



OHIO AUDITOR OF STATE
KEITH FABER



**WOOD COUNTY
DECEMBER 31, 2019**

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WOOD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Job and Family Services</i>				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	192OH102S2514		\$343,989
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	202OH102S2514		109,129
Total CFDA # 10.561				<u>453,118</u>
Total SNAP Cluster				<u>453,118</u>
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster				
School Breakfast Program				
Juvenile Court	10.553	FY19		6,125
Juvenile Court	10.553	FY20		5,828
Board of DD	10.553	FY19		2,204
Board of DD	10.553	FY20		2,216
Total CFDA # 10.553				<u>16,373</u>
National School Lunch Program				
Juvenile Court	10.555	FY19		9,702
Juvenile Court	10.555	FY20		9,272
Juvenile Court - Food Donation	10.555	FY19		28,524
Juvenile Court - Food Donation	10.555	FY20		25,949
Board of DD	10.555	FY19		4,012
Board of DD	10.555	FY20		3,789
Total CFDA # 10.555				<u>81,248</u>
Total Child Nutrition Cluster				<u>97,621</u>
Total U.S. Department of Agriculture				<u>550,739</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
Small Cities Program	14.228	B-F-18-1DB-1		71,664
Small Cities Program	14.228	B-C-18-1DB-1		210,523
Total CFDA # 14.228				<u>282,187</u>
Home Investment Partnerships Program	14.239	B-C-18-1DB-2		95,909
Total U.S. Department of Housing and Urban Development				<u>378,096</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2019-VOCA-132134970		79,379
Crime Victim Assistance	16.575	2020-VOCA-132925738		16,861
<i>Passed Through Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2019-VOCA-132134946		79,468
Crime Victim Assistance	16.575	2020-VOCA-132925724		27,331
Total CFDA # 16.575				<u>203,039</u>
<i>Passed Through Ohio Office of Criminal Justice Services</i>				
Violence Against Women Formula Grants	16.588	2018-WF-VA2-8118		48,974
Violence Against Women Formula Grants	16.588	2017-WF-VA2-8118		9,957
Total CFDA # 16.588				<u>58,931</u>
Total U.S. Department of Justice				<u>261,970</u>
U.S. DEPARTMENT OF LABOR				
<i>Passed Through the Montgomery County WIA Area 7</i>				
Employment Service Cluster				
Employment Service/Wagner-Peyser Funded Activities	17.207	E5318671855A39		1,395
Trade Adjustment Assistance	17.245	TA317181855A39		221
WIOA Cluster				
WIOA - Adult Program	17.258	AA321861855A39		154,888
WIOA - Adult Program	17.258	AA307421755A39		53
Total WIOA Adult				<u>154,941</u>
WIOA - Youth Activities	17.259	AA307421755A39		65,000
WIOA - Youth Activities	17.259	AA321861855A39		190,570
Total WIOA Youth				<u>255,570</u>
WIOA - Dislocated Workers	17.278	AA321861855A39		87,257
WIOA - Dislocated Workers	17.278	AA307421755A39		55
Total WIOA Dislocated Workers				<u>87,312</u>
Total WIOA Cluster				<u>497,823</u>
Total U.S. Department of Labor				<u>499,439</u>

WOOD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)**

U.S. DEPARTMENT OF TRANSPORTATION**Passed Through Ohio Department of Transportation**

Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	108424		6,387
Highway Planning and Construction	20.205	103460		1,250
Highway Planning and Construction	20.205	104929	\$370,447	541,075
Highway Planning and Construction	20.205	106105		414,948
Total CFDA # 20.205			<u>370,447</u>	<u>963,660</u>
Total Highway Planning and Construction Cluster			<u>370,447</u>	<u>963,660</u>

Passed Through Ohio Department of Public Safety

Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2018-00071		587
State and Community Highway Safety	20.600	STEP-2019-00039		12,526
State and Community Highway Safety	20.600	STEP-2020-00031		2,290
Total CFDA # 20.600				<u>15,403</u>
Total Highway Safety Cluster				<u>15,403</u>

Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2019-00039		4,597
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2018-00071		588
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2020-00031		342
Total CFDA # 20.608				<u>5,527</u>

Total U.S. Department of Transportation			<u>370,447</u>	<u>984,590</u>
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ELECTION ASSISTANCE COMMISSION**Passed Through Ohio Secretary of State**

2018 HAVA Election Security Grants	90.404	FY19		<u>50,866</u>
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Total Election Assistance Commission				<u>50,866</u>
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U.S. DEPARTMENT OF EDUCATION**Passed Through Ohio Department of Health**

Special Education_Grants for Infants and Families	84.181	H181A170024		58,078
Special Education_Grants for Infants and Families	84.181	H181A180024		58,164
Total CFDA # 84.181				<u>116,242</u>

Total U.S. Department of Education				<u>116,242</u>
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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**Passed Through Ohio Department of Job and Family Services**

MaryLee Allen Promoting Safe and Stable Families Program	93.556	1801OHFPSS		6,310
MaryLee Allen Promoting Safe and Stable Families Program	93.556	2001OHFFTA		2,234
MaryLee Allen Promoting Safe and Stable Families Program	93.556	1801OHFPSS		32,415
MaryLee Allen Promoting Safe and Stable Families Program	93.556	2001OHFFTA		20,645
Total CFDA # 93.556				<u>61,604</u>

TANF Cluster				
Temporary Assistance for Needy Families	93.558	1901OHTANF	396,380	1,664,076
Temporary Assistance for Needy Families	93.558	2001OHTANF	6,230	377,667
Temporary Assistance for Needy Families	93.558	1901OHTANF		1,400
Temporary Assistance for Needy Families	93.558	2001OHTANF		560
Total CFDA # 93.558			<u>402,610</u>	<u>2,043,703</u>
Total TANF Cluster			<u>402,610</u>	<u>2,043,703</u>

Child Support Enforcement	93.563	JFSFCS19I		1,200
Child Support Enforcement	93.563	JFSFCS57		282,929
Child Support Enforcement	93.563	JFSCCS19		751,145
Child Support Enforcement	93.563	JFSCCS20		253,229
Total CFDA # 93.563				<u>1,288,503</u>

CCDF Cluster				
Child Care and Development Block Grant	93.575	1901OHCCDF		45,390
Child Care and Development Block Grant	93.575	2001OHCCDF		32,904
Total CFDA # 93.575				<u>78,294</u>
Total CCDF Cluster				<u>78,294</u>

Stephanie Tubbs Jones Child Welfare Services Program	93.645	1801OHCWSS		13,963
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2001OHDCWS		44,541
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1801OHCWSS		780
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2001OHDCWS		276
Total CFDA # 93.645				<u>59,560</u>

Foster Care Title IV-E	93.658	1901OHFOST		644,711
Foster Care Title IV-E	93.658	2001OHFOST		230,016
Total CFDA # 93.658				<u>874,727</u>

Adoption Assistance	93.659	1901OHADPT		273,084
Adoption Assistance	93.659	2001OHADPT		91,454
Total CFDA # 93.659				<u>364,538</u>

John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	1901OHCILP		14,627
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2001OHCILP		852
Total CFDA # 93.674				<u>15,479</u>

WOOD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)

Children's Health Insurance Program		1905OH0301		173,958
Children's Health Insurance Program		2005OH0301		56,345
Total CFDA # 93.767				<u>230,303</u>
Medicaid Cluster				
Medical Assistance Program	93.778	1905OHINCT	101,120	1,056,166
Medical Assistance Program	93.778	2005OHINCT	7,379	308,256
Medical Assistance Program	93.778	1905OH5MAP		3,488
Medical Assistance Program	93.778	2005OHINCT		4,267
Passed Through Ohio Department of Developmental Disabilities				
Medicaid Cluster				
Medical Assistance Program	93.778	1905OH5ADM		126,782
Medical Assistance Program	93.778	2005OH5ADM		112,867
Total CFDA # 93.778			<u>108,499</u>	<u>1,611,826</u>
Total Medicaid Cluster			<u>108,499</u>	<u>1,611,826</u>
Passed Through Ohio Department of Mental Health and Addiction Services				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	FY19	13,752	13,752
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	FY20	<u>37,451</u>	<u>37,451</u>
Total CFDA # 93.104			<u>51,203</u>	<u>51,203</u>
Opioid STR	93.788	1900833	68,067	103,836
Opioid STR	93.788	1900503	70,110	122,495
Opioid STR	93.788	1900898	15,573	15,573
Opioid STR	93.788	1900879	<u>156,863</u>	<u>156,863</u>
Total CFDA # 93.788			<u>310,613</u>	<u>398,767</u>
Block Grants for Community Mental Health Services				
Community Plan	93.958	FY19		70,722
Community Plan	93.958	FY20		35,361
Forensic Services	93.958	FY19		1,100
Forensic Services	93.958	FY20		1,100
Multi Systems Youth	93.958	FY19		<u>33,315</u>
Total CFDA # 93.958				<u>141,598</u>
Block Grants for the Prevention and Treatment of Substance Abuse				
Rural Women's Residential Project	93.959	1900280	340,815	340,815
Rural Women's Residential Project	93.959	2000036	100,406	100,406
Federal Per Capita - Prevention	93.959	FY19	60,106	60,106
Federal Per Capita - Prevention	93.959	FY20	60,105	60,105
Federal Per Capita - Treatment	93.959	FY19		140,933
Federal Per Capita - Treatment	93.959	FY20		<u>94,915</u>
Total CFDA # 93.959			<u>561,432</u>	<u>797,280</u>
Passed Through Ohio Department of Job and Family Services				
Social Services Block Grant	93.667	1901OHSOSR		701,883
Social Services Block Grant	93.667	2001OHSOSR		235,744
Passed Through Ohio Department of Mental Health and Addiction Services				
Social Services Block Grant				
Wood County ADAMHS Board	93.667	FY19	30,466	30,466
Wood County ADAMHS Board	93.667	FY20	23,559	23,559
Passed Through Ohio Department of Developmental Disabilities				
Social Services Block Grant				
Board of Developmental Disabilities	93.667	1901OHSOSR		70,368
Total CFDA # 93.667			<u>54,025</u>	<u>1,062,020</u>
Total U.S. Department of Health and Human Services			<u>1,488,382</u>	<u>9,079,405</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Ohio Emergency Management Agency				
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-S01		94,317
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005		<u>50,337</u>
Total U.S. Department of Homeland Security				<u>144,654</u>
Total Expenditures of Federal Awards			<u>\$1,858,829</u>	<u>\$12,066,001</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, 2019**

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's) under programs of the federal government for the year ended December 31, 2019. 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 Environmental Protection Agency, the Ohio Department of Job and Family Services, and the Ohio Department of Mental Health and Addiction Services 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 subrecipient, 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 entitlement 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, 2019 is \$882,060.

WOOD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

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 FEDERAL PROGRAMS

During fiscal year 2019, the County made allowable transfers of \$655,210 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$2,043,703 on the 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 2019 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$2,698,913
Transfer to Social Services Block Grant	<u>(655,210)</u>
Total Temporary Assistance for Needy Families	<u>\$ 2,043,703</u>

NOTE J – MEDICAID ADMINISTRATIVE CLAIMING

During the calendar year, the County Board of Developmental Disabilities received a payment for a Medicaid Administrative Claiming (MAC) reconciliation of calendar year 2018 MAC payments from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$70,466. The MAC reconciliation payment was to correct errors of salary amounts provided by the County Board of Developmental Disabilities and subsequently input by the Ohio Department of Developmental Disabilities into the Random Moment Time Study system for calculation of MAC payments. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

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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 auditing standards generally accepted in the United States and 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, 2019, 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 28, 2020. Our report refers to other auditors who audited the financial statements of the Wood County Port Authority, the discretely presented component unit, 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 those auditors separately reported. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

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

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 28, 2020

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 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

We have audited Wood County, Ohio's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Wood County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in 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). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Wood County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Other Matters

Subsequent to issuing our *Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance* dated August 28, 2020, we determined the Highway Planning and Construction program, CFDA # 20.205, should have been audited as a major program due to an error in the schedule of expenditures of federal awards

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. 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 federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. 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 also 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 (the County) as of and for the year ended December 31, 2019, 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 28, 2020. Our report refers to other auditors whom audited the financial statements of the Wood County Port Authority, a discretely presented component unit, as described in our report on the County's financial statements. Our opinion noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to August 28, 2020. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, 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, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

August 28, 2020, except for our "Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance," and the Highway Planning and Construction Cluster, CFDA # 20.205, both described above, which are as of July 15, 2021.

WOOD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

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)?	No
(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):	Foster Care Title IV-E – CFDA # 93.658 Social Services Block Grant – CFDA # 93.667 Medicaid Cluster – CFDA # 93.778 SNAP Cluster – CFDA # 10.561 Highway Planning and Construction Cluster – CFDA # 20.205
(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**

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

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WOOD COUNTY, OHIO



Comprehensive Annual Financial Report
FOR THE YEAR ENDED
DECEMBER 31, 2019
Matthew Oestreich, Auditor

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**INTRODUCTORY
SECTION**

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WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2019

Prepared by the Wood County
Auditor's Office

Matthew Oestreich
County Auditor

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WOOD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019

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Matthew Oestreich, Wood County Auditor



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



August 28, 2020

Citizens of Wood County
Wood County Commissioners

It is my pleasure to present Wood County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which 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, 2019. 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 130,817. Bowling Green is the largest subdivision with a population of 31,578. 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 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 had another solid year of investment and job creation in 2019. This continued improvement in the economy and investment by businesses helped the County's unemployment be a strong 3.7 percent for the year. The County carries out a business retention and expansion program focused on assisting local companies maximize the value of their Wood County operations. This retention and expansion program has led to many projects over the years and more importantly help local operation interact with government in a positive environment.

The big project announced in 2019 was the Amazon Fulfillment center in Rossford that is also well underway with construction. This project will create over one thousand jobs when fully staffed as the result of a minimum investment of \$175 million while also bringing in over \$500,000 per year to Rossford schools.

NSG North America broke ground and made substantial progress on the construction of their previously announced 500,000 square foot \$265 million float glass plant that will create one hundred fifty new jobs in Troy Township and generate over \$300,000 per year to Eastwood schools.

Major Initiatives

Future capital projects include renovations to the Justice Center, upgrading security at the Board of Developmental Disabilities complex, an expansion of the Landfill, and 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 2019 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 2019 was slightly lower than in 2018. Budget estimates for 2020 show a slight 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 comprehensive annual financial report for the year ended December 31, 2018. This was the twenty-third consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

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

Lastly, I would like to acknowledge the fine efforts of the entire staff of the Wood County Auditor's Office. Special thanks must go to Chief Deputy Karen Young, Deputy Auditors Vickie Clouser and Cheryl Frobose for payroll information, and Judy Dreier, Amanda Holman, and Julie Allison for accounts payable detail.

Respectfully submitted,

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

Matthew Oestreich
Wood County Auditor

WOOD COUNTY, OHIO

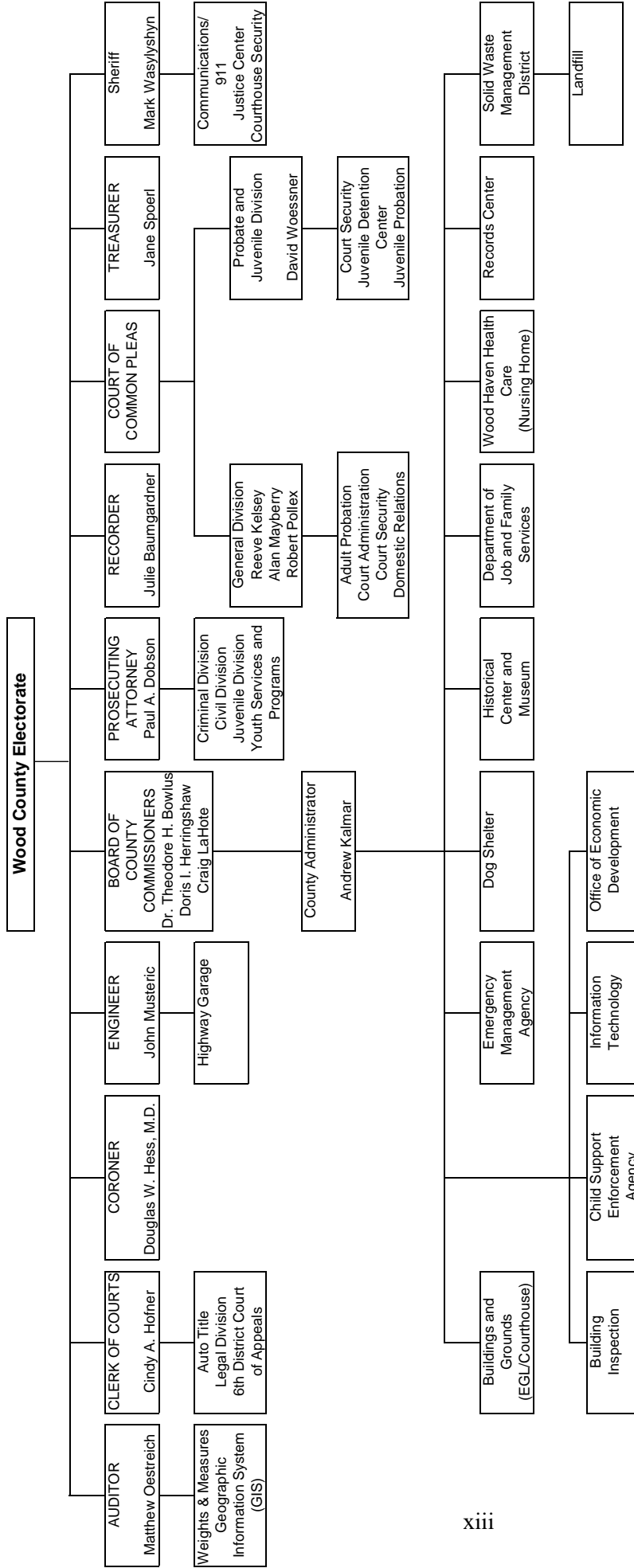
PRINCIPAL OFFICIALS

December 31, 2019

ELECTED OFFICIALS

Commissioner Dr. Theodore Bowlus
Commissioner Doris I. Herringshaw
Commissioner Craig LaHote
Auditor Matthew Oestreich
Treasurer Jane Spoerl
Recorder Julie Baumgardner
Clerk of Courts..... Cindy A. Hofner
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..... Alan Mayberry
Common Pleas Judge..... Matthew Reger
Probate/Juvenile Judge..... David Woessner

WOOD COUNTY ORGANIZATIONAL CHART



BOARDS AND COMMISSIONS	JOINTLY GOVERNED ORGANIZATIONS	RELATED ORGANIZATIONS	INDEPENDENT COUNTY AGENCIES
Alcohol Drug Addiction Mental Health Services	Juvenile Residential Center of Northwest Ohio (Serves 10 County Area)	District Public Library	Agricultural Society
Board of Elections	Northwest Community Corrections Center (Serves 5 County Area)	Park District	Economic Development Commission
Developmental Disabilities (Wood Lane)		Regional Airport Authority	Educational Service Center
Law Library		Transportation Improvement District	Health Department
Planning Commission			Historical Society
Public Defender Commission			Northwestern Water and Sewer District
Senior Citizens Center/Committee on Aging			Ohio State University Extension
Veterans Service Center			Soil and Water Conservation District

DISCRETELY PRESENTED COMPONENT UNITS

Wood County Port Authority



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Wood County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO

**FINANCIAL
SECTION**

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(419) 245-2811 or (800) 443-9276
NorthwestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Wood County Port Authority, which represents 100% of the assets, net position, and revenues of the County's discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Wood County Port Authority, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2019, 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; and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 29 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2020, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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 28, 2020

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
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, 2019. 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 2019 are as follows:

In total, the County's net position increased \$7,244,599 or 5 percent from the prior year. Governmental activities increased \$8,660,434 while business-type activities decreased \$1,415,835.

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; 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 2019. 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, 2019
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; 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, 2019
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2019 and 2018.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
<u>Assets</u>						
Current and Other Assets	\$208,141,694	\$182,645,599	\$6,234,331	\$5,694,917	\$214,376,025	\$188,340,516
Net Pension Asset	212,163	241,771	25,124	27,893	237,287	269,664
Net OPEB Asset	73,048	67,669	0	0	73,048	67,669
Capital Assets, Net	98,024,747	99,484,699	6,323,255	6,708,820	104,348,002	106,193,519
Total Assets	<u>306,451,652</u>	<u>282,439,738</u>	<u>12,582,710</u>	<u>12,431,630</u>	<u>319,034,362</u>	<u>294,871,368</u>
<u>Deferred Outflows of Resources</u>						
Pension	21,363,835	10,489,888	2,506,348	1,182,948	23,870,183	11,672,836
OPEB	2,715,442	2,231,978	322,337	256,850	3,035,570	2,488,828
Total Deferred Outflows of Resources	<u>24,079,277</u>	<u>12,721,866</u>	<u>2,828,685</u>	<u>1,439,798</u>	<u>26,905,753</u>	<u>14,161,664</u>
<u>Liabilities</u>						
Current and Other Liabilities	7,373,566	7,984,872	681,927	542,041	8,055,493	8,526,913
Long-Term Liabilities						
Pension	71,958,363	42,719,974	8,405,886	4,822,390	80,364,249	47,542,364
OPEB	33,251,002	28,395,583	3,937,617	3,276,413	37,188,619	31,671,996
Other Amounts	12,055,177	12,238,018	9,087,031	9,249,894	21,142,208	21,487,912
Total Liabilities	<u>124,638,108</u>	<u>91,338,447</u>	<u>22,112,461</u>	<u>17,890,738</u>	<u>146,750,569</u>	<u>109,229,185</u>
<u>Deferred Inflows of Resources</u>						
Pension	2,002,724	10,302,796	129,407	1,161,941	2,132,131	11,464,737
OPEB	648,237	2,215,216	10,684	244,071	656,712	2,459,287
Other Amounts	42,362,314	39,086,033	0	0	42,362,314	39,086,033
Total Deferred Inflows of Resources	<u>45,013,275</u>	<u>51,604,045</u>	<u>140,091</u>	<u>1,406,012</u>	<u>45,1531,157</u>	<u>53,010,057</u>
<u>Net Position</u>						
Net Investment in Capital Assets	96,217,314	97,584,788	5,097,465	5,061,730	101,314,779	102,646,518
Restricted	74,468,376	59,196,907	0	0	74,468,376	59,196,907
Unrestricted (Deficit)	<u>(9,806,144)</u>	<u>(4,562,583)</u>	<u>(11,938,622)</u>	<u>(10,487,052)</u>	<u>(21,744,766)</u>	<u>(15,049,635)</u>
Total Net Position (Deficit)	<u>\$160,879,546</u>	<u>\$152,219,112</u>	<u>(\$6,841,157)</u>	<u>(\$5,425,322)</u>	<u>\$154,038,389</u>	<u>\$146,793,790</u>

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The net pension liability (asset) and the net OPEB liability (asset) reported by the County at December 31, 2019, 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.

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. 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.

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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 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 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.

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

For governmental activities, there was a substantial increase in current and other assets. Cash and cash equivalents increased over \$18 million; a 6 percent increase in revenues and only a 4 percent increase in expenses resulted in increased cash balances. The increase in revenues was largely due to an increase in property tax revenue for all levies, an increase in permissive sales tax revenue, and interest revenue nearly doubled from the prior year. All revenue increases mentioned are the result of an improving, healthy economy on the local, state, and national levels in 2019. The other notable change in current and other assets is a 9 percent increase in property taxes receivable. There are two major pipelines that have been installed through the County that led to an increase in public utility values in tax year 2019 (the increased values also made the two pipeline companies two of the highest taxpayers in the County). The decrease in current and other liabilities is largely due to a prior year payable from Developmental Disabilities to the State of Ohio.

For business-type activities, the increase in current and other assets was primarily due to an increase in cash and cash equivalents as revenues continued to exceed expenses in both the Building Inspection Fund and the Landfill Fund. There was also an increase in the receivable from Medicare/Medicaid for the Nursing Home. The decrease in net capital assets was due to annual depreciation.

Table 2 reflects the change in net position for 2019 and 2018.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues						
Charges for Services	\$24,039,984	\$22,933,055	\$11,304,151	\$10,495,945	\$35,344,135	\$33,429,000
Operating Grants, Contributions, and Interest	31,432,284	27,773,811	0	0	31,432,284	27,773,811
Capital Grants and Contributions	1,827,527	7,486,472	0	0	1,827,527	7,486,472
Total Program Revenues	<u>57,299,795</u>	<u>58,193,338</u>	<u>11,304,151</u>	<u>10,495,945</u>	<u>68,603,946</u>	<u>68,689,283</u>

(continued)

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Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
<u>Revenues</u> (continued)						
General Revenues						
Property Taxes Levied for:						
General Operating	\$7,130,612	\$6,711,336	\$0	\$0	\$7,130,612	\$6,711,336
Health-Alcohol, Drug Addiction, and Mental Health Services	6,939,596	6,481,660	0	0	6,939,596	6,481,660
Human Services-Job and Family Services	3,550,165	3,328,771	0	0	3,550,165	3,328,771
Human Services- Developmental Disabilities	19,567,445	15,613,464	0	0	19,567,445	15,613,464
Human Services-Senior Citizens Conservation and Recreation- Historical Center	1,911,612	1,791,418	0	0	1,911,612	1,791,418
Payment in Lieu of Taxes	151,711	142,778	0	0	151,711	142,778
Permissive Sales Taxes	65,045	0	0	0	65,045	0
Other Local Taxes	23,686,838	22,318,776	0	0	23,686,838	22,318,776
Grants and Entitlements	178,180	149,001	0	0	178,180	149,001
Interest	3,587,550	4,125,368	0	0	3,587,550	4,125,368
Other	4,022,099	2,052,908	0	0	4,022,099	2,052,908
Other	1,499,182	1,276,451	119,880	41,783	1,619,062	1,318,234
Total General Revenues	<u>72,290,035</u>	<u>63,991,931</u>	<u>119,880</u>	<u>41,783</u>	<u>72,409,915</u>	<u>64,033,714</u>
Total Revenues	<u>129,589,830</u>	<u>122,185,269</u>	<u>11,424,031</u>	<u>10,537,728</u>	<u>141,013,861</u>	<u>132,722,997</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	29,100,186	25,738,866	0	0	29,100,186	25,738,866
Judicial	10,294,551	10,189,348	0	0	10,294,551	10,189,348
Intergovernmental	446,748	444,365	0	0	446,748	444,365
Internal Service Fund-External Portion	1,982,330	2,139,216	0	0	1,982,330	2,139,216
Public Safety	10,273,441	10,785,435	0	0	10,273,441	10,785,435
Public Works	15,883,745	12,948,610	0	0	15,883,745	12,948,610
Health						
Alcohol, Drug Addiction, and Mental Health Services	10,399,740	9,957,173	0	0	10,399,740	9,957,173
Other Health	815,068	792,386	0	0	815,068	792,386
Human Services						
Job and Family Services	13,021,208	13,337,086	0	0	13,021,208	13,337,086
Child Support Enforcement Agency	2,636,669	2,415,247	0	0	2,636,669	2,415,247
Developmental Disabilities	21,666,034	22,973,950	0	0	21,666,034	22,973,950
Other Human Services	2,963,467	2,882,852	0	0	2,963,467	2,882,852
Conservation and Recreation	420,195	398,729	0	0	420,195	398,729
Economic Development	723,505	664,596	0	0	723,505	664,596
Interest and Fiscal Charges	150,109	171,176	0	0	150,109	171,176
Building Inspection	0	0	1,812,391	1,667,969	1,812,391	1,667,969
Nursing Home	0	0	8,445,724	7,566,826	8,445,724	7,566,826
Landfill	0	0	2,734,151	2,032,614	2,734,151	2,032,614
Total Expenses	<u>120,776,996</u>	<u>115,839,035</u>	<u>12,992,266</u>	<u>11,267,409</u>	<u>133,769,262</u>	<u>127,106,444</u>
Increase (Decrease) in Net Position before Transfers	8,812,834	6,346,234	(1,568,235)	(729,681)	7,244,599	5,616,553
Transfers	(152,400)	1,504,788	152,400	(1,504,788)	0	0
Increase (Decrease) in Net Position	8,660,434	7,851,022	(1,415,835)	(2,234,469)	7,244,599	5,616,553
Net Position (Deficit) Beginning of Year	152,219,112	144,368,090	(5,425,322)	(3,190,853)	146,793,790	141,177,237
Net Position (Deficit) End of Year	<u>\$160,879,546</u>	<u>\$152,219,112</u>	<u>(\$6,841,157)</u>	<u>(\$5,425,322)</u>	<u>\$154,038,389</u>	<u>\$146,793,790</u>

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While the overall change in program revenues for governmental activities was not significant, there were some noteworthy changes. Operating grants, contributions, and interest increased with the increase in grant funding and other state distributions (gasoline tax and permissive motor vehicle license tax--the State increased the gasoline tax rate during the year). Conversely, there was a sizable decrease in capital grants and contributions due to assets contributed to the County by the Ohio Department of Transportation and CSX Railroad (Liberty Hi bridge) in the prior year. For general revenues, the increases were primarily due to items discussed previously; an increase in property taxes, permissive sales tax, and interest. Much of the increase in expenses can be attributed to the increase in pension/OPEB expense.

The increase in revenues for business-type activities is the result of a modest increase in various charges in all three enterprise funds. The increase in expenses is due to an increase in salary and benefit costs for personnel, especially in the Nursing Home as well as an increase in contractual services at the Landfill.

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	
	2019	2018	2019	2018
General Government:				
Legislative and Executive	\$29,100,186	\$25,738,866	\$22,251,623	\$20,096,095
Judicial	10,294,551	10,189,348	5,508,091	5,283,377
Intergovernmental	446,748	444,365	446,748	444,365
Internal Service Fund-External Portion	1,982,330	2,139,216	(47,469)	49,703
Public Safety	10,273,441	10,785,435	7,852,475	7,866,107
Public Works	15,883,745	12,948,610	2,388,514	(4,299,402)
Health				
Alcohol, Drug Addiction and Mental Health Services	10,399,740	9,957,173	6,771,144	6,609,614
Other Health	815,068	792,386	402,832	404,383
Human Services				
Job and Family Services	13,021,208	13,337,086	2,668,668	3,898,391
Child Support Enforcement Agency	2,636,669	2,415,247	577,229	419,252
Developmental Disabilities	21,666,034	22,973,950	11,695,099	13,863,422
Other Human Services	2,963,467	2,882,852	2,732,883	2,652,981
Conservation and Recreation	420,195	398,729	403,009	381,742
Economic Development	723,505	664,596	(323,754)	(195,509)
Interest and Fiscal Charges	150,109	171,176	150,109	171,176
Total Expenses	<u>\$120,776,996</u>	<u>\$115,839,035</u>	<u>\$63,477,201</u>	<u>\$57,645,697</u>

For 2019, 53 percent of the costs for services provided by the County were paid for by general revenues (50 percent in the prior year). Note, however, that a review of the above table demonstrates that program revenues contributed significantly to several programs.

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Costs for both the legislative and executive and judicial programs were well supported through charges for services, 17 and 40 percent, respectively (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). During 2019, the public works program was again funded mostly through program revenues. 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 health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

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; and Developmental Disabilities special revenue funds.

The General Fund had a 10 percent increase in fund balance. There were increases in several revenue sources (7 percent overall); property taxes, sales taxes, and interest as discussed previously. The 1 percent increase in expenditures was not significant; however, was generally related to salary and benefit increases.

Fund balance increased significantly (40 percent) in the Motor Vehicle and Gasoline Tax Fund due to an increase in overall revenues. There was a large increase in permissive motor vehicle license taxes revenue and intergovernmental revenue. During 2019, the State of Ohio increased the gas tax rate, a portion of which gets distributed to the County. There was also a sizable increase in charges for services which is largely related to services the County Engineer provides, as requested, to villages and townships in the County. There was not a significant change in expenditures.

There was a 21 percent increase in fund balance in the Alcohol, Drug Addiction, and Mental Health Services Fund. There was a modest increase in property tax revenues and grant/entitlement funding. Expenditures also increased slightly with the increase in grant/entitlement funding.

The increase in fund balance in the Job and Family Services Fund was due to an increase in grant/entitlement funding of almost \$913,000 and a decrease in expenditures of almost \$889,000. Services are provided according to the needs of residents.

The increase in fund balance in the Developmental Disabilities Fund was due to a substantial increase in property tax revenue (due to increase in the tax rate) as well as an increase in grant/entitlement funding. There was also a \$1.8 million decrease in expenditures. Services are provided based on demand from developmentally challenged residents.

Business-Type Activities Financial Analysis

Net position increased approximately \$98,000 in the Building Inspection Fund. There was a modest increase in permit and inspection revenue. There was also an increase in expenses which was largely salary and benefit costs.

Operating expenses continue to exceed operating revenues at the nursing home resulting in an increase in the deficit net position. The nursing home has made significant capital improvements (renovations, equipment, etc.) in recent years which has depleted their resources. Management is actively increasing their marketing efforts to improve census numbers.

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Net position increased approximately 6 percent in the Landfill Fund; however, the fund continues to have a deficit net position. There was an increase in revenues (based on the amount of trash dumped). Expenses increased about 37 percent which is, in part, due to the increase in closure/postclosure costs.

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 were not significant; however, the changes from the final budget to actual revenues were a result of actual sales taxes revenue (conservative estimate), charges for services, and interest revenues (investment performance) being higher than projected. For expenditures, changes from the original budget to the final budget were not significant. The 8 percent decrease in actual expenditures compared to 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, 2019, was \$96,217,314 and \$5,097,465, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of the Developmental Disabilities building and improvements, road improvements (paving Huffman road), bridge improvements (Bays, Long-Judson, Hull Prairie, and Oil Center road bridges), a number of vehicles, and computer equipment replacement. Disposals included selling two Developmental Disabilities buildings and replaced bridges, vehicles, and equipment. Additions for the business-type activities included new vehicles for the Building Inspection Fund and the Landfill Fund purchased a new excavator and mower. 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, 2019, the County had several long-term obligations outstanding including \$4,796,455 in general obligation bonds and \$97,433 in OPWC loans. Of this amount, \$830,000 will be repaid from business-type activities. There was no new debt issued during 2019.

In addition to the debt outlined above, the County's long-term obligations also include the net pension/OPEB liability, compensated absences, claims, capital leases, and landfill closure/postclosure costs. For further information regarding the County's long-term obligations, refer to Notes 19, 20, and 21 to the basic financial statements.

Current Issues

The unemployment rate for the County in March 2020 was 4.3 percent, which is higher than the rate of 3.6 percent one year ago (March 2019). This rate is lower than the State rate of 5.8 and the national rate of 4.4 percent.

Sales tax revenue for 2019 was 6 percent higher than 2018. So far in 2020, sales tax revenues compared to last year (January through April) are more than 13 percent higher.

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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.co.wood.oh.us.

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Unit
December 31, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total*	Wood County Port Authority
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$126,464,661	\$6,418,577	\$132,883,238	\$0
Cash and Cash Equivalents in Segregated Accounts	453,449	105,510	558,959	765,429
Cash and Cash Equivalents with Fiscal Agent	3,690,218	0	3,690,218	0
Investments with Fiscal Agent	12,526,077	0	12,526,077	0
Accounts Receivable	199,404	571,000	770,404	0
Accrued Interest Receivable	411,989	0	411,989	0
Permissive Sales Taxes Receivable	6,756,372	0	6,756,372	0
Due from Other Governments	9,523,159	542,854	10,066,013	1,504,751
Prepaid Items	537,391	37,049	574,440	0
Materials and Supplies Inventory	506,975	65,290	572,265	0
Internal Balances	1,505,949	(1,505,949)	0	0
Property Taxes Receivable	43,440,106	0	43,440,106	0
Payment in Lieu of Taxes Receivable	65,037	0	65,037	0
Notes Receivable	1,423,023	0	1,423,023	0
Special Assessments Receivable	637,884	0	637,884	0
Net Pension Asset	212,163	25,124	237,287	0
Net OPEB Asset	73,048	0	73,048	0
Nondepreciable Capital Assets	3,770,792	904,000	4,674,792	7,396,239
Depreciable Capital Assets, Net	94,253,955	5,419,255	99,673,210	0
Total Assets	306,451,652	12,582,710	319,034,362	9,666,419
<u>Deferred Outflows of Resources</u>				
Pension	21,363,835	2,506,348	23,870,183	0
OPEB	2,715,442	322,337	3,035,570	0
Total Deferred Outflows of Resources	24,079,277	2,828,685	26,905,753	0
<u>Liabilities</u>				
Accrued Wages Payable	2,545,430	293,192	2,838,622	0
Employee Withholdings Payable	114,819	0	114,819	0
Accounts Payable	3,217,829	275,596	3,493,425	1,199,218
Contracts Payable	223,098	2,651	225,749	0
Matured Compensated Absences Payable	77,429	0	77,429	0
Due to Other Governments	1,124,772	107,855	1,232,627	326,275
Accrued Interest Payable	9,936	2,633	12,569	0
Matured Bonds Payable	24,000	0	24,000	0
Matured Interest Payable	23,742	0	23,742	0
Unearned Revenue	0	0	0	26,157
Retainage Payable	12,511	0	12,511	0
Long-Term Liabilities:				
Due Within One Year	5,331,145	498,652	5,829,797	0
Due in More Than One Year	6,724,032	8,588,379	15,312,411	0
Net Pension Liability	71,958,363	8,405,886	80,364,249	0
Net OPEB Liability	33,251,002	3,937,617	37,188,619	0
Total Liabilities	124,638,108	22,112,461	146,750,569	1,551,650

(continued)

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Unit
December 31, 2019
(continued)

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total*	Wood County Port Authority
<u>Deferred Inflows of Resources</u>				
Property Taxes	\$42,297,277	\$0	\$42,297,277	\$0
Payment in Lieu of Taxes	65,037	0	65,037	0
Pension	2,002,724	129,407	2,132,131	0
OPEB	648,237	10,684	656,712	0
Total Deferred Inflows of Resources	45,013,275	140,091	45,151,157	0
<u>Net Position</u>				
Net Investment in Capital Assets	96,217,314	5,097,465	101,314,779	7,396,239
Restricted for:				
Debt Service	294,944	0	294,944	0
Capital Projects	54,979	0	54,979	0
Legislative and Executive	1,261,310	0	1,261,310	0
Judicial	1,889,777	0	1,889,777	0
Public Safety	630,100	0	630,100	0
Public Works	17,419,942	0	17,419,942	0
Health	6,409,473	0	6,409,473	0
Human Services	43,392,236	0	43,392,236	0
Economic Development	938,083	0	938,083	0
Other Purposes	2,177,532	0	2,177,532	0
Unrestricted (Deficit)	(9,806,144)	(11,938,622)	(21,744,766)	718,530
Total Net Position (Deficit)	\$160,879,546	(\$6,841,157)	\$154,038,389	\$8,114,769

*After deferred outflows and deferred inflows related to the change in internal proportionate share of pension/OPEB related items have been eliminated.

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, 2019

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$29,100,186	\$5,079,361	\$455,834	\$1,313,368
Judicial	10,294,551	4,073,586	712,874	0
Intergovernmental	446,748	0	0	0
Internal Service Fund-External Portion	1,982,330	2,029,799	0	0
Public Safety	10,273,441	1,935,767	485,199	0
Public Works	15,883,745	8,947,458	4,033,614	514,159
Health				
Alcohol, Drug Addiction, and Mental Health Services	10,399,740	17,583	3,611,013	0
Other Health	815,068	411,395	841	0
Human Services				
Job and Family Services	13,021,208	1,145	10,351,395	0
Child Support Enforcement Agency	2,636,669	453,483	1,605,957	0
Developmental Disabilities	21,666,034	515,124	9,455,811	0
Other Human Services	2,963,467	23,343	207,241	0
Conservation and Recreation	420,195	0	17,186	0
Economic Development	723,505	551,940	495,319	0
Interest and Fiscal Charges	150,109	0	0	0
Total Governmental Activities	120,776,996	24,039,984	31,432,284	1,827,527
<u>Business-Type Activities</u>				
Building Inspection	1,812,391	1,915,167	0	0
Nursing Home	8,445,724	6,579,556	0	0
Landfill	2,734,151	2,809,428	0	0
Total Business-Type Activities	12,992,266	11,304,151	0	0
Total Primary Government	\$133,769,262	\$35,344,135	\$31,432,284	\$1,827,527

Net (Expense) Revenue and Change in Net Position				
Primary Government			Component Unit	
Governmental Activities	Business-Type Activities	Total	Wood County Port Authority	
(\$22,251,623)	\$0	(\$22,251,623)	\$0	
(5,508,091)	0	(5,508,091)	0	
(446,748)	0	(446,748)	0	
47,469	0	47,469	0	
(7,852,475)	0	(7,852,475)	0	
(2,388,514)	0	(2,388,514)	0	
(6,771,144)	0	(6,771,144)	0	
(402,832)	0	(402,832)	0	
(2,668,668)	0	(2,668,668)	0	
(577,229)	0	(577,229)	0	
(11,695,099)	0	(11,695,099)	0	
(2,732,883)	0	(2,732,883)	0	
(403,009)	0	(403,009)	0	
323,754	0	323,754	0	
(150,109)	0	(150,109)	0	
(63,477,201)	0	(63,477,201)	0	
0	102,776	102,776	0	
0	(1,866,168)	(1,866,168)	0	
0	75,277	75,277	0	
0	(1,688,115)	(1,688,115)	0	
(63,477,201)	(1,688,115)	(65,165,316)	0	

(continued)

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Unit
For the Year Ended December 31, 2019
(continued)

	Program Revenues		
Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Component Unit</u>			
Wood County Port Authority	\$2,156,600	\$785,000	\$1,566,185
Total Component Units	\$2,156,600	\$785,000	\$1,566,185

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
Interest
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position (Deficit) Beginning of Year

Net Position (Deficit) 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	\$194,585
0	0	0	194,585
7,130,612	0	7,130,612	0
6,939,596	0	6,939,596	0
3,550,165	0	3,550,165	0
19,567,445	0	19,567,445	0
1,911,612	0	1,911,612	0
151,711	0	151,711	0
65,045	0	65,045	0
23,686,838	0	23,686,838	0
178,180	0	178,180	0
3,587,550	0	3,587,550	0
4,022,099	0	4,022,099	0
1,499,182	119,880	1,619,062	0
72,290,035	119,880	72,409,915	0
(152,400)	152,400	0	0
72,137,635	272,280	72,409,915	0
8,660,434	(1,415,835)	7,244,599	194,585
152,219,112	(5,425,322)	146,793,790	7,920,184
<u>\$160,879,546</u>	<u>(\$6,841,157)</u>	<u>\$154,038,389</u>	<u>\$8,114,769</u>

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2019

	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	\$34,806,292	\$11,726,435	\$6,177,741	\$5,135,170
Cash and Cash Equivalents in Segregated Accounts	74,869	0	0	0
Accounts Receivable	58,952	0	0	0
Accrued Interest Receivable	389,689	22,300	0	0
Permissive Sales Taxes Receivable	6,756,372	0	0	0
Due from Other Governments	1,970,667	4,335,641	818,163	500,870
Prepaid Items	310,078	2,510	0	2,566
Materials and Supplies Inventory	131,124	333,882	0	15,586
Interfund Receivable	3,371,965	0	0	2,035
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	261,521	0	0	0
Property Taxes Receivable	7,762,791	0	7,888,645	3,873,205
Payment in Lieu of Taxes Receivable	43,643	0	4,031	2,015
Notes Receivable	500,000	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$56,437,963</u>	<u>\$16,420,768</u>	<u>\$14,888,580</u>	<u>\$9,531,447</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$1,413,217	\$135,738	\$30,469	\$277,676
Employee Withholdings Payable	114,819	0	0	0
Accounts Payable	532,242	97,367	1,204,905	283,495
Contracts Payable	0	199,985	0	0
Matured Compensated Absences Payable	51,282	14,053	0	0
Due to Other Governments	540,549	46,559	6,774	152,973
Interfund Payable	218,973	19,990	8,542	70,744
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>2,871,082</u>	<u>513,692</u>	<u>1,250,690</u>	<u>784,888</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	7,552,865	0	7,675,188	3,768,288
Payment in Lieu of Taxes Receivable	43,643	0	4,031	2,015
Unavailable Revenue	6,545,793	3,360,007	734,672	294,261
Total Deferred Inflows of Resources	<u>14,142,301</u>	<u>3,360,007</u>	<u>8,413,891</u>	<u>4,064,564</u>
<u>Fund Balance</u>				
Nonspendable	2,965,226	336,392	0	18,152
Restricted	0	12,210,677	5,223,999	4,663,843
Committed	1,347,761	0	0	0
Assigned	11,548,613	0	0	0
Unassigned (Deficit)	23,562,980	0	0	0
Total Fund Balance	<u>39,424,580</u>	<u>12,547,069</u>	<u>5,223,999</u>	<u>4,681,995</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$56,437,963</u>	<u>\$16,420,768</u>	<u>\$14,888,580</u>	<u>\$9,531,447</u>

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	Other Governmental	Total
\$38,949,893	\$24,619,869	\$121,415,400
16,942	361,638	453,449
0	140,452	199,404
0	0	411,989
0	0	6,756,372
1,168,002	729,816	9,523,159
55,930	13,171	384,255
13,550	12,833	506,975
0	17,096	3,391,096
0	0	261,521
21,664,934	2,250,531	43,440,106
14,185	1,163	65,037
0	923,023	1,423,023
0	637,884	637,884
<u>\$61,883,436</u>	<u>\$29,707,476</u>	<u>\$188,869,670</u>
\$465,609	\$222,721	\$2,545,430
0	0	114,819
274,885	824,935	3,217,829
0	23,113	223,098
12,094	0	77,429
259,679	59,869	1,066,403
70,091	1,829,619	2,217,959
0	24,000	24,000
0	23,742	23,742
0	12,511	12,511
<u>1,082,358</u>	<u>3,020,510</u>	<u>9,523,220</u>
21,111,365	2,189,571	42,297,277
14,185	1,163	65,037
<u>1,246,038</u>	<u>1,233,144</u>	<u>13,413,915</u>
<u>22,371,588</u>	<u>3,423,878</u>	<u>55,776,229</u>
69,480	26,004	3,415,254
38,360,010	8,000,824	68,459,353
0	841,158	2,188,919
0	15,280,932	26,829,545
0	(885,830)	22,677,150
<u>38,429,490</u>	<u>23,263,088</u>	<u>123,570,221</u>
<u>\$61,883,436</u>	<u>\$29,707,476</u>	<u>\$188,869,670</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Position of Governmental Activities
 December 31, 2019

Total Governmental Fund Balance		\$123,570,221
<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.		98,024,747
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	135,105	
Accrued Interest Receivable	314,253	
Permissive Sales Taxes Receivable	4,587,266	
Due from Other Governments	6,596,578	
Delinquent Property Taxes Receivable	1,142,829	
Special Assessments Receivable	<u>637,884</u>	
		13,413,915
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(101,625)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
General Obligation Bonds Payable	(3,966,455)	
Compensated Absences Payable	(4,433,822)	
OPWC Loans Payable	<u>(97,433)</u>	
		(8,497,710)
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.		(9,936)
The net pension asset, net pension liability, net OPEB asset, and OPEB liability 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	212,163	
Deferred Outflows - Pension	21,363,835	
Deferred Inflows - Pension	(2,002,724)	
Net Pension Liability	(71,958,363)	
Net OPEB Asset	73,048	
Deferred Outflows - OPEB	2,715,442	
Deferred Inflows - OPEB	(648,237)	
Net OPEB Liability	<u>(33,251,002)</u>	
		(83,495,838)
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>17,975,772</u>
Net Position of Governmental Activities		<u><u>\$160,879,546</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, 2019

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$7,093,225	\$0	\$6,894,197	\$3,531,347
Payment in Lieu of Taxes	43,643	0	4,032	2,017
Permissive Sales Taxes	23,214,487	0	0	0
Permissive Motor Vehicle License Taxes	0	5,363,458	0	0
Other Taxes	33,335	0	31,151	16,132
Charges for Services	8,145,416	1,018,211	17,583	1,145
Licenses and Permits	6,818	0	0	0
Fines, Costs, and Forfeitures	341,896	148,790	0	0
Intergovernmental	5,066,846	4,195,686	4,136,719	10,350,116
Special Assessments	0	0	0	0
Interest	3,633,177	149,383	0	0
Other	711,510	0	83,965	13,828
Total Revenues	48,290,353	10,875,528	11,167,647	13,914,585
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	19,247,605	0	0	0
Judicial	8,560,952	0	0	0
Intergovernmental	446,748	0	0	0
Public Safety	8,968,128	0	0	0
Public Works	573,118	7,256,332	0	0
Health	212,058	0	10,267,463	0
Human Services	765,570	0	0	11,541,074
Conservation and Recreation	168,241	0	0	0
Economic Development	334,367	0	0	0
Other	714,498	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	32,478	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	39,991,285	7,288,810	10,267,463	11,541,074
Excess of Revenues Over (Under) Expenditures	8,299,068	3,586,718	900,184	2,373,511
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(4,606,602)	0	0	0
Total Other Financing Sources (Uses)	(4,606,602)	0	0	0
Changes in Fund Balance	3,692,466	3,586,718	900,184	2,373,511
Fund Balance Beginning of Year	35,732,114	8,960,351	4,323,815	2,308,484
Fund Balance End of Year	\$39,424,580	\$12,547,069	\$5,223,999	\$4,681,995

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	Other Governmental	Total
\$19,466,083	\$2,052,396	\$39,037,248
14,189	1,164	65,045
0	0	23,214,487
0	0	5,363,458
88,167	9,395	178,180
515,124	3,020,022	12,717,501
0	514,927	521,745
0	384,022	874,708
9,424,201	5,263,815	38,437,383
0	563,654	563,654
0	51,644	3,834,204
0	690,720	1,500,023
<u>29,507,764</u>	<u>12,551,759</u>	<u>126,307,636</u>
0	1,408,054	20,655,659
0	1,287,137	9,848,089
0	0	446,748
0	1,177,434	10,145,562
0	1,127,738	8,957,188
0	409,179	10,888,700
19,809,731	4,373,923	36,490,298
0	168,426	336,667
0	340,892	675,259
0	0	714,498
0	6,024,103	6,024,103
0	300,000	332,478
0	153,445	153,445
<u>19,809,731</u>	<u>16,770,331</u>	<u>105,668,694</u>
<u>9,698,033</u>	<u>(4,218,572)</u>	<u>20,638,942</u>
0	576,599	576,599
0	5,686,117	5,686,117
(1,500,000)	(231,915)	(6,338,517)
<u>(1,500,000)</u>	<u>6,030,801</u>	<u>(75,801)</u>
8,198,033	1,812,229	20,563,141
<u>30,231,457</u>	<u>21,450,859</u>	<u>103,007,080</u>
<u>\$38,429,490</u>	<u>\$23,263,088</u>	<u>\$123,570,221</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, 2019

Changes in Fund Balance - Total Governmental Funds \$20,563,141

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

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

Capital Outlay - Nondepreciable Capital Assets	851,755	
Capital Outlay - Depreciable Capital Assets	4,296,578	
Depreciation	<u>(5,679,316)</u>	(530,983)

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 loss on disposal of capital assets on the statement of activities.

Proceeds from Sale of Capital Assets	(576,599)	
Loss on Disposal of Capital Assets	<u>(352,370)</u>	(928,969)

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

Delinquent Property Taxes	213,893	
Permissive Sales Taxes	472,351	
Permissive Motor Vehicle License Taxes	366,393	
Charges for Services	42,588	
Intergovernmental	(331,390)	
Special Assessments	114,166	
Interest	<u>(19,220)</u>	858,781

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	300,000	
OPWC Loans Payable	<u>32,478</u>	332,478

Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. 2,595

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

Pension	(15,370,230)	
OPEB	<u>(2,850,232)</u>	(18,220,462)

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

Pension	5,276,252	
OPEB	<u>50,635</u>	5,326,887

(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, 2019
 (continued)

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net position.		\$741
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.		73,050
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	393,614	
Transfers In	500,000	
Allocated to Activities	242,092	1,135,706
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.		47,469
Change in Net Position of Governmental Activities		\$8,660,434

See Accompanying Notes to the Basic Financial Statements

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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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
<u>Revenues</u>				
Property Taxes	\$7,910,000	\$7,110,000	\$7,074,955	(\$35,045)
Payment in Lieu of Taxes	43,643	43,643	43,643	0
Permissive Sales Taxes	18,500,000	18,500,000	22,904,876	4,404,876
Other Taxes	31,725	19,225	33,335	14,110
Charges for Services	7,075,721	7,075,721	8,069,912	994,191
Licenses and Permits	6,650	6,650	6,818	168
Fines, Costs, and Forfeitures	254,500	254,500	298,772	44,272
Intergovernmental	3,704,276	4,475,225	5,103,682	628,457
Interest	1,500,000	1,500,000	2,516,299	1,016,299
Other	538,025	652,266	706,526	54,260
Total Revenues	39,564,540	39,637,230	46,758,818	7,121,588
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	20,367,596	21,627,594	19,875,602	1,751,992
Judicial	8,724,390	8,944,635	8,558,921	385,714
Public Safety	8,676,256	8,895,867	8,844,995	50,872
Public Works	540,868	542,511	531,537	10,974
Health	327,120	330,561	327,028	3,533
Human Services	830,987	837,596	757,499	80,097
Conservation and Recreation	167,538	167,538	167,192	346
Economic Development	338,346	614,810	358,335	256,475
Other	2,515,009	1,775,084	720,392	1,054,692
Intergovernmental	455,300	455,420	446,748	8,672
Total Expenditures	42,943,410	44,191,616	40,588,249	3,603,367
Excess of Revenues Over (Under) Expenditures	(3,378,870)	(4,554,386)	6,170,569	10,724,955
<u>Other Financing Sources (Uses)</u>				
Advances In	342,200	384,971	1,093,571	708,600
Advances Out	(1,304,700)	(1,304,700)	(2,153,405)	(848,705)
Transfers Out	(2,796,025)	(4,845,725)	(4,606,602)	239,123
Total Other Financing Sources (Uses)	(3,758,525)	(5,765,454)	(5,666,436)	99,018
Changes in Fund Balance	(7,137,395)	(10,319,840)	504,133	10,823,973
Fund Balance Beginning of Year	31,687,385	31,687,385	31,687,385	0
Prior Year Encumbrances Appropriated	1,300,906	1,300,906	1,300,906	0
Fund Balance End of Year	\$25,850,896	\$22,668,451	\$33,492,424	\$10,823,973

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,970,000	\$4,970,000	\$5,266,199	\$296,199
Charges for Services	77,491	507,517	959,025	451,508
Fines, Costs, and Forfeitures	155,270	155,270	148,640	(6,630)
Intergovernmental	3,582,706	3,346,326	3,965,440	619,114
Interest	80,000	80,000	126,947	46,947
Other	2,004	2,004	2,004	0
Total Revenues	8,867,471	9,061,117	10,468,255	1,407,138
<u>Expenditures</u>				
Current:				
Public Works	9,278,589	10,826,942	7,874,865	2,952,077
Debt Service:				
Principal Retirement	32,478	32,478	32,478	0
Total Expenditures	9,311,067	10,859,420	7,907,343	2,952,077
Excess of Revenues Over (Under) Expenditures	(443,596)	(1,798,303)	2,560,912	4,359,215
<u>Other Financing Sources</u>				
Sale of Capital Assets	8,271	8,271	8,271	0
Transfers In	430,026	430,026	0	(430,026)
Total Other Financing Sources	438,297	438,297	8,271	(430,026)
Changes in Fund Balance	(5,299)	(1,360,006)	2,569,183	3,929,189
Fund Balance Beginning of Year	7,690,611	7,690,611	7,690,611	0
Prior Year Encumbrances Appropriated	708,353	708,353	708,353	0
Fund Balance End of Year	\$8,393,665	\$7,038,958	\$10,968,147	\$3,929,189

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$7,666,333	\$6,911,188	\$6,865,194	(\$45,994)
Payment in Lieu of Taxes	4,032	4,032	4,032	0
Other Taxes	0	18,087	31,151	13,064
Charges for Services	0	17,583	17,583	0
Intergovernmental	2,622,102	3,758,740	3,839,771	81,031
Other	0	83,895	83,965	70
Total Revenues	10,292,467	10,793,525	10,841,696	48,171
<u>Expenditures</u>				
Current:				
Health	11,007,695	10,975,103	10,104,874	870,229
Changes in Fund Balance	(715,228)	(181,578)	736,822	918,400
Fund Balance Beginning of Year	5,290,111	5,290,111	5,290,111	0
Prior Year Encumbrances Appropriated	361	361	361	0
Fund Balance End of Year	<u>\$4,575,244</u>	<u>\$5,108,894</u>	<u>\$6,027,294</u>	<u>\$918,400</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$3,922,613	\$3,542,613	\$3,521,944	(\$20,669)
Payment in Lieu of Taxes	2,017	2,017	2,017	0
Other Taxes	15,128	9,128	16,132	7,004
Charges for Services	0	0	1,145	1,145
Intergovernmental	12,893,352	10,048,793	9,881,731	(167,062)
Other	30,000	15,000	13,828	(1,172)
Total Revenues	16,863,110	13,617,551	13,436,797	(180,754)
<u>Expenditures</u>				
Current:				
Human Services	16,870,904	15,491,605	11,531,580	3,960,025
Excess of Revenues Over (Under) Expenditures	(7,794)	(1,874,054)	1,905,217	3,779,271
<u>Other Financing Uses</u>				
Transfers Out	(125,000)	(117,500)	0	117,500
Changes in Fund Balance	(132,794)	(1,991,554)	1,905,217	3,896,771
Fund Balance Beginning of Year	3,141,611	3,141,611	3,141,611	0
Prior Year Encumbrances Appropriated	5,930	5,930	5,930	0
Fund Balance End of Year	\$3,014,747	\$1,155,987	\$5,052,758	\$3,896,771

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
<u>Revenues</u>				
Property Taxes	\$20,830,888	\$19,530,888	\$19,407,354	(\$123,534)
Payment in Lieu of Taxes	14,189	14,189	14,189	0
Other Taxes	75,383	48,383	88,167	39,784
Charges for Services	520,448	520,448	545,829	25,381
Intergovernmental	<u>7,231,867</u>	<u>8,558,867</u>	<u>9,380,627</u>	<u>821,760</u>
Total Revenues	28,672,775	28,672,775	29,436,166	763,391
<u>Expenditures</u>				
Current:				
Human Services	<u>22,586,843</u>	<u>22,885,074</u>	<u>20,678,220</u>	<u>2,206,854</u>
Excess of Revenues Over Expenditures	6,085,932	5,787,701	8,757,946	2,970,245
<u>Other Financing Uses</u>				
Transfers Out	<u>(2,012,000)</u>	<u>(1,810,500)</u>	<u>(1,500,000)</u>	<u>310,500</u>
Changes in Fund Balance	4,073,932	3,977,201	7,257,946	3,280,745
Fund Balance Beginning of Year	31,288,160	31,288,160	31,288,160	0
Prior Year Encumbrances Appropriated	<u>931</u>	<u>931</u>	<u>931</u>	<u>0</u>
Fund Balance End of Year	<u>\$35,363,023</u>	<u>\$35,266,292</u>	<u>\$38,547,037</u>	<u>\$3,280,745</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,736,077	\$400,402	\$3,282,098	\$6,418,577
Cash and Cash Equivalents in Segregated Accounts	0	105,510	0	105,510
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments with Fiscal Agent	0	0	0	0
Accounts Receivable	4,564	352,524	213,912	571,000
Due from Other Governments	0	520,506	22,348	542,854
Prepaid Items	0	7,149	29,900	37,049
Materials and Supplies Inventory	0	33,237	32,053	65,290
Interfund Receivable	0	0	0	0
Total Current Assets	<u>2,740,641</u>	<u>1,419,328</u>	<u>3,580,311</u>	<u>7,740,280</u>
<u>Non-Current Assets</u>				
Net Pension Asset	5,583	16,750	2,791	25,124
Nondepreciable Capital Assets	0	0	904,000	904,000
Depreciable Capital Assets, Net	86,999	4,003,546	1,328,710	5,419,255
Total Non-Current Assets	<u>92,582</u>	<u>4,020,296</u>	<u>2,235,501</u>	<u>6,348,379</u>
Total Assets	<u>2,833,223</u>	<u>5,439,624</u>	<u>5,815,812</u>	<u>14,088,659</u>
<u>Deferred Outflows of Resources</u>				
Pension	556,964	1,670,898	278,486	2,506,348
OPEB	71,630	214,891	35,816	322,337
Total Deferred Outflows of Resources	<u>628,594</u>	<u>1,885,789</u>	<u>314,302</u>	<u>2,828,685</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	56,283	208,603	28,306	293,192
Accounts Payable	1,589	262,578	11,429	275,596
Contracts Payable	0	0	2,651	2,651
Due to Other Governments	14,458	60,744	32,653	107,855
Interfund Payable	8,427	531,904	1,067,243	1,607,574
Accrued Interest Payable	0	2,633	0	2,633
General Obligation Bonds Payable	0	40,000	0	40,000
Compensated Absences Payable	54,418	96,735	6,894	158,047
Capital Leases Payable	0	0	300,605	300,605
Claims Payable	0	0	0	0
Total Current Liabilities	<u>135,175</u>	<u>1,203,197</u>	<u>1,449,781</u>	<u>2,788,153</u>
<u>Non-Current Liabilities</u>				
General Obligation Bonds Payable	0	790,000	0	790,000
Net Pension Liability	1,867,975	5,603,924	933,987	8,405,886
Net OPEB Liability	875,026	2,625,078	437,513	3,937,617
Compensated Absences Payable	42,295	81,484	29,499	153,278
Capital Leases Payable	0	0	95,185	95,185
Claims Payable	0	0	0	0
Closure/Postclosure Costs Payable	0	0	7,549,916	7,549,916
Total Non-Current Liabilities	<u>2,785,296</u>	<u>9,100,486</u>	<u>9,046,100</u>	<u>20,931,882</u>
Total Liabilities	<u>2,920,471</u>	<u>10,303,683</u>	<u>10,495,881</u>	<u>23,720,035</u>

Governmental
Activity

Internal
Service

\$4,787,740

0

3,690,218

12,526,077

0

0

153,136

0

434,437

21,591,608

0

0

0

0

21,591,608

0

0

0

0

0

0

58,369

0

0

0

0

0

2,565,619

2,623,988

0

0

0

0

0

991,848

0

991,848

3,615,836

(continued)

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019
(continued)

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
<u>Deferred Inflows of Resources</u>				
Pension	\$28,725	\$86,322	\$14,360	\$129,407
OPEB	2,374	7,123	1,187	10,684
Total Deferred Inflows of Resources	31,099	93,445	15,547	140,091
<u>Net Position</u>				
Net Investment in Capital Assets	86,999	3,173,546	1,836,920	5,097,465
Unrestricted (Deficit)	423,248	(6,245,261)	(6,218,234)	(12,040,247)
Total Net Position (Deficit)	\$510,247	(\$3,071,715)	(\$4,381,314)	(6,942,782)
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.				101,625
Net Position (Deficit) of Business-Type Activities				(\$6,841,157)
See Accompanying Notes to the Basic Financial Statements				

Governmental
Activity

Internal
Service

\$0
0

0

0
17,975,772

\$17,975,772

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2019

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
<u>Operating Revenues</u>				
Charges for Services	\$0	\$6,579,556	\$2,809,428	\$9,388,984
Licenses, Permits, and Inspections	1,915,167	0	0	1,915,167
Other	414	2,032	26,191	28,637
Total Operating Revenues	<u>1,915,581</u>	<u>6,581,588</u>	<u>2,835,619</u>	<u>11,332,788</u>
<u>Operating Expenses</u>				
Personal Services	1,522,909	5,273,045	803,121	7,599,075
Materials and Supplies	4,224	674,546	260,452	939,222
Contractual Services	172,977	1,993,555	686,591	2,853,123
Claims	0	0	0	0
Other	82,348	167,586	517,847	767,781
Depreciation	31,930	323,488	418,156	773,574
Total Operating Expenses	<u>1,814,388</u>	<u>8,432,220</u>	<u>2,686,167</u>	<u>12,932,775</u>
Operating Income (Loss)	<u>101,193</u>	<u>(1,850,632)</u>	<u>149,452</u>	<u>(1,599,987)</u>
<u>Non-Operating Revenues (Expenses)</u>				
Sale of Capital Assets	0	0	91,243	91,243
Loss on Disposal of Capital Assets	(3,384)	0	0	(3,384)
Interest Revenue	0	0	0	0
Interest Expense	0	(32,333)	(50,674)	(83,007)
Total Non-Operating Revenues (Expenses)	<u>(3,384)</u>	<u>(32,333)</u>	<u>40,569</u>	<u>4,852</u>
Income (Loss) Before Transfers	97,809	(1,882,965)	190,021	(1,595,135)
Transfers In	0	72,400	80,000	152,400
Changes in Net Position	97,809	(1,810,565)	270,021	(1,442,735)
Net Position (Deficit) Beginning of Year	<u>412,438</u>	<u>(1,261,150)</u>	<u>(4,651,335)</u>	
Net Position (Deficit) End of Year	<u>\$510,247</u>	<u>(\$3,071,715)</u>	<u>(\$4,381,314)</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 income of the internal service fund.

26,900

Change in Net Position of Business-Type Activities

(\$1,415,835)

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$13,136,607
0
395,386

13,531,993

100
0
1,435,796
11,779,563
73
0

13,215,532

316,461

0
0
393,614
0

393,614

710,075

500,000

1,210,075

16,765,697

\$17,975,772

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	<u>Business-Type Activities</u>			Total Enterprise
	<u>Building Inspection</u>	<u>Nursing Home</u>	<u>Landfill</u>	
Increase in Cash and Cash Equivalents				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$1,913,332	\$6,408,084	\$2,759,858	\$11,081,274
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	(1,147,122)	(4,138,204)	(614,696)	(5,900,022)
Cash Payments to Suppliers	(19,967)	(761,235)	(344,608)	(1,125,810)
Cash Payments for Contractual Services	(160,125)	(1,818,563)	(380,576)	(2,359,264)
Cash Payments for Claims	0	0	0	0
Cash Received from Other Revenues	414	2,032	12,523	14,969
Cash Payments for Other Expenses	(82,836)	(148,535)	(516,868)	(748,239)
Net Cash Provided by (Used for) Operating Activities	<u>503,696</u>	<u>(456,421)</u>	<u>915,633</u>	<u>962,908</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Advances In	0	500,000	216,343	716,343
Cash Payments for Advances Out	0	0	(197,200)	(197,200)
Cash Received from Transfers In	0	72,400	80,000	152,400
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>572,400</u>	<u>99,143</u>	<u>671,543</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(31,654)	0	(268,496)	(300,150)
Principal Paid on General Obligation Bonds	0	(40,000)	0	(40,000)
Interest Paid on General Obligation Bonds	0	(32,400)	(32,439)	(64,839)
Lease Principal	0	0	(381,300)	(381,300)
Lease Interest	0	0	(18,235)	(18,235)
Net Cash Used for Capital and Related Financing Activities	<u>(31,654)</u>	<u>(72,400)</u>	<u>(700,470)</u>	<u>(804,524)</u>
<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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase in Cash and Cash Equivalents	472,042	43,579	314,306	829,927
Cash and Cash Equivalents Beginning of Year	<u>2,264,035</u>	<u>462,333</u>	<u>2,967,792</u>	<u>5,694,160</u>
Cash and Cash Equivalents End of Year	<u>\$2,736,077</u>	<u>\$505,912</u>	<u>\$3,282,098</u>	<u>\$6,524,087</u>

Governmental
Activity

Internal
Service

\$0
10,796,911
2,029,799
(100)
0
(1,424,917)
(11,531,045)
270,846
(73)

141,421

0
0
500,000

500,000

0
0
0
0
0
0

0

(9,610,403)
9,749,100
393,614

532,311

1,173,732

7,304,226

\$8,477,958

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019
(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)	\$101,193	(\$1,850,632)	\$149,452	(\$1,599,987)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Closure and Postclosure Liability	0	0	241,356	241,356
Depreciation	31,930	323,488	418,156	773,574
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(1,835)	3,223	(62,566)	(61,178)
Increase in Due from Other Governments	0	(174,695)	(672)	(175,367)
(Increase) Decrease in Prepaid Items	0	(2,912)	0	(2,912)
Increase in Materials and Supplies Inventory	0	(5,860)	(1,350)	(7,210)
Increase in Interfund Receivable	0	0	0	0
Increase in Accrued Wages Payable	10,218	23,337	3,384	36,939
Increase (Decrease) in Accounts Payable	(2,891)	119,713	(1,374)	115,448
Decrease in Contracts Payable	0	0	(13,491)	(13,491)
Increase (Decrease) in Due to Other Governments	1,406	1,897	(2,246)	1,057
Increase in Interfund Payable	8,427	31,904	4,606	44,937
Increase in Claims Payable	0	0	0	0
Increase in Compensated Absences Payable	952	12,899	3,230	17,081
Increase in Net Pension Asset	(1,678)	(5,030)	(838)	(7,546)
Decrease in Net Pension Liability	(2,027)	(6,080)	(1,014)	(9,121)
Decrease in Deferred Outflows - Pension	402,651	1,207,979	201,326	1,811,956
Decrease in Deferred Inflows - Pension	(125,168)	(377,205)	(62,585)	(564,958)
Increase in Net OPEB Liability	47,932	143,794	23,966	215,692
Decrease in Deferred Outflows - OPEB	47,329	141,986	23,664	212,979
Decrease in Deferred Inflows - OPEB	(14,743)	(44,227)	(7,371)	(66,341)
Total Adjustments	402,503	1,394,211	766,181	2,562,895
Net Cash Provided by (Used for) Operating Activities	\$503,696	(\$456,421)	\$915,633	\$962,908

Non-Cash Investing Transactions

For 2019, the Health internal service fund's investments increased by \$33,382 to reflect investments at fair value as of December 31, 2019.

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$316,461

0
0

0
0
136
0

(434,437)

0
0
0

33,979

0
225,282

0
0
0
0
0
0
0
0

(175,040)

\$141,421

Wood County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$15,460,607
Cash and Cash Equivalents in Segregated Accounts	1,127,667
Due from Other Governments	5,413,914
Property Taxes Receivable	177,466,848
Special Assessments Receivable	<u>5,335,915</u>
 Total Assets	 <u>204,804,951</u>
 <u>Liabilities</u>	
Due to Other Governments	<u>5,349,311</u>
 <u>Deferred Inflows of Resources</u>	
Property Taxes	<u>173,085,153</u>
 <u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$26,370,487</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, 2019

<u>Additions</u>	
Intergovernmental	\$7,287,165
Amounts Received as Fiscal Agent	16,812,273
Licenses, Permits, and Fees for Other Governments	26,570,823
Fines and Forfeitures for Other Governments	2,187,088
Property Tax Collections for Other Governments	168,181,784
Special Assessments Collections for Other Governments	4,363,033
Sheriff Sales Collections for Others	1,910,494
Other	<u>375,961</u>
Total Additions	<u>227,688,621</u>
<u>Deductions</u>	
Distributions to the State of Ohio	1,054,288
Distributions of State Funds to Other Governments	11,175,731
Distributions as Fiscal Agent	15,088,887
Distributions to Individuals	414,592
Licenses, Permits, and Fees Distributions to Other Governments	26,508,968
Fines and Forfeitures Distributions to Other Governments	2,143,294
Property Tax Distributions to Other Governments	162,777,305
Special Assessments Distributions to Other Governments	4,284,322
Sheriff Sales Distributions to Others	<u>1,908,622</u>
Total Deductions	<u>225,356,009</u>
Net Increase in Fiduciary Net Position	2,332,612
Net Position Beginning of Year	<u>24,037,875</u>
Net Position End of Year	<u><u>\$26,370,487</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 27 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(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.

- 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 24, 25, and 26 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, 2019
(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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

B. Fund Accounting

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

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities 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 primarily used to pay the costs of contracts with local mental health agencies that provide services to the public.

Job and Family Services Fund - This fund accounts for federal, state, and local 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.

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, 2019
(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, 2019
(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, 2019
(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 interest.

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 position 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 position 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, 2019, but which were levied to finance 2020 operations. This amount has 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.

Expenses/Expenditures

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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, 2019
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2019, the County invested in nonnegotiable and negotiable certificates of deposit, federal agency securities, U.S. Treasury securities, mutual funds, 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 2019, 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 is appreciated for deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million requiring the excess amount to be transacted the following business day(s) but only to the \$100 million limit. All accounts of the participant will be combined for this purpose.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2019 was \$3,633,177, which includes \$2,938,127 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, 2019, 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 or enabling legislation. Unclaimed monies that have a legal restriction on their expenditure are reported as restricted.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(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	5-31 years
Roads	15-40 years
Bridges	65 years
Machinery and Equipment	5 years
Computer Equipment	5 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".

Deferred inflows of resources and deferred outflows of resources from the change in internal proportionate share related to pension/OPEB items are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column on the government-wide statement of net position.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(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, long-term loans, 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, 2019
(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.

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, 2019
(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 to cover a gap between estimated resources and appropriations in the 2020 budget and certain amounts for court operations, document recording, economic development, 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.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance". The County evaluated implementing these certain GASB pronouncements based on the guidance in GASB Statement No. 95.

For 2019, the County has implemented GASB Statement No. 88, "Certain Disclosures Related to Debt including Direct Borrowings and Direct Placements", Statement No. 90, "Majority Equity Interests-An Amendment of GASB Statements No. 14 and No. 61", and related guidance from GASB Implementation Guide 2019-2, "Fiduciary Activities".

For 2019, the County also implemented GASB Implementation Guide No. 2018-1. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 88 improves the information that is disclosed in the notes to the financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 90 defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if the government's holding of the equity interest meets the definition of an investment. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2019, the Drug Addiction Response Project and Storm Water Management special revenue funds, the Bond Retirement and Special Assessment debt service funds, and the Health District Construction and Construction - Ditches capital projects funds had deficit fund balances, in the amount of \$8,319, \$6,046, \$60,400, \$5,810, \$114,567, and \$640,100, respectively, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net position in the Nursing Home enterprise fund, in the amount of \$3,071,715, resulted from reporting the net pension/OPEB liabilities. This amount will be paid by the pension/OPEB system in future years as individuals retire. The deficit net position in the Landfill enterprise fund, in the amount of \$4,381,314, 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

At December 31, 2019, the Historical Center and Senior Citizens special revenue funds had expenditures in excess of appropriations in the other expenditure account, in the amount of \$1,522, and \$19,117, respectively. The County Auditor will monitor expenditures to ensure they are within amounts appropriated.

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; and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

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:

	Changes in Fund Balance				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities
GAAP Basis	\$3,692,466	\$3,586,718	\$900,184	\$2,373,511	\$8,198,033
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2018, Paid in Cash 2019	2,579,278	599,068	0	(154,824)	462,664
Accrued 2019, Not Yet Paid in Cash	(2,885,687)	(997,934)	(296,948)	(313,561)	(475,533)
Expenditure Accruals:					
Accrued 2018, Paid in Cash 2019	(2,269,438)	(487,282)	(1,101,309)	(776,751)	(1,964,198)
Accrued 2019, Not Yet Paid in Cash	2,756,263	513,692	1,250,690	784,888	1,082,358
Cash Adjustments:					
Unrecorded Activity 2018	(916,773)	256	121,444	62,348	344,127
Unrecorded Activity 2019	(197,242)	(392)	(150,447)	(71,751)	(402,856)
Prepaid Items	3,085	44,147	13,208	10,915	(6,121)
Materials and Supplies					
Inventory	60,826	68,806	0	1,103	5,625
Advances In	1,093,571	0	0	0	0
Advances Out	(2,153,405)	0	0	0	0
Transfers Out		0	0	0	0
Excess of Revenues Under Expenditures for Nonbudgeted Activity					
	4,517	0	0	0	13,847
Encumbrances Outstanding at Year End (Budget Basis)					
	(1,263,328)	(757,896)	0	(10,661)	0
Budget Basis	<u>\$504,133</u>	<u>\$2,569,183</u>	<u>\$736,822</u>	<u>\$1,905,217</u>	<u>\$7,257,946</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 6 - Deposits and Investments

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

Monies held by the County, which are not considered 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;
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 standard rating service 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;

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 6 - Deposits and Investments (continued)

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 standard rating services, 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;
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 standard rating services 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 standard rating services 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, 2019
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2019, the County had the following investments:

Measurement/Investment	Measurement Amount	Investment Maturities (in Years)	
		Less Than 1	1-5
Fair Value - Level One Inputs			
Mutual Funds	\$3,690,218	\$3,690,218	\$0
Fair Value - Level Two Inputs			
Negotiable Certificates of Deposit	6,473,743	1,475,437	4,998,306
Federal Home Loan Mortgage Corporation Notes	33,514,921	2,145,740	31,369,181
Federal Farm Credit Bank Notes	29,901,326	1,799,511	28,101,815
Federal Home Loan Bank Notes	34,480,431	1,648,379	32,832,052
Federal National Mortgage Association Notes	16,318,861	12,453,735	3,865,126
U.S. Treasury Notes	4,857,861	4,857,861	0
Total Fair Value - Level Two Inputs	<u>125,547,143</u>	<u>24,380,663</u>	<u>101,166,480</u>
Net Value Per Share			
STAR Ohio	8,418,498	8,418,498	0
Total Investments	<u>\$137,655,859</u>	<u>\$36,489,379</u>	<u>\$101,166,480</u>

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, 2019. 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.

The negotiable certificates of deposit are generally covered by FDIC and/or SIPC insurance. All remaining securities carry a rating of Aaa by Moody's. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. STAR Ohio must maintain the highest rating provided by at least one nationally recognized standard rating service.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 6 - Deposits and Investments (continued)

The County has adopted a policy of investing 60 percent of its available funds in long-term securities; however, the County has not limited the amount that may be invested in a particular security 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	\$6,473,743	4.70 %
Federal Home Loan Mortgage Corporation	33,514,921	24.35
Federal Farm Credit Bank	29,901,326	21.72
Federal Home Loan Bank	34,480,431	25.05
Federal National Mortgage Association	16,318,861	11.85
U.S. Treasury	4,857,861	3.53

Note 7 - Receivables

Receivables at December 31, 2019, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; 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 \$1,384,073, will not be received within one year. Special assessments receivable, in the amount of \$11,054, will not be received within one year. At December 31, 2019, the amount of delinquent special assessments was \$10,118. All other receivables are considered fully collectible within one year, except for the following: interfund; drug testing and supervision costs for adult probation reported in the General Fund; and fines, costs, and restitution for criminal, civil, and domestic cases reported in the custodial funds.

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

	Governmental Activities
Gross Accounts Receivable	\$806,583
Less Allowance for Uncollectible Accounts	(607,179)
Net Accounts Receivable	\$199,404

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(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 a loan to the Wood County Fair Foundation to construct a multi-purpose building. The notes have an annual interest rate of 2.89 to 3 percent and are repaid over seven to fifteen years. A summary of the changes in notes receivable during 2019 follows:

	Balance January 1, 2019	New Loans	Repayments	Balance December 31, 2019
General Fund				
Wood County Fair Foundation	\$500,000	\$0	\$0	\$500,000
Special Revenue Fund				
Community Development Block Grant				
Homebuyer Assistance	359,841	48,891	31,350	377,382
Revolving Loan				
American Cold Forge, LLC	83,481	0	10,739	72,742
Total Special Revenue Fund	443,322	48,891	42,089	450,124
Capital Projects Fund				
Permanent Improvement				
Wood County Fair Foundation	500,000	0	27,101	472,899
Total Notes Receivable	\$1,443,322	\$48,891	\$69,190	\$1,423,023

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$566,877
Sheriff's Contracts	40,295
Sheriff's Grant	106
Inmate Housing	55,150
Detention Contract	10,010
State of Ohio	781,602
Election Costs	103,353
Homestead and Rollback	397,793
Bowling Green Municipal Court	7,233
Fostoria Municipal Court	8,148
Perrysburg Municipal Court	100
Total General Fund	1,970,667
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Motor Vehicle and Gasoline Tax	
Gasoline Tax	\$1,469,600
Motor Vehicle License Fees	2,633,100
Ohio Public Works Commission	112,718
Fines and Costs	10,672
Charges for Services	109,551
Total Motor Vehicle and Gasoline Tax	4,335,641
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	570,946
Homestead and Rollback	247,217
Total Alcohol, Drug Addiction, and Mental Health Services	818,163
Job and Family Services	
Job and Family Services	311,526
Homestead and Rollback	189,344
Total Job and Family Services	500,870
Developmental Disabilities	
Help Me Grow	44,953
Medicaid	475,533
Homestead and Rollback	647,516
Total Developmental Disabilities	1,168,002
Total Major Funds	8,793,343
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	469
Law Library	
Fines and Costs	20,903
Child Support Enforcement Agency	
CSEA	115,842
Juvenile Court	
VOCA	77,056
Drug Addiction Response Project	
Ohio Mental Health and Addiction Services	1,966
Ohio Attorney General Grant	19,480
Total Drug Addiction Response	21,446
Victims of Crime Assistance - Prosecutor	
VOCA	69,555
Historical Center	
Homestead and Rollback	8,464
Senior Citizens	
Homestead and Rollback	101,955
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Solid Waste Management District	
Ohio EPA Grant	\$3,897
Community Development Block Grant	
CDBG	141,642
Sheriff	
Impaired Driving Enforcement Program/Selective Traffic Enforcement Program	2,527
VAWA	15,279
Drug Awareness Resistance Education (D.A.R.E)	19,971
Total Sheriff	37,777
Electronic Monitoring	
Electronic Monitoring	25,516
Adult Probation	
Intensive Supervision - Probate	105,294
Total Nonmajor Funds	729,816
Total Governmental Activities	\$9,523,159
Business-Type Activities	
Nursing Home	
Medicaid/Medicare	\$520,506
Landfill	
Charges for Services	22,348
Total Business-Type Activities	\$542,854
Custodial Funds	
Local Government	\$1,322,626
Library Local Government	2,219,317
Gasoline Tax	1,103,102
Motor Vehicle License Fees	768,869
Total Custodial Funds	\$5,413,914

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, 2019
(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 2019 represent the collection of 2018 taxes. Real property taxes received in 2019 were levied after October 1, 2018, on the assessed values as of January 1, 2018, 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 2019 represent the collection of 2018 taxes. Public utility real and tangible personal property taxes received in 2019 became a lien on December 31, 2017, were levied after October 1, 2018, 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, 2019, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2019 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, 2019, was \$17.65 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2019 property tax receipts were based are as follows:

Real Property	
Residential	\$2,059,635,290
Agriculture	345,041,310
Commercial/Industrial	719,839,330
Public Utility Property	
Real	15,938,800
Personal	239,222,800
Total Assessed Value	<u><u>\$3,379,677,530</u></u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(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, 2019, the County provides 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, 2019.

Tax Abatement Program	Amount of 2019 Taxes Abated
Enterprise Zone Tax Exemptions	
Commercial	\$394,007
Distribution	2,101
Manufacturing	138,535
Total	534,643

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 11 - Tax Abatement Disclosures (continued)

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

Overlapping Government	Amount of 2019 Taxes Abated
Community Reinvestment Areas	
City of Bowling Green	\$206,453
City of Northwood	112,461
City of Perrysburg	82,440
Perrysburg Township	196,944
Total	598,298

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,851,170	\$0	\$0	\$2,851,170
Construction in Progress	67,867	851,755	0	919,622
Total Nondepreciable Capital Assets	2,919,037	851,755	0	3,770,792
Depreciable Capital Assets				
Buildings and Building Improvements	51,915,050	1,096,235	(958,381)	52,052,904
Improvements Other Than Buildings	9,173,850	10,824	0	9,184,674
Roads	55,132,606	377,149	0	55,509,755
Bridges	69,671,046	1,323,183	(331,583)	70,662,646
Machinery and Equipment	9,079,153	731,502	(189,409)	9,621,246
Computer Equipment	2,748,817	133,591	0	2,882,408
Vehicles	8,738,980	624,094	(234,652)	9,128,422
Total Depreciable Capital Assets	206,459,502	4,296,578	(1,714,025)	209,042,055

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 12 - Capital Assets (continued)

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019
Governmental Activities (continued):				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$22,691,821)	(\$1,205,222)	\$237,121	(\$23,659,922)
Improvements Other Than Buildings	(6,087,880)	(324,395)	0	(6,412,275)
Roads	(46,627,617)	(1,899,281)	0	(48,526,898)
Bridges	(16,832,846)	(1,059,085)	147,415	(17,744,516)
Machinery and Equipment	(7,871,773)	(483,369)	178,491	(8,176,651)
Computer Equipment	(2,511,057)	(98,386)	0	(2,609,443)
Vehicles	(7,270,846)	(609,578)	222,029	(7,658,395)
Total Accumulated Depreciation	<u>(109,893,840)</u>	<u>(5,679,316)</u>	<u>785,056</u>	<u>(114,788,100)</u>
Total Depreciable Capital Assets, Net	<u>96,565,662</u>	<u>(1,382,738)</u>	<u>(928,969)</u>	<u>94,253,955</u>
Governmental Activities Capital Assets, Net	<u>\$99,484,699</u>	<u>(\$530,983)</u>	<u>(\$928,969)</u>	<u>\$98,024,747</u>
	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
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	5,688,451	359,739	(232,825)	5,815,365
Vehicles	910,492	31,654	(70,238)	871,908
Total Depreciable Capital Assets	<u>14,316,521</u>	<u>391,393</u>	<u>(303,063)</u>	<u>14,404,851</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(2,002,803)	(217,674)	0	(2,220,477)
Improvements Other Than Buildings	(1,122,766)	(33,548)	0	(1,156,314)
Machinery and Equipment	(4,711,562)	(392,361)	232,825	(4,871,098)
Vehicles	(674,570)	(129,991)	66,854	(737,707)
Total Accumulated Depreciation	<u>(8,511,701)</u>	<u>(773,574)</u>	<u>299,679</u>	<u>(8,985,596)</u>
Total Depreciable Capital Assets, Net	<u>5,804,820</u>	<u>(382,181)</u>	<u>(3,384)</u>	<u>5,419,255</u>
Business-Type Activities Capital Assets, Net	<u>\$6,708,820</u>	<u>(\$382,181)</u>	<u>(\$3,384)</u>	<u>\$6,323,255</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 12 - Capital Assets (continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$485,258
Judicial	241,857
Public Safety	907,492
Public Works	3,344,958
Health	119,664
Human Services	497,059
Conservation and Recreation	81,805
Economic Development	1,223
Total Depreciation Expense - Governmental Activities	\$5,679,316

Note 13 - Interfund Receivables/Payables

Interfund balances at December 31, 2019, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services	\$21,346
Other Governmental	1,797,586
Nursing Home	500,000
Landfill	1,053,033
Total General Fund	\$3,371,965
Due to Job and Family Services Fund from:	
Alcohol, Drug Addiction, and Mental Health Services	\$2,035
Due to Other Governmental Funds from:	
Alcohol, Drug Addiction, and Mental Health Services	\$1,965
Job and Family Services	5,168
Landfill	9,963
Total Other Governmental Funds	\$17,096

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 13 - Interfund Receivables/Payables (continued)

Due to Internal Service Fund from:	
General Fund	\$218,973
Motor Vehicle and Gasoline Tax	19,990
Alcohol, Drug Addiction, and Mental Health Services	4,542
Job and Family Services	44,230
Developmental Disabilities	70,091
Other Governmental	32,033
Building Inspection	8,427
Nursing Home	31,904
Landfill	4,247
Total Internal Service Fund	<u>\$434,437</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 \$989,491, and the Landfill enterprise fund, in the amount of \$805,810, are expected to be received within one year.

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, 2019, was estimated by the third party administrator at \$158,138.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 14 - Risk Management (continued)

The changes in the claims liability for 2019 and 2018 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2019	\$104,253	\$77,121	\$0	(\$23,236)	\$158,138
2018	102,634	24,941	(31,131)	7,809	104,253

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.

Claims payable at December 31, 2019, was estimated by a third party administrator at \$3,399,329. The changes in the claims liability for 2019 and 2018 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2019	\$3,227,932	\$11,702,442	(\$11,531,045)	\$3,399,329
2018	2,167,441	13,423,053	(12,362,562)	3,227,932

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 14 - Risk Management (continued)

C. Other Insurance Coverage

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2019, the County contracted with the County Risk Sharing Authority, Inc. (CORSA) for insurance coverage. During 2019, the County contracted for the following 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	1,000,000
Unmanned Aircraft General Liability and Law Enforcement Liability	11,000,000
Nursing Home General Liability and Medical Professional Liability	3,000,000
Building and Contents	148,302,695
Fairgrounds	5,534,628

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 2018 and no insurance settlement has exceeded insurance coverage during the last three years.

Note 15 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2019. The following amounts remain on these contracts.

Project	Outstanding Balance
Bridge Replacement	\$307,684
CHIP HOME Program	129,652
Community Development Block Grant Project	276,982
Dispatch Services	45,623
Equipment	1,300,631
Maintenance Agreement	27,000
Real Estate Appraisal Services	339,269
Road Repair	1,006,922
Treatment Services	106,882

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 15 - Construction and Other Significant Commitments (continued)

At year end, the amount of significant encumbrances expected to be honored upon performance by the vendor in 2019 are as follows:

General Fund	\$1,263,328
Motor Vehicle and Gasoline Tax Fund	757,896
Nonmajor Governmental Funds	<u>2,280,175</u>
Total	<u><u>\$4,301,399</u></u>

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 a liability 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) represents 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) calculation is 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.

The 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 are financed; however, the County does receive the benefit of employees' services in exchange for compensation, including pension and OPEB.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

GASB Statements No. 68 and No. 75 assume the liability is solely the obligation of the employer because (1) they benefit from employee services and (2) State statute requires all funding to come from the employers. All pension contributions to date have come solely from the employer (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contribution to provide for OPEB benefits. In addition, health care plan enrollees pay a portion of the health care cost in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within thirty years. If the pension amortization period exceeds thirty 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 health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a net pension/OPEB asset or 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 as an intergovernmental payable on both the accrual and modified accrual basis of accounting.

The remainder of this note includes the required pension disclosures. See Note 17 for the required OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing multiple-employer defined benefit/defined contribution pension 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 the OPERS CAFR referenced above for additional information including requirements for reduced and unreduced benefits.)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	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 years	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 years	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 years
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 years	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 years	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 years
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 years	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 years	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 years

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.

When a traditional plan benefit recipient has received benefits for twelve months, current law provides 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 retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be 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, 2019
(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 plan participants must have attained the age of fifty-five, 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 member's contributions, vested employer contributions, and investment gains or losses resulting from the member's 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 account. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of the entire account balance net of taxes withheld, or a combination of these options.

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

	State and Local	Public Safety	Law Enforcement
2019 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0 %	**	***
2019 Actual Contribution Rates			
Employer			
Pension ****	14.0 %	18.1 %	18.1 %
Postemployment Health Care Benefits ****	0.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Total Employee	<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 the ORC.

*** This rate is also determined by OPERS' Board but is limited by the 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 contribution rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2019, the County's contractually required contribution was \$5,713,160 for the traditional plan, \$140,239 for the combined plan, and \$166,566 for the member-directed plan. Of these amounts, \$608,361 is reported as an intergovernmental payable for the traditional plan, \$14,316 for the combined plan, and \$14,443 for the member-directed plan.

Note 16 - Defined Benefit Pension Plans (continued)

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. The report may be obtained by writing to STRS, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS website at www.strsoh.org.

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

The DBP 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 the cost of living adjustment (COLA) granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients base benefit and past COLA increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of qualifying service credit and age sixty-five or thirty-five years of service credit and at least age sixty. Eligibility changes for DBP 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 sixty or thirty years of service credit at any age.

The DCP allows members to place all their member contributions and 9.53 percent of the 14 percent employer contribution into an investment account. The member determines how to allocate the member and employer contributions among the various choices offered by STRS. The remaining 4.47 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 fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The CP offers features of both the DBP and the DCP. In the CP, 12 percent of the 14 percent member rate is deposited into the member's DCP account and the remaining 2 percent is applied to the DBP. Member contributions to the DCP are allocated among investment choices by the member and contributions to the DBP from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DBP. The defined benefit portion of the CP payment is payable to a member on or after age sixty 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 DCP or CP 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 CP 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 Statement No. 68 reporting purposes.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

A DBP or CP member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DCP 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 DCP dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

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 2019 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2019, the full employer contribution rate was allocated to pension.

The County's contractually required contribution to STRS was \$69,815 for 2019; of this amount, \$5,165 is reported as an intergovernmental payable.

Pension Liability (Asset), Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pension

The net pension liability (asset) for OPERS was measured as of December 31, 2018, and the net pension liability for STRS was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective 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.

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset				
Current Measurement Date	0.28986785%	0.21219995%	0.00441035%	
Prior Measurement Date	0.29714589%	0.19809378%	0.00421113%	
Change in Proportionate Share	0.00727804%	0.01410617%	0.00019922%	
Proportionate Share				
Net Pension Liability	\$79,388,927	\$0	\$975,322	\$80,364,249
Net Pension Asset	\$0	\$237,287	\$0	\$237,287
Pension Expense	\$17,119,648	\$64,802	\$63,073	\$17,247,523

Pension expense for the member-directed defined contribution plan was \$166,566 for 2019. The aggregate pension expense for all pension plans was \$17,414,089 for 2019.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources.

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Difference Between Expected and Actual Experience	\$3,663	\$0	\$7,940	\$11,603
Changes of Assumptions	6,911,000	52,998	114,571	7,078,569
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	10,775,299	51,115	0	10,826,414
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	24,115	0	33,458	57,573
County Contributions Subsequent to the Measurement Date	5,713,160	140,239	42,625	5,896,024
Total Deferred Outflows of Resources	<u>\$23,427,237</u>	<u>\$244,352</u>	<u>\$198,594</u>	<u>\$23,870,183</u>
Deferred Inflows of Resources				
Difference Between Expected and Actual Experience	\$1,042,422	\$96,913	\$4,222	\$1,143,557
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	0	47,669	47,669
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	846,915	14,577	79,413	940,905
Total Deferred Inflows of Resources	<u>\$1,889,337</u>	<u>\$111,490</u>	<u>\$131,304</u>	<u>\$2,132,131</u>

\$5,896,024 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 in the net pension asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31,				
2020	\$6,731,132	\$6,177	\$4,330	\$6,741,639
2021	3,082,672	(4,034)	5,482	3,084,120
2022	999,629	(2,956)	1,993	998,666
2023	5,011,307	13,046	12,860	5,037,213
2024	0	(7,967)	0	(7,967)
Thereafter	0	(11,643)	0	(11,643)
Total	<u>\$15,824,740</u>	<u>(\$7,377)</u>	<u>\$24,665</u>	<u>\$15,842,028</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 16 - Defined Benefit Pension 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 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, 2018, using the following actuarial assumptions applied to all periods included in the measurement in accordance with GASB Statement No. 67. Key methods and assumptions used in the latest actuarial valuation reflecting experience study results prepared as of December 31, 2018, are presented below.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.15 percent simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	individual entry age	individual entry age

In October 2018, the OPERS Board adopted a change in the investment rate of return assumption reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

Preretirement mortality rates were based on the RP-2014 Employees Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees were based on the RP-2014 Disabled Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year were determined by applying the MP-2015 Mortality Improvement Scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

During 2018, 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 of the traditional 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 a loss of 2.94 percent for 2018.

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 table below displays the Board approved asset allocation policy for 2018 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other Investments	18.00	5.50
Total	100.00 %	

Discount Rate - For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional and the combined plans. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional and the combined plans. 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 benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for all three plans 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, 2019
(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 7.2 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 (6.2 percent) or one percentage point higher (8.2 percent) than the current rate.

	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
County's Proportionate Share of the Net Pension Liability (Asset)			
OPERS Traditional Plan	\$117,280,532	\$79,388,927	\$47,900,662
OPERS Combined Plan	(\$78,514)	(\$237,287)	(\$352,252)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation reflecting experience study results used in the July 1, 2019, actuarial valuation are presented below.

Inflation	2.5 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost of Living Adjustments (COLA)	0 percent, effective July 1, 2017

Postretirement mortality rates for healthy retirees were based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age sixty-nine, 70 percent of rates between ages seventy and seventy-nine, 90 percent of rates between ages eighty and eighty-four, and 100 percent of rates thereafter projected forward generationally using Mortality Improvement Scale MP-2016. Preretirement mortality rates were based on the RP-2014 Employee Mortality Table projected forward generationally using Mortality Improvement Scale MP-2016. Postretirement disabled mortality rates were 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.

Actuarial assumptions used in the July 1, 2019, valuation are based on the results of an actuarial experience study effective for the period July 1, 2011, through June 30, 2016.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(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.

Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	28.00%	7.35%
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
	<u>100.00%</u>	

* Target weights will be phased in over a 24 month period concluding on July 1, 2019.

** 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.25 percent and does not include 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 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes 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, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2019.

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 7.45 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 (6.45 percent) or one percentage point higher (8.45 percent) than the current rate.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	\$1,425,325	\$975,322	\$594,372

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

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 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 postemployment health care trust which funds multiple health care plans including medical coverage, prescription drug coverage, and deposits to a health reimbursement arrangement to qualifying benefit recipients of both the traditional and combined pension plans. This 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 refund, member-directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined pension plans must have twenty or more years of qualifying Ohio service credit with a minimum age of sixty or generally thirty years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in Governmental Accounting Standards Board (GASB) Statement No. 75. (See the OPERS CAFR referenced below for additional information.)

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 which 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.

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 the 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, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed 14 percent of earnable salary and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. As recommended by the OPERS actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contribution to health care for the traditional and combined pension plans.

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 of the member-directed plan was 4 percent for 2019.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$56,632 for 2019. Of this amount, \$5,777 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 multiple-employer defined benefit health care plan 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. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the STRS financial report which can be obtained by visiting the STRS website at www.strsoh.org or by calling (888) 227-7877.

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the health care 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 postemployment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For 2019, STRS did not allocate any employer contributions to postemployment health care.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

OPEB Liability (Asset), OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and the total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, 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, 2019, 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 system relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability (Asset)			
Current Measurement Date	0.28524045%	0.00441035%	
Prior Measurement Date	0.29165880%	0.00421113%	
Change in Proportionate Share	<u>0.00641835%</u>	<u>0.00019922%</u>	
Proportionate Share			
Net OPEB Liability	\$37,188,619	\$0	\$37,188,619
Net OPEB Asset	0	73,048	73,048
OPEB Expense	3,240,494	(21,935)	3,218,559

At December 31, 2019, 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			
Difference Between Expected and Actual Experience	\$12,594	\$6,622	\$19,216
Changes of Assumptions	1,199,005	1,535	1,200,540
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	1,704,878	0	1,704,878
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	51,505	2,799	54,304
County Contributions Subsequent to the Measurement Date	<u>56,632</u>	<u>0</u>	<u>56,632</u>
Total Deferred Outflows of Resources	<u>\$3,024,614</u>	<u>\$10,956</u>	<u>\$3,035,570</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Inflows of Resources			
Difference Between Expected and Actual Experience	\$100,904	\$3,716	\$104,620
Changes of Assumptions	0	80,087	80,087
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	0	4,588	4,588
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	467,417	0	467,417
Total Deferred Inflows of Resources	<u>\$568,321</u>	<u>\$88,391</u>	<u>\$656,712</u>

\$56,632 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase in the net OPEB asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows.

Year Ending December 31,	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2020	\$1,149,920	(\$17,007)	\$1,132,913
2021	117,081	(17,007)	100,074
2022	273,798	(15,169)	258,629
2023	858,862	(14,523)	844,339
2024	0	(14,128)	(14,128)
Thereafter	0	399	399
Total	<u>\$2,399,661</u>	<u>(\$77,435)</u>	<u>\$2,322,226</u>

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

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, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74.

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current Measurement Date	3.96 percent
Prior Measurement Date	3.85 percent
Investment Rate of Return	6 percent
Municipal Bond Rate	
Current Measurement Date	3.71 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate	
Current Measurement Date	10 percent initial 3.25 percent ultimate in 2029
Prior Measurement Date	7.25 percent initial 3.25 percent ultimate in 2028
Actuarial Cost Method	individual entry age

In October 2018, the OPERS Board adopted a change in the investment rate of return assumption reducing it from 6.5 percent to 6 percent. The change was effective beginning with the 2018 valuation.

Preretirement mortality rates were based on the RP-2014 Employees Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees were based on the RP-2014 Disabled Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year were determined by applying the MP-2015 Mortality Improvement Scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

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 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

During 2018, 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 assets for health care expenses for the traditional plan, the combined plan, and the member-directed plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made and 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 a loss of 5.6 percent for 2018.

The allocation of investment assets with the Health Care 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 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 table below displays the Board approved asset allocation policy for 2018 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other Investments	17.00	5.57
Total	100.00 %	

Discount Rate - A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. 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 twenty 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 the expected rate of return on the health care investment portfolio of 6 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through 2031 and the municipal bond rate was applied to all health care costs after that date.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

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 3.96 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 (2.96 percent) or one percentage point higher (4.96 percent) than the current rate.

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's Proportionate Share of the Net OPEB Liability	\$47,578,107	\$37,188,619	\$28,926,234

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 assumed trend rates and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1 percent lower or 1 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 2019 is 10 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 that in the not too distant future, 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 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$35,746,333	\$37,188,619	\$38,849,749

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below.

Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7.45 percent net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.87 percent initial, 4 percent ultimate
Medicare	4.93 percent initial, 4 percent ultimate
Medical	
Pre-Medicare	7.73 percent initial, 4 percent ultimate
Medicare	9.62 percent initial, 4 percent ultimate

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

For healthy retirees, the mortality rates were based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age sixty-nine, 70 percent of rates between ages seventy and seventy-nine, 90 percent of rates between ages eighty and eighty-four, and 100 percent of rates thereafter projected forward generationally using Mortality Improvement Scale MP-2016. For disabled retirees, mortality rates were 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.

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

Since the prior measurement date, there was no change to the claims cost 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.

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.

Discount Rate - The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes 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 of current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2019.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and the Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 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 (6.45 percent) or one percentage point higher (8.45 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 (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net OPEB Asset	\$62,330	\$73,048	\$82,055
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability Asset	\$82,831	\$73,048	\$61,062

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

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
	96	

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 19 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2019, was as follows:

	Interest Rate	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019	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)		\$1,770,000	\$0	\$60,000	\$1,710,000	\$60,000
Bond Premium		54,050	0	2,595	51,455	0
General Obligation Bonds from Direct Placement						
2017 Wood County District Public Library Refunding	2.16-3.3					
(Original Amount \$2,665,000)		2,445,000	0	240,000	2,205,000	250,000
Total General Obligation Bonds		4,269,050	0	302,595	3,966,455	310,000
Net Pension Liability						
Ohio Public Employees Retirement System		41,794,041	29,189,000	0	70,983,041	\$0
State Teachers Retirement System		925,933	49,389	0	975,322	0
Total Net Pension Liability		42,719,974	29,238,389	0	71,958,363	0
Net OPEB Liability						
Ohio Public Employees Retirement System		28,395,583	4,855,419	0	33,251,002	0
Other Long-Term Obligations						
Compensated Absences Payable		4,506,872	327,056	400,106	4,433,822	2,423,048
2012 OPWC Loans Payable from Direct Borrowing		129,911	0	32,478	97,433	32,478
Claims Payable		3,332,185	11,779,563	11,554,281	3,557,467	2,565,619
Total Other Long-Term Obligations		7,968,968	12,106,619	11,986,865	8,088,722	5,021,145
Total Governmental Activities		\$83,353,575	\$46,200,427	\$12,289,460	\$117,264,542	\$5,331,145

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019	Due Within One Year
<u>Business-Type Activities</u>						
General Obligation Bonds						
Nursing Home Construction	2.0-4.0%	\$870,000	\$0	\$40,000	\$830,000	\$40,000
Net Pension Liability						
Ohio Public Employees Retirement System		4,822,390	3,583,496	0	8,405,886	0
Net OPEB Liability						
Ohio Public Employees Retirement System		3,276,413	661,204	0	3,937,617	0
Other Long-Term Obligations						
Compensated Absences Payable		294,244	42,828	25,747	311,325	158,047
Capital Leases Payable		777,090	0	381,300	395,790	300,605
Closure/Postclosure Costs Payable		7,308,560	241,356	0	7,549,916	0
Total Other Long-Term Obligations		8,379,894	284,184	407,047	8,257,031	458,652
Total Business-Type Activities		\$17,348,697	\$4,528,884	\$447,047	\$21,430,534	\$498,652

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, 2019, 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.

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, 2019, all of the proceeds had been spent. The refunded bonds were fully retired in 2017.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 19 - Long-Term Obligations (continued)

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; 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.

OPWC Loans Payable

The County has entered into a loan agreement by direct borrowing with the Ohio Public Works Commission for improvements to Huffman Road. The Loan is interest free. The loan will be paid from resources of the Motor Vehicle and Gasoline Tax special revenue fund to the extent such resources are available.

In the event of a default, (1) OPWC may apply late fees of 8 percent per year, (2) loans more than sixty days late will be turned over to the Attorney General's office for collection and, as provided by law, the OPWC may require that such payment be taken from the County's share of the County undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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.

Capital Leases Payable

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 19 - Long-Term Obligations (continued)

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, 2019, 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				From Direct Borrowings
	Principal	Interest	From Direct Placement		OPWC Loans
			Principal	Interest	Principal
2020	\$60,000	\$62,588	\$250,000	\$56,637	\$32,478
2021	60,000	60,487	255,000	48,312	32,478
2022	65,000	58,388	265,000	39,821	32,477
2023	65,000	56,112	275,000	30,996	0
2024	70,000	54,163	280,000	25,056	0
2025-2029	380,000	235,987	880,000	38,340	0
2030-2034	460,000	158,163	0	0	0
2035-2039	550,000	61,999	0	0	0
	\$1,710,000	\$747,887	\$2,205,000	\$239,162	\$97,433

Business-Type Activities

General Obligation Bonds	
Principal	Interest
\$40,000	\$31,600
40,000	30,800
40,000	30,000
40,000	28,400
45,000	26,800
250,000	105,800
305,000	51,600
70,000	2,800
\$830,000	\$307,800

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 19 - Long-Term Obligations (continued)

The County's legal debt margin was \$79,076,938 at December 31, 2019.

Industrial Revenue Bonds

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

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/19
Phoenix Technologies	2/5/15	\$8,000,000	\$4,026,666
Piping Industry Training Center	7/1/09	2,900,000	1,413,750
Reclamation Technologies, Inc.	6/15/06	3,253,000	465,000
Kellermeyer Partnership Project	12/31/05	1,650,000	655,000
Kellermeyer Partnership Project	12/31/05	2,850,000	1,130,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	1,425,000
NW Ohio Carpenter's Joint Apprentice and Training Trust	3/1/02	3,765,000	1,570,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	510,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
Hammil Manufacturing Co.	6/1/01	750,000	55,000
Hammil Manufacturing Co.	5/1/00	2,000,000	145,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	2,000,000
		<u>\$38,253,000</u>	<u>\$18,695,416</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 20 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Principal payments in 2019 were \$381,300 for the enterprise funds.

	Business-Type Activities
Machinery and Equipment	\$1,901,647
Less Accumulated Depreciation	(1,882,629)
Carrying Value, December 31, 2019	\$19,018

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2019.

Year	Business-Type Activities	
	Principal	Interest
2020	\$300,605	\$7,138
2021	62,965	1,976
2022	32,220	252
Total	\$395,790	\$9,366

Note 21 - Closure and Postclosure Costs

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

The \$7,549,916 reported as the landfill closure and postclosure liability at December 31, 2019, represents the cumulative amount reported to date based on the use of 89 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$919,132 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2019. 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, 2019
(continued)

Note 22 - Internal Balances and Transfers

The County uses an internal proportionate share to allocate its net pension/OPEB liability (asset) and corresponding deferred outflows/inflows of resources and pension/OPEB expense to its various funds. This allocation creates a change in internal proportionate share. The effects of the internal proportionate share are eliminated from the pension/OPEB deferred outflows/inflows of resources in the governmental and business-type activities columns of the statement of net position except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the government-wide statement of net position thus allowing the total column to present the change in proportionate share for the County as a whole.

Eliminations made in the total column of the government-wide statement of net position for OPEB include deferred outflows of resources for the governmental activities and deferred inflows of resources for the business-type activities, in the amount of \$2,209.

During 2019, the following transfers were made:

		Transfers Out			Total
		General	Developmental Disabilities	Other Governmental	
Transfers In	Governmental Activities				
	Other Governmental	\$4,534,202	\$1,000,000	\$151,915	\$5,686,117
	Business-Type Activities				
	Nursing Home	72,400	0	0	72,400
	Landfill	0	0	80,000	80,000
	Total Business-Type Activities	72,400	0	80,000	152,400
	Internal Service	0	500,000	0	500,000
Total	\$4,606,602	\$1,500,000	\$231,915	\$6,338,517	

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 23 - 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:

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Nonspendable for:				
Prepaid Items	\$310,078	\$2,510	\$0	\$2,566
Materials and Supplies				
Inventory	131,124	333,882	0	15,586
Interfund Loans	1,795,301	0	0	0
Notes Receivable	500,000	0	0	0
Unclaimed Monies/Estates	228,723	0	0	0
Total Nonspendable	<u>2,965,226</u>	<u>336,392</u>	<u>0</u>	<u>18,152</u>
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services				
Operations	0	0	5,223,999	0
Job and Family Services				
Operations	0	0	0	4,663,843
Road and Bridge				
Repair/Improvement	0	12,210,677	0	0
Total Restricted	<u>0</u>	<u>12,210,677</u>	<u>5,223,999</u>	<u>4,663,843</u>
Committed for:				
Termination Benefits	<u>1,347,761</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned for:				
Court Operations	3,125,051	0	0	0
Document Recording	403,497	0	0	0
Economic Development	1,523,523	0	0	0
Election Recounts	935	0	0	0
Projected Budget Shortage	5,412,653	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	1,071,814	0	0	0
Total Assigned	<u>11,548,613</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	<u>23,562,980</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$39,424,580</u>	<u>\$12,547,069</u>	<u>\$5,223,999</u>	<u>\$4,681,995</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 23 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	Other Governmental
Nonspendable for:		
Prepaid Items	\$55,930	\$13,171
Materials and Supplies Inventory	13,550	12,833
Total Nonspendable	<u>69,480</u>	<u>26,004</u>
Restricted for:		
Child Support Enforcement	0	139,190
Court Operations	0	2,250,443
Crime Victim Assistance	0	860
Debt Retirement	0	286,318
Delinquent Tax Collections	0	429,764
Developmental Disabilities Operations	38,360,010	0
Ditch Maintenance	0	442,413
Dog and Kennel Operations	0	495,592
Economic Development	0	920,624
Election Security	0	27,416
Emergency Management Agency	0	27,090
Historical Center	0	3,046
Landfill	0	730,080
Law Library Operations	0	607,169
Real Estate Assessments	0	969,965
Road and Bridge Repair/Improvement	0	21,939
Senior Citizens	0	38,635
Sheriff Operations	0	604,035
Youth Olympics	0	6,245
Total Restricted	<u>38,360,010</u>	<u>8,000,824</u>
Committed for:		
Road and Bridge Repair/Improvement	<u>0</u>	<u>841,158</u>
Assigned for:		
Debt Retirement	0	12,399
Permanent Improvements	0	15,268,533
Total Assigned	<u>0</u>	<u>15,280,932</u>
Unassigned (Deficit)	<u>0</u>	<u>(885,830)</u>
Total Fund Balance	<u>\$38,429,490</u>	<u>\$23,263,088</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 24 - 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 25 - 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.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 26 - 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 2019, this allocation was \$94,345.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 26 - 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 27 - 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

At year end, the carrying amount of the Port Authority’s deposits was \$363,997 and the bank balance was \$384,276. At December 31, 2019, \$34,966 of the Port Authority’s total bank balance was exposed to custodial credit risk because those deposits were 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.

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 market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(continued)

Note 27 - Wood County Port Authority (continued)

Investments

As of December 31, 2019, the net asset value of funds on deposit with STAR Ohio was \$401,432. The Port Authority's investment in STAR Ohio had an average maturity of 55.7 days. STAR Ohio carries a rating of AAA by Standards and Poor's. The Port Authority has no policy regarding interest rate or 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.

C. Capital Assets

The Port Authority's capital assets as of December 31, 2019, consisted of construction in progress of \$7,396,239.

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

Note 28 - 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 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 29 - Subsequent Events

On February 11, 2020, the County issued general obligation bonds through direct placement, in the amount of \$401,703, to purchase equipment. The bonds have an interest rate of 1.6 percent and mature in 2026.

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods for the County. The County's investment portfolio and the investments of the pension and other employee benefit plans in which the County participates have incurred a significant decline in fair value consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact of the County's future operating costs, revenues, and the amount of any recovery from emergency funding, either federal or state, cannot be estimated.

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 Six Years (1)

	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	0.28986785%	0.29714589%	0.29644500%	0.30061900%
County's Proportionate Share of the Net Pension Liability	\$79,388,927	\$46,616,431	\$67,317,619	\$52,070,999
County's Covered Payroll	\$39,038,428	\$38,188,910	\$36,919,657	\$36,553,751
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	203.36%	122.07%	182.34%	142.45%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 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

<u>2015</u>	<u>2014</u>
0.30022600%	0.30022600%
\$36,210,610	\$35,392,734
\$35,753,856	\$39,156,829
101.28%	90.39%
86.45%	86.36%

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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 Two Years (1)

	2019	2018
County's Proportion of the Net Pension Asset	0.21219995%	0.19809378%
County's Proportionate Share of the Net Pension Asset	\$237,287	\$269,664
County's Covered Payroll	\$918,879	\$804,077
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-25.82%	-33.54%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	126.64%	137.28%

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

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

See Accompanying Notes to the Required Supplementary Information

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

	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	0.00441035%	0.00421113%	0.00415548%	0.00440622%
County's Proportionate Share of the Net Pension Liability	\$975,322	\$925,933	\$987,143	\$1,474,894
County's Covered Payroll	\$517,793	\$478,736	\$456,843	\$463,621
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	188.36%	193.41%	216.08%	318.12%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%	66.80%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

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

See Accompanying Notes to the Required Supplementary Information

2015	2014	2013
0.00527942%	0.00563375%	0.00563375%
\$1,459,077	\$1,370,323	\$1,632,320
\$550,821	\$619,892	\$560,615
264.89%	221.06%	291.17%
72.10%	74.70%	69.30%

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

	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.28524045%	0.29165880%	0.29021460%
County's Proportionate Share of the Net OPEB Liability	\$37,188,619	\$31,671,996	\$29,312,660
County's Covered Payroll	\$41,294,007	\$40,286,287	\$38,768,932
County's Proportionate Share of the Net Pension OPEB as a Percentage of Covered Payroll	90.06%	78.62%	75.61%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(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 City's measurement date which is the prior year end.

See Accompanying Notes to the Required Supplementary Information

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 Three Fiscal Years (1)

	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00441035%	0.00421113%	0.00415548%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$73,048)	(\$67,669)	\$162,131
County's Covered Payroll	\$478,736	\$456,843	\$463,621
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-15.26%	-14.81%	34.97%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	176.00%	47.10%

(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 City's measurement date which is the prior year end.

See Accompanying Notes to the Required Supplementary Information

Wood County
Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System
Last Seven Years (1) (2)

	2019	2018	2017	2016
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$5,713,160	\$5,612,627	\$5,100,959	\$4,569,376
Contributions in Relation to the Contractually Required Contribution	<u>(5,713,160)</u>	<u>(5,612,627)</u>	<u>(5,100,959)</u>	<u>(4,569,376)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$39,687,368	\$39,038,428	\$38,188,910	\$36,919,657
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.36%</u>	<u>12.38%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$140,239	\$128,643	\$104,530	\$88,407
Contributions in Relation to the Contractually Required Contribution	<u>(140,239)</u>	<u>(128,643)</u>	<u>(104,530)</u>	<u>(88,407)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,001,707	\$918,879	\$804,077	\$736,725
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>
Net OPEB Liability - OPEB Plan (2)				
Contractually Required Contribution	\$56,632	\$53,468	\$441,661	\$797,629
Contributions in Relation to the Contractually Required Contribution	<u>(56,632)</u>	<u>(53,468)</u>	<u>(441,661)</u>	<u>(797,629)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$42,104,875	\$41,294,007	\$40,286,287	\$38,768,932
OPEB Contributions as a Percentage of Covered Payroll	<u>0.13%</u>	<u>0.13%</u>	<u>1.10%</u>	<u>2.06%</u>

(1) Information prior to 2013 is not available.

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

(3) 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

<u>2015</u>	<u>2014</u>	<u>2013</u>
\$4,529,788	\$4,436,685	\$5,244,796
<u>(4,529,788)</u>	<u>(4,436,685)</u>	<u>(5,244,796)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$36,553,751	\$35,753,856	\$39,156,829
<u>12.39%</u>	<u>12.41%</u>	<u>13.39%</u>
\$102,629	\$104,080	\$113,741
<u>(102,629)</u>	<u>(104,080)</u>	<u>(113,741)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$855,242	\$867,333	\$874,931
<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Net Pension Liability				
Contractually Required Contribution	\$69,815	\$75,958	\$65,114	\$63,932
Contributions in Relation to the Contractually Required Contribution	<u>(69,815)</u>	<u>(75,958)</u>	<u>(65,114)</u>	<u>(63,932)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$498,679	\$542,557	\$465,100	\$456,657
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

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$70,834	\$65,314	\$76,229	\$83,285	\$83,062	\$84,124
<u>(70,834)</u>	<u>(65,314)</u>	<u>(76,229)</u>	<u>(83,285)</u>	<u>(83,062)</u>	<u>(84,124)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$505,957	\$478,488	\$586,377	\$640,654	\$638,938	\$647,108
14.00%	13.65%	13.00%	13.00%	13.00%	13.00%
\$0	\$2,035	\$5,864	\$6,407	\$6,839	\$6,471
<u>0</u>	<u>(2,035)</u>	<u>(5,864)</u>	<u>(6,407)</u>	<u>(6,839)</u>	<u>(6,471)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0.00%	0.43%	1.00%	1.00%	1.07%	1.00%

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions - OPERS Pension

Amounts reported beginning in 2019 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 2017 and in 2016 and prior are presented below.

	<u>2019</u>	<u>2017</u>	<u>2016 and Prior</u>
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA	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
Pre-January 7, 2013	3 percent simple	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.8 percent simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age	individual entry age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant Mortality Table. For males, healthy annuitant mortality tables were used adjusted for mortality improvements 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 Table adjusted for mortality improvements back to the observation period 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 were 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 twenty 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.

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

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.

	2017	2016 and Prior
Inflation	2.5 percent	2.75 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost of Living Adjustments (COLA)	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 August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date

Beginning in 2017, postretirement mortality rates for healthy retirees were based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age sixty-nine, 70 percent of rates between ages seventy and seventy-nine, 90 percent of rates between ages eighty and eighty-four, and 100 percent of rates thereafter projected forward generationally using Mortality Improvement Scale MP-2016. Preretirement mortality rates were based on RP-2014 Employee Mortality Table projected forward generationally using Mortality Improvement Scale MP-2016. Postretirement disabled mortality rates were 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.

For the 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 were set back two years through age eighty-nine and no set back for age ninety and above. Females younger than age eighty were set back four years, one year set back from age eighty through eighty-nine, and no set back from age ninety and above.

Changes in Assumptions - OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent initial, 3.25 percent ultimate in 2029. For 2018, the health care cost trend rate was 7.25 percent initial, 3.25 percent ultimate in 2028.

Changes in Assumptions - STRS OPEB

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.

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Benefit Terms - STRS OPEB

For 2019, there was no change to the claims cost 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.

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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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.

Law Library

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

Court Mediation

To account for filing fees for civil and domestic relation cases restricted for the Common Pleas Court mediation program.

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.

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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Drug Addiction Response Project

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

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.

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.

Electronic Monitoring

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

Electronic Monitoring Offenders

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Adult Probation

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

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.

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.

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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

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 statement 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 statement 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 statement 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.

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.)

Issue I

To account for Issue I grants and loans from the Ohio Public Works Commission restricted for various infrastructure capital projects.

Permanent Improvement

To account 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.

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.

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.

Carter Road Improvement

To account for resources received from contractors committed to repair and improve Carter Road.

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.

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,458,685	\$348,936	\$16,812,248	\$24,619,869
Cash and Cash Equivalents in Segregated Accounts	361,638	0	0	361,638
Accounts Receivable	140,452	0	0	140,452
Due from Other Governments	729,816	0	0	729,816
Prepaid Items	13,171	0	0	13,171
Materials and Supplies Inventory	12,833	0	0	12,833
Interfund Receivable	17,096	0	0	17,096
Property Taxes Receivable	2,250,531	0	0	2,250,531
Payment in Lieu of Taxes Receivable	1,163	0	0	1,163
Notes Receivable	450,124	0	472,899	923,023
Special Assessments Receivable	480,930	114,016	42,938	637,884
Total Assets	\$11,916,439	\$462,952	\$17,328,085	\$29,707,476
<u>Liabilities</u>				
Accrued Wages Payable	\$222,630	\$0	\$91	\$222,721
Accounts Payable	116,512	0	708,423	824,935
Contracts Payable	7,595	0	15,518	23,113
Due to Other Governments	59,856	0	13	59,869
Interfund Payable	559,245	119,275	1,151,099	1,829,619
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Retainage Payable	12,511	0	0	12,511
Total Liabilities	978,349	167,017	1,875,144	3,020,510
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	2,189,571	0	0	2,189,571
Payment in Lieu of Taxes Receivable	1,163	0	0	1,163
Unavailable Revenue	1,076,190	114,016	42,938	1,233,144
Total Deferred Inflows of Resources	3,266,924	114,016	42,938	3,423,878
<u>Fund Balance</u>				
Nonspendable	26,004	0	0	26,004
Restricted	7,659,527	286,318	54,979	8,000,824
Committed	0	0	841,158	841,158
Assigned	0	12,399	15,268,533	15,280,932
Unassigned (Deficit)	(14,365)	(116,798)	(754,667)	(885,830)
Total Fund Balance	7,671,166	181,919	15,410,003	23,263,088
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$11,916,439	\$462,952	\$17,328,085	\$29,707,476

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$520,706	\$593,716	\$3,413	\$152,647
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	469	20,903	0	115,842
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	3,496	0	0	0
Interfund Receivable	0	0	0	5,168
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	\$524,671	\$614,619	\$3,413	\$273,657
<u>Liabilities</u>				
Accrued Wages Payable	\$16,720	\$3,393	\$0	\$78,652
Accounts Payable	460	2,818	0	1,607
Contracts Payable	0	0	0	0
Due to Other Governments	5,945	741	0	18,007
Interfund Payable	2,458	498	0	36,201
Retainage Payable	0	0	0	0
Total Liabilities	25,583	7,450	0	134,467
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
<u>Fund Balance</u>				
Nonspendable	3,496	0	0	0
Restricted	495,592	607,169	3,413	139,190
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	499,088	607,169	3,413	139,190
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$524,671	\$614,619	\$3,413	\$273,657

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019
(continued)

	Juvenile Court	Drug Addiction Response Project	VOCA- Prosecutor	Historical Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$675,286	\$13,523	\$21,892	\$3,046
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	77,056	21,446	69,555	8,464
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	1,965	0	0
Property Taxes Receivable	0	0	0	164,961
Payment in Lieu of Taxes Receivable	0	0	0	78
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$752,342	\$36,934	\$91,447	\$176,549
<u>Liabilities</u>				
Accrued Wages Payable	\$24,709	\$3,460	\$6,933	\$0
Accounts Payable	3,710	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	5,575	1,135	1,542	0
Interfund Payable	3,929	26,147	0	0
Retainage Payable	0	0	0	0
Total Liabilities	37,923	30,742	8,475	0
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	160,495
Payment in Lieu of Taxes Receivable	0	0	0	78
Unavailable Revenue	68,588	14,511	61,128	12,930
Total Deferred Inflows of Resources	68,588	14,511	61,128	173,503
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	645,831	0	21,844	3,046
Committed	0	0	0	0
Unassigned (Deficit)	0	(8,319)	0	0
Total Fund Balance (Deficit)	645,831	(8,319)	21,844	3,046
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$752,342	\$36,934	\$91,447	\$176,549

Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff	Electronic Monitoring
\$38,635	\$710,366	\$92,748	\$882,060	\$622,984	\$3,386
0	0	0	0	139	0
0	29,256	2,280	0	0	0
101,955	3,897	0	141,642	37,777	25,516
0	0	0	0	0	0
0	0	3,313	0	2,396	0
0	9,963	0	0	0	0
2,085,570	0	0	0	0	0
1,085	0	0	0	0	0
0	0	0	450,124	0	0
0	0	0	0	0	0
<u>\$2,227,245</u>	<u>\$753,482</u>	<u>\$98,341</u>	<u>\$1,473,826</u>	<u>\$663,296</u>	<u>\$28,902</u>
\$0	\$7,727	\$0	\$0	\$24,927	\$0
0	9,047	0	57,715	12,147	3,929
0	0	0	0	0	0
0	1,718	0	0	8,131	0
0	1,013	0	478,028	1,719	0
0	0	0	0	0	0
<u>0</u>	<u>19,505</u>	<u>0</u>	<u>535,743</u>	<u>46,924</u>	<u>3,929</u>
2,029,076	0	0	0	0	0
1,085	0	0	0	0	0
158,449	3,897	2,280	63,249	35,908	12,758
<u>2,188,610</u>	<u>3,897</u>	<u>2,280</u>	<u>63,249</u>	<u>35,908</u>	<u>12,758</u>
0	0	3,313	0	2,396	0
38,635	730,080	92,748	874,834	578,068	12,215
0	0	0	0	0	0
0	0	0	0	0	0
<u>38,635</u>	<u>730,080</u>	<u>96,061</u>	<u>874,834</u>	<u>580,464</u>	<u>12,215</u>
<u>\$2,227,245</u>	<u>\$753,482</u>	<u>\$98,341</u>	<u>\$1,473,826</u>	<u>\$663,296</u>	<u>\$28,902</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019
(continued)

	Electronic Monitoring Offenders	Adult Probation	EMA	Indigent Guardianship
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$41,955	\$14,951	\$44,770	\$35,258
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	108,916	0	0	0
Due from Other Governments	0	105,294	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	3,313	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	\$154,184	\$120,245	\$44,770	\$35,258
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$9,904	\$9,850	\$0
Accounts Payable	0	0	2,485	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	2,202	3,630	0
Interfund Payable	0	1,457	1,715	0
Retainage Payable	0	0	0	0
Total Liabilities	0	13,563	17,680	0
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Unavailable Revenue	108,916	52,646	0	0
Total Deferred Inflows of Resources	108,916	52,646	0	0
<u>Fund Balance</u>				
Nonspendable	3,313	0	0	0
Restricted	41,955	54,036	27,090	35,258
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	45,268	54,036	27,090	35,258
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$154,184	\$120,245	\$44,770	\$35,258

Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Election Security	Ditch Maintenance	Storm Water Management
\$37,001	\$678,090	\$147,489	\$27,416	\$447,173	\$8,102
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	480,930	0
<u>\$37,001</u>	<u>\$678,090</u>	<u>\$147,489</u>	<u>\$27,416</u>	<u>\$928,103</u>	<u>\$8,102</u>
\$0	\$0	\$0	\$0	\$3,344	\$1,795
0	0	0	0	0	6,517
0	0	0	0	0	2,754
0	0	0	0	692	2,733
0	0	0	0	724	349
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,760</u>	<u>14,148</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	480,930	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>480,930</u>	<u>0</u>
0	0	0	0	0	0
37,001	678,090	147,489	27,416	442,413	0
0	0	0	0	0	0
0	0	0	0	0	(6,046)
<u>37,001</u>	<u>678,090</u>	<u>147,489</u>	<u>27,416</u>	<u>442,413</u>	<u>(6,046)</u>
<u>\$37,001</u>	<u>\$678,090</u>	<u>\$147,489</u>	<u>\$27,416</u>	<u>\$928,103</u>	<u>\$8,102</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019
(continued)

	Probate Conduct of Business	Domestic Violence Shelter	Law Enforcement	Legal Research
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,371	\$12,772	\$0	\$141,336
Cash and Cash Equivalents in Segregated Accounts	0	0	335,532	0
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>\$1,371</u>	<u>\$12,772</u>	<u>\$335,532</u>	<u>\$141,336</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	11,912	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>11,912</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	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	1,371	860	335,532	141,336
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>1,371</u>	<u>860</u>	<u>335,532</u>	<u>141,336</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,371</u>	<u>\$12,772</u>	<u>\$335,532</u>	<u>\$141,336</u>

Drug Enforcement	Commissary	Total
\$0	\$0	\$7,458,685
7,942	18,025	361,638
0	0	140,452
0	0	729,816
0	0	13,171
0	0	12,833
0	0	17,096
0	0	2,250,531
0	0	1,163
0	0	450,124
0	0	480,930
<u>\$7,942</u>	<u>\$18,025</u>	<u>\$11,916,439</u>
\$0	\$0	\$222,630
0	0	116,512
0	0	7,595
0	0	59,856
0	0	559,245
0	0	12,511
<u>0</u>	<u>0</u>	<u>978,349</u>
0	0	2,189,571
0	0	1,163
<u>0</u>	<u>0</u>	<u>1,076,190</u>
<u>0</u>	<u>0</u>	<u>3,266,924</u>
0	0	26,004
7,942	18,025	7,659,527
0	0	0
<u>0</u>	<u>0</u>	<u>(14,365)</u>
<u>7,942</u>	<u>18,025</u>	<u>7,671,166</u>
<u>\$7,942</u>	<u>\$18,025</u>	<u>\$11,916,439</u>

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$50,588	\$18,465	\$279,883	\$348,936
Special Assessments Receivable	0	113,021	995	114,016
Total Assets	<u>\$50,588</u>	<u>\$131,486</u>	<u>\$280,878</u>	<u>\$462,952</u>
<u>Liabilities</u>				
Interfund Payable	\$95,000	\$24,275	\$0	\$119,275
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Total Liabilities	<u>110,988</u>	<u>24,275</u>	<u>31,754</u>	<u>167,017</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	113,021	995	114,016
<u>Fund Balance</u>				
Restricted	38,189	0	248,129	286,318
Assigned	12,399	0	0	12,399
Unassigned (Deficit)	(110,988)	(5,810)	0	(116,798)
Total Fund Balance (Deficit)	<u>(60,400)</u>	<u>(5,810)</u>	<u>248,129</u>	<u>181,919</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$50,588</u>	<u>\$131,486</u>	<u>\$280,878</u>	<u>\$462,952</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Permanent Improvement	Wood Lane Building Construction	Justice Center	Health District Construction
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$13,206,551	\$2,085,823	\$1,917	\$49,733
Notes Receivable	472,899	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$13,679,450</u>	<u>\$2,085,823</u>	<u>\$1,917</u>	<u>\$49,733</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	483,139	0	0	0
Contracts Payable	0	15,518	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	164,300
Total Liabilities	<u>483,139</u>	<u>15,518</u>	<u>0</u>	<u>164,300</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	0
Assigned	13,196,311	2,070,305	1,917	0
Unassigned (Deficit)	0	0	0	(114,567)
Total Fund Balance (Deficit)	<u>13,196,311</u>	<u>2,070,305</u>	<u>1,917</u>	<u>(114,567)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$13,679,450</u>	<u>\$2,085,823</u>	<u>\$1,917</u>	<u>\$49,733</u>

Roads and Bridges	Construction- Ditches	Parks and Open Spaces	Buck Road and Lime City Road Improvement	Total
\$841,158	\$347,903	\$45,790	\$233,373	\$16,812,248
0	0	0	0	472,899
0	42,938	0	0	42,938
<u>\$841,158</u>	<u>\$390,841</u>	<u>\$45,790</u>	<u>\$233,373</u>	<u>\$17,328,085</u>
\$0	\$91	\$0	\$0	\$91
0	1,100	0	224,184	708,423
0	0	0	0	15,518
0	13	0	0	13
0	986,799	0	0	1,151,099
0	988,003	0	224,184	1,875,144
0	42,938	0	0	42,938
0	0	45,790	9,189	54,979
841,158	0	0	0	841,158
0	0	0	0	15,268,533
0	(640,100)	0	0	(754,667)
841,158	(640,100)	45,790	9,189	15,410,003
<u>\$841,158</u>	<u>\$390,841</u>	<u>\$45,790</u>	<u>\$233,373</u>	<u>\$17,328,085</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, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$2,052,396	\$0	\$0	\$2,052,396
Payment in Lieu of Taxes	1,164	0	0	1,164
Other Taxes	9,395	0	0	9,395
Charges for Services	2,584,166	0	435,856	3,020,022
Licenses and Permits	514,927	0	0	514,927
Fines, Costs, and Forfeitures	384,022	0	0	384,022
Intergovernmental	3,869,364	0	1,394,451	5,263,815
Special Assessments	474,543	313	88,798	563,654
Interest	10,660	78	40,906	51,644
Other	106,017	518,723	65,980	690,720
	<u>10,006,654</u>	<u>519,114</u>	<u>2,025,991</u>	<u>12,551,759</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,408,054	0	0	1,408,054
Judicial	1,287,137	0	0	1,287,137
Public Safety	1,177,434	0	0	1,177,434
Public Works	1,127,738	0	0	1,127,738
Health	409,179	0	0	409,179
Human Services	4,373,923	0	0	4,373,923
Conservation and Recreation	168,426	0	0	168,426
Economic Development	340,892	0	0	340,892
Capital Outlay	0	0	6,024,103	6,024,103
Debt Service:				
Principal Retirement	0	300,000	0	300,000
Interest and Fiscal Charges	0	136,027	17,418	153,445
	<u>10,292,783</u>	<u>436,027</u>	<u>6,041,521</u>	<u>16,770,331</u>
Excess of Revenues Over (Under) Expenditures	<u>(286,129)</u>	<u>83,087</u>	<u>(4,015,530)</u>	<u>(4,218,572)</u>
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	576,599	576,599
Transfers In	459,046	27,071	5,200,000	5,686,117
Transfers Out	(80,000)	0	(151,915)	(231,915)
	<u>379,046</u>	<u>27,071</u>	<u>5,624,684</u>	<u>6,030,801</u>
Changes in Fund Balance	92,917	110,158	1,609,154	1,812,229
Fund Balance Beginning of Year	<u>7,578,249</u>	<u>71,761</u>	<u>13,800,849</u>	<u>21,450,859</u>
Fund Balance End of Year	<u>\$7,671,166</u>	<u>\$181,919</u>	<u>\$15,410,003</u>	<u>\$23,263,088</u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Dog and Kennel	Law Library	Court Mediation	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	31,532	0	48,694	453,483
Licenses and Permits	351,905	0	0	0
Fines, Costs, and Forfeitures	27,958	302,112	0	0
Intergovernmental	0	0	0	1,605,957
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,322	0	0	28
Total Revenues	412,717	302,112	48,694	2,059,468
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	215,615	48,797	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	409,179	0	0	0
Human Services	0	0	0	2,237,986
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	409,179	215,615	48,797	2,237,986
Excess of Revenues Over (Under) Expenditures	3,538	86,497	(103)	(178,518)
<u>Other Financing Sources (Uses)</u>				
Transfers In	59,518	0	0	175,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	59,518	0	0	175,000
Changes in Fund Balance	63,056	86,497	(103)	(3,518)
Fund Balance Beginning of Year	436,032	520,672	3,516	142,708
Fund Balance (Deficit) End of Year	\$499,088	\$607,169	\$3,413	\$139,190

<u>Indigent Drivers</u>	<u>Real Estate Assessment</u>	<u>Delinquent Tax and Assessments-Prosecutor</u>	<u>Delinquent Tax and Assessments-Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
1,387	811,171	111,961	117,732	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	9,919	10,034	0	0
<u>1,387</u>	<u>811,171</u>	<u>121,880</u>	<u>127,766</u>	<u>0</u>	<u>0</u>
0	668,981	268,750	117,226	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>668,981</u>	<u>268,750</u>	<u>117,226</u>	<u>0</u>	<u>0</u>
<u>1,387</u>	<u>142,190</u>	<u>(146,870)</u>	<u>10,540</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>1,387</u>	<u>142,190</u>	<u>(146,870)</u>	<u>10,540</u>	<u>0</u>	<u>0</u>
937	841,261	424,729	141,365	6,245	12,750
<u>\$2,324</u>	<u>\$983,451</u>	<u>\$277,859</u>	<u>\$151,905</u>	<u>\$6,245</u>	<u>\$12,750</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, 2019
(continued)

	Juvenile Court	Drug Addiction Response Project	VOCA- Prosecutor	Historical Center
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$150,917
Payment in Lieu of Taxes	0	0	0	77
Other Taxes	0	0	0	708
Charges for Services	9,163	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	486,510	131,112	96,347	17,112
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	35,220	0	0	0
Total Revenues	<u>530,893</u>	<u>131,112</u>	<u>96,347</u>	<u>168,814</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	151,780	137,817	0
Judicial	599,763	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	168,426
Economic Development	0	0	0	0
Total Expenditures	<u>599,763</u>	<u>151,780</u>	<u>137,817</u>	<u>168,426</u>
Excess of Revenues Over (Under) Expenditures	<u>(68,870)</u>	<u>(20,668)</u>	<u>(41,470)</u>	<u>388</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	(68,870)	(20,668)	(41,470)	388
Fund Balance Beginning of Year	<u>714,701</u>	<u>12,349</u>	<u>63,314</u>	<u>2,658</u>
Fund Balance (Deficit) End of Year	<u><u>\$645,831</u></u>	<u><u>(\$8,319)</u></u>	<u><u>\$21,844</u></u>	<u><u>\$3,046</u></u>

Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff	Electronic Monitoring
\$1,901,479	\$0	\$0	\$0	\$0	\$0
1,087	0	0	0	0	0
8,687	0	0	0	0	0
0	586,843	26,919	0	18,000	0
0	0	0	0	139,679	0
0	0	0	0	0	0
206,538	3,898	0	431,094	367,222	51,032
0	0	0	0	0	0
0	0	0	976	0	0
0	133	0	18,444	917	0
<u>2,117,791</u>	<u>590,874</u>	<u>26,919</u>	<u>450,514</u>	<u>525,818</u>	<u>51,032</u>
0	0	0	0	0	0
0	0	3,397	0	0	56,986
0	0	0	0	650,593	0
0	535,605	0	0	0	0
0	0	0	0	0	0
2,112,728	0	0	0	0	0
0	0	0	0	0	0
0	0	0	340,892	0	0
<u>2,112,728</u>	<u>535,605</u>	<u>3,397</u>	<u>340,892</u>	<u>650,593</u>	<u>56,986</u>
<u>5,063</u>	<u>55,269</u>	<u>23,522</u>	<u>109,622</u>	<u>(124,775)</u>	<u>(5,954)</u>
0	0	0	0	79,439	0
0	(80,000)	0	0	0	0
<u>0</u>	<u>(80,000)</u>	<u>0</u>	<u>0</u>	<u>79,439</u>	<u>0</u>
5,063	(24,731)	23,522	109,622	(45,336)	(5,954)
<u>33,572</u>	<u>754,811</u>	<u>72,539</u>	<u>765,212</u>	<u>625,800</u>	<u>18,169</u>
<u>\$38,635</u>	<u>\$730,080</u>	<u>\$96,061</u>	<u>\$874,834</u>	<u>\$580,464</u>	<u>\$12,215</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, 2019
(continued)

	Electronic Monitoring Offenders	Adult Probation	EMA	Indigent Guardianship
<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	21,630	0	0	13,749
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	210,591	186,085	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	30,000	0
Total Revenues	<u>21,630</u>	<u>210,591</u>	<u>216,085</u>	<u>13,749</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	60,139	224,859	0	8,888
Public Safety	0	0	307,315	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>60,139</u>	<u>224,859</u>	<u>307,315</u>	<u>8,888</u>
Excess of Revenues Over (Under) Expenditures	<u>(38,509)</u>	<u>(14,268)</u>	<u>(91,230)</u>	<u>4,861</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	(38,509)	(14,268)	(91,230)	4,861
Fund Balance Beginning of Year	<u>83,777</u>	<u>68,304</u>	<u>118,320</u>	<u>30,397</u>
Fund Balance (Deficit) End of Year	<u><u>\$45,268</u></u>	<u><u>\$54,036</u></u>	<u><u>\$27,090</u></u>	<u><u>\$35,258</u></u>

Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Election Security	Ditch Maintenance	Storm Water Management
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
1,965	104,769	14,535	0	0	22,808
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	50,866	0	25,000
0	0	0	0	474,543	0
0	9,684	0	0	0	0
0	0	0	0	0	0
<u>1,965</u>	<u>114,453</u>	<u>14,535</u>	<u>50,866</u>	<u>474,543</u>	<u>47,808</u>
0	0	0	23,450	0	0
0	53,475	13,289	0	0	0
0	0	0	0	0	0
0	0	0	0	509,994	82,139
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>53,475</u>	<u>13,289</u>	<u>23,450</u>	<u>509,994</u>	<u>82,139</u>
<u>1,965</u>	<u>60,978</u>	<u>1,246</u>	<u>27,416</u>	<u>(35,451)</u>	<u>(34,331)</u>
0	0	0	0	145,089	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>145,089</u>	<u>0</u>
1,965	60,978	1,246	27,416	109,638	(34,331)
35,036	617,112	146,243	0	332,775	28,285
<u>\$37,001</u>	<u>\$678,090</u>	<u>\$147,489</u>	<u>\$27,416</u>	<u>\$442,413</u>	<u>(\$6,046)</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, 2019
(continued)

	Probate Conduct of Business	Domestic Violence Shelter	Law Enforcement	Legal Research
<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	793	0	0	8,678
Licenses and Permits	0	23,343	0	0
Fines, Costs, and Forfeitures	0	0	40,704	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>793</u>	<u>23,343</u>	<u>40,704</u>	<u>8,678</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	40,050	0
Judicial	1,929	0	0	0
Public Safety	0	0	457	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	23,209	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>1,929</u>	<u>23,209</u>	<u>40,507</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,136)</u>	<u>134</u>	<u>197</u>	<u>8,678</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	(1,136)	134	197	8,678
Fund Balance Beginning of Year	<u>2,507</u>	<u>726</u>	<u>335,335</u>	<u>132,658</u>
Fund Balance (Deficit) End of Year	<u><u>\$1,371</u></u>	<u><u>\$860</u></u>	<u><u>\$335,532</u></u>	<u><u>\$141,336</u></u>

Drug Enforcement	Commissary	Total
\$0	\$0	\$2,052,396
0	0	1,164
0	0	9,395
0	178,354	2,584,166
0	0	514,927
13,248	0	384,022
0	0	3,869,364
0	0	474,543
0	0	10,660
0	0	106,017
<u>13,248</u>	<u>178,354</u>	<u>10,006,654</u>
0	0	1,408,054
0	0	1,287,137
9,492	209,577	1,177,434
0	0	1,127,738
0	0	409,179
0	0	4,373,923
0	0	168,426
0	0	340,892
<u>9,492</u>	<u>209,577</u>	<u>10,292,783</u>
<u>3,756</u>	<u>(31,223)</u>	<u>(286,129)</u>
0	0	459,046
0	0	(80,000)
<u>0</u>	<u>0</u>	<u>379,046</u>
3,756	(31,223)	92,917
<u>4,186</u>	<u>49,248</u>	<u>7,578,249</u>
<u>\$7,942</u>	<u>\$18,025</u>	<u>\$7,671,166</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, 2019

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$313	\$313
Interest	0	0	78	78
Other	518,723	0	0	518,723
Total Revenues	518,723	0	391	519,114
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	300,000	0	0	300,000
Interest and Fiscal Charges	136,027	0	0	136,027
Total Expenditures	436,027	0	0	436,027
Excess of Revenues Over Expenditures	82,696	0	391	83,087
<u>Other Financing Sources</u>				
Transfers In	20,245	6,826	0	27,071
Changes in Fund Balance	102,941	6,826	391	110,158
Fund Balance (Deficit) at Beginning of Year	(163,341)	(12,636)	247,738	71,761
Fund Balance (Deficit) End of Year	(\$60,400)	(\$5,810)	\$248,129	\$181,919

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	Issue I	Permanent Improvement	Wood Lane Building Construction	Justice Center
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	51,539	1,342,912	0	0
Special Assessments	0	0	0	0
Interest	0	14,450	0	0
Other	0	64,082	0	0
Total Revenues	51,539	1,421,444	0	0
<u>Expenditures</u>				
Capital Outlay	280,237	2,231,554	1,365,979	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	280,237	2,231,554	1,365,979	0
Excess of Revenues Over (Under) Expenditures	(228,698)	(810,110)	(1,365,979)	0
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	576,599	0
Transfers In	0	4,000,000	1,000,000	0
Transfers Out	0	0	0	0
Total Other Financings Sources (Uses)	0	4,000,000	1,576,599	0
Changes in Fund Balance	(228,698)	3,189,890	210,620	0
Fund Balance (Deficit) Beginning of Year	228,698	10,006,421	1,859,685	1,917
Fund Balance (Deficit) End of the Year	<u>\$0</u>	<u>\$13,196,311</u>	<u>\$2,070,305</u>	<u>\$1,917</u>

Health District Construction	Roads and Bridges	Construction- Ditches	Parks and Open Spaces	Carter Road Improvement	Buck Road and Lime Road Improvement	Total
\$0	\$0	\$0	\$0	\$0	\$435,856	\$435,856
0	0	0	0	0	0	1,394,451
0	0	88,798	0	0	0	88,798
26,456	0	0	0	0	0	40,906
0	0	1,898	0	0	0	65,980
<u>26,456</u>	<u>0</u>	<u>90,696</u>	<u>0</u>	<u>0</u>	<u>435,856</u>	<u>2,025,991</u>
0	1,173,759	195,870	0	350,000	426,704	6,024,103
<u>5,556</u>	<u>0</u>	<u>11,862</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,418</u>
<u>5,556</u>	<u>1,173,759</u>	<u>207,732</u>	<u>0</u>	<u>350,000</u>	<u>426,704</u>	<u>6,041,521</u>
<u>20,900</u>	<u>(1,173,759)</u>	<u>(117,036)</u>	<u>0</u>	<u>(350,000)</u>	<u>9,152</u>	<u>(4,015,530)</u>
0	0	0	0	0	0	576,599
0	200,000	0	0	0	0	5,200,000
0	0	(151,915)	0	0	0	(151,915)
<u>0</u>	<u>200,000</u>	<u>(151,915)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,624,684</u>
20,900	(973,759)	(268,951)	0	(350,000)	9,152	1,609,154
<u>(135,467)</u>	<u>1,814,917</u>	<u>(371,149)</u>	<u>45,790</u>	<u>350,000</u>	<u>37</u>	<u>13,800,849</u>
<u>(\$114,567)</u>	<u>\$841,158</u>	<u>(\$640,100)</u>	<u>\$45,790</u>	<u>\$0</u>	<u>\$9,189</u>	<u>\$15,410,003</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, 2019

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,288,099	\$2,499,641	\$4,787,740
Cash and Cash Equivalents with Fiscal Agent	0	3,690,218	3,690,218
Investments with Fiscal Agent	0	12,526,077	12,526,077
Prepaid Items	153,136	0	153,136
Interfund Receivable	434,437	0	434,437
Total Assets	<u>2,875,672</u>	<u>18,715,936</u>	<u>21,591,608</u>
<u>Current Liabilities</u>			
Due to Other Governments	58,369	0	58,369
Claims Payable	158,138	2,407,481	2,565,619
Total Current Liabilities	216,507	2,407,481	2,623,988
<u>Non-Current Liabilities</u>			
Claims Payable	0	991,848	991,848
Total Liabilities	<u>216,507</u>	<u>3,399,329</u>	<u>3,615,836</u>
Total Net Position Unrestricted	<u><u>\$2,659,165</u></u>	<u><u>\$15,316,607</u></u>	<u><u>\$17,975,772</u></u>

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2019

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$434,878	\$12,701,729	\$13,136,607
Other	261,849	133,537	395,386
Total Operating Revenues	<u>696,727</u>	<u>12,835,266</u>	<u>13,531,993</u>
<u>Operating Expenses</u>			
Personal Services	100	0	100
Contractual Services	201,455	1,234,341	1,435,796
Claims	77,121	11,702,442	11,779,563
Other	73	0	73
Total Operating Expenses	<u>278,749</u>	<u>12,936,783</u>	<u>13,215,532</u>
Operating Income (Loss)	417,978	(101,517)	316,461
<u>Non-Operating Revenues</u>			
Interest Revenue	0	393,614	393,614
Income Before Transfers	417,978	292,097	710,075
Transfers In	0	500,000	500,000
Changes in Net Position	417,978	792,097	1,210,075
Net Position Beginning of Year	<u>2,241,187</u>	<u>14,524,510</u>	<u>16,765,697</u>
Net Position End of Year	<u><u>\$2,659,165</u></u>	<u><u>\$15,316,607</u></u>	<u><u>\$17,975,772</u></u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	Workers' Compensation Retro Reserve	Health	Total
Increase in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$441	\$10,796,470	\$10,796,911
Cash Received from Transactions with Outside Organizations	104,509	1,925,290	2,029,799
Cash Payments for Personal Services	(100)	0	(100)
Cash Payments for Contractual Services	(190,576)	(1,234,341)	(1,424,917)
Cash Payments for Claims	0	(11,531,045)	(11,531,045)
Cash Received from Other Revenues	157,340	113,506	270,846
Cash Payments for Other Expenses	(73)	0	(73)
Net Cash Provided by Operating Activities	<u>71,541</u>	<u>69,880</u>	<u>141,421</u>
<u>Cash Flows Provided by Noncapital Financing Activities</u>			
Cash Received from Transfers In	<u>0</u>	<u>500,000</u>	<u>500,000</u>
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(9,610,403)	(9,610,403)
Sale of Investments	0	9,749,100	9,749,100
Interest on Investments	0	393,614	393,614
Net Cash Provided by Investing Activities	<u>0</u>	<u>532,311</u>	<u>532,311</u>
Net Increase in Cash and Cash Equivalents	71,541	1,102,191	1,173,732
Cash and Cash Equivalents Beginning of Year	<u>2,216,558</u>	<u>5,087,668</u>	<u>7,304,226</u>
Cash and Cash Equivalents End of Year	<u><u>\$2,288,099</u></u>	<u><u>\$6,189,859</u></u>	<u><u>\$8,477,958</u></u>
 <u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>			
Operating Income (Loss)	<u>\$417,978</u>	<u>(\$101,517)</u>	<u>\$316,461</u>
 <u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</u>			
Decrease in Prepaid Items	136	0	136
Increase in Interfund Receivable	(434,437)	0	(434,437)
Increase in Due to Other Governments	33,979	0	33,979
Increase in Claims Payable	53,885	171,397	225,282
Total Adjustments	<u>(346,437)</u>	<u>171,397</u>	<u>(175,040)</u>
Net Cash Provided by Operating Activities	<u><u>\$71,541</u></u>	<u><u>\$69,880</u></u>	<u><u>\$141,421</u></u>

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 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, 2019

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,482,302	\$143,984	\$195,105	\$5,651,770
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>3,482,302</u>	<u>143,984</u>	<u>195,105</u>	<u>5,651,770</u>
<u>Liabilities</u>				
Due to Other Governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>\$3,482,302</u>	<u>\$143,984</u>	<u>\$195,105</u>	<u>\$5,651,770</u>

(continued)

Wood County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019
(continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$238,561	\$382,850	\$38,818	\$152,382
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>238,561</u>	<u>382,850</u>	<u>38,818</u>	<u>152,382</u>
<u>Liabilities</u>				
Due to Other Governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>152,382</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$238,561</u>	<u>\$382,850</u>	<u>\$38,818</u>	<u>\$0</u>

Nursing Home Residents	Arson Registry	Undivided Tax	Alimony and Child Support	County Court	Sheriff
\$0	\$177	\$5,174,658	\$0	\$0	\$0
21,612	0	200	21,894	848,444	186,831
0	0	5,413,914	0	0	0
0	0	177,466,848	0	0	0
0	0	5,335,915	0	0	0
<u>21,612</u>	<u>177</u>	<u>193,391,535</u>	<u>21,894</u>	<u>848,444</u>	<u>186,831</u>
<u>0</u>	<u>177</u>	<u>5,174,858</u>	<u>21,894</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>173,085,153</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$21,612</u>	<u>\$0</u>	<u>\$15,131,524</u>	<u>\$0</u>	<u>\$848,444</u>	<u>\$186,831</u>

(continued)

Wood County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019
(continued)

	Inmate	Total
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$0	\$15,460,607
Cash and Cash Equivalents in Segregated Accounts	48,686	1,127,667
Due from Other Governments	0	5,413,914
Property Taxes Receivable	0	177,466,848
Special Assessments Receivable	0	5,335,915
Total Assets	48,686	204,804,951
<u>Liabilities</u>		
Due to Other Governments	0	5,349,311
<u>Deferred Inflows of Resources</u>		
Property Taxes Receivable	0	173,085,153
<u>Net Position</u>		
Restricted for Individuals, Organizations, and Other Governments	\$48,686	\$26,370,487

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
<u>Additions</u>				
Intergovernmental	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	6,739,313	329,715	482,921	3,271,761
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	6,739,313	329,715	482,921	3,271,761
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions as Fiscal Agent	6,098,973	254,247	494,260	3,342,194
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	6,098,973	254,247	494,260	3,342,194
Net Increase (Decrease) in Fiduciary Net Position	640,340	75,468	(11,339)	(70,433)
Net Position Beginning of Year	2,841,962	68,516	206,444	5,722,203
Net Position End of Year	<u>\$3,482,302</u>	<u>\$143,984</u>	<u>\$195,105</u>	<u>\$5,651,770</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019
(continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Additions</u>				
Intergovernmental	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	2,439,506	2,395,099	50,343	0
Licenses, Permits, and Fees for Other Governments	0	0	0	509,378
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	2,439,506	2,395,099	50,343	509,378
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions as Fiscal Agent	2,507,450	2,337,551	54,212	0
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	509,378
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	2,507,450	2,337,551	54,212	509,378
Net Increase (Decrease) in Fiduciary Net Position	(67,944)	57,548	(3,869)	0
Net Position Beginning of Year	306,505	325,302	42,687	0
Net Position End of Year	<u>\$238,561</u>	<u>\$382,850</u>	<u>\$38,818</u>	<u>\$0</u>

Nursing Home Residents	Fines Distribution	Arson Registry	Undivided Tax	Alimony and Child Support	County Court	Sheriff	Inmate
\$0	\$0	\$0	\$7,287,165	\$0	\$0	\$0	\$0
49,504	0	0	0	1,054,111	0	0	0
0	0	102	0	0	26,061,343	0	0
0	18,105	0	0	0	2,168,983	0	0
0	0	0	168,181,784	0	0	0	0
0	0	0	4,363,033	0	0	0	0
0	0	0	0	0	0	1,910,494	0
0	0	0	0	0	0	0	375,961
<u>49,504</u>	<u>18,105</u>	<u>102</u>	<u>179,831,982</u>	<u>1,054,111</u>	<u>28,230,326</u>	<u>1,910,494</u>	<u>375,961</u>
0	0	177	0	1,054,111	0	0	0
0	0	0	11,175,731	0	0	0	0
0	0	0	0	0	0	0	0
46,372	0	0	0	0	0	0	368,220
0	0	0	0	0	25,999,590	0	0
0	18,105	0	0	0	2,125,189	0	0
0	0	0	162,777,305	0	0	0	0
0	0	0	4,284,322	0	0	0	0
0	0	0	0	0	0	1,908,622	0
<u>46,372</u>	<u>18,105</u>	<u>177</u>	<u>178,237,358</u>	<u>1,054,111</u>	<u>28,124,779</u>	<u>1,908,622</u>	<u>368,220</u>
3,132	0	(75)	1,594,624	0	105,547	1,872	7,741
18,480	0	75	13,536,900	0	742,897	184,959	40,945
<u>\$21,612</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,131,524</u>	<u>\$0</u>	<u>\$848,444</u>	<u>\$186,831</u>	<u>\$48,686</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019
(continued)

	Total
<u>Additions</u>	
Intergovernmental	\$7,287,165
Amounts Received as Fiscal Agent	16,812,273
Licenses, Permits, and Fees for Other Governments	26,570,823
Fines and Forfeitures for Other Governments	2,187,088
Property Tax Collections for Other Governments	168,181,784
Special Assessments Collections for Other Governments	4,363,033
Sheriff Sales Collections for Others	1,910,494
Other	375,961
Total Additions	227,688,621
<u>Deductions</u>	
Distributions to the State of Ohio	1,054,288
Distributions of State Funds to Other Governments	11,175,731
Distributions as Fiscal Agent	15,088,887
Distributions to Individuals	414,592
Licenses, Permits, and Fees Distributions to Other Governments	26,508,968
Fines and Forfeitures Distributions to Other Governments	2,143,294
Property Tax Distributions to Other Governments	162,777,305
Special Assessments Distributions to Other Governments	4,284,322
Sheriff Sales Distributions to Others	1,908,622
Total Deductions	225,356,009
Net Increase (Decrease) in Fiduciary Net Position	2,332,612
Net Position Beginning of Year	24,037,875
Net Position End of Year	\$26,370,487

**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, 2019

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,910,000	\$7,110,000	\$7,074,955	(\$35,045)
Payment in Lieu of Taxes	43,643	43,643	43,643	0
Permissive Sales Taxes	18,500,000	18,500,000	22,904,876	4,404,876
Other Taxes	31,725	19,225	33,335	14,110
Charges for Services	7,075,721	7,075,721	8,069,912	994,191
Licenses and Permits	6,650	6,650	6,818	168
Fines, Costs, and Forfeitures	254,500	254,500	298,772	44,272
Intergovernmental	3,704,276	4,475,225	5,103,682	628,457
Interest	1,500,000	1,500,000	2,516,299	1,016,299
Other	538,025	652,266	706,526	54,260
Total Revenues	39,564,540	39,637,230	46,758,818	7,121,588
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	75,000	75,000	10,582	64,418
Materials and Supplies	315,415	391,331	337,497	53,834
Contractual Services	1,445,662	2,227,865	1,856,180	371,685
Other	98,727	100,310	67,646	32,664
Capital Outlay	791,653	1,034,569	982,367	52,202
Total County	2,726,457	3,829,075	3,254,272	574,803
Commissioners				
Personal Services	917,171	920,738	910,185	10,553
Materials and Supplies	3,000	3,000	2,693	307
Contractual Services	3,150	3,150	1,925	1,225
Other	5,000	5,000	4,982	18
Total Commissioners	928,321	931,888	919,785	12,103
Central Services				
Personal Services	14,688	14,688	10,062	4,626
Materials and Supplies	62,000	62,400	57,420	4,980
Contractual Services	223,750	243,575	241,329	2,246
Other	5,000	5,000	5,000	0
Total Central Services	305,438	325,663	313,811	11,852
Auditor				
Personal Services	731,401	731,401	571,995	159,406
Materials and Supplies	11,000	12,522	7,371	5,151
Contractual Services	17,600	20,225	17,180	3,045
Other	10,500	10,500	7,716	2,784
Total Auditor	770,501	774,648	604,262	170,386

(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, 2019
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Appraising Personal Property				
Personal Services	\$259,115	\$259,115	\$220,886	\$38,229
Materials and Supplies	5,000	6,490	3,386	3,104
Contractual Services	12,500	16,200	15,689	511
Other	1,500	1,625	1,575	50
Total Appraising Personal Property	278,115	283,430	241,536	41,894
Treasurer				
Personal Services	223,548	223,548	220,663	2,885
Materials and Supplies	50,000	54,860	54,860	0
Contractual Services	6,500	6,500	0	6,500
Other	3,000	3,000	2,947	53
Total Treasurer	283,048	287,908	278,470	9,438
Prosecuting Attorney				
Personal Services	1,783,103	1,782,103	1,727,103	55,000
Materials and Supplies	13,000	13,000	11,203	1,797
Contractual Services	65,000	65,000	57,898	7,102
Other	11,000	10,548	5,782	4,766
Total Prosecuting Attorney	1,872,103	1,870,651	1,801,986	68,665
Budget Commission				
Personal Services	24,296	24,296	23,593	703
Materials and Supplies	150	150	0	150
Contractual Services	1,000	1,900	950	950
Other	100	100	0	100
Total Budget Commission	25,546	26,446	24,543	1,903
Board of Revision				
Personal Services	51,442	51,442	47,065	4,377
Materials and Supplies	100	100	30	70
Other	600	600	550	50
Total Board of Revision	52,142	52,142	47,645	4,497
Bureau of Inspection				
Contractual Services	100,000	102,119	102,119	0
Planning Commission				
Personal Services	128,342	128,042	112,221	15,821
Materials and Supplies	1,000	1,702	1,280	422
Contractual Services	1,000	616	248	368
Other	1,500	1,540	1,540	0
Total Planning Commission	131,842	131,900	115,289	16,611

(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, 2019
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Data Processing				
Contractual Services	\$21,000	\$21,000	\$21,000	\$0
Board of Elections				
Personal Services	592,274	577,143	573,773	3,370
Materials and Supplies	17,500	26,500	24,540	1,960
Contractual Services	59,116	114,421	107,141	7,280
Other	2,200	2,200	1,973	227
Total Board of Elections	671,090	720,264	707,427	12,837
Maintenance and Operating-Courthouse				
Personal Services	1,231,634	1,211,809	1,176,277	35,532
Materials and Supplies	98,000	126,105	125,534	571
Contractual Services	969,715	1,010,053	1,001,992	8,061
Other	2,200	2,500	2,481	19
Total Maintenance and Operating-Courthouse	2,301,549	2,350,467	2,306,284	44,183
Recorder				
Personal Services	444,253	444,253	438,206	6,047
Materials and Supplies	10,000	10,567	6,645	3,922
Contractual Services	15,000	15,534	14,559	975
Other	2,700	2,700	2,524	176
Capital Outlay	4,000	4,000	574	3,426
Total Recorder	475,953	477,054	462,508	14,546
Records Center				
Personal Services	163,751	155,751	152,124	3,627
Materials and Supplies	15,000	15,000	7,811	7,189
Contractual Services	60,900	65,050	59,809	5,241
Total Records Center	239,651	235,801	219,744	16,057
Insurance on Property				
Contractual Services	379,000	348,407	345,007	3,400
Insurance on Person				
Personal Services	4,431,317	4,444,682	4,413,091	31,591

(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, 2019
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Pensions				
Personal Services	\$3,151,571	\$3,151,571	\$2,983,990	\$167,581
Taxes				
Other	7,000	5,978	5,978	0
Miscellaneous				
Other	51,500	54,569	50,005	4,564
Annexations				
Other	200	200	0	200
Information Technology				
Personal Services	231,181	198,146	194,085	4,061
Materials and Supplies	3,500	3,500	3,454	46
Contractual Services	2,500	2,500	1,596	904
Other	8,500	6,226	2,920	3,306
Total Information Technology	245,681	210,372	202,055	8,317
Operation Fuel Facility				
Materials and Supplies	181,500	186,900	186,889	11
Contractual Services	5,000	29,000	28,071	929
Total Operation Fuel Facility	186,500	215,900	214,960	940
Workers Compensation Self Insurance				
Personal Services	77,000	113,588	52,986	60,602
Recorder's Equipment				
Materials and Supplies	0	15,040	14,195	845
Capital Outlay	75,000	66,760	16,268	50,492
Total Recorder's Equipment	75,000	81,800	30,463	51,337
Severance Pay Reserve				
Personal Services	580,071	580,071	156,386	423,685
Total Legislative and Executive	20,367,596	21,627,594	19,875,602	1,751,992
Judicial				
Domestic Relations				
Personal Services	285,972	285,972	280,855	5,117
Materials and Supplies	5,100	5,413	4,894	519
Contractual Services	28,006	46,866	45,866	1,000
Other	1,750	1,910	1,458	452
Total Domestic Relations	320,828	340,161	333,073	7,088

(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, 2019
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court of Appeals				
Other	\$154,364	\$154,364	\$149,919	\$4,445
Court of Common Pleas Mediation				
Personal Services	92,748	92,748	91,896	852
Materials and Supplies	600	606	522	84
Contractual Services	2,000	2,360	720	1,640
Other	825	895	770	125
Total Court of Common Pleas Mediation	96,173	96,609	93,908	2,701
Jury Commission				
Personal Services	73,354	73,354	72,461	893
Materials and Supplies	23,000	28,269	28,269	0
Contractual Services	6,637	8,431	8,374	57
Other	200	200	200	0
Total Jury Commission	103,191	110,254	109,304	950
Adult Probation				
Personal Services	705,350	705,050	704,945	105
Materials and Supplies	5,400	5,400	5,400	0
Contractual Services	39,000	39,000	38,963	37
Other	1,000	1,299	1,299	0
Total Adult Probation	750,750	750,749	750,607	142
Court Security				
Personal Services	419,260	441,794	422,762	19,032
Materials and Supplies	2,740	3,302	2,925	377
Contractual Services	9,017	15,869	14,096	1,773
Other	1,650	2,348	625	1,723
Total Court Security	432,667	463,313	440,408	22,905
Common Pleas Courts 1, 2, and 4				
Personal Services	1,071,482	1,089,863	1,082,651	7,212
Materials and Supplies	10,950	13,726	12,469	1,257
Contractual Services	182,500	216,234	185,412	30,822
Other	9,525	10,475	8,333	2,142
Total Common Pleas Courts 1, 2, and 4	1,274,457	1,330,298	1,288,865	41,433
Juvenile Court				
Personal Services	447,668	460,877	459,518	1,359
Materials and Supplies	10,250	14,000	12,094	1,906
Contractual Services	56,350	57,703	42,244	15,459
Other	3,500	3,913	3,541	372
Total Juvenile Court	517,768	536,493	517,397	19,096

(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, 2019
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Juvenile Probation				
Personal Services	\$202,523	\$203,909	\$199,712	\$4,197
Materials and Supplies	3,200	3,585	2,449	1,136
Contractual Services	26,525	26,525	21,079	5,446
Other	1,400	1,400	400	1,000
Total Juvenile Probation	233,648	235,419	223,640	11,779
Detention Home				
Personal Services	885,736	941,836	936,743	5,093
Materials and Supplies	64,529	38,680	33,538	5,142
Contractual Services	108,750	104,750	98,364	6,386
Other	4,000	4,000	2,168	1,832
Total Detention Home	1,063,015	1,089,266	1,070,813	18,453
Probate Court				
Personal Services	391,555	391,568	386,959	4,609
Materials and Supplies	3,550	3,550	1,536	2,014
Contractual Services	21,750	21,750	11,781	9,969
Other	5,000	5,157	4,699	458
Total Probate Court	421,855	422,025	404,975	17,050
Clerk of Courts				
Personal Services	750,972	751,146	700,373	50,773
Materials and Supplies	10,000	11,669	3,122	8,547
Contractual Services	56,000	60,149	49,750	10,399
Other	2,000	2,000	149	1,851
Total Clerk of Courts	818,972	824,964	753,394	71,570
Fostoria Municipal Court				
Personal Services	3,232	3,232	3,157	75
Contractual Services	2,040	2,040	2,040	0
Total Fostoria Municipal Court	5,272	5,272	5,197	75
Perrysburg Municipal Court				
Personal Services	103,000	107,177	107,177	0
Contractual Services	50,480	52,480	52,440	40
Other	5,000	4,000	2,528	1,472
Total Perrysburg Municipal Court	158,480	163,657	162,145	1,512

(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, 2019
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Bowling Green Municipal Court				
Personal Services	\$154,000	\$153,205	\$151,825	\$1,380
Contractual Services	50,730	51,191	51,140	51
Other	2,000	4,900	4,881	19
Total Bowling Green Municipal Court	<u>206,730</u>	<u>209,296</u>	<u>207,846</u>	<u>1,450</u>
Public Defender				
Personal Services	960,148	959,668	932,539	27,129
Materials and Supplies	5,138	10,181	10,068	113
Contractual Services	46,465	49,474	46,426	3,048
Other	27,988	28,915	25,674	3,241
Capital Outlay	5,502	10,186	9,581	605
Total Public Defender	<u>1,045,241</u>	<u>1,058,424</u>	<u>1,024,288</u>	<u>34,136</u>
Miscellaneous				
Other	<u>507,331</u>	<u>537,359</u>	<u>502,573</u>	<u>34,786</u>
Title Administration				
Personal Services	537,429	537,777	458,294	79,483
Materials and Supplies	10,743	11,310	7,926	3,384
Contractual Services	16,862	19,011	14,266	4,745
Other	41,668	41,668	39,877	1,791
Capital Outlay	6,946	6,946	206	6,740
Total Title Administration	<u>613,648</u>	<u>616,712</u>	<u>520,569</u>	<u>96,143</u>
Total Judicial	<u>8,724,390</u>	<u>8,944,635</u>	<u>8,558,921</u>	<u>385,714</u>
Public Safety				
Coroner				
Personal Services	71,908	71,908	69,083	2,825
Materials and Supplies	50	50	48	2
Contractual Services	350	485	485	0
Other	136,000	135,865	121,000	14,865
Total Coroner	<u>208,308</u>	<u>208,308</u>	<u>190,616</u>	<u>17,692</u>
Sheriff				
Personal Services	2,718,132	2,814,139	2,810,449	3,690
Materials and Supplies	28,000	26,830	26,433	397
Contractual Services	270,641	302,841	280,757	22,084
Other	7,500	7,500	7,209	291
Total Sheriff	<u>3,024,273</u>	<u>3,151,310</u>	<u>3,124,848</u>	<u>26,462</u>

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2019
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Communications Center				
Personal Services	\$1,052,482	\$1,076,938	\$1,076,431	\$507
Materials and Supplies	3,500	1,500	1,490	10
Contractual Services	241,000	215,600	215,265	335
Other	35,000	34,612	34,612	0
Total Communications Center	1,331,982	1,328,650	1,327,798	852
Other Expenditure				
Contractual Services	30,100	43,150	43,050	100
Jail-Sheriff				
Personal Services	3,058,573	3,095,645	3,094,972	673
Materials and Supplies	422,500	398,914	398,412	502
Contractual Services	589,020	668,619	664,028	4,591
Other	11,500	1,271	1,271	0
Total Jail-Sheriff	4,081,593	4,164,449	4,158,683	5,766
Total Public Safety	8,676,256	8,895,867	8,844,995	50,872
Public Works				
Engineer				
Personal Services	517,818	521,459	517,963	3,496
Materials and Supplies	5,000	5,000	3,719	1,281
Contractual Services	12,000	12,000	6,908	5,092
Other	6,050	4,052	2,947	1,105
Total Public Works	540,868	542,511	531,537	10,974
Health				
Registration of Vital Statistics				
Other	1,700	1,700	1,608	92
Other Health				
Contractual Services	325,420	328,861	325,420	3,441
Total Health	327,120	330,561	327,028	3,533
Human Services				
Veteran Services				
Personal Services	276,529	290,313	287,656	2,657
Materials and Supplies	35,000	35,000	34,473	527
Contractual Services	179,000	169,825	126,389	43,436
Other	133,551	135,551	110,001	25,550
Total Veteran Services	624,080	630,689	558,519	72,170

(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, 2019
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Assistance				
Other	\$206,907	\$206,907	\$198,980	\$7,927
Total Human Services	830,987	837,596	757,499	80,097
Conservation and Recreation				
Historical Society				
Personal Services	167,538	167,538	167,192	346
Economic Development				
Economic Development				
Personal Services	199,150	199,150	197,074	2,076
Materials and Supplies	1,000	1,000	305	695
Contractual Services	20,513	20,536	5,523	15,013
Other	117,683	394,124	155,433	238,691
Total Economic Development	338,346	614,810	358,335	256,475
Other				
Airport				
Other	26,345	94,345	94,345	0
Miscellaneous				
Other	447,352	441,124	409,299	31,825
Contingencies				
Other	408,346	380,294	26,445	353,849
Budget Stabilization				
Other	1,500,000	726,355	99,952	626,403
Unclaimed Monies				
Other	132,966	132,966	90,351	42,615
Total Other	2,515,009	1,775,084	720,392	1,054,692
Intergovernmental				
Agriculture				
Contractual Services	4,000	4,000	3,976	24
Other	451,300	451,420	442,772	8,648
Total Intergovernmental	455,300	455,420	446,748	8,672
Total Expenditures	42,943,410	44,191,616	40,588,249	3,603,367
Excess of Revenues Over (Under) Expenditures	(3,378,870)	(4,554,386)	6,170,569	10,724,955

(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, 2019
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Advances In	\$342,200	\$384,971	\$1,093,571	\$708,600
Advances Out	(1,304,700)	(1,304,700)	(2,153,405)	(848,705)
Transfers Out	(2,796,025)	(4,845,725)	(4,606,602)	239,123
Total Other Financing Sources (Uses)	<u>(3,758,525)</u>	<u>(5,765,454)</u>	<u>(5,666,436)</u>	<u>99,018</u>
Changes in Fund Balance	(7,137,395)	(10,319,840)	504,133	10,823,973
Fund Balance Beginning of Year	31,687,385	31,687,385	31,687,385	0
Prior Year Encumbrances Appropriated	<u>1,300,906</u>	<u>1,300,906</u>	<u>1,300,906</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$25,850,896</u></u>	<u><u>\$22,668,451</u></u>	<u><u>\$33,492,424</u></u>	<u><u>\$10,823,973</u></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, 2019

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,970,000	\$4,970,000	\$5,266,199	\$296,199
Charges for Services	77,491	507,517	959,025	451,508
Fines, Costs, and Forfeitures	155,270	155,270	148,640	(6,630)
Intergovernmental	3,582,706	3,346,326	3,965,440	619,114
Interest	80,000	80,000	126,947	46,947
Other	2,004	2,004	2,004	0
Total Revenues	8,867,471	9,061,117	10,468,255	1,407,138
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	3,025,709	3,065,709	2,758,872	306,837
Materials and Supplies	1,865,250	1,902,995	1,364,399	538,596
Contractual Services	2,502,700	2,815,747	1,943,397	872,350
Other	386,680	486,895	413,343	73,552
Capital Outlay	1,498,250	2,555,596	1,394,854	1,160,742
Debt Service:				
Principal Retirement	32,478	32,478	32,478	0
Total Expenditures	9,311,067	10,859,420	7,907,343	2,952,077
Excess of Revenues Over (Under) Expenditures	(443,596)	(1,798,303)	2,560,912	4,359,215
<u>Other Financing Sources</u>				
Sale of Capital Assets	8,271	8,271	8,271	0
Transfers In	430,026	430,026	0	(430,026)
Total Other Financing Sources	438,297	438,297	8,271	(430,026)
Changes in Fund Balance	(5,299)	(1,360,006)	2,569,183	3,929,189
Fund Balance Beginning of Year	7,690,611	7,690,611	7,690,611	0
Prior Year Encumbrances Appropriated	708,353	708,353	708,353	0
Fund Balance End of Year	\$8,393,665	\$7,038,958	\$10,968,147	\$3,929,189

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, 2019

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,666,333	\$6,911,188	\$6,865,194	(\$45,994)
Payment in Lieu of Taxes	4,032	4,032	4,032	0
Other Taxes	0	18,087	31,151	13,064
Charges for Services	0	17,583	17,583	0
Intergovernmental	2,622,102	3,758,740	3,839,771	81,031
Other	0	83,895	83,965	70
Total Revenues	10,292,467	10,793,525	10,841,696	48,171
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	673,914	679,914	594,599	85,315
Materials and Supplies	12,000	17,000	14,480	2,520
Contractual Services	9,516,000	9,516,000	8,912,261	603,739
Other	400,000	400,360	231,877	168,483
Capital Outlay	15,000	30,000	19,828	10,172
Total Community Mental Health	10,616,914	10,643,274	9,773,045	870,229
Women's Health				
Contractual Services	300,781	316,596	316,596	0
Indigent Driver Alcohol Treatment				
Contractual Services	20,000	0	0	0
Community Mental Health-Title XX				
Contractual Services	70,000	15,233	15,233	0
Total Expenditures	11,007,695	10,975,103	10,104,874	870,229
Changes in Fund Balance	(715,228)	(181,578)	736,822	918,400
Fund Balance Beginning of Year	5,290,111	5,290,111	5,290,111	0
Prior Year Encumbrances Appropriated	361	361	361	0
Fund Balance End of Year	\$4,575,244	\$5,108,894	\$6,027,294	\$918,400

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, 2019

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$3,922,613	\$3,542,613	\$3,521,944	(\$20,669)
Payment in Lieu of Taxes	2,017	2,017	2,017	0
Other Taxes	15,128	9,128	16,132	7,004
Charges for Services	0	0	1,145	1,145
Intergovernmental	12,893,352	10,048,793	9,881,731	(167,062)
Other	30,000	15,000	13,828	(1,172)
Total Revenues	16,863,110	13,617,551	13,436,797	(180,754)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	6,574,052	6,537,106	6,184,821	352,285
Materials and Supplies	145,000	149,874	74,323	75,551
Contractual Services	2,056,500	1,751,762	1,468,157	283,605
Other	700,000	620,241	541,273	78,968
Capital Outlay	120,000	120,000	20,726	99,274
Total Public Assistance	9,595,552	9,178,983	8,289,300	889,683
Work Force Investment Act				
Contractual Services	863,000	563,000	439,803	123,197
Other	163,713	33,713	735	32,978
Total Work Force Investment Act	1,026,713	596,713	440,538	156,175
Children's Services				
Contractual Services	3,300,000	2,767,270	2,574,699	192,571
Child and Adult Protect-Levy				
Contractual Services	135,000	135,000	72,302	62,698
Other	2,738,639	2,738,639	143,608	2,595,031
Capital Outlay	45,000	45,000	0	45,000
Total Child and Adult Protect-Levy	2,918,639	2,918,639	215,910	2,702,729
Trust-Homeless Donation				
Other	30,000	30,000	11,133	18,867
Total Expenditures	16,870,904	15,491,605	11,531,580	3,960,025
Excess of Revenues Over (Under) Expenditures	(7,794)	(1,874,054)	1,905,217	3,779,271

(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, 2019
(continued)

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Other Financing Uses</u>				
Transfers Out	(\$125,000)	(\$117,500)	\$0	\$117,500
Changes in Fund Balance	(132,794)	(1,991,554)	1,905,217	3,896,771
Fund Balance Beginning of Year	3,141,611	3,141,611	3,141,611	0
Prior Year Encumbrances Appropriated	5,930	5,930	5,930	0
Fund Balance End of Year	<u>\$3,014,747</u>	<u>\$1,155,987</u>	<u>\$5,052,758</u>	<u>\$3,896,771</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, 2019

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$20,830,888	\$19,530,888	\$19,407,354	(\$123,534)
Payment in Lieu of Taxes	14,189	14,189	14,189	0
Other Taxes	75,383	48,383	88,167	39,784
Charges for Services	520,448	520,448	545,829	25,381
Intergovernmental	7,231,867	8,558,867	9,380,627	821,760
Total Revenues	28,672,775	28,672,775	29,436,166	763,391
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	3,900,000	3,900,000	3,451,481	448,519
Other	160,000	215,800	168,466	47,334
Total Residential Development Services	4,060,000	4,115,800	3,619,947	495,853
Community Assistance				
Contractual Services	40,000	40,000	32,919	7,081
Other	10,000	10,000	0	10,000
Total Community Assistance	50,000	50,000	32,919	17,081
Board of DD				
Personal Services	8,586,200	8,586,200	8,013,749	572,451
Materials and Supplies	210,144	315,144	240,220	74,924
Contractual Services	7,616,881	7,629,312	7,533,615	95,697
Other	415,588	475,588	427,311	48,277
Capital Outlay	232,400	257,400	217,431	39,969
Total Board of DD	17,061,213	17,263,644	16,432,326	831,318
Family Resource Services				
Personal Services	0	0	0	0
Contractual Services	1,250,630	1,248,630	425,315	823,315
Capital Outlay	65,000	67,000	66,512	488
Total Family Resource Services	1,315,630	1,315,630	491,827	823,803
Benefit Separation				
Personal Services	100,000	140,000	101,201	38,799
Total Expenditures	22,586,843	22,885,074	20,678,220	2,206,854

(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, 2019
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Excess of Revenues Over Expenditures	\$6,085,932	\$5,787,701	\$8,757,946	\$2,970,245
<u>Other Financing Uses</u>				
Transfers Out	<u>(2,012,000)</u>	<u>(1,810,500)</u>	<u>(1,500,000)</u>	<u>310,500</u>
Changes in Fund Balance	4,073,932	3,977,201	7,257,946	3,280,745
Fund Balance Beginning of Year	31,288,160	31,288,160	31,288,160	0
Prior Year Encumbrances Appropriated	<u>931</u>	<u>931</u>	<u>931</u>	<u>0</u>
Fund Balance End of Year	<u>\$35,363,023</u>	<u>\$35,266,292</u>	<u>\$38,547,037</u>	<u>\$3,280,745</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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,682,287	\$1,913,332	\$231,045
Other	0	414	414
Total Revenues	<u>1,682,287</u>	<u>1,913,746</u>	<u>231,459</u>
<u>Expenses</u>			
Personal Services	1,208,075	1,147,122	60,953
Materials and Supplies	5,000	3,911	1,089
Contractual Services	204,257	160,125	44,132
Other	90,541	82,836	7,705
Capital Outlay	57,408	49,544	7,864
Total Expenses	<u>1,565,281</u>	<u>1,443,538</u>	<u>121,743</u>
Changes in Fund Balance	117,006	470,208	353,202
Fund Balance Beginning of Year	2,246,572	2,246,572	0
Prior Year Encumbrances Appropriated	<u>17,463</u>	<u>17,463</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,381,041</u></u>	<u><u>\$2,734,243</u></u>	<u><u>\$353,202</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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,112,809	\$6,310,859	\$198,050
Other	1,275	2,032	757
Total Revenues	<u>6,114,084</u>	<u>6,312,891</u>	<u>198,807</u>
<u>Expenses</u>			
Personal Services	4,139,446	4,139,412	34
Materials and Supplies	673,275	673,275	0
Contractual Services	1,819,206	1,818,563	643
Other	149,569	148,700	869
Capital Outlay	181,269	87,960	93,309
Debt Service			
Principal Retirement	40,000	40,000	0
Interest Expense	32,400	32,400	0
Total Expenses	<u>7,035,165</u>	<u>6,940,310</u>	<u>94,855</u>
Excess of Revenues Under Expenses	(921,081)	(627,419)	293,662
Advances In	500,000	500,000	0
Transfers In	<u>72,400</u>	<u>72,400</u>	<u>0</u>
Changes in Fund Balance	(348,681)	(55,019)	293,662
Fund Balance Beginning of Year	383,295	383,295	0
Prior Year Encumbrances Appropriated	<u>70,753</u>	<u>70,753</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$105,367</u></u>	<u><u>\$399,029</u></u>	<u><u>\$293,662</u></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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$2,473,000	\$2,759,858	\$286,858
Other	25,000	12,523	(12,477)
Total Revenues	<u>2,498,000</u>	<u>2,772,381</u>	<u>274,381</u>
<u>Expenses</u>			
Personal Services	627,718	614,696	13,022
Materials and Supplies	353,075	274,283	78,792
Contractual Services	525,316	407,834	117,482
Other	527,875	516,868	11,007
Capital Outlay	1,101,155	839,751	261,404
Debt Service:			
Interest Expense	32,439	32,439	0
Total Expenses	<u>3,167,578</u>	<u>2,685,871</u>	<u>481,707</u>
Excess of Revenues Over (Under) Expenses	(669,578)	86,510	756,088
Advances In	216,343	216,343	0
Advances Out	(197,200)	(197,200)	0
Transfers In	80,000	80,000	0
Transfers Out	(50,033)	0	50,033
Changes in Fund Balance	(620,468)	185,653	806,121
Fund Balance Beginning of Year	2,920,264	2,920,264	0
Prior Year Encumbrances Appropriated	47,528	47,528	0
Fund Balance End of Year	<u>\$2,347,324</u>	<u>\$3,153,445</u>	<u>\$806,121</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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$21,500	\$31,532	\$10,032
Licenses and Permits	317,000	350,291	33,291
Fines, Costs, and Forfeitures	23,200	27,501	4,301
Other	200	1,322	1,122
Total Revenues	<u>361,900</u>	<u>410,646</u>	<u>48,746</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	360,448	339,903	20,545
Materials and Supplies	19,665	15,491	4,174
Contractual Services	44,606	38,242	6,364
Other	11,725	9,021	2,704
Capital Outlay	15,124	13,124	2,000
Total Expenditures	<u>451,568</u>	<u>415,781</u>	<u>35,787</u>
Excess of Revenues Over (Under) Expenditures	(89,668)	(5,135)	84,533
<u>Other Financing Sources</u>			
Transfers In	<u>50,000</u>	<u>59,518</u>	<u>9,518</u>
Changes in Fund Balance	(39,668)	54,383	94,051
Fund Balance Beginning of Year	346,747	346,747	0
Prior Year Encumbrances Appropriated	<u>4,143</u>	<u>4,143</u>	<u>0</u>
Fund Balance End of Year	<u>\$311,222</u>	<u>\$405,273</u>	<u>\$94,051</u>

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$316,000	\$299,608	(\$16,392)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	69,200	59,280	9,920
Materials and Supplies	2,766	498	2,268
Contractual Services	182,103	147,860	34,243
Other	10,200	5,323	4,877
Capital Outlay	1,532	660	872
Total Expenditures	265,801	213,621	52,180
Changes in Fund Balance	50,199	85,987	35,788
Fund Balance Beginning of Year	507,729	507,729	0
Fund Balance End of Year	\$557,928	\$593,716	\$35,788

Wood County, Ohio
 Court Mediation 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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$48,797	\$48,797	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Mediation Grant			
Other	48,797	48,797	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
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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$435,000	\$448,315	\$13,315
Intergovernmental	1,565,000	1,568,364	3,364
Other	10,000	28	(9,972)
Total Revenues	<u>2,010,000</u>	<u>2,016,707</u>	<u>6,707</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,695,977	1,671,693	24,284
Materials and Supplies	50,000	35,031	14,969
Contractual Services	561,820	522,721	39,099
Other	1,000	0	1,000
Capital Outlay	7,600	4,626	2,974
Total Expenditures	<u>2,316,397</u>	<u>2,234,071</u>	<u>82,326</u>
Excess of Revenues			
Under Expenditures	(306,397)	(217,364)	89,033
<u>Other Financing Sources</u>			
Transfers In	<u>175,000</u>	<u>175,000</u>	<u>0</u>
Changes in Fund Balance	(131,397)	(42,364)	89,033
Fund Balance Beginning of Year	182,142	182,142	0
Prior Year Encumbrances Appropriated	<u>2,799</u>	<u>2,799</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$53,544</u></u>	<u><u>\$142,577</u></u>	<u><u>\$89,033</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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$150	\$1,387	\$1,237
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	150	1,387	1,237
Fund Balance Beginning of Year	937	937	0
Fund Balance End of Year	\$1,087	\$2,324	\$1,237

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$900,725	\$811,171	(\$89,554)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	415,032	346,164	68,868
Materials and Supplies	14,000	1,820	12,180
Contractual Services	867,377	709,787	157,590
Other	4,000	4,000	0
Capital Outlay	75,000	317	74,683
Total Expenditures	<u>1,375,409</u>	<u>1,062,088</u>	<u>313,321</u>
Changes in Fund Balance	(474,684)	(250,917)	223,767
Fund Balance Beginning of Year	533,139	533,139	0
Prior Year Encumbrances Appropriated	<u>367,377</u>	<u>367,377</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$425,832</u></u>	<u><u>\$649,599</u></u>	<u><u>\$223,767</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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$125,000	\$111,961	(\$13,039)
Other	0	9,919	9,919
Total Revenues	<u>125,000</u>	<u>121,880</u>	<u>(3,120)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	265,900	256,286	9,614
Materials and Supplies	7,000	2,846	4,154
Contractual Services	15,000	6,296	8,704
Capital Outlay	17,000	0	17,000
Total Expenditures	<u>304,900</u>	<u>265,428</u>	<u>39,472</u>
Changes in Fund Balance	(179,900)	(143,548)	36,352
Fund Balance Beginning of Year	<u>439,610</u>	<u>439,610</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$259,710</u></u>	<u><u>\$296,062</u></u>	<u><u>\$36,352</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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$151,500	\$117,815	(\$33,685)
Other	0	10,034	10,034
Total Revenues	<u>151,500</u>	<u>127,849</u>	<u>(23,651)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	26,320	23,805	2,515
Materials and Supplies	24,074	15,771	8,303
Contractual Services	40,557	34,669	5,888
Other	54,034	37,900	16,134
Capital Outlay	5,000	3,615	1,385
Total Expenditures	<u>149,985</u>	<u>115,760</u>	<u>34,225</u>
Changes in Fund Balance	1,515	12,089	10,574
Fund Balance Beginning of Year	133,585	133,585	0
Prior Year Encumbrances Appropriated	<u>10,830</u>	<u>10,830</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$145,930</u></u>	<u><u>\$156,504</u></u>	<u><u>\$10,574</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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	6,000	0	6,000
Changes in Fund Balance	(6,000)	0	6,000
Fund Balance Beginning of Year	6,245	6,245	0
Fund Balance End of Year	\$245	\$6,245	\$6,000

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, 2019

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

Wood County, Ohio
 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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$9,000	\$9,163	\$163
Intergovernmental	468,407	496,439	28,032
Other	21,650	35,220	13,570
Total Revenues	499,057	540,822	41,765
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	106,221	100,421	5,800
Materials and Supplies	2,264	1,348	916
Contractual Services	6,900	1,704	5,196
Other	10,790	7,882	2,908
Total VOCA- Juvenile	126,175	111,355	14,820
Innovation Grant			
Other	56,083	56,083	0
Felony Delinquent Care			
Personal Services	228,549	173,802	54,747
Materials and Supplies	6,366	3,398	2,968
Contractual Services	78,920	59,950	18,970
Other	6,550	2,461	4,089
Capital Outlay	3,000	1,999	1,001
Total Felony Delinquent Care	323,385	241,610	81,775
ARRA Juvenile Court IV-E			
Personal Services	341,614	175,089	166,525
Materials and Supplies	2,000	128	1,872
Contractual Services	6,000	4,795	1,205
Other	136,000	34,786	101,214
Total ARRA Juvenile Court IV-E	485,614	214,798	270,816
Computer-Juvenile Court			
Contractual Services	20,000	12,215	7,785
Total Expenditures	1,011,257	636,061	375,196

(continued)

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, 2019
 (continued)

	Budget	Actual	Variance Over (Under)
Changes in Fund Balance	(\$512,200)	(\$95,239)	\$416,961
Fund Balance Beginning of Year	718,250	718,250	0
Prior Year Encumbrances Appropriated	50,786	50,786	0
Fund Balance End of Year	\$256,836	\$673,797	\$416,961

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$127,991	\$127,824	(\$167)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Drug Addiction Response			
Personal Services	<u>154,523</u>	<u>154,498</u>	<u>25</u>
Excess of Revenues Under Expenditures	(26,532)	(26,674)	(142)
<u>Other Financing Sources</u>			
Advances In	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Changes in Fund Balance	(1,532)	(1,674)	(142)
Fund Balance Beginning of Year	<u>15,197</u>	<u>15,197</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$13,665</u></u>	<u><u>\$13,523</u></u>	<u><u>(\$142)</u></u>

Wood County, Ohio
VOCA - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$98,950	\$96,240	(\$2,710)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	141,887	136,715	5,172
Excess of Revenues Under Expenditures	(42,937)	(40,475)	2,462
<u>Other Financing Sources</u>			
Transfers In	12,500	0	(12,500)
Changes in Fund Balance	(30,437)	(40,475)	(10,038)
Fund Balance Beginning of Year	62,367	62,367	0
Fund Balance End of Year	<u>\$31,930</u>	<u>\$21,892</u>	<u>(\$10,038)</u>

Wood County, Ohio
Historical Center Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Property Taxes	\$149,093	\$150,529	\$1,436
Payment in Lieu of Taxes	77	77	0
Other Taxes	622	708	86
Intergovernmental	<u>17,112</u>	<u>17,112</u>	<u>0</u>
Total Revenues	166,904	168,426	1,522
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	<u>166,904</u>	<u>168,426</u>	<u>(1,522)</u>
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Property Taxes	\$1,878,370	\$1,896,416	\$18,046
Payment in Lieu of Taxes	1,087	1,087	0
Other Taxes	7,616	8,687	1,071
Intergovernmental	<u>206,538</u>	<u>206,538</u>	<u>0</u>
Total Revenues	2,093,611	2,112,728	19,117
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	<u>2,093,611</u>	<u>2,112,728</u>	<u>(19,117)</u>
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$594,000	\$593,920	(\$80)
Intergovernmental	3,898	3,898	0
Other	0	133	133
Total Revenues	<u>597,898</u>	<u>597,951</u>	<u>53</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	135,762	133,012	2,750
Materials and Supplies	4,468	2,882	1,586
Contractual Services	364,036	357,339	6,697
Other	45,096	41,631	3,465
Capital Outlay	15,123	15,123	0
Total Expenditures	<u>564,485</u>	<u>549,987</u>	<u>14,498</u>
Excess of Revenues Over Expenditures	33,413	47,964	14,551
<u>Other Financing Uses</u>			
Transfers Out	<u>(125,000)</u>	<u>(80,000)</u>	<u>45,000</u>
Changes in Fund Balance	(91,587)	(32,036)	59,551
Fund Balance Beginning of Year	713,705	713,705	0
Prior Year Encumbrances Appropriated	<u>12,166</u>	<u>12,166</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$634,284</u></u>	<u><u>\$693,835</u></u>	<u><u>\$59,551</u></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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$18,000	\$26,511	\$8,511
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	11,000	260	10,740
Materials and Supplies	14,100	752	13,348
Contractual Services	6,600	3,239	3,361
Other	4,375	478	3,897
Capital Outlay	5,000	0	5,000
Total Expenditures	41,075	4,729	36,346
Changes in Fund Balance	(23,075)	21,782	44,857
Fund Balance Beginning of Year	68,897	68,897	0
Prior Year Encumbrances Appropriated	75	75	0
Fund Balance End of Year	\$45,897	\$90,754	\$44,857

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$353,291	\$352,701	(\$590)
Interest	250	975	725
Other	37,097	60,533	23,436
Total Revenues	390,638	414,209	23,571
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Contractual Services	129,652	129,652	0
RLF Cameo			
Contractual Services	130,000	100,000	30,000
CHIP 2018			
Materials and Supplies	100	100	0
Contractual Services	276,600	266,600	10,000
Other	300	300	0
Total CHIP 2018	277,000	267,000	10,000
Block Grant 2018			
Personal Services	4,002	3,096	906
Materials and Supplies	1,498	1,498	0
Contractual Services	274,470	274,070	400
Other	2,500	2,500	0
Total Block Grant 2018	282,470	281,164	1,306
CHIP Home Investment 2018			
Contractual Services	186,100	161,500	24,600
Total Expenditures	1,005,222	939,316	65,906
Excess of Revenues Under Expenditures	(614,584)	(525,107)	89,477
<u>Other Financing Sources (Uses)</u>			
Advances In	700,000	700,000	0
Advances Out	(222,000)	(222,000)	0
Total Other Financing Sources (Uses)	478,000	478,000	0
Changes in Fund Balance	(136,584)	(47,107)	89,477
Fund Balance Beginning of Year	367,862	367,862	0
Fund Balance End of Year	\$231,278	\$320,755	\$89,477

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$18,000	\$18,000
Licenses and Permits	145,000	139,679	(5,321)
Intergovernmental	393,549	382,416	(11,133)
Total Revenues	538,549	540,095	1,546
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	55,560	51,230	4,330
Materials and Supplies	25,000	20,706	4,294
Contractual Services	110,000	70,896	39,104
Other	500	0	500
Capital Outlay	15,000	12,970	2,030
Total Handgun License	206,060	155,802	50,258
Wireless 9-1-1			
Personal Services	154,077	150,886	3,191
Materials and Supplies	1,500	316	1,184
Contractual Services	67,011	41,332	25,679
Other	40,000	39,822	178
Capital Outlay	50,000	6,640	43,360
Total Wireless 9-1-1	312,588	238,996	73,592
Continued Professional Training			
Personal Services	19,434	16,211	3,223
Capital Outlay	2,391	2,391	0
Total Continued Professional Training	21,825	18,602	3,223
VAWA Grant			
Personal Services	87,141	77,551	9,590
D.A.R.E.			
Personal Services	143,509	143,093	416
DUI Education			
Capital Outlay	1,000	0	1,000
High Visibility Traffic Grant			
Personal Services	57,329	13,383	43,946
Total Expenditures	829,452	647,427	182,025
Excess of Revenues			
Under Expenditures	(290,903)	(107,332)	183,571

(continued)

Wood County, Ohio
 Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2019
 (continued)

	Budget	Actual	Variance Over (Under)
<u>Other Financing Sources</u>			
Transfers In	\$79,439	\$79,439	\$0
Changes in Fund Balance	(211,464)	(27,893)	183,571
Fund Balance Beginning of Year	643,061	643,061	0
Prior Year Encumbrances Appropriated	25	25	0
Fund Balance End of Year	\$431,622	\$615,193	\$183,571

Wood County, Ohio
Electronic Monitoring Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$51,032	\$51,032	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	22,354	22,354	0
Contractual Services	32,310	32,310	0
Other	7,057	7,057	0
Total Expenditures	61,721	61,721	0
Changes in Fund Balance	(10,689)	(10,689)	0
Fund Balance Beginning of Year	14,075	14,075	0
Fund Balance End of Year	\$3,386	\$3,386	\$0

Wood County, Ohio
Electronic Monitoring Offenders Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$25,000	\$22,465	(\$2,535)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	0	0	0
Materials and Supplies	0	0	0
Contractual Services	52,628	41,096	11,532
Other	0	0	0
Capital Outlay	23,735	23,735	0
Total Expenditures	76,363	64,831	11,532
Changes in Fund Balance	(51,363)	(42,366)	8,997
Fund Balance Beginning of Year	82,958	82,958	0
Prior Year Encumbrances Appropriated	1,363	1,363	0
Fund Balance End of Year	\$32,958	\$41,955	\$8,997

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$210,591	\$210,591	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	213,935	206,256	7,679
Materials and Supplies	2,203	2,203	0
Other	13,838	13,838	0
Total Expenditures	229,976	222,297	7,679
Changes in Fund Balance	(19,385)	(11,706)	7,679
Fund Balance Beginning of Year	26,657	26,657	0
Fund Balance End of Year	<u>\$7,272</u>	<u>\$14,951</u>	<u>\$7,679</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$186,080	\$186,085	\$5
Other	30,005	30,000	(5)
Total Revenues	<u>216,085</u>	<u>216,085</u>	<u>0</u>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	244,660	224,580	20,080
Materials and Supplies	5,400	775	4,625
Contractual Services	75,301	60,900	14,401
Other	4,713	3,819	894
Capital Outlay	13,500	12,935	565
Total EMA	343,574	303,009	40,565
EMA Communications			
Contractual Services	124	124	0
Total Expenditures	<u>343,698</u>	<u>303,133</u>	<u>40,565</u>
Changes in Fund Balance	(127,613)	(87,048)	40,565
Fund Balance Beginning of Year	116,087	116,087	0
Prior Year Encumbrances Appropriated	13,246	13,246	0
Fund Balance End of Year	<u>\$1,720</u>	<u>\$42,285</u>	<u>\$40,565</u>

Wood County, Ohio
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,000	\$13,749	(\$251)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	10,000	8,888	1,112
Changes in Fund Balance	4,000	4,861	861
Fund Balance Beginning of Year	30,397	30,397	0
Fund Balance End of Year	\$34,397	\$35,258	\$861

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,800	\$1,965	\$165
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	800	1,965	1,165
Fund Balance Beginning of Year	35,036	35,036	0
Fund Balance End of Year	\$35,836	\$37,001	\$1,165

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$100,000	\$105,934	\$5,934
Interest	3,000	10,247	7,247
	103,000	116,181	13,181
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	165,283	96,205	69,078
	(62,283)	19,976	82,259
Changes in Fund Balance			
Fund Balance Beginning of Year	564,349	564,349	0
Prior Year Encumbrances Appropriated	75,283	75,283	0
	\$577,349	\$659,608	\$82,259
Fund Balance End of Year	\$577,349	\$659,608	\$82,259

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,200	\$14,535	\$335
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	30,000	13,289	16,711
Changes in Fund Balance	(15,800)	1,246	17,046
Fund Balance Beginning of Year	146,243	146,243	0
Fund Balance End of Year	\$130,443	\$147,489	\$17,046

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$50,866	\$50,866	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Election Security Grant			
Materials and Supplies	12,500	235	12,265
Contractual Services	30,866	23,083	7,783
Other	2,500	132	2,368
Capital Outlay	5,000	0	5,000
Total Expenditures	50,866	23,450	27,416
Changes in Fund Balance	0	27,416	27,416
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$27,416	\$27,416

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$436,000	\$474,543	\$38,543
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	91,353	73,987	17,366
Materials and Supplies	25,000	22,797	2,203
Contractual Services	431,095	373,004	58,091
Other	50,015	46,713	3,302
Capital Outlay	43,000	34,550	8,450
Total Expenditures	640,463	551,051	89,412
Excess of Revenues Under Expenditures	(204,463)	(76,508)	127,955
<u>Other Financing Sources</u>			
Transfers In	145,000	145,089	89
Changes in Fund Balance	(59,463)	68,581	128,044
Fund Balance Beginning of Year	344,027	344,027	0
Prior Year Encumbrances Appropriated	15	15	0
Fund Balance End of Year	\$284,579	\$412,623	\$128,044

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$23,000	\$22,808	(\$192)
Intergovernmental	25,000	25,000	0
Total Revenues	<u>48,000</u>	<u>47,808</u>	<u>(192)</u>
<u>Expenditures</u>			
Current:			
Public Works			
Storm Water Management			
Personal Services	49,040	46,536	2,504
Materials and Supplies	300	279	21
Contractual Services	28,752	27,278	1,474
Other	1,584	571	1,013
Capital Outlay	<u>2,237</u>	<u>0</u>	<u>2,237</u>
Total Expenditures	<u>81,913</u>	<u>74,664</u>	<u>7,249</u>
Changes in Fund Balance	(33,913)	(26,856)	7,057
Fund Balance Beginning of Year	31,646	31,646	0
Prior Year Encumbrances Appropriated	<u>3,312</u>	<u>3,312</u>	<u>0</u>
Fund Balance End of Year	<u>\$1,045</u>	<u>\$8,102</u>	<u>\$7,057</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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$800	\$793	(\$7)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	2,000	1,929	71
Changes in Fund Balance	(1,200)	(1,136)	64
Fund Balance Beginning of Year	2,507	2,507	0
Fund Balance End of Year	\$1,307	\$1,371	\$64

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$25,000	\$23,209	(\$1,791)
<u>Expenditures</u>			
Current:			
Human Services			
Domestic Violence Shelter			
Other	25,255	25,255	0
Changes in Fund Balance	(255)	(2,046)	(1,791)
Fund Balance Beginning of Year	13,958	13,958	0
Fund Balance End of Year	\$13,703	\$11,912	(\$1,791)

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,000	\$8,631	\$1,631
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	50,000	0	50,000
Changes in Fund Balance	(43,000)	8,631	51,631
Fund Balance Beginning of Year	132,057	132,057	0
Fund Balance End of Year	\$89,057	\$140,688	\$51,631

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$419,358	\$545,179	\$125,821
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	300,000	300,000	0
Interest and Fiscal Charges	141,583	141,583	0
Total Expenditures	441,583	441,583	0
Excess of Revenues Over (Under) Expenditures	(22,225)	103,596	125,821
<u>Other Financing Sources (Uses)</u>			
Advances Out	(110,900)	(110,900)	0
Transfers In	149,944	20,245	(129,699)
Total Other Financing Sources (Uses)	39,044	(90,655)	(129,699)
Changes in Fund Balance	16,819	12,941	(3,878)
Fund Balance Beginning of Year	37,647	37,647	0
Fund Balance End of Year	\$54,466	\$50,588	(\$3,878)

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$57,974	\$64,800	\$6,826
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	11,862	11,862	0
Excess of Revenues Over Expenditures	46,112	52,938	6,826
<u>Other Financing Uses</u>			
Advances Out	(46,112)	(46,112)	0
Changes in Fund Balance	0	6,826	6,826
Fund Balance Beginning of Year	11,639	11,639	0
Fund Balance End of Year	\$11,639	\$18,465	\$6,826

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$391	\$391	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	391	391	0
Fund Balance Beginning of Year	279,492	279,492	0
Fund Balance End of Year	\$279,883	\$279,883	\$0

Wood County, Ohio
Issue I 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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$51,539	\$51,539	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	280,237	280,237	0
Changes in Fund Balance	(228,698)	(228,698)	0
Fund Balance Beginning of Year	228,698	228,698	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$1,313,368	\$1,342,912	\$29,544
Interest	14,450	14,450	0
Other	27,101	91,183	64,082
Total Revenues	1,354,919	1,448,545	93,626
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	5,079,008	2,460,711	2,618,297
Excess of Revenues Under Expenditures	(3,724,089)	(1,012,166)	2,711,923
<u>Other Financing Sources</u>			
Transfers In	3,906,000	4,000,000	94,000
Changes in Fund Balance	181,911	2,987,834	2,805,923
Fund Balance Beginning of Year	9,452,306	9,452,306	0
Prior Year Encumbrances Appropriated	79,640	79,640	0
Fund Balance End of Year	<u>\$9,713,857</u>	<u>\$12,519,780</u>	<u>\$2,805,923</u>

Wood County, Ohio
Wood Lane Building Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,945,974	1,481,402	464,572
Excess of Revenues Under Expenditures	(1,945,974)	(1,481,402)	464,572
<u>Other Financing Sources</u>			
Sale of Capital Assets	0	576,599	576,599
Transfers In	1,000,000	1,000,000	0
Total Other Financing Sources	1,000,000	1,576,599	576,599
Changes in Fund Balance	(945,974)	95,197	1,041,171
Fund Balance Beginning of Year	1,990,626	1,990,626	0
Fund Balance End of Year	\$1,044,652	\$2,085,823	\$1,041,171

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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	1,917	1,917	0
Fund Balance End of Year	\$1,917	\$1,917	\$0

Wood County, Ohio
Health District 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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	49,733	49,733	0
Fund Balance End of Year	\$49,733	\$49,733	\$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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>2,400,000</u>	<u>2,228,496</u>	<u>171,504</u>
Excess of Revenues Under Expenditures	(2,400,000)	(2,228,496)	171,504
<u>Other Financing Sources</u>			
Transfers In	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Changes in Fund Balance	(2,200,000)	(2,028,496)	171,504
Fund Balance Beginning of Year	1,820,504	1,820,504	0
Prior Year Encumbrances Appropriated	<u>379,496</u>	<u>379,496</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$171,504</u></u>	<u><u>\$171,504</u></u>

Wood County, Ohio
Construction - Ditches Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$23,998	\$23,998	\$0
Other	1,890	1,898	8
Total Revenues	<u>25,888</u>	<u>25,896</u>	<u>8</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	123,472	33,933	89,539
Contractual Services	98,699	88,243	10,456
Other	116,925	116,891	34
Total Expenditures	<u>339,096</u>	<u>239,067</u>	<u>100,029</u>
Excess of Revenues Under Expenditures	<u>(313,208)</u>	<u>(213,171)</u>	<u>100,037</u>
<u>Other Financing Sources (Uses)</u>			
Advances In	712,062	712,062	0
Advances Out	(517,359)	(517,359)	0
Transfers Out	(145,089)	(145,089)	0
Total Other Financing Sources (Uses)	<u>49,614</u>	<u>49,614</u>	<u>0</u>
Changes in Fund Balance	(263,594)	(163,557)	100,037
Fund Balance Beginning of Year	459,442	459,442	0
Prior Year Encumbrances Appropriated	<u>51,915</u>	<u>51,915</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$247,763</u></u>	<u><u>\$347,800</u></u>	<u><u>\$100,037</u></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, 2019

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

Wood County, Ohio
Carter 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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	350,000	350,000	0
Changes in Fund Balance	(350,000)	(350,000)	0
Fund Balance Beginning of Year	350,000	350,000	0
Fund Balance End of Year	\$0	\$0	\$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, 2019

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$435,000	\$435,856	\$856
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	388,893	203,037	185,856
Changes in Fund Balance	46,107	232,819	186,712
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	37	37	0
Fund Balance End of Year	\$46,144	\$232,856	\$186,712

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$0	\$441	\$441
Other	8,054	261,849	253,795
Total Revenues	<u>8,054</u>	<u>262,290</u>	<u>254,236</u>
<u>Expenses</u>			
Personal Services	350	100	250
Materials and Supplies	200	0	200
Contractual Services	212,164	190,576	21,588
Other	77,908	73	77,835
Claims	185,027	23,322	161,705
Capital Outlay	250	0	250
Total Expenses	<u>475,899</u>	<u>214,071</u>	<u>261,828</u>
Excess of Revenues Over Expenses	(467,845)	48,219	516,064
Transfers In	441	0	(441)
Transfers Out	(2,301)	0	2,301
Changes in Fund Balance	(469,705)	48,219	517,924
Fund Balance Beginning of Year	<u>2,216,558</u>	<u>2,216,558</u>	<u>0</u>
Fund Balance End of Year	<u>\$1,746,853</u>	<u>\$2,264,777</u>	<u>\$517,924</u>

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**STATISTICAL
SECTION**

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Wood County
Statistical Section

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

Contents **Page**

Financial Trends..... S-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-26

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-32

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-34

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

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Wood County, Ohio
Net Position
Last Ten Years
(Accrual Basis of Accounting)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Governmental Activities				
Net Investment in Capital Assets	\$96,217,314	\$97,584,788	\$92,806,907	\$91,358,571
Restricted	74,468,376	59,196,907	56,886,216	59,567,923
Unrestricted (Deficit)	<u>(9,806,144)</u>	<u>(4,562,583)</u>	<u>(5,325,033)</u>	<u>19,446,000</u>
Total Governmental Activities Net Position	<u>160,879,546</u>	<u>152,219,112</u>	<u>144,368,090</u>	<u>170,372,494</u>
Business-Type Activities				
Net Investment in Capital Assets	5,097,465	5,061,730	5,201,689	4,269,458
Unrestricted (Deficit)	<u>(11,938,622)</u>	<u>(10,487,052)</u>	<u>(8,392,542)</u>	<u>(3,233,053)</u>
Total Business-Type Activities Net Position	<u>(6,841,157)</u>	<u>(5,425,322)</u>	<u>(3,190,853)</u>	<u>1,036,405</u>
Primary Government				
Net Investment in Capital Assets	101,314,779	102,646,518	98,008,596	95,628,029
Restricted	74,468,376	59,196,907	56,886,216	59,567,923
Unrestricted (Deficit)	<u>(21,744,766)</u>	<u>(15,049,635)</u>	<u>(13,717,575)</u>	<u>16,212,947</u>
Total Primary Government Net Position	<u>\$154,038,389</u>	<u>\$146,793,790</u>	<u>\$141,177,237</u>	<u>\$171,408,899</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014 and GASB Statement No. 75 beginning in 2017.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$89,791,955	\$83,425,997	\$84,893,923	\$84,312,793	\$75,203,774	\$76,501,053
56,110,178	54,563,511	52,572,766	54,642,369	58,204,608	60,983,979
<u>17,315,716</u>	<u>12,731,493</u>	<u>35,657,773</u>	<u>35,721,267</u>	<u>34,455,415</u>	<u>31,794,919</u>
<u>163,217,849</u>	<u>150,721,001</u>	<u>173,124,462</u>	<u>174,676,429</u>	<u>167,863,797</u>	<u>169,279,951</u>
3,272,236	3,431,015	2,370,162	2,327,091	2,095,710	2,188,288
(1,696,973)	(2,900,776)	1,385,861	571,514	(963,923)	(1,379,507)
<u>1,575,263</u>	<u>530,239</u>	<u>3,756,023</u>	<u>2,898,605</u>	<u>1,131,787</u>	<u>808,781</u>
93,064,191	86,857,012	87,264,085	86,639,884	77,299,484	78,689,341
56,110,178	54,563,511	52,572,766	54,642,369	58,204,608	60,983,979
<u>15,618,743</u>	<u>9,830,717</u>	<u>37,043,634</u>	<u>36,292,781</u>	<u>33,491,492</u>	<u>30,415,412</u>
<u>\$164,793,112</u>	<u>\$151,251,240</u>	<u>\$176,880,485</u>	<u>\$177,575,034</u>	<u>\$168,995,584</u>	<u>\$170,088,732</u>

Wood County, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

	2019	2018	2017	2016
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$29,100,186	\$25,738,866	\$25,314,481	\$21,203,975
Judicial	10,294,551	10,189,348	9,967,292	9,506,509
Intergovernmental	446,748	444,365	442,610	415,473
Internal Service Fund-External Portion	1,982,330	2,139,216	1,779,240	988,184
Public Safety	10,273,441	10,785,435	10,704,251	10,212,730
Public Works	15,883,745	12,948,610	12,402,958	10,918,605
Health				
Alcohol, Drug Addiction, and Mental Health Services	10,399,740	9,957,173	9,760,009	9,931,455
Other Health	815,068	792,386	815,601	720,564
Human Services				
Job and Family Services	13,021,208	13,337,086	13,337,324	11,627,729
Child Support Enforcement Agency	2,636,669	2,415,247	2,371,051	2,179,207
Developmental Disabilities	21,666,034	22,973,950	23,111,387	27,192,277
Other Human Services	2,963,467	2,882,852	2,818,729	2,710,064
Conservation and Recreation	420,195	398,729	383,887	355,018
Economic Development	723,505	664,596	1,946,305	1,171,987
Interest and Fiscal Charges	150,109	171,176	76,880	233,458
Total Governmental Activities Expenses	<u>120,776,996</u>	<u>115,839,035</u>	<u>115,232,005</u>	<u>109,367,235</u>
Business-Type Activities				
Building Inspection	1,812,391	1,667,969	1,392,408	1,368,957
Nursing Home	8,445,724	7,566,826	7,132,593	7,566,209
Landfill	2,734,151	2,032,614	3,098,865	2,518,359
Total Business-Type Activities Expenses	<u>12,992,266</u>	<u>11,267,409</u>	<u>11,623,866</u>	<u>11,453,525</u>
Total Primary Government Expenses	<u>133,769,262</u>	<u>127,106,444</u>	<u>126,855,871</u>	<u>120,820,760</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	5,079,361	5,279,184	5,321,645	5,087,347
Judicial	4,073,586	4,161,099	3,859,657	3,711,660
Internal Service Fund-External Portion	2,029,799	2,089,513	1,937,685	2,500,550
Public Safety	1,935,767	2,376,912	1,454,429	1,459,165
Public Works	8,947,458	7,131,204	8,197,452	6,220,419
Health				
Alcohol, Drug Addiction, and Mental Health Services	17,583	24,542	20	2,006
Other Health	411,395	386,789	356,879	461,990
Human Services				
Job and Family Services	1,145	0	0	0
Child Support Enforcement Agency	453,483	450,314	447,918	512,008
Developmental Disabilities	515,124	508,052	529,161	475,281
Other Human Services	23,343	24,973	544	0
Economic Development	551,940	500,473	447,069	456,706
Total Charges for Services	<u>24,039,984</u>	<u>22,933,055</u>	<u>22,552,459</u>	<u>20,887,132</u>
Operating Grants, Contributions, and Interest	31,432,284	27,773,811	28,673,731	30,831,863
Capital Grants and Contributions	1,827,527	7,486,472	4,886,515	4,343,709
Total Governmental Activities Program Revenues	<u>57,299,795</u>	<u>58,193,338</u>	<u>56,112,705</u>	<u>56,062,704</u>

2015	2014	2013	2012	2011	2010
\$19,232,702	\$20,343,662	\$18,204,452	\$18,786,699	\$18,688,910	\$19,669,072
9,135,703	8,777,318	8,672,547	8,649,069	8,751,299	8,849,847
434,643	409,604	400,546	399,721	399,357	399,154
2,205,372	4,298,092	1,858,033	1,820,969	1,555,204	1,760,266
10,074,413	9,673,456	8,126,701	8,521,931	8,477,217	8,549,690
9,524,192	9,573,020	10,420,191	8,684,793	9,533,303	9,285,390
9,774,175	9,716,799	9,939,245	12,125,554	13,467,613	12,848,899
679,980	711,286	677,821	657,171	641,306	636,379
10,774,737	9,946,606	9,139,155	8,474,376	8,455,507	9,549,928
2,157,530	2,120,968	2,191,568	2,087,079	2,051,966	2,112,490
28,746,138	27,042,591	30,627,507	30,504,782	29,236,746	28,699,379
2,777,560	2,705,217	2,609,985	2,642,824	2,751,451	2,849,210
345,998	327,306	318,888	302,599	284,227	471,532
1,207,935	1,367,615	1,191,839	1,154,650	1,086,472	1,076,951
250,008	304,459	226,594	400,487	376,317	425,681
107,321,086	107,317,999	104,605,072	105,212,704	105,756,895	107,183,868
965,842	984,502	985,714	847,254	902,766	956,702
6,607,985	6,373,205	6,287,551	6,304,977	6,043,274	5,821,926
1,722,959	3,590,123	2,134,518	1,718,498	1,746,552	2,991,937
9,296,786	10,947,830	9,407,783	8,870,729	8,692,592	9,770,565
116,617,872	118,265,829	114,012,855	114,083,433	114,449,487	116,954,433
4,937,122	5,077,845	5,370,747	5,360,790	5,445,183	5,061,643
3,898,815	3,441,592	2,994,903	3,227,779	3,068,059	3,203,519
2,515,885	2,183,293	1,633,382	1,576,476	1,423,050	1,439,627
1,096,766	1,000,170	946,056	847,095	888,290	987,599
7,045,583	7,138,078	6,514,718	6,551,037	5,815,608	6,385,404
23,259	26,795	4,595	8,343	231	563
346,805	355,153	331,619	342,314	340,243	334,716
2,480	0	0	0	0	0
428,953	358,045	414,568	380,214	365,832	375,861
834,825	1,018,654	1,515,311	1,306,643	1,247,481	1,363,237
0	0	0	0	0	0
461,302	418,092	403,740	337,435	272,257	287,660
21,591,795	21,017,717	20,129,639	19,938,126	18,866,234	19,439,829
30,002,981	33,172,569	32,054,854	34,068,103	37,653,165	38,579,522
5,710,722	712,835	1,371,389	8,978,454	630,347	838,328
57,305,498	54,903,121	53,555,882	62,984,683	57,149,746	58,857,679

(continued)

Wood County, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)
(continued)

	2019	2018	2017	2016
Business-Type Activities				
Charges for Services				
Building Inspection	\$1,915,167	\$1,785,860	\$1,688,796	\$1,547,283
Nursing Home	6,579,556	6,216,333	5,685,121	5,547,264
Landfill	2,809,428	2,493,752	2,785,611	2,605,318
Total Charges for Services	11,304,151	10,495,945	10,159,528	9,699,865
Operating Grants, Contributions, and Interest	0	0	40,000	0
Capital Grants and Contributions	0	0	0	0
Total Business-Type Activities Program Revenues	11,304,151	10,495,945	10,199,528	9,699,865
Total Primary Government Program Revenues	68,603,946	68,689,283	66,312,233	65,762,569
Net (Expense) Revenue				
Governmental Activities	(63,477,201)	(57,645,697)	(59,119,300)	(53,304,531)
Business-Type Activities	(1,688,115)	(771,464)	(1,424,338)	(1,753,660)
Total Primary Government Net Expense	(65,165,316)	(58,417,161)	(60,543,638)	(55,058,191)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	7,130,612	6,711,336	6,609,274	6,484,286
Health-Alcohol, Drug Addiction, and Mental Health Services	6,939,596	6,481,660	6,599,673	6,501,743
Human Services-Job and Family Services	3,550,165	3,328,771	3,387,359	219,580
Human Services-Developmental Disabilities	19,567,445	15,613,464	11,794,339	19,117,501
Human Services-Senior Citizens	1,911,612	1,791,418	1,824,941	1,797,368
Conservation and Recreation-Historical Center	151,711	142,778	140,634	137,947
Payment in Lieu of Taxes	65,045	0	0	0
Permissive Sales Taxes	23,686,838	22,318,776	21,728,747	20,918,104
Other Taxes	178,180	149,001	138,177	130,266
Grants and Entitlements not Restricted to Specific Programs	3,587,550	4,125,368	3,396,957	3,290,652
Interest	4,022,099	2,052,908	1,566,658	266,821
Other	1,499,182	1,276,451	2,126,203	2,745,970
Transfers	(152,400)	1,504,788	(150,945)	(1,151,062)
Total Governmental Activities	72,137,635	65,496,719	59,162,017	60,459,176
Business-Type Activities				
Interest	0	0	0	0
Other	119,880	41,783	32,864	63,740
Transfers	152,400	(1,504,788)	150,945	1,151,062
Total Business-Type Activities	272,280	(1,463,005)	183,809	1,214,802
Total Primary Government	72,409,915	64,033,714	59,345,826	61,673,978
Change in Net Position				
Governmental Activities	8,660,434	7,851,022	42,717	7,154,645
Business-Type Activities	(1,415,835)	(2,234,469)	(1,240,529)	(538,858)
Total Primary Government	\$7,244,599	\$5,616,553	(\$1,197,812)	\$6,615,787

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015 and GASB Statement No. 75 beginning in 2018.

2015	2014	2013	2012	2011	2010
\$1,378,422	\$1,275,451	\$1,300,226	\$1,042,338	\$1,088,611	\$831,800
6,443,531	6,374,212	6,477,381	6,278,660	5,990,056	6,622,150
2,267,270	1,966,639	1,794,680	1,674,118	1,793,624	1,716,662
10,089,223	9,616,302	9,572,287	8,995,116	8,872,291	9,170,612
0	0	0	0	0	0
0	42,765	100,878	16,042	0	30,052
10,089,223	9,659,067	9,673,165	9,011,158	8,872,291	9,200,664
67,394,721	64,562,188	63,229,047	71,995,841	66,022,037	68,058,343
(50,015,588)	(52,414,878)	(51,049,190)	(42,228,021)	(48,607,149)	(48,326,189)
792,437	(1,288,763)	265,382	140,429	179,699	(569,901)
(49,223,151)	(53,703,641)	(50,783,808)	(42,087,592)	(48,427,450)	(48,896,090)
6,462,504	5,735,831	5,688,218	5,654,931	5,911,834	5,965,979
6,454,959	6,183,058	6,121,330	6,080,552	6,141,757	6,150,852
1,558,952	1,586,271	3,034,429	3,128,263	246,375	2,961,720
19,163,290	19,028,360	10,977,624	10,335,897	10,170,679	10,134,153
1,786,665	1,708,277	1,694,372	1,684,442	1,744,844	1,757,919
137,501	122,023	121,032	120,320	125,778	126,956
0	0	0	0	0	0
20,639,561	19,910,849	17,932,912	17,173,175	16,721,733	15,671,971
130,201	144,766	112,805	112,842	111,339	120,907
3,401,081	3,248,354	3,286,328	2,762,356	2,643,316	3,590,082
1,293,961	1,514,619	(291,903)	1,149,526	2,147,839	1,677,641
1,614,354	1,379,346	1,371,197	1,231,725	1,368,804	1,679,896
(130,593)	(1,122,794)	(551,121)	(393,376)	(143,303)	(176,934)
62,512,436	59,438,960	49,497,223	49,040,653	47,190,995	49,661,142
0	0	2	2	4	1
121,994	35,789	40,913	1,233,011	0	0
130,593	1,122,794	551,121	393,376	143,303	176,934
252,587	1,158,583	592,036	1,626,389	143,307	176,935
62,765,023	60,597,543	50,089,259	50,667,042	47,334,302	49,838,077
12,496,848	7,024,082	(1,551,967)	6,812,632	(1,416,154)	1,334,953
1,045,024	(130,180)	857,418	1,766,818	323,006	(392,966)
\$13,541,872	\$6,893,902	(\$694,549)	\$8,579,450	(\$1,093,148)	\$941,987

Wood County, Ohio
Fund Balance
Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2019	2018	2017	2016
General Fund				
Nonspendable	\$2,965,226	\$2,681,385	\$2,909,299	\$2,207,862
Restricted	0	0	0	0
Committed	1,347,761	952,096	637,889	355,071
Assigned	11,548,613	13,437,267	10,386,620	9,967,368
Unassigned	23,562,980	18,661,366	20,558,438	19,109,810
Total General Fund	<u>39,424,580</u>	<u>35,732,114</u>	<u>34,492,246</u>	<u>31,640,111</u>
All Other Governmental Funds				
Nonspendable	450,028	586,918	493,393	539,257
Restricted	68,459,353	53,334,664	50,739,807	51,020,553
Committed	841,158	2,193,202	350,000	350,000
Assigned	15,280,932	11,880,422	9,046,848	7,862,710
Unassigned (Deficit)	(885,830)	(720,240)	(554,940)	(526,498)
Total All Other Governmental Funds	<u>84,145,641</u>	<u>67,274,966</u>	<u>60,075,108</u>	<u>59,246,022</u>
Total Governmental Funds	<u>\$123,570,221</u>	<u>\$103,007,080</u>	<u>\$94,567,354</u>	<u>\$90,886,133</u>

2015	2014	2013	2012	2011	2010
\$2,016,046	\$1,974,427	\$2,075,644	\$2,162,627	\$2,186,934	\$2,043,465
0	0	0	0	0	238,605
0	0	0	0	0	0
8,500,443	8,339,199	7,302,320	2,598,978	2,328,060	2,009,846
18,739,733	15,278,867	12,744,649	18,337,976	17,724,924	13,274,650
29,256,222	25,592,493	22,122,613	23,099,581	22,239,918	17,566,566
522,558	522,433	423,350	431,001	534,075	704,454
48,656,232	47,982,520	41,696,196	38,422,333	48,606,352	48,819,575
0	0	0	0	0	0
8,136,953	11,885,955	11,577,839	11,604,252	11,117,840	10,626,559
(446,563)	(531,115)	(634,748)	(670,988)	(1,248,583)	(810,988)
56,869,180	59,859,793	53,062,637	49,786,598	59,009,684	59,339,600
\$86,125,402	\$85,452,286	\$75,185,250	\$72,886,179	\$81,249,602	\$76,906,166

Wood County, Ohio
Changes in Fund Balance
Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2019	2018	2017	2016
<u>Revenues</u>				
Property Taxes	\$39,037,248	\$34,098,744	\$30,386,155	\$34,457,510
Payment in Lieu of Taxes	65,045	0	0	0
Permissive Sales Taxes	23,214,487	22,102,959	21,725,892	20,993,546
Permissive Motor Vehicle License Taxes	5,363,458	4,335,448	4,288,333	4,254,403
Other Taxes	178,180	149,001	138,177	130,266
Charges for Services	12,717,501	12,298,026	12,990,020	10,776,435
Licenses and Permits	521,745	551,762	522,710	646,082
Fines, Costs, and Forfeitures	874,708	1,225,296	902,159	809,373
Intergovernmental	38,437,383	33,327,494	34,450,537	36,295,951
Special Assessments	563,654	884,568	495,492	656,349
Interest	3,834,204	1,860,814	1,508,970	146,387
Other	1,500,023	1,330,460	2,066,304	2,747,303
Total Revenues	126,307,636	112,164,572	109,474,749	111,913,605
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	20,655,659	21,033,868	20,522,196	19,665,035
Judicial	9,848,089	9,738,685	9,556,084	9,346,231
Intergovernmental	446,748	444,365	442,610	415,473
Public Safety	10,145,562	9,945,115	9,433,063	9,380,676
Public Works	8,957,188	8,505,937	9,166,966	8,907,878
Health	10,888,700	10,503,024	10,331,037	10,626,566
Human Services	36,490,298	39,159,413	39,430,061	41,183,246
Conservation and Recreation	336,667	317,000	322,310	314,693
Economic Development	675,259	638,587	1,913,740	1,160,672
Other	714,498	588,766	732,796	762,191
Capital Outlay	6,024,103	3,374,113	1,820,803	3,590,790
Debt Service:				
Principal Retirement	332,478	312,478	292,478	282,478
Interest and Fiscal Charges	153,445	176,554	284,178	260,586
Total Expenditures	105,668,694	104,737,905	104,248,322	105,896,515
Excess of Revenues Over (Under) Expenditures	20,638,942	7,426,667	5,226,427	6,017,090
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	2,665,000	0
Premium on Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	(2,665,000)	0
OPWC Loans Issued	0	0	0	0
Sale of Capital Assets	576,599	8,271	0	0
Transfers In	5,686,117	6,746,925	2,499,500	2,428,346
Transfers Out	(6,338,517)	(5,742,137)	(4,044,706)	(3,684,705)
Total Other Financing Sources (Uses)	(75,801)	1,013,059	(1,545,206)	(1,256,359)
Changes in Fund Balance	\$20,563,141	\$8,439,726	\$3,681,221	\$4,760,731
Debt Service as a Percentage of Noncapital Expenditures	0.48%	0.48%	0.57%	0.54%

2015	2014	2013	2012	2011	2010
\$35,478,125	\$34,745,910	\$27,549,024	\$27,119,703	\$24,299,941	\$27,338,192
0	0	0	0	0	0
20,136,848	19,896,720	17,662,029	17,205,173	16,519,667	15,486,671
4,177,907	4,013,595	4,017,682	3,991,296	3,982,973	3,949,165
130,201	144,766	112,805	112,842	111,339	120,907
11,458,858	11,869,567	12,031,057	12,295,410	10,622,340	11,567,676
471,416	481,432	494,337	426,497	440,772	384,463
820,245	857,908	811,545	833,112	796,987	812,148
37,560,812	38,035,895	38,169,740	38,840,544	42,104,547	44,615,184
571,111	517,698	555,906	801,755	766,680	722,345
1,313,363	1,336,187	(283,113)	1,204,979	1,972,505	1,524,810
1,626,955	1,389,250	1,353,523	1,231,725	1,368,804	1,689,896
<u>113,745,841</u>	<u>113,288,928</u>	<u>102,474,535</u>	<u>104,063,036</u>	<u>102,986,555</u>	<u>108,211,457</u>
19,340,889	17,861,032	16,894,159	16,784,422	17,180,532	17,754,175
9,065,801	8,472,673	8,480,566	8,393,890	8,584,152	8,589,281
434,643	409,604	400,546	399,721	399,357	399,154
9,307,706	8,551,692	8,862,303	8,351,023	8,246,039	8,154,157
9,140,373	9,551,386	9,176,663	10,140,819	8,106,562	7,906,046
10,396,138	10,328,984	10,517,831	12,747,214	14,021,344	13,411,213
40,276,938	39,298,483	39,322,692	49,713,601	41,454,753	41,908,394
307,093	288,801	278,754	273,419	292,725	305,233
1,212,337	1,363,996	1,191,256	1,170,776	1,081,278	1,052,286
548,730	432,426	494,264	506,911	489,830	399,657
6,349,864	3,017,528	2,562,581	2,401,678	1,807,739	2,334,574
324,478	314,478	734,478	754,593	742,997	971,455
267,378	318,163	247,976	284,924	320,043	370,658
<u>106,972,368</u>	<u>100,209,246</u>	<u>99,164,069</u>	<u>111,922,991</u>	<u>102,727,351</u>	<u>103,556,283</u>
<u>6,773,473</u>	<u>13,079,682</u>	<u>3,310,466</u>	<u>(7,859,955)</u>	<u>259,204</u>	<u>4,655,174</u>
0	2,000,000	0	0	0	0
0	64,858	0	0	0	0
0	0	0	0	0	0
0	0	0	324,779	0	0
0	0	0	0	0	0
1,131,162	7,948,949	2,496,192	2,676,139	7,401,796	2,600,348
<u>(7,231,519)</u>	<u>(12,826,453)</u>	<u>(3,507,587)</u>	<u>(3,504,386)</u>	<u>(3,317,564)</u>	<u>(3,230,541)</u>
<u>(6,100,357)</u>	<u>(2,812,646)</u>	<u>(1,011,395)</u>	<u>(503,468)</u>	<u>4,084,232</u>	<u>(630,193)</u>
<u>\$673,116</u>	<u>\$10,267,036</u>	<u>\$2,299,071</u>	<u>(\$8,363,423)</u>	<u>\$4,343,436</u>	<u>\$4,024,981</u>
0.61%	0.66%	1.01%	1.11%	1.07%	1.34%

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			
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
2013	1,983,571,020	680,256,760	7,610,936,514	81,492,340	92,604,932
2012	1,976,399,020	653,783,570	7,514,807,400	75,882,730	86,230,375
2011	2,088,328,050	703,517,610	7,976,701,885	72,328,340	82,191,295
2010	2,084,674,650	710,407,110	7,985,947,885	69,271,320	78,717,409

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. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax has been phased out. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2010.

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

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$3,379,677,530	\$9,244,571,891	36.56%	\$14.00
0	0	3,272,116,100	9,063,736,487	36.10	13.03
0	0	3,108,152,750	8,617,063,873	36.07	12.06
0	0	3,058,850,660	8,498,545,351	35.99	13.58
0	0	3,032,827,130	8,448,604,708	35.90	14.18
0	0	2,771,584,990	7,769,262,316	35.67	15.04
0	0	2,745,320,120	7,703,541,446	35.64	12.72
0	0	2,706,065,320	7,601,037,775	35.60	12.69
0	0	2,864,174,000	8,058,893,180	35.54	10.94
3,356,260	3,356,260	2,867,709,340	8,068,021,554	35.54	12.17

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

	2019	2018	2017	2016
Voted Millage				
Alcohol, Drug Addiction, and Mental Health Services				
Effective Millage Rates				
Residential/Agricultural	\$2.1546	\$2.1515	\$2.2495	\$2.2518
Commercial/Industrial	2.5402	2.5270	2.6000	2.6000
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000
Job and Family Services				
Effective Millage Rates				
Residential/Agricultural	1.1206	1.1189	1.1699	0.0000
Commercial/Industrial	1.2701	1.2635	1.3000	0.0000
Tangible/Public Utility Personal	1.3000	1.3000	1.3000	0.0000
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	5.5839	4.7410	3.6249	6.2862
Commercial/Industrial	7.2257	6.2457	4.9460	7.8658
Tangible/Public Utility Personal	9.1500	8.1800	6.7000	9.6500
Commission on Aging				
Effective Millage Rates				
Residential/Agricultural	0.6034	0.6025	0.6299	0.6306
Commercial/Industrial	0.6839	0.6804	0.7000	0.7000
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000
Park District				
Effective Millage Rates				
Residential/Agricultural	0.8620	0.8607	0.8999	0.9009
Commercial/Industrial	0.9770	0.9719	1.0000	1.0000
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
General Health District				
Effective Millage Rates				
Residential/Agricultural	0.4306	0.4300	0.4497	0.4501
Commercial/Industrial	0.4880	0.4859	0.5000	0.5000
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	10.7551	9.9046	9.0238	10.5196
Commercial/Industrial	13.1849	12.1744	11.0460	12.6658
Tangible/Public Utility Personal	15.2500	14.2800	12.8000	14.4500
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	13.1551	12.3046	11.4238	12.9196
Commercial/Industrial	15.5849	14.5744	13.4460	15.0658
Tangible/Public Utility Personal	17.6500	16.6800	15.2000	16.8500
Total Weighted Average Tax Rate	14.0022	13.0285	12.0641	13.5811

2015	2014	2013	2012	2011	2010
\$2.2532	\$2.4997	\$2.4983	\$2.4960	\$2.4035	\$2.4009
2.6000	2.6000	2.6000	2.6000	2.1959	2.4516
2.6000	2.6000	2.6000	2.6000	2.6000	2.6000
0.5859	0.6500	1.3000	1.3000	0.0000	1.2796
0.6500	0.6500	1.3000	1.3000	0.0000	1.3000
0.6500	0.6500	1.3000	1.3000	0.0000	1.3000
6.2902	6.9781	4.0245	4.0182	3.7698	3.7627
7.8552	7.8054	4.8044	4.7309	4.3849	4.2553
9.6500	9.6500	6.7000	6.7000	6.7000	6.7000
0.6310	0.7000	0.7000	0.7000	0.6903	0.6890
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.9014	1.0000	1.0000	1.0000	0.9862	0.9843
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.4504	0.5000	0.5000	0.5000	0.4177	0.4170
0.5000	0.5000	0.5000	0.5000	0.4518	0.4383
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
11.1121	12.3278	10.0228	10.0142	8.2675	9.5335
13.3052	13.2554	10.9044	10.8309	8.7326	10.1452
15.1000	15.1000	12.8000	12.8000	11.5000	12.8000
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
13.5121	14.7278	12.4228	12.4142	10.6675	11.9334
15.7052	15.6554	13.3044	13.2309	11.1326	12.5451
17.5000	17.5000	15.2000	15.2000	13.9000	15.2000
14.1758	15.0444	12.7237	12.6896	10.9370	12.1678

(continued)

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

	2019	2018	2017	2016
School Districts				
Bowling Green CSD	\$57.0800	\$57.4500	\$57.5000	\$57.5000
Eastwood LSD	34.9000	34.9000	34.6500	33.1500
Elmwood LSD	36.6000	37.0500	36.9000	36.9000
Fostoria CSD	60.5000	60.4800	60.0200	59.5700
Lake LSD	62.9900	63.3400	62.5900	62.9400
North Baltimore LSD	55.4000	58.2500	54.9000	55.3000
Northwood LSD	81.6500	81.2500	82.6500	81.2500
Otsego LSD	46.3500	46.2000	46.2000	47.0000
Perrysburg EVSD	71.0900	71.1000	72.9000	73.3000
Rossford EVSD	68.8500	69.2000	69.6000	58.2000
Out-of-County School Districts				
Anthony Wayne LSD	72.6600	73.7700	73.7800	71.3000
Gibsonburg EVSD	49.2000	49.7000	49.7000	49.7000
Lakota LSD	40.0000	40.0000	40.0000	42.7000
McComb LSD	31.4600	31.7600	33.0100	33.1200
Patrick Henry LSD	41.5000	41.1000	40.6300	40.8300
Joint Vocational School Districts				
Four County JVSD	4.2000	4.2000	4.2000	3.2000
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	5.6000
Bradner Village	10.0000	9.9000	10.0000	9.9000
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	4.3000	4.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000
Haskins Village	10.5000	9.5000	9.5000	9.5000
Hoytville Village	4.0000	4.0000	4.0000	4.0000
Jerry City Village	5.0000	5.0000	5.0000	8.5000
Luckey Village	6.5000	6.5000	6.5000	6.5000
Millbury Village	5.8000	5.8000	5.8000	5.8000
Milton Center Village	10.0000	10.0000	10.0000	10.0000
North Baltimore Village	5.3500	5.3000	5.5000	5.3000
Northwood City	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000
Perrysburg City	5.6500	6.3000	6.3000	6.3000
Portage Village	2.2000	2.2000	2.2000	2.2000
Risingsun Village	14.0000	14.0000	14.0000	14.0000
Rossford City	7.7000	7.7000	7.7000	7.7000
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	12.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	4.3000	4.3000	4.3000

2015	2014	2013	2012	2011	2010
\$57.5500	\$58.0000	\$57.6500	\$56.8000	\$57.7000	\$56.1500
37.9000	39.6000	39.9000	40.3000	38.9000	39.9500
36.9000	37.3000	37.4500	37.4000	37.7000	37.7000
59.7600	63.5100	60.0000	58.5800	58.3100	57.6900
63.4400	63.4400	63.5900	57.0900	56.2100	56.6100
55.1500	56.9500	56.3000	59.1000	57.1000	55.7700
79.8150	76.8150	77.6650	79.4150	78.3150	78.3150
46.8500	49.2000	46.6000	47.1500	47.3500	47.3500
71.6500	71.2000	69.8500	66.5000	63.7300	63.9300
52.3000	52.3000	52.3000	52.3000	52.3000	52.3000
71.3000	71.6000	67.1000	66.8000	66.8000	66.8000
50.5000	51.9000	51.9000	51.9000	51.9000	52.1000
42.7000	42.7000	42.7000	42.7000	42.7000	42.7000
33.1400	33.7900	34.2800	34.3000	35.5500	33.2800
45.4500	45.9500	45.9500	41.3100	41.3100	41.3100
3.2000	3.2000	3.2000	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
5.6000	5.6000	5.6000	5.0000	5.0000	5.0000
9.9000	10.3000	8.2000	8.8000	8.8000	8.8000
6.2000	6.2000	6.2000	6.2000	6.2000	6.2000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
4.3000	4.3000	4.3000	4.3000	4.3000	4.3000
4.1000	4.1000	4.1000	4.1000	4.1000	4.1000
9.5000	9.5000	9.5000	9.5000	9.5000	9.5000
4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
8.5000	8.5000	8.5000	8.5000	8.5000	8.5000
6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
5.5000	5.8000	5.8000	3.4000	3.4000	3.4000
10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
5.4000	5.6000	5.5000	4.9000	4.9000	4.9000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
6.3000	6.5000	5.6500	5.2500	5.2500	5.2500
2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
14.0000	13.5000	13.5000	13.5000	13.5000	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)

	2019	2018	2017	2016
Townships				
Bloom	\$6.5000	\$6.5000	\$6.5000	\$6.5000
Center	5.8000	5.8000	5.8000	5.8000
Freedom	9.0000	9.0000	9.0000	9.0000
Grand Rapids	7.7500	7.7500	7.7500	7.7500
Henry	8.9000	8.9000	7.7000	7.7000
Jackson	6.9500	10.9500	9.9500	10.9500
Lake	16.2000	16.2000	15.2000	15.2000
Liberty	4.1000	4.1000	4.4500	4.4500
Middleton	11.6000	11.6000	11.6000	11.6000
Milton	8.2000	8.2000	8.2000	8.2000
Montgomery	6.6000	6.9000	6.9000	6.9000
Perry	6.1000	6.1000	6.1000	6.1000
Perrysburg	22.1000	20.6000	20.6000	18.6000
Plain	5.4000	5.4000	4.9000	4.9000
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	6.0000	5.7000	5.7000	5.7000
Weston	8.4000	8.4000	8.4000	8.4000
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	5.5000	5.5000	5.5000	2.0000
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	0.0000	0.0000	0.0000
TARTA	2.5000	2.5000	2.5000	2.5000
Way Library	1.9000	1.9000	1.9000	1.5000
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	1.0200	1.0200	1.0600	1.0600

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.

2015	2014	2013	2012	2011	2010
\$6.5000	\$6.5000	\$6.5000	\$6.5000	\$9.3000	\$9.3000
5.8000	5.8000	5.8000	5.8000	5.8000	5.8000
9.0000	9.0000	8.0000	8.0000	8.0000	8.0000
7.7500	7.7500	5.4000	5.4000	5.4000	5.4000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
10.9500	10.9500	10.7000	10.7000	10.7000	7.7000
15.2000	15.2000	15.2000	15.2000	15.2000	15.2000
4.4500	4.4500	4.4500	4.4500	4.4500	4.4500
11.6000	8.6000	11.6000	9.6000	11.6000	10.4000
8.2000	8.2000	8.2000	8.2000	8.2000	8.2000
6.9000	6.9000	6.9000	6.9000	6.9000	6.9000
6.2000	6.1000	6.1000	6.1000	6.1000	6.1000
18.6000	18.6000	18.6000	14.6000	14.6000	14.6000
4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
5.4000	4.4000	4.4000	4.4000	4.4000	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
5.7000	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	0.0000	0.0000
2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
1.9500	1.9500	1.9500	1.9500	1.9500	0.0000
4.0000	4.0000	4.0000	4.0000	4.0000	3.5000
0.8000	0.0000	0.0000	1.0000	1.0000	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
1.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
1.0800	1.1000	1.1000	1.1000	1.1000	0.3100

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
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
2013	33,419,357	32,636,869	97.66	1,007,315	33,644,184	100.67	1,343,730	4.02
2012	32,993,785	32,065,756	97.19	966,718	33,032,474	100.12	1,572,013	4.76
2011	30,086,313	29,259,767	97.25	1,031,842	30,291,609	100.68	1,442,212	4.79
2010	33,530,847	32,403,391	96.64	1,316,304	33,719,695	100.56	1,718,322	5.12

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
Property Tax Levies and Collections - Tangible Personal Property Taxes
Last Ten Years

Year	Current Taxes Levied (1)	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2019	\$0	\$0	n/a	\$79,057	n/a
2018	0	0	n/a	79,057	n/a
2017	0	0	n/a	79,057	n/a
2016	0	0	n/a	79,057	n/a
2015	0	1,205	n/a	79,057	n/a
2014	0	44,426	n/a	80,262	n/a
2013	0	10,663	n/a	25,200	n/a
2012	0	34,531	n/a	35,868	n/a
2011	0	55,613	n/a	34,579	n/a
2010	0	110,392	n/a	149,876	n/a

Source: Wood County Auditor

(1) The \$10,000 personal property exemption is 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.

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Wood County, Ohio
Principal Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Business	2019			2010		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Rover Pipeline LLC	Pipeline	\$57,482,080	1	1.70%			
Toledo Edison Company First Energy	Utility	45,894,050	2	1.36	\$32,938,130	1	1.15%
American Transmission Systems, Inc.	Utility	38,795,390	3	1.15	7,600,570	8	0.27
Troy Energy LLC	Utility	38,653,830	4	1.14			
Columbia Gas of Ohio, Inc.	Utility	16,176,060	5	0.48			
Generation Pipeline LLC	Pipeline	10,660,630	6	0.32			
First Solar, Inc.	Manufacturer	10,084,000	7	0.30			
Waltrust/Walgreen Company	Retail	9,051,430	8	0.27			
Ohio Power Company	Utility	8,664,090	9	0.26			
Edward Rose Development Co. LLC	Commercial	8,259,800	10	0.23			
Ramco Auburn Crossroads LLC	Commercial				11,145,850	2	0.39
Levis Commons LLC	Retail				10,245,060	3	0.36
Wal-Mart	Retail				9,815,490	4	0.33
Fiat Chrysler Automobiles	Manufacturer				9,289,160	5	0.32
Bass Pro Rossford Development Company LLC	Retail				7,784,220	6	0.27
Meijer, Inc.	Retail				7,657,890	7	0.27
Levis Town Square Land LLC	Retail				6,639,900	9	0.23
Bowling Green Associates LLC	Commercial				6,491,540	10	0.23
Total Principal Taxpayers		<u>243,721,360</u>		<u>7.21</u>	<u>109,607,810</u>		<u>3.82</u>
All Other Taxpayers		<u>3,135,956,170</u>		<u>92.79</u>	<u>2,758,101,530</u>		<u>96.18</u>
Total County Assessed Value		<u>\$3,379,677,530</u>		<u>100.00%</u>	<u>\$2,867,709,340</u>		<u>100.00%</u>

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	2019	2018	2017	2016
Sales Tax Payments	\$4,952,648	\$4,532,117	\$4,241,383	\$3,970,171
Direct Pay Tax Return Payments	345,197	309,181	781,217	1,130,608
Seller's Use Tax Return Payments	3,650,131	3,267,748	3,197,093	2,628,601
Consumer's Use Tax Return Payments	1,129,960	1,083,784	1,025,896	851,294
Motor Vehicle Tax Payments	3,078,920	2,746,655	2,708,389	2,666,412
Non-Resident Motor Vehicle Tax Payments	115,209	115,778	106,279	86,380
Watercraft and Outboard Motors	37,728	51,148	43,175	39,655
Non-Resident Watercraft	8,989	6,185	9,796	8,051
Department of Liquor Control	78,242	76,072	70,525	73,249
Sales Tax on Motor Vehicle Fuel Refunds	2,482	3,487	2,517	3,254
Sales/Use Tax Voluntary Payments	36,410	32,251	48,234	27,594
Statewide Master Numbers	7,810,596	7,810,388	7,534,817	7,467,662
Sales/Use Tax Assessment Payments	145,322	67,222	74,916	54,243
Streamlined Sales Tax Payments	341,029	42,748	38,568	27,847
Use Tax Amnesty Payments	21	2,839	5,132	55
Transient Sales	2,173,787	2,299,243	2,056,295	2,288,235
Certified Assessment Payments	89,324	69,177	74,311	67,690
Audit Payments	35,303	35,149	16,681	31,923
Administrative Rotary Fund Fee	(239,261)	(225,442)	(219,482)	(211,294)
Sales/Use Tax Refunds Approved	(105,199)	(6,954)	(86,995)	(293,526)
Destination Sourcing Adjustment	0	0	0	0
Total	<u>\$23,686,838</u>	<u>\$22,318,776</u>	<u>\$21,728,747</u>	<u>\$20,918,104</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

2015	2014	2013	2012	2011	2010
\$3,800,973	\$4,179,795	\$5,291,688	\$4,919,675	\$4,867,155	\$4,762,269
1,203,834	982,242	655,719	639,665	630,194	520,918
2,283,312	2,025,086	1,858,930	1,562,474	1,643,227	1,509,535
806,454	837,733	777,193	784,313	694,180	539,314
2,824,684	2,452,822	2,247,636	2,174,873	2,059,294	1,872,446
86,960	78,396	75,702	71,630	68,135	64,819
32,227	34,880	28,366	28,859	22,126	20,804
4,484	6,202	n/a	n/a	n/a	n/a
69,060	63,008	60,363	57,791	53,402	49,754
3,706	3,981	2,702	2,831	1,367	1,436
39,487	645,934	28,480	41,835	12,807	27,982
7,300,810	7,093,189	7,101,018	7,042,121	6,791,589	6,487,873
77,275	104,222	65,418	79,438	78,386	68,943
23,187	23,136	18,905	20,903	19,764	8,465
83	195	32,355	11,014	2,370	0
2,162,009	1,605,447	n/a	n/a	n/a	n/a
121,590	4,801	n/a	n/a	n/a	n/a
98,051	59,058	n/a	n/a	n/a	n/a
(208,480)	(201,120)	(181,140)	(173,466)	(168,906)	(158,303)
(90,145)	(87,841)	(130,423)	(90,781)	(53,357)	(104,284)
0	(317)	0	0	0	0
<u>\$20,639,561</u>	<u>\$19,910,849</u>	<u>\$17,932,912</u>	<u>\$17,173,175</u>	<u>\$16,721,733</u>	<u>\$15,671,971</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	Capital Leases	OPWC Loans	General Obligation Bonds	Capital Leases	
2019	\$3,966,455	\$0	\$0	\$97,433	\$830,000	\$395,790	\$5,289,678
2018	4,269,050	0	0	129,911	870,000	777,090	6,046,051
2017	4,551,644	0	0	162,389	910,000	1,010,837	6,634,870
2016	5,014,081	0	0	194,867	945,000	1,255,879	7,409,827
2015	5,284,981	0	0	227,345	980,000	1,497,411	7,989,737
2014	5,596,170	2,000	0	259,823	0	1,365,667	7,223,660
2013	3,780,365	54,000	0	292,301	0	1,393,611	5,520,277
2012	4,393,986	161,000	0	324,779	45,000	1,125,753	6,050,518
2011	5,012,915	268,000	47,593	0	175,936	923,614	6,428,058
2010	5,483,481	375,000	93,590	0	352,316	1,147,726	7,452,113

Source: Wood County Auditor

(1) See Schedule on S-32 for population and personal income.

<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$40.44	0.08%
46.26	0.10
50.85	0.12
56.90	0.13
61.59	0.15
55.74	0.14
42.71	0.11
47.20	0.13
50.87	0.15
59.39	0.17

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)
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
2013	3,780,365	0.05	29.25
2012	4,438,986	0.06	34.63
2011	5,188,851	0.06	41.07
2010	5,835,797	0.07	46.50

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-32 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	\$4,063,888	100.00%	\$4,063,888
All Villages, Townships, and Cities wholly within the County	36,227,728	100.00	36,227,728
All School Districts wholly within the County	142,833,215	100.00	142,833,215
Anthony Wayne LSD	55,075,000	3.48	1,916,610
Bowling Green CSD	25,584,790	99.96	25,574,556
Elmwood LSD	2,975,000	97.64	2,904,790
Fostoria CSD	8,890,000	23.09	2,052,701
Four County JVSD	2,710,412	0.10	2,710
Gibsonburg EVSD	1,400,000	1.68	23,520
Lake LSD	5,686,134	99.60	5,663,389
Lakota LSD	9,975,000	25.01	2,494,748
McComb LSD	102,763	24.73	25,413
North Baltimore LSD	8,000,000	99.81	7,984,800
Otsego LSD	13,046,808	85.80	11,194,161
Patrick Henry LSD	4,805,000	1.69	81,205
Penta JVSD	25,575,364	52.36	13,391,261
Vanguard JVSD	2,115,000	2.64	55,836
Total Overlapping Debt	<u>\$345,002,214</u>		<u>252,426,643</u>
Total Direct and Overlapping Debt			<u><u>\$256,490,531</u></u>

Source: Wood County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2019 tax year.

Wood County, Ohio
 Computation of Legal Debt Margin
 Last Ten Years

	2019	2018	2017	2016
Total Assessed Valuation	<u>\$3,379,677,530</u>	<u>\$3,272,116,100</u>	<u>\$3,108,152,750</u>	<u>\$3,058,850,660</u>
Overall Debt Limitation	82,991,938	80,302,903	76,203,819	74,971,267
Gross Indebtedness	4,842,433	5,214,911	5,567,389	5,894,867
Less Debt Outside Limitation				
General Obligation Bonds	830,000	870,000	910,000	945,000
Special Assessment Bonds	0	0	0	0
OPWC Loans	<u>97,433</u>	<u>129,911</u>	<u>162,389</u>	<u>194,867</u>
Net Indebtedness	3,915,000	4,215,000	4,495,000	4,755,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>3,915,000</u>	<u>4,215,000</u>	<u>4,495,000</u>	<u>4,755,000</u>
Legal Debt Margin Within Limitation	<u>\$79,076,938</u>	<u>\$76,087,903</u>	<u>\$71,708,819</u>	<u>\$70,216,267</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	95.28%	94.75%	94.10%	93.66%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$33,796,775	\$32,721,161	\$31,081,528	\$30,588,507
Gross Indebtedness	4,842,433	5,214,911	5,567,389	5,894,867
Less Debt Outside Limitation				
General Obligation Bonds	830,000	870,000	910,000	945,000
Special Assessment Bonds	0	0	0	0
OPWC Loans	<u>97,433</u>	<u>129,911</u>	<u>162,389</u>	<u>194,867</u>
Net Indebtedness	3,915,000	4,215,000	4,495,000	4,755,000
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>3,915,000</u>	<u>4,215,000</u>	<u>4,495,000</u>	<u>4,755,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$29,881,775</u>	<u>\$28,506,161</u>	<u>\$26,586,528</u>	<u>\$25,833,507</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	88.42%	87.12%	85.54%	84.45%

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.

2015	2014	2013	2012	2011	2010
<u>\$3,032,827,130</u>	<u>\$2,771,584,990</u>	<u>\$2,745,320,120</u>	<u>\$2,706,065,320</u>	<u>\$2,864,174,000</u>	<u>\$2,867,709,340</u>
74,320,678	67,789,625	67,133,003	66,151,633	70,104,350	70,192,734
6,212,345	5,556,823	3,871,301	4,650,779	5,163,000	6,035,000
980,000	0	0	45,000	175,000	350,000
0	2,000	54,000	161,000	268,000	375,000
227,345	259,823	292,301	324,779	0	0
5,005,000	5,295,000	3,525,000	4,120,000	4,720,000	5,310,000
0	0	0	0	0	0
5,005,000	5,295,000	3,525,000	4,120,000	4,720,000	5,310,000
<u>\$69,315,678</u>	<u>\$62,494,625</u>	<u>\$63,608,003</u>	<u>\$62,031,633</u>	<u>\$65,384,350</u>	<u>\$64,882,734</u>
93.27%	92.19%	94.75%	93.77%	93.27%	92.44%
\$30,328,271	\$27,715,850	\$27,453,201	\$27,060,653	\$28,641,740	\$28,677,093
6,212,345	5,556,823	3,871,301	4,650,779	5,163,000	6,035,000
980,000	0	0	45,000	175,000	350,000
0	2,000	54,000	161,000	268,000	375,000
227,345	259,823	292,301	324,779	0	0
5,005,000	5,295,000	3,525,000	4,120,000	4,720,000	5,310,000
0	0	0	0	0	0
5,005,000	5,295,000	3,525,000	4,120,000	4,720,000	5,310,000
<u>\$25,323,271</u>	<u>\$22,420,850</u>	<u>\$23,928,201</u>	<u>\$22,940,653</u>	<u>\$23,921,740</u>	<u>\$23,367,093</u>
83.50%	80.90%	87.16%	84.77%	83.52%	81.48%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
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
2013	129,264	5,030,050,032	38,913	7.20
2012	128,200	4,947,622,600	38,593	6.90
2011	126,355	4,778,872,455	37,821	8.30
2010	125,488	4,498,117,360	35,845	10.10

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	2019			2010		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	3,300	1	4.80%	5,361	1	9.18%
Magna	Manufacturer	2,200	2	3.20			
First Solar, Inc.	Manufacturer	1,200	3	1.75	1,100	4	1.89
Owens Community College	College	1,000	4	1.46	1,525	2	2.61
Waltrust/Walgreen Company	Retail	1,000	5	1.46	760	7	1.30
Wood County Hospital	Hospital	875	6	1.28	900	5	1.54
Wood County	Government	842	7	1.23	1,222	3	2.09
FedEx Ground	Distribution	800	8	1.17			
Fiat Chrysler Automobiles	Manufacturer	800	9	1.17	850	6	1.46
Home Depot	Retail	750	10	1.09			
Norplas Industries	Manufacturer				650	8	1.11
TNS Market Research (NFO)	Information Research				625	9	1.07
Cooper Standard Automotive	Manufacturer				565	10	0.97
Total		<u>12,767</u>		<u>18.61%</u>	<u>13,558</u>		<u>23.22%</u>
Total Employment Within Wood County		<u>68,600</u>			<u>58,400</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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Government:				
Legislative and Executive				
Commissioners	47.00	49.50	51.00	51.00
Auditor	19.50	19.50	20.00	22.50
Treasurer	5.50	5.00	6.00	5.00
Prosecuting Attorney	29.00	30.00	28.00	28.00
Planning Commission	2.00	2.00	2.00	2.00
Board of Elections	16.00	16.00	16.00	16.50
Recorder	10.00	10.50	11.00	11.00
Records Center	4.00	4.00	4.00	4.00
Judicial				
Domestic Relations	3.50	3.00	3.50	3.50
Jury Commission	1.00	1.00	1.00	1.00
Adult Probation	16.00	18.00	16.00	17.00
Court Security	5.50	6.00	7.50	8.50
Common Pleas Court Administration	4.00	4.00	5.00	5.00
Common Pleas Court Number 1	6.00	6.00	6.00	6.00
Common Pleas Court Number 2	5.00	5.00	5.00	5.00
Common Pleas Court Number 4	6.00	6.00	6.00	6.00
Juvenile Court and Juvenile Detention	46.00	46.00	46.00	42.50
Law Library	1.50	1.50	1.50	1.50
Probate Court	9.00	9.00	9.00	9.00
Clerk of Courts	19.00	19.00	19.00	18.00
Title Administration	7.00	7.00	8.00	8.00
Public Defender	15.50	15.50	15.50	15.00
Public Safety				
Coroner	2.50	2.50	2.50	2.50
Sheriff and Justice Center	132.50	126.50	124.00	122.00
Emergency Management Agency	3.00	3.00	3.00	3.00
Building Inspection	15.00	14.00	14.00	13.00
Public Works				
Engineer	18.50	17.00	16.00	17.00
Highway Garage	27.50	26.50	30.50	27.50
Solid Waste Management District	10.00	10.00	10.00	9.00
Health				
Alcohol, Drug Addiction, and Mental Health Services	7.00	7.00	7.00	7.00
Dog and Kennel	5.00	6.00	4.50	4.50
Human Services				
Job and Family Services	90.50	91.00	105.00	105.00
Child Support Enforcement Agency	25.00	25.00	25.00	25.00
Developmental Disabilities	136.00	120.50	112.00	111.50
Veterans Services	5.50	5.50	4.50	4.50
Nursing Home	79.50	81.00	71.00	74.00
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>841.50</u>	<u>825.00</u>	<u>822.00</u>	<u>817.50</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.

2015	2014	2013	2012	2011	2010
49.00	49.00	47.50	46.50	46.00	47.50
23.50	22.00	22.00	22.00	22.50	25.00
5.00	5.00	5.00	5.00	5.00	5.00
26.00	25.00	25.50	25.00	26.00	26.00
2.00	2.00	2.00	2.00	3.00	3.00
12.00	19.00	20.00	21.50	17.00	11.50
11.00	11.00	11.00	11.00	11.50	11.50
4.00	4.00	4.00	4.00	5.00	5.00
3.50	3.50	3.50	3.50	3.50	3.50
1.00	1.00	1.00	1.00	1.00	1.00
17.00	17.00	17.00	16.50	17.50	17.50
8.50	8.50	8.50	8.00	9.50	9.00
4.50	4.50	4.00	4.00	4.00	4.00
6.00	6.00	5.00	6.00	6.00	6.00
4.50	4.50	4.50	6.00	5.50	5.50
6.00	6.00	6.00	6.00	6.00	6.00
42.50	42.50	45.50	45.50	41.00	46.00
1.50	1.50	1.50	2.00	2.00	2.00
9.00	9.00	9.00	9.00	10.00	10.00
18.00	18.00	19.00	20.00	20.00	20.00
8.00	8.00	8.00	7.00	7.00	8.00
14.50	13.00	13.00	13.00	13.00	13.00
2.00	2.50	2.50	2.50	2.00	2.00
122.00	119.00	122.50	114.50	120.00	119.00
3.00	3.00	3.00	4.00	4.00	4.00
12.50	12.00	11.00	11.50	12.00	10.50
16.50	16.00	17.50	20.00	21.50	19.50
27.50	28.50	29.50	30.50	32.00	33.00
9.00	9.00	9.00	10.00	11.00	12.00
5.50	5.50	5.50	4.50	6.50	6.00
4.50	4.50	4.50	4.50	4.50	4.50
102.50	87.50	88.50	82.00	79.00	78.50
27.00	27.00	28.00	28.00	29.00	31.00
182.50	202.00	226.00	217.50	215.00	227.00
4.50	4.50	4.50	5.50	5.50	5.00
76.50	86.00	82.50	80.50	73.50	76.00
2.00	2.00	2.00	2.00	3.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
<u>878.50</u>	<u>893.00</u>	<u>923.00</u>	<u>906.00</u>	<u>904.50</u>	<u>921.00</u>

Wood County, Ohio
 Operating Indicators by Program/Department
 Last Ten Years

	2019	2018	2017	2016
General Government:				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	2,588	2,570	2,560	2,624
Number of Exempt Conveyances	1,741	1,799	1,939	1,893
Number of Parcels Transferred	6,505	6,689	6,908	7,000
Number of Dog Tags Sold	20,162	20,248	19,557	19,962
Number of Kennel Licenses Sold	86	93	96	104
Number of Weights/Measures Inspections	350	376	394	389
Number of Establishments	217	235	248	234
Number of Commercial Scales	678	705	636	671
Number of Retail Motor Fuel Dispensers	1,498	1,470	1,432	1,418
Commissioners				
Number of Resolutions	1,408	1,427	1,307	1,437
Number of Annexations	1	1	5	4
Board of Elections				
Number of Registered Voters	90,502	92,609	94,320	93,817
Number of Voters Last General Election	28,800	49,370	29,434	65,551
Percentage of Register Voters that Voted	32	53	31	70
Recorder				
Number of Documents Filed	16,903	17,231	17,564	18,624
Number of Mortgages Filed	4,523	4,132	4,506	4,897
Number of Deeds Filed	5,245	5,553	5,445	5,484
Judicial				
Common Pleas Court				
Number of General Civil Cases Completed	885	889	811	850
Number of Domestic Relations Cases Completed	984	952	995	1,006
Number of Criminal Cases Completed	648	675	729	619
Number of Cases Pending	872	871	927	966
Probate Court				
Number of Adoption/Placement Cases Filed	32	47	40	44
Number of Civil Action Cases Filed	26	23	15	20
Number of Estate Cases Filed	543	600	538	553
Number of Guardianship Cases Filed	61	77	75	73
Number of Mental Illness Cases Filed	2	7	11	5
Number of Trust Cases Filed	0	0	4	2
Number of Marriage Applications	754	797	820	759
Number of Miscellaneous Filings	154	145	108	117
Juvenile Court				
Number of Delinquent Cases Filed	711	719	729	813
Number of Traffic Cases Filed	570	532	606	605
Number of Dependent/Neglect/Abuse Cases Filed	497	483	461	339
Number of Unruly Cases Filed	56	75	70	82
Number of Adult Cases Filed	18	17	14	36
Number of Change of Custody Cases Filed	308	278	309	311
Number of Support Cases Filed	481	526	612	567
Number of Parentage Cases Filed	27	23	22	14

2015	2014	2013	2012	2011	2010
2,440	2,217	2,293	2,106	1,875	2,022
1,666	1,919	1,865	1,965	1,728	1,647
5,640	6,296	6,467	6,628	5,882	5,647
19,719	20,168	20,647	20,903	21,062	20,896
100	105	120	135	144	157
363	355	353	360	356	324
261	277	258	254	265	256
706	718	690	722	726	727
1,391	1,387	1,387	1,401	1,450	1,410
1,440	1,681	1,836	1,971	2,054	2,005
7	3	7	5	7	15
88,278	96,326	96,278	108,014	104,515	103,312
38,199	36,747	26,207	64,342	41,573	44,760
43	38	27	60	40	43
17,285	17,057	20,967	21,111	18,352	18,538
4,461	4,108	5,442	5,639	4,720	4,785
5,054	5,068	4,778	4,600	4,034	4,486
763	781	946	1,183	1,310	1,375
922	1,034	1,165	1,132	1,023	1,086
567	673	691	671	605	546
921	914	998	1,157	1,156	1,174
43	35	51	27	29	48
35	20	15	12	14	12
556	516	519	507	565	575
80	80	54	66	57	63
4	4	0	0	2	6
4	1	1	4	6	3
779	713	780	789	796	715
97	111	100	91	103	85
736	831	892	1,038	963	1,007
491	616	572	663	731	697
311	295	323	279	268	285
103	114	122	103	100	104
12	18	17	16	15	15
275	309	314	366	351	304
484	548	580	678	675	817
27	24	27	28	35	51

(continued)

Wood County, Ohio
 Operating Indicators by Program/Department
 Last Ten Years
 (continued)

	2019	2018	2017	2016
Public Safety				
Sheriff				
911 Division/Communications				
Number of 911 Calls Answered Sheriff's Office	37,529	48,019	61,639	38,411
Number of 911 Calls Answered All Locations	37,529	48,019	61,639	38,411
Civil Division				
Number of Sheriff Foreclosure Property Sales	119	123	149	206
Number of Warrants, Summons, and Subpoenas Served	3,526	3,010	3,230	3,031
Enforcement				
Number of Murder/Non-Negligent Manslaughter	1	0	1	0
Number of Rapes and Other Sexual Assaults	28	25	27	36
Number of Breaking and Entering	45	110	81	70
Number of Thefts	172	186	171	185
Number of Vandalism/Criminal Damaging	104	129	141	109
Number of Domestic Violence Incidents	74	90	87	81
Number of Domestic Disputes Incidents	156	147	153	150
Justice Center Operations				
Number of Inmates Booked	3,407	3,885	3,996	3,820
Number of Inmates Released	3,394	3,616	3,975	3,791
Average Daily Population	151	160	153	141
Road Patrol Division				
Number of Complaints Received and Investigated	22,512	22,578	25,338	28,261
Number of Criminal Charges	503	490	537	426
Number of Accidents Investigated	1,027	930	963	931
Number of Injury Accidents	205	190	174	191
Number of Fatal Accidents	3	8	4	8
Public Works				
Engineer				
Miles of Roads Resurfaced	3	4	2	7
Number of Bridges Replaced/Improved	4	3	5	10
Number of Culverts Replaced	6	9	2	5
Ditch Maintenance				
Number of Total Projects	61	58	55	60
Number of Miles of Dip Out	23	21	17	40
Number of Miles of Mow and Debrush	26	27	22	52
Number of Miles of Rip Rap	1	1	3	0
Number of Total Septic Sytem Requests	n/a	n/a	n/a	29
Number of Total Private Culvert Requests	162	160	154	144
Number of Total Private Culvert Set with Grade	129	120	110	95
Health				
Dog Shelter				
Number of Dogs Impounded	480	466	426	475
Number of Adoptions	151	215	166	210
Number of Redemptions	220	216	182	185

2015	2014	2013	2012	2011	2010
38,462	34,586	43,715	43,070	37,062	37,207
38,462	34,586	43,715	43,070	37,062	37,207
192	225	285	344	370	397
2,972	2,785	3,146	2,961	3,031	3,275
0	2	0	1	0	0
20	22	39	26	14	32
89	127	157	110	79	146
236	226	316	241	355	194
190	161	136	127	165	110
95	57	47	57	75	78
143	102	107	160	104	114
3,751	3,870	4,402	4,570	4,446	4,186
3,719	3,654	4,389	4,640	4,454	4,203
124	133	160	155	145	148
24,183	31,227	26,217	22,858	24,462	22,052
412	388	444	609	556	562
903	887	718	815	797	755
163	164	162	189	151	174
7	7	6	6	7	2
3	7	8	7	2	22
6	4	8	6	4	7
4	1	2	2	6	3
61	53	62	38	20	23
25	35	30	32	38	30
30	54	40	30	68	68
0	1	1	1	1	0
27	61	26	29	26	31
85	80	59	65	64	50
65	59	39	42	30	28
538	531	555	671	671	665
213	240	280	312	245	235
215	207	173	191	200	167

(continued)

Wood County, Ohio
 Operating Indicators by Program/Department
 Last Ten Years
 (continued)

	2019	2018	2017	2016
Human Services				
Jobs and Family Services				
Number of Individuals - Food Stamps	9,586	8,353	11,098	11,547
Number of Individuals - Cash Assistance	469	447	567	580
Number of Children and Families - Medicaid	15,724	16,761	53,348	53,167
Number of Aged/Blind/Disabled - Medicaid	n/a	n/a	n/a	n/a
Number of Families - PRC	458	453	450	362
Monthly Average Children - Child Care	460	479	486	466
Children's Services				
Total Average Kids in Care	61	63	53	39
Child Support Enforcement Agency				
Number of Contempt of Court Actions	267	337	378	320
Number of Misdemeanor Criminal Nonsupport Actions	30	14	16	20
Number of Paternities - Administrative	70	79	58	61
Number of Acknowledged Father Child Relationships	92	107	114	107
Number of Open Cases	6,071	6,298	6,362	6,451
Board of Developmental Disabilities				
Number of Clients Enrolled - Children	509	447	400	422
Number of Clients Enrolled - Adults	591	575	572	513
Number of Clients Enrolled - Early Intervention	132	118	113	103
Number of Clients Enrolled - School	363	334	277	283
Number of Clients Enrolled - Sheltered Workshop	218	190	196	168
Number of Clients Community Employment/Training	341	202	135	254
Veteran Services				
Number of Client Contacts	12,324	12,922	12,441	14,424
Number of Veterans Transported to Medical Facilities	798	458	368	301
Number of Newsletters Distributed	9,500	6,000	11,000	7,500
Number of Flags and Grave Markers Distributed	11,399	10,611	10,621	10,197
Number of Persons Assisted Emergency Financial	135	166	188	290
Number of VA Claims/Documents Processed	30,607	26,177	37,466	23,037
Economic Development and Assistance				
Economic Development Commission				
Job Creations	1,150	1,250	500	450
Job Retention	400	1,400	700	700
Business-Type Activity				
Building Inspection				
Number of Residential Permits Issued (Wood County)	3,488	3,615	3,334	3,280
Number of Residential Inspections (Wood County)	7,252	7,586	7,567	7,447
Number of Commercial Permits Issued (Wood County)	1,076	1,218	1,279	1,198
Number of Commercial Inspections (Wood County)	3,320	3,846	3,604	3,594
Number of Commercial Permits Issued (Other County)	1,091	984	989	897
Number of Commercial Inspections (Other County)	3,829	3,407	3,504	3,315
Landfill				
In-District Tonnage	46,739	44,006	50,468	49,376
Out-of-District Tonnage	10,953	9,465	8,669	9,299
Nursing Home				
Admissions	257	176	146	170
Discharges	240	179	146	148
Residents Returning Home	155	103	88	120
Resident In-House Days	25,183	23,954	22,744	23,741

Source: Wood County Departments and Offices

2015	2014	2013	2012	2011	2010
12,175	12,733	13,598	13,887	13,638	13,313
612	681	778	1,145	1,633	1,722
10,748	12,832	21,383	24,913	23,234	21,952
2,945	3,073	4,420	4,267	4,639	4,243
277	264	323	325	1,242	2,648
477	470	530	643	590	560
43	45	46	43	66	72
229	268	308	344	350	350
32	46	51	42	53	60
131	90	90	102	n/a	n/a
114	140	300	274	400	n/a
6,486	6,668	6,907	6,971	7,084	7,313
369	404	403	385	443	428
497	494	505	472	365	363
74	103	104	89	114	91
222	273	79	266	168	142
142	145	158	141	87	125
216	216	198	187	196	200
14,219	15,815	15,694	15,947	15,881	15,040
391	444	428	467	621	429
7,000	10,250	6,490	6,300	7,500	7,500
10,375	9,734	10,167	9,915	9,742	9,416
609	333	199	231	258	256
25,418	21,470	21,562	19,472	18,646	18,569
290	230	210	230	719	517
2,061	800	100	556	1,151	1,810
2,943	2,844	2,638	2,401	2,216	2,557
7,197	6,696	5,535	4,743	4,406	4,917
1,030	1,045	1,079	1,412	1,059	875
3,224	2,920	3,452	4,208	3,328	2,506
842	757	639	575	574	509
2,774	2,609	2,034	2,318	2,120	1,785
40,637	33,530	35,619	36,961	39,761	38,983
8,852	4,998	4,239	1,493	1,507	2,783
176	147	153	172	193	188
178	122	145	176	196	181
114	84	100	117	137	120
26,764	26,652	29,621	28,000	27,522	28,506

Wood County, Ohio
 Capital Asset Statistics by Program/Department
 Last Ten Years

	2019	2018	2017	2016
General Government:				
Legislative and Executive				
Auditor				
Vehicles	2	2	3	2
Commissioners				
Vehicles	2	2	2	2
Prosecuting Attorney				
Vehicles	0	0	1	1
Judicial				
Adult Probation				
Vehicles	1	2	2	2
Juvenile Court and Juvenile Detention				
Vehicles	7	7	7	6
Public Safety				
Emergency Management Agency				
Vehicles	2	2	2	2
Sheriff and Justice Center				
Vehicles	70	66	65	64
Public Works				
Engineer				
Vehicles	55	55	57	56
Centerline Miles of Roads	244	244	245	245
Number of Bridges	441	443	441	441
Number of Culverts	2500	2500	2500	2500
Solid Waste Management District				
Vehicles	1	1	1	1
Health				
Dog and Kennel				
Vehicles	5	5	4	6
Human Services				
Developmental Disabilities				
Vehicles	82	82	87	87
Job and Family Services				
Vehicles	9	9	13	13
Veterans Services				
Vehicles	2	2	2	2
Economic Development				
Economic Development				
Vehicles	0	0	0	0
Business-Type Activity:				
Building Inspection				
Vehicles	12	14	13	12
Landfill				
Vehicles	5	5	5	5
Nursing Home				
Vehicles	2	2	1	1

Source: Various County Departments

2015	2014	2013	2012	2011	2010
2	2	2	2	2	2
2	2	2	2	2	2
1	1	1	1	1	1
2	2	2	2	2	2
5	5	5	5	5	5
2	2	2	2	2	2
64	65	60	60	66	61
54	54	52	50	48	52
245	245	245	245	244	241
441	444	439	438	438	435
2500	2500	2500	2100	2100	2100
1	1	3	3	3	3
6	6	5	5	5	6
95	95	97	97	95	92
14	14	11	11	11	11
2	2	2	2	2	2
0	2	2	2	2	2
11	11	10	10	10	10
5	4	4	4	4	4
2	2	2	2	2	2

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Wood County Courthouse Complex

On the front cover is a photograph of the main entrance to the Wood County Courthouse Complex Atrium, which connects the Courthouse, Office Building, and Old Wood County Jail. Wood County is celebrating its 200th anniversary in 2020. The Wood County Courthouse Complex is located on the north side of Court Street between Prospect and Summit Streets in Bowling Green, Ohio.

WOOD COUNTY OFFICES

1 COURTHOUSE SQUARE
BOWLING GREEN, OHIO 43402

(419) 354-9150

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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 9/29/2020

88 East Broad 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
www.ohioauditor.gov

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