxes	\$4,477,720	\$3,849,813	\$3,878,095	\$28,282
Payment in Lieu of Taxes	2,262	2,262	2,262	0
Other Taxes	22,367	19,367	21,642	2,275
Intergovernmental	14,640,982	11,178,837	11,500,071	321,234
Other	30,000	15,000	15,853	853
Total Revenues	19,173,331	15,065,279	15,417,923	352,644
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	8,026,250	7,749,642	7,441,937	307,705
Materials and Supplies	155,000	52,000	46,655	5,345
Contractual Services	2,748,532	2,016,108	1,902,836	113,272
Other	755,000	785,000	743,894	41,106
Capital Outlay	145,000	82,156	79,233	2,923
Total Public Assistance	11,829,782	10,684,906	10,214,555	470,351
Work Force Investment Act				
Contractual Services	1,063,000	433,000	298,477	134,523
Other	0	49,855	31,232	18,623
Capital Outlay	15,000	15,000	0	15,000
Total Work Force Investment Act	1,078,000	497,855	329,709	168,146
Children's Services				
Contractual Services	4,250,000	4,257,281	3,653,154	604,127
Other	150,651	150,651	(400,178)	550,829
Total Children's Services	4,400,651	4,407,932	3,252,976	1,154,956
Child and Adult Protect-Levy				
Personal Services	30,000	78,069	6,354	71,715
Contractual Services	310,000	310,000	182,104	127,896
Other	2,304,304	2,704,304	1,415,860	1,288,444
Capital Outlay	300,000	384,655	186,950	197,705
Total Child and Adult Protect-Levy	2,944,304	3,477,028	1,791,268	1,685,760
Trust-Homeless Donation				
Other	30,000	30,000	6,959	23,041
Total Expenditures	20,282,737	19,097,721	15,595,467	3,502,254
Excess of Revenues				
Under Expenditures	(1,109,406)	(4,032,442)	(177,544)	3,854,898

(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, 2023
(continued)

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$220,000	\$220,000	\$218,378	(\$1,622)
Transfers Out	(689,145)	(679,145)	(496,043)	183,102
Total Other Financing Sources (Uses)	<u>(469,145)</u>	<u>(459,145)</u>	<u>(277,665)</u>	<u>181,480</u>
Changes in Fund Balance	(1,578,551)	(4,491,587)	(455,209)	4,036,378
Fund Balance Beginning of Year	8,300,915	8,300,915	8,300,915	0
Prior Year Encumbrances Appropriated	<u>137,350</u>	<u>137,350</u>	<u>137,350</u>	<u>0</u>
Fund Balance End of Year	<u>\$6,859,714</u>	<u>\$3,946,678</u>	<u>\$7,983,056</u>	<u>\$4,036,378</u>

Wood County, Ohio
Developmental 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, 2023

	Original Budget	Revised Budget	Actual	Variance with Final Budget
<u>Revenues</u>				
Property Taxes	\$24,478,239	\$21,433,356	\$21,622,811	\$189,455
Payment in Lieu of Taxes	15,922	15,922	15,922	0
Other Taxes	111,454	103,954	115,947	11,993
Charges for Services	349,670	349,670	546,233	196,563
Intergovernmental	4,828,424	6,135,924	6,952,831	816,907
Total Revenues	29,783,709	28,038,826	29,253,744	1,214,918
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	5,104,900	5,104,900	4,830,818	274,082
Other	250,000	250,000	235,081	14,919
Total Residential Development Services	5,354,900	5,354,900	5,065,899	289,001
Community Assistance				
Contractual Services	70,000	70,000	11,318	58,682
Other	10,000	0	0	0
Total Community Assistance	80,000	70,000	11,318	58,682
Board of DD				
Personal Services	12,933,361	12,948,361	11,701,246	1,247,115
Materials and Supplies	370,831	370,831	314,520	56,311
Contractual Services	4,105,145	4,106,145	3,601,172	504,973
Other	901,759	885,759	336,514	549,245
Capital Outlay	237,300	237,300	151,931	85,369
Total Board of DD	18,548,396	18,548,396	16,105,383	2,443,013
Family Resource Services				
Contractual Services	230,000	230,000	120,079	109,921
Capital Outlay	420,000	420,000	360,808	59,192
Total Family Resource Services	650,000	650,000	480,887	169,113
Benefit Separation				
Personal Services	50,000	50,000	19,054	30,946
Total Expenditures	24,683,296	24,673,296	21,682,541	2,990,755
Excess of Revenues Over Expenditures	5,100,413	3,365,530	7,571,203	4,205,673

(continued)

Wood County, Ohio
Developmental 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, 2023
(continued)

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$5,350,000	\$5,350,000	\$0	(\$5,350,000)
Transfers Out	<u>(9,150,000)</u>	<u>(9,150,000)</u>	<u>(3,800,000)</u>	<u>5,350,000</u>
Total Other Financing Sources (Uses)	<u>(3,800,000)</u>	<u>(3,800,000)</u>	<u>(3,800,000)</u>	<u>0</u>
Changes in Fund Balance	1,300,413	(434,470)	3,771,203	4,205,673
Fund Balance Beginning of Year	<u>51,089,537</u>	<u>51,089,537</u>	<u>51,089,537</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$52,389,950</u></u>	<u><u>\$50,655,067</u></u>	<u><u>\$54,860,740</u></u>	<u><u>\$4,205,673</u></u>

Wood County, Ohio
American Rescue Plan Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Original Budget	Revised Budget	Actual	Variance with Final Budget
<u>Revenues</u>				
Intergovernmental	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive				
American Rescue Plan Act				
Personal Services	0	0	977	(977)
Other	9,400,000	11,400,000	10,400,000	1,000,000
Total American Rescue Plan Act	9,400,000	11,400,000	10,400,977	999,023
Commissioners				
Personal Services	0	574,101	574,101	0
Prosecuting Attorney				
Personal Services	0	1,898,075	1,898,075	0
Total Legislative and Executive	9,400,000	13,872,176	12,873,153	999,023
Public Safety				
Sheriff				
Personal Services	0	3,010,947	3,010,947	0
Communication Center				
Personal Services	0	1,254,276	1,254,276	0
Sheriff Jail				
Personal Services	0	3,262,601	3,262,601	0
Total Public Safety	0	7,527,824	7,527,824	0
Total Expenditures	9,400,000	21,400,000	20,400,977	999,023
Excess of Revenues Under Expenditures	(9,400,000)	(21,400,000)	(20,400,977)	999,023
<u>Other Financing Uses</u>				
Transfers Out	0	(977)	0	977
Changes in Fund Balance	(9,400,000)	(21,400,977)	(20,400,977)	1,000,000
Fund Balance Beginning of Year	15,731,659	15,731,659	15,731,659	0
Prior Year Encumbrances Appropriated	9,400,000	9,400,000	9,400,000	0
Fund Balance End of Year	<u>\$15,731,659</u>	<u>\$3,730,682</u>	<u>\$4,730,682</u>	<u>\$1,000,000</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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Interest	\$0	\$340,002	\$340,002
Other	513,499	554,544	41,045
Total Revenues	<u>513,499</u>	<u>894,546</u>	<u>381,047</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	32,828,372	32,217,293	611,079
Other	65,489	62,453	3,036
Capital Outlay	<u>52,790</u>	<u>52,532</u>	<u>258</u>
Total Expenditures	<u>32,946,651</u>	<u>32,332,278</u>	<u>614,373</u>
Excess of Revenues Under Expenditures	(32,433,152)	(31,437,732)	995,420
<u>Other Financing Sources</u>			
Transfers In	<u>4,000,000</u>	<u>16,278,244</u>	<u>12,278,244</u>
Changes in Fund Balance	(28,433,152)	(15,159,488)	13,273,664
Fund Balance Beginning of Year	20,385,643	20,385,643	0
Prior Year Encumbrances Appropriated	<u>27,318,377</u>	<u>27,318,377</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$19,270,868</u></u>	<u><u>\$32,544,532</u></u>	<u><u>\$13,273,664</u></u>

Wood County, Ohio
Building Inspection Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$2,421,168	\$2,638,172	\$217,004
Other	0	30	30
Total Revenues	<u>2,421,168</u>	<u>2,638,202</u>	<u>217,034</u>
<u>Expenses</u>			
Personal Services	1,483,843	1,111,107	372,736
Materials and Supplies	7,000	3,462	3,538
Contractual Services	277,000	244,643	32,357
Other	104,313	101,579	2,734
Capital Outlay	100,000	36,580	63,420
Total Expenses	<u>1,972,156</u>	<u>1,497,371</u>	<u>474,785</u>
Changes in Fund Balance	449,012	1,140,831	691,819
Fund Balance Beginning of Year	5,176,239	5,176,239	0
Prior Year Encumbrances Appropriated	<u>3,813</u>	<u>3,813</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$5,629,064</u></u>	<u><u>\$6,320,883</u></u>	<u><u>\$691,819</u></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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$8,050,000	\$8,671,013	\$621,013
Intergovernmental	1,000,000	1,000,000	0
Other	30	67	37
	<u>9,050,030</u>	<u>9,671,080</u>	<u>621,050</u>
<u>Expenses</u>			
Personal Services	4,922,628	4,500,483	422,145
Materials and Supplies	723,500	721,917	1,583
Contractual Services	3,685,301	3,604,766	80,535
Other	191,298	119,285	72,013
Capital Outlay	121,130	78,257	42,873
Debt Service			
Principal Retirement	40,000	40,000	0
Interest Expense	28,400	28,400	0
	<u>9,712,257</u>	<u>9,093,108</u>	<u>619,149</u>
Excess of Revenues Over (Under) Expenses	(662,227)	577,972	1,240,199
Transfers In	68,400	68,400	0
Transfers Out	(81,596)	0	81,596
Changes in Fund Balance	(675,423)	646,372	1,321,795
Fund Balance Beginning of Year	1,349,731	1,349,731	0
Prior Year Encumbrances Appropriated	4,543	4,543	0
Fund Balance End of Year	<u>\$678,851</u>	<u>\$2,000,646</u>	<u>\$1,321,795</u>

Wood County, Ohio
Landfill Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$2,573,000	\$3,302,672	\$729,672
Other	25,000	26,919	1,919
Total Revenues	<u>2,598,000</u>	<u>3,329,591</u>	<u>731,591</u>
<u>Expenses</u>			
Personal Services	681,887	675,504	6,383
Materials and Supplies	326,330	299,601	26,729
Contractual Services	854,535	813,438	41,097
Other	1,025,110	993,085	32,025
Capital Outlay	122,597	119,253	3,344
Debt Service:			
Interest Expense	<u>17,487</u>	<u>17,487</u>	<u>0</u>
Total Expenses	<u>3,027,946</u>	<u>2,918,368</u>	<u>109,578</u>
Excess of Revenues Over (Under) Expenses	(429,946)	411,223	841,169
Advances Out	(141,783)	(141,783)	0
Transfers In	<u>75,000</u>	<u>50,000</u>	<u>(25,000)</u>
Changes in Fund Balance	(496,729)	319,440	816,169
Fund Balance Beginning of Year	4,090,360	4,090,360	0
Prior Year Encumbrances Appropriated	<u>32,377</u>	<u>32,377</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$3,626,008</u></u>	<u><u>\$4,442,177</u></u>	<u><u>\$816,169</u></u>

Wood County, Ohio
Dog and Kennel Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$15,500	\$24,360	\$8,860
Licenses and Permits	308,500	325,654	17,154
Fines, Costs, Forfeitures, and Settlements	16,500	18,129	1,629
Other	600	9,474	8,874
	<u>341,100</u>	<u>377,617</u>	<u>36,517</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	397,341	316,879	80,462
Materials and Supplies	19,792	15,261	4,531
Contractual Services	47,315	42,033	5,282
Other	9,100	6,275	2,825
Capital Outlay	23,000	1,551	21,449
	<u>496,548</u>	<u>381,999</u>	<u>114,549</u>
Total Expenditures	<u>496,548</u>	<u>381,999</u>	<u>114,549</u>
Changes in Fund Balance	(155,448)	(4,382)	151,066
Fund Balance Beginning of Year	409,892	409,892	0
Prior Year Encumbrances Appropriated	<u>2,535</u>	<u>2,535</u>	<u>0</u>
Fund Balance End of Year	<u>\$256,979</u>	<u>\$408,045</u>	<u>\$151,066</u>

Wood County, Ohio
 United for Ukraine TB Supplemental Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$6,241	\$6,241	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
U4U TB Program			
Other	6,241	6,241	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Law Library Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Fines, Costs, Forfeitures, and Settlements	\$260,020	\$185,812	(\$74,208)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	119,138	116,620	2,518
Materials and Supplies	3,960	1,899	2,061
Contractual Services	202,447	116,074	86,373
Other	9,900	3,845	6,055
Capital Outlay	16,478	13,577	2,901
Total Expenditures	351,923	252,015	99,908
Changes in Fund Balance	(91,903)	(66,203)	25,700
Fund Balance Beginning of Year	595,660	595,660	0
Fund Balance End of Year	\$503,757	\$529,457	\$25,700

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$502,000	\$423,373	(\$78,627)
Intergovernmental	1,600,000	1,781,465	181,465
Other	<u>0</u>	<u>20</u>	<u>20</u>
Total Revenues	<u>2,102,000</u>	<u>2,204,858</u>	<u>102,858</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,805,493	1,731,572	73,921
Materials and Supplies	23,500	13,330	10,170
Contractual Services	477,039	399,439	77,600
Other	474,000	473,915	85
Capital Outlay	<u>15,000</u>	<u>0</u>	<u>15,000</u>
Total Expenditures	<u>2,795,032</u>	<u>2,618,256</u>	<u>176,776</u>
Excess of Revenues			
Under Expenditures	(693,032)	(413,398)	279,634
<u>Other Financing Sources</u>			
Transfers In	<u>450,000</u>	<u>400,177</u>	<u>(49,823)</u>
Changes in Fund Balance	(243,032)	(13,221)	229,811
Fund Balance Beginning of Year	713,737	713,737	0
Prior Year Encumbrances Appropriated	<u>1,218</u>	<u>1,218</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$471,923</u></u>	<u><u>\$701,734</u></u>	<u><u>\$229,811</u></u>

Wood County, Ohio
Indigent Drivers Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$250	\$797	\$547
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	250	797	547
Fund Balance Beginning of Year	4,703	4,703	0
Fund Balance End of Year	\$4,953	\$5,500	\$547

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$1,000,105	\$1,154,151	\$154,046
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	311,809	248,103	63,706
Materials and Supplies	4,000	1,342	2,658
Contractual Services	1,098,950	1,013,583	85,367
Other	8,000	4,709	3,291
Capital Outlay	14,527	10,473	4,054
Total Expenditures	<u>1,437,286</u>	<u>1,278,210</u>	<u>159,076</u>
Changes in Fund Balance	(437,181)	(124,059)	313,122
Fund Balance Beginning of Year	695,391	695,391	0
Prior Year Encumbrances Appropriated	<u>244,477</u>	<u>244,477</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$502,687</u></u>	<u><u>\$815,809</u></u>	<u><u>\$313,122</u></u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$120,000	\$156,523	\$36,523
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	138,308	131,984	6,324
Materials and Supplies	4,000	1,799	2,201
Contractual Services	7,000	4,116	2,884
Capital Outlay	4,000	0	4,000
Total Expenditures	<u>153,308</u>	<u>137,899</u>	<u>15,409</u>
Excess of Revenues Over (Under) Expenditures	(33,308)	18,624	51,932
<u>Other Financing Sources</u>			
Transfers In	<u>0</u>	<u>940</u>	<u>940</u>
Changes in Fund Balance	(33,308)	19,564	52,872
Fund Balance Beginning of Year	<u>159,062</u>	<u>159,062</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$125,754</u></u>	<u><u>\$178,626</u></u>	<u><u>\$52,872</u></u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$125,000	\$156,623	\$31,623
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	58,715	51,541	7,174
Materials and Supplies	22,000	0	22,000
Contractual Services	31,123	31,123	0
Other	20,617	13,033	7,584
Capital Outlay	5,000	2,958	2,042
Total Expenditures	<u>137,455</u>	<u>98,655</u>	<u>38,800</u>
Excess of Revenues Over (Under) Expenditures	(12,455)	57,968	70,423
<u>Other Financing Sources</u>			
Transfers In	<u>0</u>	<u>940</u>	<u>940</u>
Changes in Fund Balance	(12,455)	58,908	71,363
Fund Balance Beginning of Year	<u>298,063</u>	<u>298,063</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$285,608</u></u>	<u><u>\$356,971</u></u>	<u><u>\$71,363</u></u>

Wood County, Ohio
Youth Olympics Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	9,591	9,591	0
Fund Balance End of Year	\$9,591	\$9,591	\$0

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, 2023

	Budget	Actual	Variance with Final Budget
<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
Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$8,000	\$11,545	\$3,545
Intergovernmental	486,178	663,853	177,675
Other	1,500	12,367	10,867
Total Revenues	495,678	687,765	192,087
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	46,803	39,569	7,234
Materials and Supplies	10,905	10,252	653
Contractual Services	2,950	271	2,679
Other	2,740	1,151	1,589
Total VOCA- Juvenile	63,398	51,243	12,155
Felony Delinquent Care			
Personal Services	246,916	240,716	6,200
Materials and Supplies	18,285	17,100	1,185
Contractual Services	190,915	175,075	15,840
Other	7,529	4,083	3,446
Total Felony Delinquent Care	463,645	436,974	26,671
ARRA Juvenile Court IV-E			
Personal Services	8,178	53	8,125
Other	230,000	100,179	129,821
Total ARRA Juvenile Court IV-E	238,178	100,232	137,946
Computer-Juvenile Court			
Other	20,338	338	20,000
Total Expenditures	785,559	588,787	196,772
Excess of Revenues Over (Under) Expenditures	(289,881)	98,978	388,859
<u>Other Financing Sources</u>			
Transfers In	(20,338)	0	20,338
Changes in Fund Balance	(310,219)	98,978	409,197
Fund Balance Beginning of Year	912,423	912,423	0
Prior Year Encumbrances Appropriated	516	516	0
Fund Balance End of Year	\$602,720	\$1,011,917	\$409,197

Wood County, Ohio
Ohio One Opioid Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Fines, Costs, Forfeitures, and Settlements	\$235,000	\$237,696	\$2,696
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	235,000	237,696	2,696
Fund Balance Beginning of Year	52,570	52,570	0
Fund Balance End of Year	\$287,570	\$290,266	\$2,696

Wood County, Ohio
Drug Addiction Response Project Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$171,447	\$177,907	\$6,460
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Drug Addiction Response			
Personal Services	175,357	172,480	2,877
Changes in Fund Balance	(3,910)	5,427	9,337
Fund Balance Beginning of Year	17,932	17,932	0
Fund Balance End of Year	\$14,022	\$23,359	\$9,337

Wood County, Ohio
ARC Pretrial Diversion Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Licenses and Permits	\$14,000	\$15,275	\$1,275
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
ARC Pretrial Diversion			
Contractual Services	150	150	0
Other	3,850	3,850	0
Total Expenditures	4,000	4,000	0
Changes in Fund Balance	10,000	11,275	1,275
Fund Balance Beginning of Year	3,740	3,740	0
Fund Balance End of Year	\$13,740	\$15,015	\$1,275

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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$38,215	\$38,556	\$341
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	115,103	106,886	8,217
Excess of Revenues			
Under Expenditures	(76,888)	(68,330)	8,558
<u>Other Financing Sources</u>			
Transfers In	119,000	75,000	(44,000)
Changes in Fund Balance	42,112	6,670	(35,442)
Fund Balance Beginning of Year	5,235	5,235	0
Fund Balance End of Year	\$47,347	\$11,905	(\$35,442)

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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Property Taxes	\$0	\$173,554	\$173,554
Payment in Lieu of Taxes	0	88	88
Other Taxes	0	1,029	1,029
Intergovernmental	0	18,767	18,767
Interest	0	3,120	3,120
Other	100,000	100,000	0
	100,000	296,558	196,558
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	100,000	211,340	(111,340)
	0	85,218	85,218
Changes in Fund Balance	0	85,218	85,218
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$85,218	\$85,218

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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Property Taxes	\$0	\$3,221,796	\$3,221,796
Payment in Lieu of Taxes	0	1,740	1,740
Other Taxes	0	21,572	21,572
Intergovernmental	0	224,223	224,223
Total Revenues	0	3,469,331	3,469,331
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	0	3,469,331	(3,469,331)
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$500,000	\$593,844	\$93,844
Intergovernmental	14,579	14,579	0
Other	12,000	8,728	(3,272)
Total Revenues	<u>526,579</u>	<u>617,151</u>	<u>90,572</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	172,561	143,396	29,165
Materials and Supplies	7,000	1,615	5,385
Contractual Services	371,431	301,889	69,542
Other	45,496	44,475	1,021
Capital Outlay	25,886	25,886	0
Total Expenditures	<u>622,374</u>	<u>517,261</u>	<u>105,113</u>
Excess of Revenues Over (Under) Expenditures	(95,795)	99,890	195,685
<u>Other Financing Uses</u>			
Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
Changes in Fund Balance	(145,795)	49,890	195,685
Fund Balance Beginning of Year	786,186	786,186	0
Prior Year Encumbrances Appropriated	<u>22,442</u>	<u>22,442</u>	<u>0</u>
Fund Balance End of Year	<u>\$662,833</u>	<u>\$858,518</u>	<u>\$195,685</u>

Wood County, Ohio
 Probation Services Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$24,500	\$11,666	(\$12,834)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	16,469	2,334	14,135
Materials and Supplies	9,350	591	8,759
Contractual Services	5,300	563	4,737
Other	2,300	1,540	760
Capital Outlay	4,500	3,954	546
Total Expenditures	<u>37,919</u>	<u>8,982</u>	<u>28,937</u>
Changes in Fund Balance	(13,419)	2,684	16,103
Fund Balance Beginning of Year	99,321	99,321	0
Prior Year Encumbrances Appropriated	<u>3,319</u>	<u>3,319</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$89,221</u></u>	<u><u>\$105,324</u></u>	<u><u>\$16,103</u></u>

Wood County, Ohio
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$602,140	\$681,728	\$79,588
Interest	3,800	4,788	988
Other	92,000	91,316	(684)
Total Revenues	697,940	777,832	79,892
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Contractual Services	113,067	111,055	2,012
Block Grant 2020			
Materials and Supplies	7,476	0	7,476
Contractual Services	128,228	107,836	20,392
Other	13,894	13,894	0
Total Block Grant 2020	149,598	121,730	27,868
CHIP 2020			
Materials and Supplies	100	0	100
Contractual Services	4,296	0	4,296
Other	1,796	1,796	0
Total CHIP 2020	6,192	1,796	4,396
CHIP Home Program 2020			
Contractual Services	191,075	165,077	25,998
Development 2022			
Contractual Services	83,617	83,617	0
Block Grant 2022			
Personal Services	9,349	37	9,312
Materials and Supplies	1,000	1,000	0
Contractual Services	201,500	42,418	159,082
Other	4,000	4,000	0
Total Block Grant 2022	215,849	47,455	168,394
CDBG Critical Infrastructure			
Contractual Services	83,900	0	83,900
CHIP OHTF Program 2022			
Contractual Services	50,000	50,000	0
CHIP Home Program 2022			
Contractual Services	385,000	385,000	0
CHIP 2022			
Materials and Supplies	100	100	0
Contractual Services	195,500	195,500	0
Other	4,000	4,000	0
Total CHIP 2022	199,600	199,600	0

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, 2023
(continued)

	Budget	Actual	Variance with Final Budget
CHIP LAP Program 2022			
Contractual Services	75,000	75,000	0
Total Expenditures	1,552,898	1,240,330	312,568
Excess of Revenues Under Expenditures	(854,958)	(462,498)	392,460
<u>Other Financing Sources</u>			
Advances In	\$1,024,349	\$1,024,349	\$0
Changes in Fund Balance	169,391	561,851	392,460
Fund Balance Beginning of Year	711,282	711,282	0
Prior Year Encumbrances Appropriated	152,551	152,551	0
Fund Balance End of Year	\$1,033,224	\$1,425,684	\$392,460

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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$114,000	\$114,000	\$0
Licenses and Permits	132,000	92,369	(39,631)
Intergovernmental	367,514	364,608	(2,906)
Total Revenues	613,514	570,977	(42,537)
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	53,690	49,494	4,196
Materials and Supplies	5,000	2,715	2,285
Contractual Services	60,000	56,955	3,045
Capital Outlay	2,000	0	2,000
Total Handgun License	120,690	109,164	11,526
Wireless 9-1-1			
Personal Services	185,219	182,011	3,208
Materials and Supplies	2,000	0	2,000
Contractual Services	21,500	17,122	4,378
Other	53,000	52,764	236
Total Wireless 9-1-1	261,719	251,897	9,822
Continued Professional Training			
Personal Services	20,000	19,208	792
VAWA Grant			
Personal Services	94,094	92,190	1,904
D.A.R.E.			
Personal Services	180,970	180,296	674
DUI Education			
Capital Outlay	7,100	4,612	2,488
High Visibility Traffic Grant			
Personal Services	67,600	14,818	52,782
Total Expenditures	752,173	672,185	79,988
Excess of Revenues Under Expenditures	(138,659)	(101,208)	37,451
<u>Other Financing Sources</u>			
Transfer In	40,000	67,934	27,934
Changes in Fund Balance	(98,659)	(33,274)	65,385
Fund Balance Beginning of Year	764,466	764,466	0
Fund Balance End of Year	\$665,807	\$731,192	\$65,385

Wood County, Ohio
T-CAP Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Intergovernmental	\$155,000	\$158,680	\$3,680
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
TCAP			
Personal Services	12,000	0	12,000
Materials and Supplies	5,000	0	5,000
Contractual Services	92,413	92,413	0
Other	5,000	1,000	4,000
Capital Outlay	10,000	3,676	6,324
Total Expenditures	124,413	97,089	27,324
Changes in Fund Balance	30,587	61,591	31,004
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$30,587</u>	<u>\$61,591</u>	<u>\$31,004</u>

Wood County, Ohio
Adult Probation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Intergovernmental	\$271,624	\$265,984	(\$5,640)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	225,764	225,764	0
Contractual Services	60,935	60,935	0
Other	600	600	0
Total Expenditures	287,299	287,299	0
Changes in Fund Balance	(15,675)	(21,315)	(5,640)
Fund Balance Beginning of Year	33,228	33,228	0
Fund Balance End of Year	<u>\$17,553</u>	<u>\$11,913</u>	<u>(\$5,640)</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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Intergovernmental	\$269,556	\$261,301	(\$8,255)
Other	0	80	80
Total Revenues	<u>269,556</u>	<u>261,381</u>	<u>(8,175)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	271,395	259,020	12,375
Materials and Supplies	10,000	3,923	6,077
Contractual Services	96,291	93,072	3,219
Other	11,587	4,292	7,295
Capital Outlay	46,702	0	46,702
Total Expenditures	<u>435,975</u>	<u>360,307</u>	<u>75,668</u>
Excess of Revenues Under Expenditures	(166,419)	(98,926)	67,493
<u>Other Financing Source</u>			
Transfers In	<u>88,707</u>	<u>88,707</u>	<u>0</u>
Changes in Fund Balance	(77,712)	(10,219)	67,493
Fund Balance Beginning of Year	80,609	80,609	0
Prior Year Encumbrances Appropriated	<u>26,937</u>	<u>26,937</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$29,834</u></u>	<u><u>\$97,327</u></u>	<u><u>\$67,493</u></u>

Wood County, Ohio
Healthy Aging Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$450,000	\$466,495	\$16,495
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	450,000	466,495	16,495
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$450,000	\$466,495	\$16,495

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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$14,900	\$14,600	(\$300)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	16,000	11,727	4,273
Changes in Fund Balance	(1,100)	2,873	3,973
Fund Balance Beginning of Year	55,230	55,230	0
Fund Balance End of Year	\$54,130	\$58,103	\$3,973

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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$2,000	\$2,049	\$49
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	1,000	2,049	1,049
Fund Balance Beginning of Year	43,334	43,334	0
Fund Balance End of Year	\$44,334	\$45,383	\$1,049

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$100,000	\$104,149	\$4,149
Interest	5,000	37,501	32,501
Total Revenues	105,000	141,650	36,650
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	101,662	31,182	70,480
Changes in Fund Balance	3,338	110,468	107,130
Fund Balance Beginning of Year	924,463	924,463	0
Prior Year Encumbrances Appropriated	11,662	11,662	0
Fund Balance End of Year	<u>\$939,463</u>	<u>\$1,046,593</u>	<u>\$107,130</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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$12,000	\$14,770	\$2,770
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	125,797	11,966	113,831
Changes in Fund Balance	(113,797)	2,804	116,601
Fund Balance Beginning of Year	173,537	173,537	0
Prior Year Encumbrances Appropriated	797	797	0
Fund Balance End of Year	\$60,537	\$177,138	\$116,601

Wood County, Ohio
Election 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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Intergovernmental	\$132,608	\$132,608	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Election Security			
Personal Services	77,254	77,254	0
Materials and Supplies	22,213	22,213	0
Contractual Services	11,997	11,997	0
Other	31,173	31,173	0
Total Expenditures	142,637	142,637	0
Changes in Fund Balance	(10,029)	(10,029)	0
Fund Balance Beginning of Year	10,029	10,029	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
 Dry Creek Resoration Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
Public Works			
Dry Creek Eco Design and Restoration			
Contractual Services	138,846	138,808	38
Changes in Fund Balance	(138,846)	(138,808)	38
Fund Balance Beginning of Year	38	38	0
Prior Year Encumbrances Appropriated	138,808	138,808	0
Fund Balance End of Year	<u>\$0</u>	<u>\$38</u>	<u>\$38</u>

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Special Assessments	\$991,000	\$953,349	(\$37,651)
Other	0	6,326	6,326
Total Revenues	<u>\$991,000</u>	<u>\$959,675</u>	<u>(\$31,325)</u>
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	160,180	116,583	43,597
Materials and Supplies	150,000	129,542	20,458
Contractual Services	901,914	853,059	48,855
Other	72,000	47,204	24,796
Capital Outlay	3,000	0	3,000
Total Expenditures	<u>1,287,094</u>	<u>1,146,388</u>	<u>140,706</u>
Changes in Fund Balance	(296,094)	(186,713)	109,381
Fund Balance Beginning of Year	425,992	425,992	0
Prior Year Encumbrances Appropriated	414	414	0
Fund Balance End of Year	<u>\$130,312</u>	<u>\$239,693</u>	<u>\$109,381</u>

Wood County, Ohio
Storm Water Management Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$36,500	\$36,759	\$259
Intergovernmental	20,000	20,896	896
Total Revenues	<u>56,500</u>	<u>57,655</u>	<u>1,155</u>
<u>Expenditures</u>			
Current:			
Public Works			
Storm Water Management			
Personal Services	59,888	44,084	15,804
Materials and Supplies	1,000	0	1,000
Contractual Services	131	131	0
Total Expenditures	<u>61,019</u>	<u>44,215</u>	<u>16,804</u>
Changes in Fund Balance	(4,519)	13,440	17,959
Fund Balance Beginning of Year	7,081	7,081	0
Prior Year Encumbrances Appropriated	<u>131</u>	<u>131</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,693</u></u>	<u><u>\$20,652</u></u>	<u><u>\$17,959</u></u>

Wood County, Ohio
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Charges for Services	\$800	\$754	(\$46)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	1,227	1,227	0
Changes in Fund Balance	(427)	(473)	(46)
Fund Balance Beginning of Year	1,307	1,307	0
Prior Year Encumbrances Appropriated	227	227	0
Fund Balance End of Year	\$1,107	\$1,061	(\$46)

Wood County, Ohio
Domestic Violence Shelter Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Licenses and Permits	\$22,600	\$22,711	\$111
<u>Expenditures</u>			
Current:			
Human Services			
Domestic Violence Shelter			
Other	26,000	22,210	3,790
Changes in Fund Balance	(3,400)	501	3,901
Fund Balance Beginning of Year	12,239	12,239	0
Fund Balance End of Year	\$8,839	\$12,740	\$3,901

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$6,500	\$8,451	\$1,951
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Changes in Fund Balance	(43,500)	8,451	51,951
Fund Balance Beginning of Year	<u>130,861</u>	<u>130,861</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$87,361</u></u>	<u><u>\$139,312</u></u>	<u><u>\$51,951</u></u>

Wood County, Ohio
Bond Retirement Debt Service Fund
Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Other	\$299,100	\$283,499	(\$15,601)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	990,000	990,000	0
Interest	657,174	657,174	0
Total Expenditures	1,647,174	1,647,174	0
Excess of Revenues Under Expenditures	(1,348,074)	(1,363,675)	(15,601)
<u>Other Financing Sources (Uses)</u>			
Advances Out	(23,400)	(23,400)	0
Transfers In	4,347,453	4,546,204	198,751
Total Other Financing Sources (Uses)	4,324,053	4,522,804	198,751
Changes in Fund Balance	2,975,979	3,159,129	183,150
Fund Balance Beginning of Year	1,313,926	1,313,926	0
Fund Balance End of Year	<u>\$4,289,905</u>	<u>\$4,473,055</u>	<u>\$183,150</u>

Wood County, Ohio
Special Assessment Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Special Assessments	\$179,931	\$189,336	\$9,405
Other	3,476	0	(3,476)
Total Revenues	183,407	189,336	5,929
<u>Expenditures</u>			
Debt Service:			
Interest	18,024	18,024	0
Excess of Revenues Over Expenditures	165,383	171,312	5,929
<u>Other Financing Sources (Uses)</u>			
Advances In	0	2,724	2,724
Advances Out	(166,737)	(166,737)	0
Total Other Financing Sources (Uses)	(166,737)	(164,013)	2,724
Changes in Fund Balance	(1,354)	7,299	8,653
Fund Balance Beginning of Year	37,070	37,070	0
Fund Balance End of Year	<u>\$35,716</u>	<u>\$44,369</u>	<u>\$8,653</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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	280,935	280,935	0
Fund Balance End of Year	\$280,935	\$280,935	\$0

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Intergovernmental	\$0	\$18,359	\$18,359
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>4,275,377</u>	<u>1,314,494</u>	<u>2,960,883</u>
Excess of Revenues Under Expenditures	(4,275,377)	(1,296,135)	2,979,242
<u>Other Financing Sources</u>			
Transfers In	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>
Changes in Fund Balance	(2,275,377)	703,865	2,979,242
Fund Balance Beginning of Year	<u>5,146,843</u>	<u>5,146,843</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,871,466</u></u>	<u><u>\$5,850,708</u></u>	<u><u>\$2,979,242</u></u>

Wood County, Ohio
Justice 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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	1,917	1,917	0
Fund Balance End of Year	\$1,917	\$1,917	\$0

Wood County, Ohio
Roads and Bridges 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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Other	\$0	\$58,953	\$58,953
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	483,448	446,170	37,278
Excess of Revenues Under Expenditures	(483,448)	(387,217)	96,231
<u>Other Financing Sources</u>			
Transfers In	200,000	200,000	0
Changes in Fund Balance	(283,448)	(187,217)	96,231
Fund Balance Beginning of Year	60,505	60,505	0
Prior Year Encumbrances Appropriated	226,945	226,945	0
Fund Balance End of Year	\$4,002	\$100,233	\$96,231

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Other	\$10,000	\$15,550	\$5,550
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	114,555	46,168	68,387
Contractual Services	160,582	160,568	14
Total Expenditures	275,137	206,736	68,401
Excess of Revenues Under Expenditures	(265,137)	(191,186)	73,951
<u>Other Financing Sources</u>			
Advances In	152,771	152,771	0
Changes in Fund Balance	(112,366)	(38,415)	73,951
Fund Balance Beginning of Year	153,366	153,366	0
Fund Balance End of Year	<u>\$41,000</u>	<u>\$114,951</u>	<u>\$73,951</u>

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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	45,790	45,790	0
Fund Balance End of Year	\$45,790	\$45,790	\$0

Wood County, Ohio
 Buck Road and Lime City Road 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, 2023

	Budget	Actual	Variance with Final Budget
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	7,622	7,622	0
Fund Balance End of Year	\$7,622	\$7,622	\$0

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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Charges for Services	\$442,297	\$452,452	\$10,155
Other	0	42,871	42,871
Total Revenues	<u>442,297</u>	<u>495,323</u>	<u>53,026</u>
<u>Expenses</u>			
Personal Services	600	0	600
Materials and Supplies	100	0	100
Contractual Services	299,580	168,990	130,590
Other	134,518	134,168	350
Capital Outlay	1,250	0	1,250
Total Expenses	<u>436,048</u>	<u>303,158</u>	<u>132,890</u>
Excess of Revenues Over Expenditures	6,249	192,165	185,916
Transfers Out	0	(40,000)	(40,000)
Changes in Fund Balance	6,249	152,165	145,916
Fund Balance Beginning of Year	2,784,724	2,784,724	0
Prior Year Encumbrances Appropriated	250	250	0
Fund Balance End of Year	<u>\$2,791,223</u>	<u>\$2,937,139</u>	<u>\$145,916</u>

**STATISTICAL
SECTION**

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Wood County
Statistical Section

This part of the County’s annual comprehensive 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-2

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-12

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

Debt Capacity..... S-24

These schedules contain 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

These schedules offer 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 annual comprehensive financial reports for the relevant year.

Wood County, Ohio
Net Position
Last Ten Years
(Accrual Basis of Accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Governmental Activities				
Net Investment in Capital Assets	\$113,178,785	\$103,478,004	\$103,024,794	\$97,818,305
Restricted	110,138,791	108,231,416	93,464,247	85,801,819
Unrestricted (Deficit)	<u>76,489,512</u>	<u>50,694,509</u>	<u>42,912,757</u>	<u>552,668</u>
Total Governmental Activities Net Position	<u>299,807,088</u>	<u>262,403,929</u>	<u>239,401,798</u>	<u>184,172,792</u>
Business-Type Activities				
Net Investment in Capital Assets	5,759,816	6,425,829	5,821,893	5,690,818
Restricted	66,496	1,087,343	63,532	0
Unrestricted (Deficit)	<u>(4,036,822)</u>	<u>(6,586,033)</u>	<u>(8,101,611)</u>	<u>(12,810,570)</u>
Total Business-Type Activities Net Position	<u>1,789,490</u>	<u>927,139</u>	<u>(2,216,186)</u>	<u>(7,119,752)</u>
Primary Government				
Net Investment in Capital Assets	118,938,601	109,903,833	108,846,687	103,509,123
Restricted	110,205,287	109,318,759	93,527,779	85,801,819
Unrestricted (Deficit)	<u>72,452,690</u>	<u>44,108,476</u>	<u>34,811,146</u>	<u>(12,257,902)</u>
Total Primary Government Net Position	<u>\$301,596,578</u>	<u>\$263,331,068</u>	<u>\$237,185,612</u>	<u>\$177,053,040</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014 and GASB Statement No. 75 beginning in 2017.

2019	2018	2017	2016	2015	2014
\$96,217,314	\$97,584,788	\$92,806,907	\$91,358,571	\$89,791,955	\$83,425,997
74,468,376	59,196,907	56,886,216	59,567,923	56,110,178	54,563,511
(9,806,144)	(4,562,583)	(5,325,033)	19,446,000	17,315,716	12,731,493
160,879,546	152,219,112	144,368,090	170,372,494	163,217,849	150,721,001
5,097,465	5,061,730	5,201,689	4,269,458	3,272,236	3,431,015
0	0	0	0	0	0
(11,938,622)	(10,487,052)	(8,392,542)	(3,233,053)	(1,696,973)	(2,900,776)
(6,841,157)	(5,425,322)	(3,190,853)	1,036,405	1,575,263	530,239
101,314,779	102,646,518	98,008,596	95,628,029	93,064,191	86,857,012
74,468,376	59,196,907	56,886,216	59,567,923	56,110,178	54,563,511
(21,744,766)	(15,049,635)	(13,717,575)	16,212,947	15,618,743	9,830,717
\$154,038,389	\$146,793,790	\$141,177,237	\$171,408,899	\$164,793,112	\$151,251,240

Wood County, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

	2023	2022	2021	2020
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$27,038,015	\$17,921,152	\$3,498,354	\$26,348,974
Judicial	11,133,111	10,743,954	9,620,428	9,118,610
Intergovernmental	582,350	723,926	329,045	468,200
Internal Service Fund-External Portion	2,287,939	2,698,571	1,715,103	1,811,264
Public Safety	12,556,106	11,523,307	10,848,283	11,786,514
Public Works	12,565,542	16,157,720	10,191,267	10,871,520
Health				
Alcohol, Drug Addiction, and Mental Health Services	13,293,030	11,614,612	12,056,541	12,159,204
Other Health	708,322	967,949	498,303	675,621
Human Services				
Job and Family Services	15,800,445	13,389,874	9,827,668	13,556,613
Child Support Enforcement Agency	2,726,547	2,307,616	1,410,365	2,435,156
Developmental Disabilities	22,931,313	17,783,244	12,443,646	20,674,729
Other Human Services	4,114,011	4,076,952	2,801,245	3,174,091
Conservation and Recreation	489,437	454,859	460,549	433,821
Economic Development	1,135,873	1,320,501	2,068,472	1,349,481
Interest	638,179	582,605	129,883	152,160
Total Governmental Activities Expenses	128,000,220	112,266,842	77,899,152	115,015,958
Business-Type Activities				
Building Inspection	1,622,544	1,250,312	705,647	1,641,986
Nursing Home	9,598,702	7,176,838	4,950,762	8,246,956
Landfill	3,672,478	2,462,715	3,014,325	3,244,264
Total Business-Type Activities Expenses	14,893,724	10,889,865	8,670,734	13,133,206
Total Primary Government Expenses	142,893,944	123,156,707	86,569,886	128,149,164
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	7,388,461	6,392,541	6,560,781	6,125,620
Judicial	4,485,950	4,931,577	4,635,732	4,027,388
Internal Service Fund-External Portion	2,299,938	1,791,118	1,876,005	1,702,973
Public Safety	1,570,099	1,624,112	1,423,556	1,534,352
Public Works	9,253,600	8,849,560	9,468,405	8,232,009
Health				
Alcohol, Drug Addiction, and Mental Health Services	0	0	1,523	347,502
Other Health	380,848	587,129	354,904	391,338
Human Services				
Job and Family Services	0	0	0	0
Child Support Enforcement Agency	490,599	460,795	459,561	446,427
Developmental Disabilities	555,388	534,687	355,389	812,805
Other Human Services	22,622	21,347	24,328	23,845
Economic Development	627,378	776,277	731,634	531,691
Total Charges for Services	27,074,883	25,969,143	25,891,818	24,175,950
Operating Grants, Contributions, and Interest	42,910,272	31,534,322	29,526,160	37,536,756
Capital Grants and Contributions	1,305,847	1,586,226	2,664,510	1,747,551
Total Governmental Activities Program Revenues	71,291,002	59,089,691	58,082,488	63,460,257

2019	2018	2017	2016	2015	2014
\$29,100,186	\$25,738,866	\$25,314,481	\$21,203,975	\$19,232,702	\$20,343,662
10,294,551	10,189,348	9,967,292	9,506,509	9,135,703	8,777,318
446,748	444,365	442,610	415,473	434,643	409,604
1,982,330	2,139,216	1,779,240	988,184	2,205,372	4,298,092
10,273,441	10,785,435	10,704,251	10,212,730	10,074,413	9,673,456
15,883,745	12,948,610	12,402,958	10,918,605	9,524,192	9,573,020
10,399,740	9,957,173	9,760,009	9,931,455	9,774,175	9,716,799
815,068	792,386	815,601	720,564	679,980	711,286
13,021,208	13,337,086	13,337,324	11,627,729	10,774,737	9,946,606
2,636,669	2,415,247	2,371,051	2,179,207	2,157,530	2,120,968
21,666,034	22,973,950	23,111,387	27,192,277	28,746,138	27,042,591
2,963,467	2,882,852	2,818,729	2,710,064	2,777,560	2,705,217
420,195	398,729	383,887	355,018	345,998	327,306
723,505	664,596	1,946,305	1,171,987	1,207,935	1,367,615
150,109	171,176	76,880	233,458	250,008	304,459
120,776,996	115,839,035	115,232,005	109,367,235	107,321,086	107,317,999
1,812,391	1,667,969	1,392,408	1,368,957	965,842	984,502
8,445,724	7,566,826	7,132,593	7,566,209	6,607,985	6,373,205
2,734,151	2,032,614	3,098,865	2,518,359	1,722,959	3,590,123
12,992,266	11,267,409	11,623,866	11,453,525	9,296,786	10,947,830
133,769,262	127,106,444	126,855,871	120,820,760	116,617,872	118,265,829
5,079,361	5,279,184	5,321,645	5,087,347	4,937,122	5,077,845
4,073,586	4,161,099	3,859,657	3,711,660	3,898,815	3,441,592
2,029,799	2,089,513	1,937,685	2,500,550	2,515,885	2,183,293
1,935,767	2,376,912	1,454,429	1,459,165	1,096,766	1,000,170
8,947,458	7,131,204	8,197,452	6,220,419	7,045,583	7,138,078
17,583	24,542	20	2,006	23,259	26,795
411,395	386,789	356,879	461,990	346,805	355,153
1,145	0	0	0	2,480	0
453,483	450,314	447,918	512,008	428,953	358,045
515,124	508,052	529,161	475,281	834,825	1,018,654
23,343	24,973	544	0	0	0
551,940	500,473	447,069	456,706	461,302	418,092
24,039,984	22,933,055	22,552,459	20,887,132	21,591,795	21,017,717
31,432,284	27,773,811	28,673,731	30,831,863	30,002,981	33,172,569
1,827,527	7,486,472	4,886,515	4,343,709	5,710,722	712,835
57,299,795	58,193,338	56,112,705	56,062,704	57,305,498	54,903,121

Wood County, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)
(continued)

	2023	2022	2021	2020
Business-Type Activities				
Charges for Services				
Building Inspection	\$2,624,289	\$2,815,436	\$2,772,742	\$1,468,127
Nursing Home	8,705,459	6,973,899	6,958,496	7,438,766
Landfill	3,280,908	3,107,598	2,961,093	2,932,347
Total Charges for Services	14,610,656	12,896,933	12,692,331	11,839,240
Operating Grants, Contributions, and Interest	1,000,000	877,221	606,455	218,761
Capital Grants and Contributions	0	0	0	0
Total Business-Type Activities Program Revenues	15,610,656	13,774,154	13,298,786	12,058,001
Total Primary Government Program Revenues	86,901,658	72,863,845	71,381,274	75,518,258
Net (Expense) Revenue				
Governmental Activities	(56,709,218)	(53,177,151)	(19,816,664)	(51,555,701)
Business-Type Activities	716,932	2,884,289	4,628,052	(1,075,205)
Total Primary Government Net Expense	(55,992,286)	(50,292,862)	(15,188,612)	(52,630,906)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	8,402,436	8,507,561	7,998,799	7,594,014
Health-Alcohol, Drug Addiction, and Mental Health Services	8,431,929	8,596,641	8,036,379	7,975,420
Human Services-Job and Family Services	3,867,141	3,185,085	3,756,670	3,784,437
Human Services-Developmental Disabilities	22,702,546	21,834,419	21,024,640	21,150,478
Human Services-Senior Citizens	3,316,188	3,412,446	2,079,130	2,037,774
Conservation and Recreation-Historical Center	178,784	180,865	170,206	161,568
Payment in Lieu of Taxes	78,625	69,942	65,096	65,037
Permissive Sales Taxes	28,979,541	29,005,417	26,808,192	24,513,928
Other Taxes	255,477	220,084	213,104	189,995
Grants and Entitlements not Restricted to Specific Programs	4,345,779	4,002,822	4,319,939	3,556,617
Investment Earnings and Other Interest	12,174,058	(4,321,159)	(357,771)	2,263,933
Other	1,498,273	1,605,159	1,052,086	2,116,359
Transfers	(118,400)	(120,000)	(120,800)	(560,613)
Total Governmental Activities	94,112,377	76,179,282	75,045,670	74,848,947
Business-Type Activities				
Investment Earnings and Other Interest	0	0	0	0
Other	27,019	139,036	154,714	235,997
Transfers	118,400	120,000	120,800	560,613
Total Business-Type Activities	145,419	259,036	275,514	796,610
Total Primary Government	94,257,796	76,438,318	75,321,184	75,645,557
Change in Net Position				
Governmental Activities	37,403,159	23,002,131	55,229,006	23,293,246
Business-Type Activities	862,351	3,143,325	4,903,566	(278,595)
Total Primary Government	\$38,265,510	\$26,145,456	\$60,132,572	\$23,014,651

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015 and GASB Statement No. 75 beginning in 2018.

2019	2018	2017	2016	2015	2014
\$1,915,167	\$1,785,860	\$1,688,796	\$1,547,283	\$1,378,422	\$1,275,451
6,579,556	6,216,333	5,685,121	5,547,264	6,443,531	6,374,212
2,809,428	2,493,752	2,785,611	2,605,318	2,267,270	1,966,639
11,304,151	10,495,945	10,159,528	9,699,865	10,089,223	9,616,302
0	0	40,000	0	0	0
0	0	0	0	0	42,765
11,304,151	10,495,945	10,199,528	9,699,865	10,089,223	9,659,067
68,603,946	68,689,283	66,312,233	65,762,569	67,394,721	64,562,188
(63,477,201)	(57,645,697)	(59,119,300)	(53,304,531)	(50,015,588)	(52,414,878)
(1,688,115)	(771,464)	(1,424,338)	(1,753,660)	792,437	(1,288,763)
(65,165,316)	(58,417,161)	(60,543,638)	(55,058,191)	(49,223,151)	(53,703,641)
7,130,612	6,711,336	6,609,274	6,484,286	6,462,504	5,735,831
6,939,596	6,481,660	6,599,673	6,501,743	6,454,959	6,183,058
3,550,165	3,328,771	3,387,359	219,580	1,558,952	1,586,271
19,567,445	15,613,464	11,794,339	19,117,501	19,163,290	19,028,360
1,911,612	1,791,418	1,824,941	1,797,368	1,786,665	1,708,277
151,711	142,778	140,634	137,947	137,501	122,023
65,045	0	0	0	0	0
23,686,838	22,318,776	21,728,747	20,918,104	20,639,561	19,910,849
178,180	149,001	138,177	130,266	130,201	144,766
3,587,550	4,125,368	3,396,957	3,290,652	3,401,081	3,248,354
4,022,099	2,052,908	1,566,658	266,821	1,293,961	1,514,619
1,499,182	1,276,451	2,126,203	2,745,970	1,614,354	1,379,346
(152,400)	1,504,788	(150,945)	(1,151,062)	(130,593)	(1,122,794)
72,137,635	65,496,719	59,162,017	60,459,176	62,512,436	59,438,960
0	0	0	0	0	0
119,880	41,783	32,864	63,740	121,994	35,789
152,400	(1,504,788)	150,945	1,151,062	130,593	1,122,794
272,280	(1,463,005)	183,809	1,214,802	252,587	1,158,583
72,409,915	64,033,714	59,345,826	61,673,978	62,765,023	60,597,543
8,660,434	7,851,022	42,717	7,154,645	12,496,848	7,024,082
(1,415,835)	(2,234,469)	(1,240,529)	(538,858)	1,045,024	(130,180)
\$7,244,599	\$5,616,553	(\$1,197,812)	\$6,615,787	\$13,541,872	\$6,893,902

Wood County, Ohio
Fund Balance
Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Fund				
Nonspendable	\$2,696,469	\$2,685,823	\$2,979,139	\$2,922,158
Committed	2,230,216	1,793,904	2,250,332	965,908
Assigned	7,473,621	13,582,086	11,632,359	12,904,320
Unassigned	<u>33,083,856</u>	<u>22,066,803</u>	<u>27,307,547</u>	<u>26,178,791</u>
Total General Fund	<u>45,484,162</u>	<u>40,128,616</u>	<u>44,169,377</u>	<u>42,971,177</u>
All Other Governmental Funds				
Nonspendable	592,892	648,787	562,524	565,512
Restricted	97,320,016	89,853,506	85,079,786	78,502,676
Committed	372,142	105,346	115,178	421,790
Assigned	50,625,011	54,227,562	34,173,657	27,729,963
Unassigned (Deficit)	<u>(736,999)</u>	<u>(831,160)</u>	<u>(947,673)</u>	<u>(686,823)</u>
Total All Other Governmental Funds	<u>148,173,062</u>	<u>144,004,041</u>	<u>118,983,472</u>	<u>106,533,118</u>
Total Governmental Funds	<u><u>\$193,657,224</u></u>	<u><u>\$184,132,657</u></u>	<u><u>\$163,152,849</u></u>	<u><u>\$149,504,295</u></u>

2019	2018	2017	2016	2015	2014
\$2,965,226	\$2,681,385	\$2,909,299	\$2,207,862	\$2,016,046	\$1,974,427
1,347,761	952,096	637,889	355,071	0	0
11,548,613	13,437,267	10,386,620	9,967,368	8,500,443	8,339,199
23,562,980	18,661,366	20,558,438	19,109,810	18,739,733	15,278,867
39,424,580	35,732,114	34,492,246	31,640,111	29,256,222	25,592,493
450,028	586,918	493,393	539,257	522,558	522,433
68,459,353	53,334,664	50,739,807	51,020,553	48,656,232	47,982,520
841,158	2,193,202	350,000	350,000	0	0
15,280,932	11,880,422	9,046,848	7,862,710	8,136,953	11,885,955
(885,830)	(720,240)	(554,940)	(526,498)	(446,563)	(531,115)
84,145,641	67,274,966	60,075,108	59,246,022	56,869,180	59,859,793
\$123,570,221	\$103,007,080	\$94,567,354	\$90,886,133	\$86,125,402	\$85,452,286

Wood County, Ohio
Changes in Fund Balance
Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2023	2022	2021	2020
<u>Revenues</u>				
Property Taxes	\$45,054,950	\$42,127,326	\$43,288,716	\$42,578,819
Payment in Lieu of Taxes	78,625	69,942	65,096	65,037
Permissive Sales Taxes	28,893,157	28,740,060	26,518,465	24,408,562
Permissive Motor Vehicle License Taxes	5,437,995	5,319,441	5,586,778	5,252,528
Other Taxes	255,477	220,084	213,104	189,995
Charges for Services	13,248,837	13,935,147	13,116,643	13,303,079
Licenses and Permits	482,834	431,596	537,738	549,387
Fines, Costs, Forfeitures, and Settlements	931,593	858,793	1,162,456	875,236
Intergovernmental	50,015,669	39,796,722	38,349,800	43,896,047
Special Assessments	1,142,685	1,045,701	1,061,357	681,917
Investment Earnings and Other Interest	11,181,470	(4,074,250)	(256,647)	2,452,594
Other	1,452,893	1,529,728	1,039,115	1,822,503
Total Revenues	158,176,185	130,000,290	130,682,621	136,075,704
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	24,458,042	23,084,546	21,716,186	21,592,724
Judicial	11,134,186	10,477,609	10,099,398	8,982,173
Intergovernmental	582,350	723,926	329,045	468,200
Public Safety	11,804,347	10,892,053	10,550,973	11,097,067
Public Works	15,104,915	15,183,655	15,629,767	11,418,086
Health	13,736,030	12,577,428	12,936,647	12,684,846
Human Services	43,877,477	40,400,454	36,798,536	36,967,322
Conservation and Recreation	407,047	385,159	373,748	349,872
Economic Development	1,121,987	1,373,605	2,185,522	1,325,820
Other	457,147	710,909	594,179	468,620
Capital Outlay	22,424,492	4,010,976	3,650,590	4,506,962
Debt Service:				
Principal Retirement	990,000	362,477	363,717	326,239
Interest	675,198	538,864	133,361	155,624
Total Expenditures	146,773,218	120,721,661	115,361,669	110,343,555
Excess of Revenues Over Expenditures	11,402,967	9,278,629	15,320,952	25,732,149
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	13,000,000	0	0
Premium on Bonds Issued	0	621,179	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	1,703,525
Transfers In	23,931,099	12,078,752	11,082,969	14,906,170
Transfers Out	(25,809,499)	(13,998,752)	(12,755,367)	(16,407,770)
Total Other Financing Sources (Uses)	(1,878,400)	11,701,179	(1,672,398)	201,925
Changes in Fund Balance	\$9,524,567	\$20,979,808	\$13,648,554	\$25,934,074
Debt Service as a Percentage of Noncapital Expenditures	1.42%	0.79%	0.48%	0.47%

2019	2018	2017	2016	2015	2014
\$39,037,248	\$34,098,744	\$30,386,155	\$34,457,510	\$35,478,125	\$34,745,910
65,045	0	0	0	0	0
23,214,487	22,102,959	21,725,892	20,993,546	20,136,848	19,896,720
5,363,458	4,335,448	4,288,333	4,254,403	4,177,907	4,013,595
178,180	149,001	138,177	130,266	130,201	144,766
12,717,501	12,298,026	12,990,020	10,776,435	11,458,858	11,869,567
521,745	551,762	522,710	646,082	471,416	481,432
874,708	1,225,296	902,159	809,373	820,245	857,908
38,437,383	33,327,494	34,450,537	36,295,951	37,560,812	38,035,895
563,654	884,568	495,492	656,349	571,111	517,698
3,834,204	1,860,814	1,508,970	146,387	1,313,363	1,336,187
1,500,023	1,330,460	2,066,304	2,747,303	1,626,955	1,389,250
<u>126,307,636</u>	<u>112,164,572</u>	<u>109,474,749</u>	<u>111,913,605</u>	<u>113,745,841</u>	<u>113,288,928</u>
20,655,659	21,033,868	20,522,196	19,665,035	19,340,889	17,861,032
9,848,089	9,738,685	9,556,084	9,346,231	9,065,801	8,472,673
446,748	444,365	442,610	415,473	434,643	409,604
10,145,562	9,945,115	9,433,063	9,380,676	9,307,706	8,551,692
8,957,188	8,505,937	9,166,966	8,907,878	9,140,373	9,551,386
10,888,700	10,503,024	10,331,037	10,626,566	10,396,138	10,328,984
36,490,298	39,159,413	39,430,061	41,183,246	40,276,938	39,298,483
336,667	317,000	322,310	314,693	307,093	288,801
675,259	638,587	1,913,740	1,160,672	1,212,337	1,363,996
714,498	588,766	732,796	762,191	548,730	432,426
6,024,103	3,374,113	1,820,803	3,590,790	6,349,864	3,017,528
332,478	312,478	292,478	282,478	324,478	314,478
153,445	176,554	284,178	260,586	267,378	318,163
<u>105,668,694</u>	<u>104,737,905</u>	<u>104,248,322</u>	<u>105,896,515</u>	<u>106,972,368</u>	<u>100,209,246</u>
<u>20,638,942</u>	<u>7,426,667</u>	<u>5,226,427</u>	<u>6,017,090</u>	<u>6,773,473</u>	<u>13,079,682</u>
0	0	2,665,000	0	0	2,000,000
0	0	0	0	0	64,858
0	0	(2,665,000)	0	0	0
576,599	8,271	0	0	0	0
5,686,117	6,746,925	2,499,500	2,428,346	1,131,162	7,948,949
(6,338,517)	(5,742,137)	(4,044,706)	(3,684,705)	(7,231,519)	(12,826,453)
<u>(75,801)</u>	<u>1,013,059</u>	<u>(1,545,206)</u>	<u>(1,256,359)</u>	<u>(6,100,357)</u>	<u>(2,812,646)</u>
<u>\$20,563,141</u>	<u>\$8,439,726</u>	<u>\$3,681,221</u>	<u>\$4,760,731</u>	<u>\$673,116</u>	<u>\$10,267,036</u>
0.48%	0.48%	0.57%	0.54%	0.61%	0.66%

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			
2023	\$2,686,387,960	\$779,463,980	\$9,902,434,114	\$558,576,970	\$634,746,557
2022	2,655,954,870	763,324,370	9,769,369,257	555,438,390	631,179,989
2021	2,630,392,510	749,568,290	9,657,030,857	555,341,980	631,070,432
2020	2,429,977,850	741,703,740	9,061,947,400	402,958,940	457,907,886
2019	2,404,676,600	735,778,130	8,972,727,800	239,222,800	271,844,091
2018	2,380,994,710	725,401,900	8,875,418,885	165,719,490	188,317,602
2017	2,256,712,500	698,386,010	8,443,138,600	153,054,240	173,925,273
2016	2,232,617,420	686,164,160	8,339,375,942	140,069,080	159,169,409
2015	2,218,126,950	688,817,870	8,305,556,628	125,882,310	143,048,080
2014	1,998,472,010	686,203,550	7,670,501,600	86,909,430	98,760,716

Source: Wood County Auditor

(1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-14 for the direct rate by property type.

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. 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.

The 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.

Total			
Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
\$4,024,428,910	\$10,537,180,671	38.19%	\$14.11
3,974,717,630	10,400,549,246	38.22	13.42
3,935,302,780	10,288,101,289	38.25	13.83
3,574,640,530	9,519,855,286	37.55	14.24
3,379,677,530	9,244,571,891	36.56	14.00
3,272,116,100	9,063,736,487	36.10	13.03
3,108,152,750	8,617,063,873	36.07	12.06
3,058,850,660	8,498,545,351	35.99	13.58
3,032,827,130	8,448,604,707	35.90	14.18
2,771,584,990	7,769,262,316	35.67	15.04

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

	2023	2022	2021	2020
Voted Millage				
Alcohol, Drug Addiction, and Mental Health Services				
Effective Millage Rates				
Residential/Agricultural	\$2.1284	\$2.1332	\$2.1350	\$2.2886
Commercial/Industrial	2.5473	2.5530	2.5461	2.5538
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000
Job and Family Services				
Effective Millage Rates				
Residential/Agricultural	1.0403	0.7820	1.0435	1.1186
Commercial/Industrial	1.2622	0.9488	1.2616	1.2654
Tangible/Public Utility Personal	1.3000	0.9750	1.3000	1.3000
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	5.1839	4.7946	5.2000	5.5739
Commercial/Industrial	7.1809	6.7106	7.1776	7.1994
Tangible/Public Utility Personal	9.1500	8.6500	9.1500	9.1500
Commission on Aging				
Effective Millage Rates				
Residential/Agricultural	0.8592	0.8612	0.5619	0.6023
Commercial/Industrial	0.9790	0.9812	0.6793	0.6814
Tangible/Public Utility Personal	1.0000	1.0000	0.7000	0.7000
Park District				
Effective Millage Rates				
Residential/Agricultural	0.8002	0.8020	0.8027	0.8604
Commercial/Industrial	0.9709	0.9731	0.9705	0.9734
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
General Health District				
Effective Millage Rates				
Residential/Agricultural	0.3998	0.4007	0.4011	0.4299
Commercial/Industrial	0.4845	0.4856	0.4844	0.4862
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	10.4118	9.7737	10.1442	10.8737
Commercial/Industrial	13.4248	12.6523	13.1195	13.1596
Tangible/Public Utility Personal	15.5500	14.7250	15.2500	15.2500
Unvoted Millage				
General Fund	2.3500	2.3500	2.3500	2.3500
Historical Society	0.0500	0.0500	0.0500	0.0500
Total Unvoted Millage	2.4000	2.4000	2.4000	2.4000
Total Wood County (Total Direct Rate)				
Effective Millage Rates				
Residential/Agricultural	12.8118	12.1737	12.5442	13.2737
Commercial/Industrial	15.8248	15.0523	15.5195	15.5596
Tangible/Public Utility Personal	17.9500	17.1250	17.6500	17.6500
Total Weighted Average Tax Rate	14.1085	13.4184	13.8314	14.2413

2019	2018	2017	2016	2015	2014
\$2.1546	\$2.1515	\$2.2495	\$2.2518	\$2.2532	\$2.4997
2.5402	2.5270	2.6000	2.6000	2.6000	2.6000
2.6000	2.6000	2.6000	2.6000	2.6000	2.6000
1.1206	1.1189	1.1699	0.0000	0.5859	0.6500
1.2701	1.2635	1.3000	0.0000	0.6500	0.6500
1.3000	1.3000	1.3000	0.0000	0.6500	0.6500
5.5839	4.7410	3.6249	6.2862	6.2902	6.9781
7.2257	6.2457	4.9460	7.8658	7.8552	7.8054
9.1500	8.1800	6.7000	9.6500	9.6500	9.6500
0.6034	0.6025	0.6299	0.6306	0.6310	0.7000
0.6839	0.6804	0.7000	0.7000	0.7000	0.7000
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.8620	0.8607	0.8999	0.9009	0.9014	1.0000
0.9770	0.9719	1.0000	1.0000	1.0000	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.4306	0.4300	0.4497	0.4501	0.4504	0.5000
0.4880	0.4859	0.5000	0.5000	0.5000	0.5000
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
10.7551	9.9046	9.0238	10.5196	11.1121	12.3278
13.1849	12.1744	11.0460	12.6658	13.3052	13.2554
15.2500	14.2800	12.8000	14.4500	15.1000	15.1000
2.3500	2.3500	2.3500	2.3500	2.3500	2.3500
0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
13.1551	12.3046	11.4238	12.9196	13.5121	14.7278
15.5849	14.5744	13.4460	15.0658	15.7052	15.6554
17.6500	16.6800	15.2000	16.8500	17.5000	17.5000
14.0022	13.0285	12.0641	13.5811	14.1758	15.0444

(continued)

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

	2023	2022	2021	2020
School Districts				
Bowling Green CSD	\$57.0400	\$56.9400	\$56.9500	\$57.1600
Eastwood LSD	34.6200	34.8000	34.8100	34.7500
Elmwood LSD	36.4000	36.4600	36.4000	36.4000
Fostoria CSD	59.8500	60.2000	60.5300	60.1200
Lake LSD	64.6500	64.6500	62.1400	62.8400
North Baltimore LSD	52.7900	52.9000	52.2500	54.6000
Northwood LSD	81.1500	82.6100	80.5500	81.8500
Otsego LSD	45.5500	45.5500	45.4000	46.0000
Perrysburg EVSD	77.7100	77.2700	76.7200	77.9000
Rossford EVSD	66.9200	68.8500	69.0000	68.6500
Out-of-County School Districts				
Anthony Wayne LSD	71.6000	72.0000	72.7700	72.7700
Gibsonburg EVSD	46.7000	49.0000	49.2000	49.2000
Lakota LSD	40.0000	40.0000	40.0000	40.0000
McComb LSD	31.4600	31.4600	31.4600	31.4600
Patrick Henry LSD	40.3000	40.3000	40.3000	40.3000
Joint Vocational School Districts				
Four County JVSD	4.2000	4.2000	4.2000	4.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000
Corporations				
Bairdstown Village	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000
Bowling Green City	6.2000	6.2000	6.2000	6.2000
Bradner Village	9.5500	9.7400	9.5900	9.5500
Custar Village	6.2000	6.2000	6.2000	6.2000
Cygnets Village	2.4000	2.4000	2.4000	2.4000
Fostoria City	10.3000	10.3000	10.3000	10.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000
Haskins Village	11.0000	11.0000	11.0000	10.5000
Hoytville Village	4.0000	4.0000	4.0000	4.0000
Jerry City Village	2.0000	2.0000	2.0000	5.0000
Luckey Village	6.5000	6.5000	6.5000	6.5000
Millbury Village	5.8000	5.8000	5.8000	5.8000
Milton Center Village	5.0000	5.0000	5.0000	10.0000
North Baltimore Village	5.3500	5.0000	5.3500	5.4000
Northwood City	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000
Perrysburg City	5.6500	5.6500	5.6500	5.6500
Portage Village	2.2000	2.2000	2.2000	2.2000
Risingsun Village	12.2000	12.2000	12.2000	12.2000
Rossford City	11.1000	11.1000	11.1000	11.1000
Tontogany Village	1.2000	1.2000	1.2000	1.2000
Walbridge Village	1.7000	1.7000	1.7000	1.7000
Wayne Village	11.7000	11.7000	11.7000	11.7000
West Millgrove Village	7.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	4.3000	4.3000	4.3000

2019	2018	2017	2016	2015	2014
\$57.0800	\$57.4500	\$57.5000	\$57.5000	\$57.5500	\$58.0000
34.9000	34.9000	34.6500	33.1500	37.9000	39.6000
36.6000	37.0500	36.9000	36.9000	36.9000	37.3000
60.5000	60.4800	60.0200	59.5700	59.7600	63.5100
62.9900	63.3400	62.5900	62.9400	63.4400	63.4400
55.4000	58.2500	54.9000	55.3000	55.1500	56.9500
81.6500	81.2500	82.6500	81.2500	79.8150	76.8150
46.3500	46.2000	46.2000	47.0000	46.8500	49.2000
71.0900	71.1000	72.9000	73.3000	71.6500	71.2000
68.8500	69.2000	69.6000	58.2000	52.3000	52.3000
72.6600	73.7700	73.7800	71.3000	71.3000	71.6000
49.2000	49.7000	49.7000	49.7000	50.5000	51.9000
40.0000	40.0000	40.0000	42.7000	42.7000	42.7000
31.4600	31.7600	33.0100	33.1200	33.1400	33.7900
41.5000	41.1000	40.6300	40.8300	45.4500	45.9500
4.2000	4.2000	4.2000	3.2000	3.2000	3.2000
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000	5.7000	5.7000
6.2000	6.2000	6.2000	5.6000	5.6000	5.6000
10.0000	9.9000	10.0000	9.9000	9.9000	10.3000
6.2000	6.2000	6.2000	6.2000	6.2000	6.2000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
10.3000	10.3000	4.3000	4.3000	4.3000	4.3000
4.1000	4.1000	4.1000	4.1000	4.1000	4.1000
10.5000	9.5000	9.5000	9.5000	9.5000	9.5000
4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
5.0000	5.0000	5.0000	8.5000	8.5000	8.5000
6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
5.8000	5.8000	5.8000	5.8000	5.5000	5.8000
10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
5.3500	5.3000	5.5000	5.3000	5.4000	5.6000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
5.6500	6.3000	6.3000	6.3000	6.3000	6.5000
2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
14.0000	14.0000	14.0000	14.0000	14.0000	13.5000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
1.2000	1.2000	1.2000	1.2000	1.2000	1.2000
1.7000	1.7000	1.7000	1.7000	1.7000	1.7000
11.7000	11.7000	11.7000	11.7000	11.7000	11.7000
12.4000	12.4000	12.4000	12.4000	12.4000	12.4000
4.3000	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)

	2023	2022	2021	2020
Townships				
Bloom	\$6.5000	\$6.5000	\$6.5000	\$6.5000
Center	6.8000	6.8000	6.8000	6.8000
Freedom	11.5500	10.7500	10.7500	9.0000
Grand Rapids	8.0000	8.0000	8.0000	8.0000
Henry	8.9000	8.9000	8.9000	8.9000
Jackson	6.9500	6.9500	6.9500	6.9500
Lake	18.7000	18.7000	18.7000	16.2000
Liberty	4.1000	4.1000	4.1000	4.1000
Middleton	11.6000	11.6000	11.6000	11.6000
Milton	9.7000	9.7000	8.2000	8.2000
Montgomery	6.6000	6.6000	6.6000	6.6000
Perry	6.6000	6.6000	6.6000	6.6000
Perrysburg	22.1000	22.1000	22.1000	22.1000
Plain	5.4000	5.4000	5.4000	5.4000
Portage	5.4000	5.4000	5.4000	5.4000
Troy	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.4000	6.4000	6.4000
Webster	5.7000	5.7000	6.0000	6.0000
Weston	9.9000	9.9000	9.9000	9.9000
Other Units				
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000
Kaubisch Memorial Public Library	1.5000	1.5000	1.5000	1.5000
Mid County Ambulance District	4.5000	4.5000	4.5000	4.5000
North Baltimore Public Library	1.9500	1.9500	1.9500	1.9500
Northwest EMS District	6.0000	6.0000	6.0000	6.0000
Pemberville Public Library	0.8000	0.8000	0.8000	0.8000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000
South East Ambulance District	6.5000	6.5000	6.5000	6.5000
TARTA	0.0000	2.5000	2.5000	2.5000
Way Library	1.9000	1.9000	1.9000	1.9000
Wayne Library	1.0000	1.0000	1.0000	1.0000
Weston Public Library	1.0000	1.0000	1.0000	1.0000
Wood County District Public Library	0.9700	1.0000	1.0000	1.0000

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.

2019	2018	2017	2016	2015	2014
\$6.5000	\$6.5000	\$6.5000	\$6.5000	\$6.5000	\$6.5000
5.8000	5.8000	5.8000	5.8000	5.8000	5.8000
9.0000	9.0000	9.0000	9.0000	9.0000	9.0000
7.7500	7.7500	7.7500	7.7500	7.7500	7.7500
8.9000	8.9000	7.7000	7.7000	7.7000	7.7000
6.9500	10.9500	9.9500	10.9500	10.9500	10.9500
16.2000	16.2000	15.2000	15.2000	15.2000	15.2000
4.1000	4.1000	4.4500	4.4500	4.4500	4.4500
11.6000	11.6000	11.6000	11.6000	11.6000	8.6000
8.2000	8.2000	8.2000	8.2000	8.2000	8.2000
6.6000	6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	6.1000	6.1000	6.1000	6.2000	6.1000
22.1000	20.6000	20.6000	18.6000	18.6000	18.6000
5.4000	5.4000	4.9000	4.9000	4.9000	4.9000
5.4000	5.4000	5.4000	5.4000	5.4000	4.4000
7.4000	7.4000	7.4000	7.4000	7.4000	7.4000
6.4000	6.4000	6.4000	6.4000	6.4000	6.4000
6.0000	5.7000	5.7000	5.7000	5.7000	5.7000
8.4000	8.4000	8.4000	8.4000	8.4000	8.4000
3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
5.5000	5.5000	5.5000	2.0000	2.0000	2.0000
1.9500	1.9500	1.9500	1.9500	1.9500	1.9500
6.0000	6.0000	6.0000	6.0000	4.0000	4.0000
0.8000	0.8000	0.8000	0.8000	0.8000	0.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
6.5000	0.0000	0.0000	0.0000	0.0000	0.0000
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
1.9000	1.9000	1.9000	1.5000	1.5000	1.5000
1.0000	1.0000	1.0000	1.0000	1.0000	0.0000
1.0000	1.0000	1.0000	1.0000	0.0000	0.0000
1.0200	1.0200	1.0600	1.0600	1.0800	1.1000

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
2023	\$51,535,104	\$50,728,341	98.43%	\$1,156,250	\$51,884,591	100.68%	\$2,514,669	4.88%
2022	48,373,743	47,521,352	98.24	1,086,463	48,607,815	100.48	1,219,668	2.52
2021	49,428,889	48,802,007	98.73	1,031,475	49,833,482	100.82	1,212,970	2.45
2020	48,918,399	48,083,620	98.29	882,809	48,966,429	100.10	1,227,114	2.51
2019	45,597,689	44,736,028	98.11	661,842	45,397,870	99.56	906,702	1.99
2018	41,017,247	40,265,895	98.17	743,292	41,009,187	99.98	1,229,962	3.00
2017	36,002,277	35,308,161	98.07	892,781	36,200,942	100.55	870,585	2.42
2016	39,956,592	39,388,795	98.58	890,465	40,279,260	100.81	984,583	2.46
2015	41,506,534	40,596,945	97.81	878,667	41,475,612	99.93	1,268,704	3.06
2014	40,080,833	40,078,980	100.00	1,075,981	41,154,961	102.68	1,276,489	3.18

Source: Wood County Auditor

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

Note: The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Wood County, Ohio
Principal Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Business	2023			2014		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Rover Pipeline LLC	Pipeline	\$229,678,610	1	5.71%			
Nexus Gas Transmission LLC	Utility	90,320,360	2	2.24			
American Transmission Systems, Inc.	Utility	61,775,430	3	1.54	\$10,590,640	4	0.38%
Toledo Edison Company First Energy	Utility	57,049,160	4	1.42	45,504,290	1	1.64
Troy Energy LLC	Utility	32,913,400	5	0.82	44,842,970	2	1.62
Columbia Gas of Ohio, Inc.	Utility	21,315,380	6	0.53	10,239,650	5	0.37
Columbia Gas Transmission Corp	Utility	14,281,650	7	0.35			
Ohio Power Company	Utility	13,373,310	8	0.33	7,248,880	7	0.26
First Solar, Inc.	Manufacturer	13,269,030	9	0.33	6,265,870	9	0.23
Generation Pipeline LLC	Pipeline	10,000,340	10	0.25			
Waltrust/Walgreen Company	Retail				10,814,520	3	0.39
Edward Rose Development Co. LLC	Commercial				7,273,140	6	0.26
Hancock Wood Electric Cooperative	Utility				6,805,040	8	0.25
Southeastern Container	Manufacturer				5,466,190	10	0.20
Total Principal Taxpayers		<u>543,976,670</u>		<u>13.52</u>	<u>155,051,190</u>		<u>5.60</u>
All Other Taxpayers		<u>3,480,452,240</u>		<u>86.48</u>	<u>2,616,533,800</u>		<u>94.40</u>
Total County Assessed Value		<u><u>\$4,024,428,910</u></u>		<u><u>100.00%</u></u>	<u><u>\$2,771,584,990</u></u>		<u><u>100.00%</u></u>

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	2023	2022	2021	2020
Sales Tax Payments	\$5,493,359	\$5,133,096	\$5,219,700	\$4,711,626
Direct Pay Tax Return Payments	438,578	461,677	347,207	331,339
Seller's Use Tax Return Payments	6,343,548	6,566,595	5,195,237	5,008,398
Consumer's Use Tax Return Payments	1,491,015	1,299,629	1,131,824	955,879
Motor Vehicle Tax Payments	3,727,146	3,824,071	3,573,051	3,131,946
Non-Resident Motor Vehicle Tax Payments	150,732	187,859	182,937	130,282
Watercraft and Outboard Motors	53,052	65,713	67,900	57,587
Non-Resident Watercraft	5,719	6,173	9,307	9,567
Department of Liquor Control	109,777	106,833	101,284	105,597
Sales Tax on Motor Vehicle Fuel Refunds	2,971	2,780	1,532	1,778
Sales/Use Tax Voluntary Payments	12,242	2,815	8,148	6,305
Statewide Master Numbers	9,528,781	9,344,066	8,582,885	7,818,406
Sales/Use Tax Assessment Payments	129,405	82,777	73,961	56,608
Streamlined Sales Tax Payments	1,155,389	1,142,480	893,987	622,511
Use Tax Amnesty Payments	0	0	0	3
Transient Sales	1,455,551	1,387,036	1,708,762	1,847,149
Certified Assessment Payments	72,719	109,523	99,102	53,776
Audit Payments	59,437	67,403	71,364	57,385
Administrative Rotary Fund Fee	(292,723)	(292,984)	(270,790)	(247,615)
Sales/Use Tax Refunds Approved	(957,157)	(492,125)	(189,206)	(144,599)
Destination Sourcing Adjustment	0	0	0	0
Total	<u>\$28,979,541</u>	<u>\$29,005,417</u>	<u>\$26,808,192</u>	<u>\$24,513,928</u>
Sales Tax Rate	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 three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

n/a- not applicable

2019	2018	2017	2016	2015	2014
\$4,952,648	\$4,532,117	\$4,241,383	\$3,970,171	\$3,800,973	\$4,179,795
345,197	309,181	781,217	1,130,608	1,203,834	982,242
3,650,131	3,267,748	3,197,093	2,628,601	2,283,312	2,025,086
1,129,960	1,083,784	1,025,896	851,294	806,454	837,733
3,078,920	2,746,655	2,708,389	2,666,412	2,824,684	2,452,822
115,209	115,778	106,279	86,380	86,960	78,396
37,728	51,148	43,175	39,655	32,227	34,880
8,989	6,185	9,796	8,051	4,484	6,202
78,242	76,072	70,525	73,249	69,060	63,008
2,482	3,487	2,517	3,254	3,706	3,981
36,410	32,251	48,234	27,594	39,487	645,934
7,810,596	7,810,388	7,534,817	7,467,662	7,300,810	7,093,189
145,322	67,222	74,916	54,243	77,275	104,222
341,029	42,748	38,568	27,847	23,187	23,136
21	2,839	5,132	55	83	195
2,173,787	2,299,243	2,056,295	2,288,235	2,162,009	1,605,447
89,324	69,177	74,311	67,690	121,590	4,801
35,303	35,149	16,681	31,923	98,051	59,058
(239,261)	(225,442)	(219,482)	(211,294)	(208,480)	(201,120)
(105,199)	(6,954)	(86,995)	(293,526)	(90,145)	(87,841)
0	0	0	0	0	(317)
<u>\$23,686,838</u>	<u>\$22,318,776</u>	<u>\$21,728,747</u>	<u>\$20,918,104</u>	<u>\$20,639,561</u>	<u>\$19,910,849</u>
1.00%	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		Total Primary Government
	General Obligation Bonds	Special Assessment Bonds	OPWC Loans	General Obligation Bonds	Financed Purchases	
2023	\$15,601,196	\$0	\$0	\$670,000	\$0	\$16,271,196
2022	16,624,849	0	0	710,000	0	17,334,849
2021	3,336,265	0	32,477	750,000	26,884	4,145,626
2020	3,653,860	0	81,194	790,000	90,012	4,615,066
2019	3,966,455	0	97,433	830,000	395,790	5,289,678
2018	4,269,050	0	129,911	870,000	777,090	6,046,051
2017	4,551,644	0	162,389	910,000	1,010,837	6,634,870
2016	5,014,081	0	194,867	945,000	1,255,879	7,409,827
2015	5,284,981	0	227,345	980,000	1,497,411	7,989,737
2014	5,596,170	2,000	259,823	0	1,365,667	7,223,660

Source: Wood County Auditor

(1) See Schedule on S-30 for population and personal income.

<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$122.66	0.22%
131.73	0.24
31.35	0.06
35.20	0.07
40.44	0.08
46.26	0.10
50.85	0.12
56.90	0.13
61.59	0.15
55.74	0.14

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)
2023	\$16,271,196	0.15%	\$122.66
2022	17,334,849	0.17	131.73
2021	4,086,265	0.04	30.90
2020	4,443,860	0.05	33.89
2019	4,796,455	0.05	36.67
2018	5,139,050	0.06	39.32
2017	5,461,644	0.06	41.85
2016	5,959,081	0.07	45.76
2015	6,264,981	0.07	48.29
2014	5,596,170	0.07	43.18

Source: Wood County Auditor

(1) Includes general obligation bonds only.

(2) See Schedule on S-13 for estimated actual value.

(3) See Schedule on S-30 for population.

Note: Resources have not been externally restricted for the repayment of debt.

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	\$15,601,195	100.00%	\$15,601,195
All Villages, Townships, and Cities wholly within the County	34,557,301	100.00	34,557,301
City of Fostoria	329,450	8.55	28,168
All School Districts wholly within the County	146,116,149	100.00	146,116,149
Anthony Wayne LSD	47,999,606	3.86	1,852,055
Bowling Green CSD	20,995,745	99.97	20,988,930
Elmwood LSD	1,305,000	98.51	1,285,515
Fostoria CSD	8,385,000	19.63	1,646,306
Four County JVSD	2,118,030	0.07	1,510
Gibsonburg EVSD	265,000	1.35	3,571
Lake LSD	37,365,000	99.60	37,213,956
Lakota LSD	10,715,000	24.28	2,601,756
McComb LSD	-	25.94	-
North Baltimore LSD	5,813,047	99.86	5,804,659
Otsego LSD	9,975,088	85.41	8,519,523
Patrick Henry LSD	25,185,000	1.09	273,491
Penta JVSD	17,607,414	50.22	8,843,036
Vanguard JVSD	870,000	2.27	19,773
Total Overlapping Debt	<u>\$369,601,830</u>		<u>269,755,699</u>
Total Direct and Overlapping Debt			<u>\$285,356,894</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 2023 tax year.

Wood County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2023	2022	2021	2020
Total Assessed Valuation	<u>\$4,024,428,910</u>	<u>\$3,974,717,630</u>	<u>\$3,935,302,780</u>	<u>\$3,574,640,530</u>
Overall Debt Limitation	99,110,723	97,867,941	96,882,570	87,866,013
Gross Indebtedness	15,640,000	16,670,000	4,072,477	4,476,194
Less Debt Outside Limitation				
General Obligation Bonds	670,000	710,000	750,000	790,000
Special Assessment Bonds	0	0	0	0
OPWC Loans	<u>0</u>	<u>0</u>	<u>32,477</u>	<u>81,194</u>
Net Indebtedness	14,970,000	15,960,000	3,290,000	3,605,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>14,970,000</u>	<u>15,960,000</u>	<u>3,290,000</u>	<u>3,605,000</u>
Legal Debt Margin Within Limitation	<u>\$84,140,723</u>	<u>\$81,907,941</u>	<u>\$93,592,570</u>	<u>\$84,261,013</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	84.90%	83.69%	96.60%	95.90%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$40,244,289	\$39,747,176	\$39,353,028	\$35,746,405
Gross Indebtedness	15,640,000	16,670,000	4,072,477	4,476,194
Less Debt Outside Limitation				
General Obligation Bonds	670,000	710,000	750,000	790,000
Special Assessment Bonds	0	0	0	0
OPWC Loans	<u>0</u>	<u>0</u>	<u>32,477</u>	<u>81,194</u>
Net Indebtedness	14,970,000	15,960,000	3,290,000	3,605,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Unvoted Debt Limitation	<u>14,970,000</u>	<u>15,960,000</u>	<u>3,290,000</u>	<u>3,605,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$25,274,289</u>	<u>\$23,787,176</u>	<u>\$36,063,028</u>	<u>\$32,141,405</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	62.80%	59.85%	91.64%	89.92%

Source: Wood County Auditor

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.

2019	2018	2017	2016	2015	2014
<u>\$3,379,677,530</u>	<u>\$3,272,116,100</u>	<u>\$3,108,152,750</u>	<u>\$3,058,850,660</u>	<u>\$3,032,827,130</u>	<u>\$2,771,584,990</u>
82,991,938	80,302,903	76,203,819	74,971,267	74,320,678	67,789,625
4,842,433	5,214,911	5,567,389	5,894,867	6,212,345	5,556,823
830,000	870,000	910,000	945,000	980,000	0
0	0	0	0	0	2,000
97,433	129,911	162,389	194,867	227,345	259,823
3,915,000	4,215,000	4,495,000	4,755,000	5,005,000	5,295,000
0	0	0	0	0	0
3,915,000	4,215,000	4,495,000	4,755,000	5,005,000	5,295,000
<u>\$79,076,938</u>	<u>\$76,087,903</u>	<u>\$71,708,819</u>	<u>\$70,216,267</u>	<u>\$69,315,678</u>	<u>\$62,494,625</u>
95.28%	94.75%	94.10%	93.66%	93.27%	92.19%
\$33,796,775	\$32,721,161	\$31,081,528	\$30,588,507	\$30,328,271	\$27,715,850
4,842,433	5,214,911	5,567,389	5,894,867	6,212,345	5,556,823
830,000	870,000	910,000	945,000	980,000	0
0	0	0	0	0	2,000
97,433	129,911	162,389	194,867	227,345	259,823
3,915,000	4,215,000	4,495,000	4,755,000	5,005,000	5,295,000
0	0	0	0	0	0
3,915,000	4,215,000	4,495,000	4,755,000	5,005,000	5,295,000
<u>\$29,881,775</u>	<u>\$28,506,161</u>	<u>\$26,586,528</u>	<u>\$25,833,507</u>	<u>\$25,323,271</u>	<u>\$22,420,850</u>
88.42%	87.12%	85.54%	84.45%	83.50%	80.90%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2023	132,650	\$7,566,289,675	\$57,040	3.20%
2022	131,592	7,160,315,496	54,413	3.50
2021	132,248	6,822,674,320	51,590	4.20
2020	131,113	6,415,752,429	48,933	7.10
2019	130,817	6,257,107,927	47,831	3.70
2018	130,696	5,902,623,448	45,163	4.00
2017	130,492	5,745,432,268	44,029	4.40
2016	130,219	5,578,581,960	42,840	4.10
2015	129,730	5,322,821,900	41,030	4.30
2014	129,590	5,058,416,060	39,034	5.20

Source: Ohio Department of Job and Family Services
Bureau of Economic Analysis
U.S. Census Bureau

Wood County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	Type of Business	2023			2014		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Amazon	Retail	4,000	1	5.90%			
Bowling Green State University	University	2,469	2	3.64	6,175	1	9.76%
First Solar, Inc.	Manufacturer	2,430	3	3.58	1,000	6	1.58
FedEx Ground	Distribution	2,000	4	2.95	552	10	0.87
Magna	Manufacturer	2,000	5	2.95			
Owens Community College	College	1,115	6	1.64	1,484	2	2.34
Wood County Hospital	Hospital	980	7	1.45	711	8	1.12
Wood County	Government	892	8	1.32	1,200	4	1.90
Home Depot	Retail	850	9	1.25			
Waltrust/Walgreen Company	Retail	840	10	1.24	700	9	1.11
Norplas Industries Inc.	Manufacturer				1,230	3	1.94
Daimler Chrysler Corp.	Manufacturer				1,054	5	1.67
Owens-Illinois, Inc.	Manufacturer				775	7	1.22
Total		<u>17,576</u>		<u>25.92%</u>	<u>14,881</u>		<u>23.51%</u>
Total Employment Within Wood County		<u>67,800</u>			<u>63,300</u>		

Source: Wood County Economic Development Commission
Ohio Labor Market Informer

Wood County, Ohio
 Full-Time Equivalent County Government Employees by Program/Department
 Last Ten Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Government:				
Legislative and Executive				
Commissioners	50.00	50.50	48.50	48.00
Auditor	18.50	19.00	19.00	22.00
Treasurer	7.50	5.00	5.00	5.00
Prosecuting Attorney	31.00	28.00	29.00	29.00
Planning Commission	2.50	2.50	2.00	2.00
Board of Elections	14.50	10.00	16.50	10.00
Recorder	8.00	8.00	9.00	9.00
Records Center	4.00	4.00	4.00	3.00
Judicial				
Domestic Relations	5.00	5.00	3.00	3.50
Jury Commission	1.00	1.00	1.00	1.00
Adult Probation	18.00	17.00	16.00	17.00
Court Security	6.00	5.00	3.00	5.50
Common Pleas Court Administration	4.50	5.00	4.00	5.00
Common Pleas Court Number 1	6.00	6.00	6.00	6.00
Common Pleas Court Number 2	5.00	5.00	4.00	5.00
Common Pleas Court Number 4	6.00	6.00	6.00	7.00
Juvenile Court and Juvenile Detention	39.50	40.00	41.50	40.50
Law Library	2.00	2.00	2.00	2.50
Probate Court	9.50	9.00	9.00	9.00
Clerk of Courts	18.00	17.00	17.00	20.00
Title Administration	7.00	8.00	8.00	8.00
Public Defender	14.50	14.00	16.00	15.50
Public Safety				
Coroner	2.50	2.00	2.50	2.50
Sheriff and Justice Center	140.50	134.50	127.00	134.00
Emergency Management Agency	3.00	3.00	3.00	3.00
Building Inspection	12.00	13.00	13.00	14.50
Public Works				
Engineer	21.50	21.00	20.00	19.00
Highway Garage	25.00	28.00	29.00	25.50
Solid Waste Management District	9.00	8.00	8.50	10.00
Health				
Alcohol, Drug Addiction, and Mental Health Services	7.00	6.00	6.00	7.00
Dog and Kennel	4.00	4.00	5.00	5.00
Human Services				
Job and Family Services	99.50	98.00	92.00	94.00
Child Support Enforcement Agency	23.00	23.00	23.00	25.00
Developmental Disabilities	174.00	167.50	154.50	137.50
Veterans Services	7.50	7.50	7.50	7.50
Nursing Home	79.50	66.50	75.50	77.50
Economic Development				
Economic Development	2.00	2.00	2.00	2.00
Conservation and Recreation				
Historical Center and Museum	4.00	4.00	4.00	4.00
Total	<u>892.00</u>	<u>855.00</u>	<u>842.00</u>	<u>841.50</u>

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.

2019	2018	2017	2016	2015	2014
47.00	49.50	51.00	51.00	49.00	49.00
19.50	19.50	20.00	22.50	23.50	22.00
5.50	5.00	6.00	5.00	5.00	5.00
29.00	30.00	28.00	28.00	26.00	25.00
2.00	2.00	2.00	2.00	2.00	2.00
16.00	16.00	16.00	16.50	12.00	19.00
10.00	10.50	11.00	11.00	11.00	11.00
4.00	4.00	4.00	4.00	4.00	4.00
3.50	3.00	3.50	3.50	3.50	3.50
1.00	1.00	1.00	1.00	1.00	1.00
16.00	18.00	16.00	17.00	17.00	17.00
5.50	6.00	7.50	8.50	8.50	8.50
4.00	4.00	5.00	5.00	4.50	4.50
6.00	6.00	6.00	6.00	6.00	6.00
5.00	5.00	5.00	5.00	4.50	4.50
6.00	6.00	6.00	6.00	6.00	6.00
46.00	46.00	46.00	42.50	42.50	42.50
1.50	1.50	1.50	1.50	1.50	1.50
9.00	9.00	9.00	9.00	9.00	9.00
19.00	19.00	19.00	18.00	18.00	18.00
7.00	7.00	8.00	8.00	8.00	8.00
15.50	15.50	15.50	15.00	14.50	13.00
2.50	2.50	2.50	2.50	2.00	2.50
132.50	126.50	124.00	122.00	122.00	119.00
3.00	3.00	3.00	3.00	3.00	3.00
15.00	14.00	14.00	13.00	12.50	12.00
18.50	17.00	16.00	17.00	16.50	16.00
27.50	26.50	30.50	27.50	27.50	28.50
10.00	10.00	10.00	9.00	9.00	9.00
7.00	7.00	7.00	7.00	5.50	5.50
5.00	6.00	4.50	4.50	4.50	4.50
90.50	91.00	105.00	105.00	102.50	87.50
25.00	25.00	25.00	25.00	27.00	27.00
136.00	120.50	112.00	111.50	182.50	202.00
5.50	5.50	4.50	4.50	4.50	4.50
79.50	81.00	71.00	74.00	76.50	86.00
2.00	2.00	2.00	2.00	2.00	2.00
4.00	4.00	4.00	4.00	4.00	4.00
<u>841.50</u>	<u>825.00</u>	<u>822.00</u>	<u>817.50</u>	<u>878.50</u>	<u>893.00</u>

Wood County, Ohio
 Operating Indicators by Program/Department
 Last Ten Years

	2023	2022	2021	2020
General Government:				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	2,001	2,424	2,843	2,542
Number of Exempt Conveyances	1,888	1,952	2,041	1,895
Number of Parcels Transferred	6,103	4,438	7,665	6,531
Number of Dog Tags Sold	17,143	17,689	18,377	19,287
Number of Kennel Licenses Sold	77	79	77	78
Number of Weights/Measures Inspections	391	380	344	298
Number of Establishments	198	205	207	201
Number of Commercial Scales	679	648	636	635
Number of Retail Motor Fuel Dispensers	1,499	1,463	1,463	1,467
Commissioners				
Number of Resolutions	1,614	1,698	1,587	1,624
Number of Annexations	4	5	3	3
Board of Elections				
Number of Registered Voters	92,575	93,281	92,293	90,819
Number of Voters Last General Election	47,795	49,132	21,661	68,103
Percentage of Registered Voters that Voted	52	53	23	75
Recorder				
Number of Documents Filed	13,222	16,669	22,719	20,539
Number of Mortgages Filed	3,094	4,391	6,540	6,420
Number of Deeds Filed	3,268	4,000	5,818	5,323
Judicial				
Common Pleas Court				
Number of General Civil Cases Completed	853	691	622	691
Number of Domestic Relations Cases Completed	1,018	916	908	845
Number of Criminal Cases Completed	646	693	542	572
Number of Cases Pending	529	1,216	569	1,069
Probate Court				
Number of Adoption/Placement Cases Filed	17	26	42	43
Number of Civil Action Cases Filed	18	20	20	17
Number of Estate Cases Filed	548	601	643	547
Number of Guardianship Cases Filed	77	52	67	50
Number of Mental Illness Cases Filed	7	2	7	7
Number of Trust Cases Filed	4	2	4	2
Number of Marriage Applications	749	668	708	664
Number of Miscellaneous Filings	185	155	130	129
Juvenile Court				
Number of Delinquent Cases Filed	698	802	636	511
Number of Traffic Cases Filed	427	409	499	368
Number of Dependent/Neglect/Abuse Cases Filed	364	463	390	393
Number of Unruly Cases Filed	95	118	71	46
Number of Adult Cases Filed	55	60	61	19
Number of Change of Custody Cases Filed	258	262	277	268
Number of Support Cases Filed	477	402	279	250
Number of Parentage Cases Filed	168	149	85	17

2019	2018	2017	2016	2015	2014
2,588	2,570	2,560	2,624	2,440	2,217
1,741	1,799	1,939	1,893	1,666	1,919
6,505	6,689	6,908	7,000	5,640	6,296
20,162	20,248	19,557	19,962	19,719	20,168
86	93	96	104	100	105
350	376	394	389	363	355
217	235	248	234	261	277
678	705	636	671	706	718
1,498	1,470	1,432	1,418	1,391	1,387
1,408	1,427	1,307	1,437	1,440	1,681
1	1	5	4	7	3
90,502	92,609	94,320	93,817	88,278	96,326
28,800	49,370	29,434	65,551	38,199	36,747
32	53	31	70	43	38
16,903	17,231	17,564	18,624	17,285	17,057
4,523	4,132	4,506	4,897	4,461	4,108
5,245	5,553	5,445	5,484	5,054	5,068
885	889	811	850	763	781
984	952	995	1,006	922	1,034
648	675	729	619	567	673
872	871	927	966	921	914
32	47	40	44	43	35
26	23	15	20	35	20
543	600	538	553	556	516
61	77	75	73	80	80
2	7	11	5	4	4
0	0	4	2	4	1
754	797	820	759	779	713
154	145	108	117	97	111
711	719	729	813	736	831
570	532	606	605	491	616
497	483	461	339	311	295
56	75	70	82	103	114
18	17	14	36	12	18
308	278	309	311	275	309
481	526	612	567	484	548
27	23	22	14	27	24

(continued)

Wood County, Ohio
 Operating Indicators by Program/Department
 Last Ten Years
 (continued)

	2023	2022	2021	2020
Public Safety				
Sheriff				
911 Division/Communications				
Number of 911 Calls Answered Sheriff's Office	39,413	40,946	34,181	34,243
Number of 911 Calls Answered All Locations	39,413	40,946	34,181	34,243
Civil Division				
Number of Sheriff Foreclosure Property Sales	44	37	48	40
Number of Warrants, Summons, and Subpoenas Served	2,362	2,713	2,431	2,917
Enforcement				
Number of Murder/Non-Negligent Manslaughter	0	0	0	2
Number of Rapes and Other Sexual Assaults	32	41	32	37
Number of Breaking and Entering	30	37	26	30
Number of Thefts	103	146	116	158
Number of Vandalism/Criminal Damaging	56	63	77	79
Number of Domestic Violence Incidents	59	47	64	88
Number of Domestic Disputes Incidents	149	180	180	187
Justice Center Operations				
Number of Inmates Booked	2,513	2,603	2,659	2,410
Number of Inmates Released	2,509	2,537	2,638	2,442
Average Daily Population	106	110	115	115
Road Patrol Division				
Number of Complaints Received and Investigated	24,975	23,496	22,635	22,447
Number of Criminal Charges	284	397	401	395
Number of Accidents Investigated	870	840	834	818
Number of Injury Accidents	122	120	142	157
Number of Fatal Accidents	9	7	9	8
Public Works				
Engineer				
Miles of Roads Resurfaced	43	42	18	9
Number of Bridges Replaced/Improved	10	3	3	4
Number of Culverts Replaced	3	20	8	4
Ditch Maintenance				
Number of Total Projects	20	32	23	18
Number of Miles of Dip Out	20	24	20	27
Number of Miles of Mow and Debrush	19	49	34	35
Number of Miles of Rip Rap	12	5	0	0
Number of Total Septic Sytem Requests	n/a	n/a	n/a	n/a
Number of Total Private Culvert Requests	49	81	74	175
Number of Total Private Culvert Set with Grade	54	48	46	139
Health				
Dog Shelter				
Number of Dogs Impounded	382	361	310	339
Number of Adoptions	156	114	88	137
Number of Redemptions	139	155	156	165

2019	2018	2017	2016	2015	2014
37,529	48,019	61,639	38,411	38,462	34,586
37,529	48,019	61,639	38,411	38,462	34,586
119	123	149	206	192	225
3,526	3,010	3,230	3,031	2,972	2,785
1	0	1	0	0	2
28	25	27	36	20	22
45	110	81	70	89	127
172	186	171	185	236	226
104	129	141	109	190	161
74	90	87	81	95	57
156	147	153	150	143	102
3,407	3,885	3,996	3,820	3,751	3,870
3,394	3,616	3,975	3,791	3,719	3,654
151	160	153	141	124	133
22,512	22,578	25,338	28,261	24,183	31,227
503	490	537	426	412	388
1,027	930	963	931	903	887
205	190	174	191	163	164
3	8	4	8	7	7
3	4	2	7	3	7
4	3	5	10	6	4
6	9	2	5	4	1
61	58	55	60	61	53
23	21	17	40	25	35
26	27	22	52	30	54
1	1	3	0	0	1
n/a	n/a	n/a	29	27	61
162	160	154	144	85	80
129	120	110	95	65	59
480	466	426	475	538	531
151	215	166	210	213	240
220	216	182	185	215	207

(continued)

Wood County, Ohio
 Operating Indicators by Program/Department
 Last Ten Years
 (continued)

	2023	2022	2021	2020
Human Services				
Jobs and Family Services				
Number of Individuals - Food Stamps	10,290	10,204	9,908	10,371
Number of Individuals - Cash Assistance	416	454	428	456
Number of Children and Families - Medicaid	20,839	20,640	19,400	17,096
Number of Aged/Blind/Disabled - Medicaid	n/a	n/a	n/a	n/a
Number of Families - PRC	622	540	507	501
Monthly Average Children - Child Care	298	322	355	368
Children's Services				
Total Average Kids in Care	47	49	45	56
Child Support Enforcement Agency				
Number of Contempt of Court Actions	240	329	155	48
Number of Misdemeanor Criminal Nonsupport Actions	15	5	1	6
Number of Paternities - Administrative	43	48	41	51
Number of Acknowledged Father Child Relationships	114	97	111	93
Number of Open Cases	5,211	5,367	5,538	5,875
Board of Developmental Disabilities				
Number of Clients Enrolled - Children	700	628	569	520
Number of Clients Enrolled - Adults	618	614	609	599
Number of Clients Enrolled - Early Intervention	202	178	152	123
Number of Clients Enrolled - School	486	434	409	387
Number of Clients Enrolled - Sheltered Workshop	230	221	213	172
Number of Clients Community Employment/Training	353	359	329	276
Veteran Services				
Number of Client Contacts	4,807	4,708	6,231	3,944
Number of Veterans Transported to Medical Facilities	448	436	513	508
Number of Newsletters Distributed	350	0	0	0
Number of Flags and Grave Markers Distributed	13,310	9,512	11,148	12,826
Number of Persons Assisted Emergency Financial	47	69	80	167
Number of VA Claims/Documents Processed	279	228	221	92
Economic Development and Assistance				
Economic Development Commission				
Job Creations	640	800	3,500	2,400
Job Retention	500	200	1,500	2,000
Business-Type Activity				
Building Inspection				
Number of Residential Permits Issued (Wood County)	3,138	3,020	3,307	3,212
Number of Residential Inspections (Wood County)	6,215	5,726	6,455	6,896
Number of Commercial Permits Issued (Wood County)	1,170	1,301	1,226	1,072
Number of Commercial Inspections (Wood County)	3,791	3,639	3,489	2,807
Number of Commercial Permits Issued (Other County)	900	980	948	949
Number of Commercial Inspections (Other County)	3,339	3,361	3,271	3,979
Landfill				
In-District Tonnage	52,710	45,609	48,135	53,884
Out-of-District Tonnage	14,628	13,652	11,712	10,602
Nursing Home				
Admissions	237	221	173	175
Discharges	222	215	172	176
Residents Returning Home	148	110	96	118
Resident In-House Days	26,868	25,555	25,617	28,427

Source: Wood County Departments and Offices

2019	2018	2017	2016	2015	2014
9,586	8,353	11,098	11,547	12,175	12,733
469	447	567	580	612	681
15,724	16,761	53,348	53,167	10,748	12,832
n/a	n/a	n/a	n/a	2,945	3,073
458	453	450	362	277	264
460	479	486	466	477	470
61	63	53	39	43	45
267	337	378	320	229	268
30	14	16	20	32	46
70	79	58	61	131	90
92	107	114	107	114	140
6,071	6,298	6,362	6,451	6,486	6,668
509	447	400	422	369	404
591	575	572	513	497	494
132	118	113	103	74	103
363	334	277	283	222	273
218	190	196	168	142	145
341	202	135	254	216	216
12,324	12,922	12,441	14,424	14,219	15,815
798	458	368	301	391	444
9,500	6,000	11,000	7,500	7,000	10,250
11,399	10,611	10,621	10,197	10,375	9,734
135	166	188	290	609	333
107	100	142	179	185	102
1,150	1,250	500	450	290	230
400	1,400	700	700	2,061	800
3,488	3,615	3,334	3,280	2,943	2,844
7,252	7,586	7,567	7,447	7,197	6,696
1,076	1,218	1,279	1,198	1,030	1,045
3,320	3,846	3,604	3,594	3,224	2,920
1,091	984	989	897	842	757
3,829	3,407	3,504	3,315	2,774	2,609
46,739	44,006	50,468	49,376	40,637	33,530
10,953	9,465	8,669	9,299	8,852	4,998
257	176	146	170	176	147
240	179	146	148	178	122
155	103	88	120	114	84
25,183	23,954	22,744	23,741	26,764	26,652

Wood County, Ohio
 Capital Asset Statistics by Program/Department
 Last Ten Years

	2023	2022	2021	2020
General Government:				
Legislative and Executive				
Auditor				
Vehicles	2	2	2	2
Commissioners				
Vehicles	2	2	2	2
Prosecuting Attorney				
Vehicles	0	0	0	0
Judicial				
Adult Probation				
Vehicles	1	1	1	1
Juvenile Court and Juvenile Detention				
Vehicles	4	4	5	5
Public Safety				
Emergency Management Agency				
Vehicles	2	2	2	2
Sheriff and Justice Center				
Vehicles	48	47	68	73
Public Works				
Engineer				
Vehicles	66	53	60	58
Centerline Miles of Roads	244	244	244	244
Number of Bridges	436	437	441	441
Number of Culverts	2500	2,500	2,500	2,500
Solid Waste Management District				
Vehicles	0	0	0	0
Health				
Dog and Kennel				
Vehicles	4	4	5	6
Human Services				
Developmental Disabilities				
Vehicles	78	80	78	79
Job and Family Services				
Vehicles	9	9	11	10
Veterans Services				
Vehicles	0	0	0	0
Economic Development				
Economic Development				
Vehicles	0	0	0	0
Business-Type Activity:				
Building Inspection				
Vehicles	12	12	13	14
Landfill				
Vehicles	7	7	5	5
Nursing Home				
Vehicles	1	1	1	1

Source: Various County Departments

2019	2018	2017	2016	2015	2014
2	2	3	2	2	2
2	2	2	2	2	2
0	0	1	1	1	1
1	2	2	2	2	2
7	7	7	6	5	5
2	2	2	2	2	2
70	66	65	64	64	65
55	55	57	56	54	54
244	244	245	245	245	245
441	443	441	441	441	444
2,500	2,500	2,500	2,500	2,500	2,500
1	1	1	1	1	1
5	5	4	6	6	6
82	82	87	87	95	95
9	9	13	13	14	14
2	2	2	2	2	2
0	0	0	0	0	2
12	14	13	12	11	11
5	5	5	5	5	4
2	2	1	1	2	2

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Maumee River

On the cover is a scenic photograph of the Maumee River at the Weir Rapids access point. The Maumee River was named by the Miami Indians and is located in the Northwestern part of Ohio, once a part of the Great Black Swamp. The Maumee River Water Trail is 107 miles long and has 39 access locations. It also connects five Metroparks, three state parks, three wildlife areas, and fifteen other publicly owned parks. The Maumee River area offers many activities such as fishing, kayaking, canoeing, boating, hiking, biking, and camping.

The cover photos were taken by Stephanie Abke.



WOOD COUNTY OFFICES

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OHIO AUDITOR OF STATE KEITH FABER



WOOD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/10/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
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