



OHIO AUDITOR OF STATE
KEITH FABER



**WOOD COUNTY
DECEMBER 31, 2020**

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WOOD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through Ohio Department of Job and Family Services				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FFY20		\$375,819
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FFY21		168,668
Total CFDA # 10.561				<u>544,487</u>
Total SNAP Cluster				<u>544,487</u>
Passed Through Ohio Department of Education				
Child Nutrition Cluster				
School Breakfast Program				
Juvenile Court	10.553	FY20		2,116
COVID-19 Juvenile Court	10.553	FY20		2,726
Juvenile Court	10.553	FY21		1,772
COVID-19 Juvenile Court	10.553	FY21		2,271
Board of DD	10.553	FY20		1,880
COVID-19 Board of DD	10.553	FY20		2,319
Board of DD	10.553	FY21		2,660
COVID-19 Board of DD	10.553	FY21		1,555
Total CFDA # 10.553				<u>17,299</u>
National School Lunch Program				
Juvenile Court	10.555	FY20		3,394
COVID-19 Juvenile Court	10.555	FY20		4,310
Juvenile Court	10.555	FY21		4,038
COVID-19 Juvenile Court	10.555	FY21		3,548
Juvenile Court - Food Donation	10.555	FY20		23,966
Juvenile Court - Food Donation	10.555	FY21		21,827
Board of DD	10.555	FY20		1,854
COVID-19 Board of DD	10.555	FY20		5,091
Board of DD	10.555	FY21		4,393
COVID-19 Board of DD	10.555	FY21		2,407
Total CFDA # 10.555				<u>74,828</u>
Total Child Nutrition Cluster				<u>92,127</u>
Total U.S. Department of Agriculture				<u>636,614</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through Ohio Development Services Agency				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
Small Cities Program	14.228	B-F-2018-1DB-1		340,292
Small Cities Program	14.228	B-C-2018-1DB-1		63,786
Total CFDA # 14.228				<u>404,078</u>
Home Investment Partnerships Program	14.239	B-C-2018-1DB-2		227,091
Total U.S. Department of Housing and Urban Development				<u>631,169</u>
U.S. DEPARTMENT OF JUSTICE				
Passed Through Ohio Office of Criminal Justice Services				
Crime Victim Assistance	16.575	2020-VOCA-132925738		69,555
Crime Victim Assistance	16.575	2021-VOCA-133898966		9,430
Passed Through Ohio Attorney General				
Crime Victim Assistance	16.575	2020-VOCA-132925724		75,030
Crime Victim Assistance	16.575	2021-VOCA-134142244		20,018
Total CFDA # 16.575				<u>174,033</u>
Passed Through Ohio Office of Criminal Justice Services				
Violence Against Women Formula Grants	16.588	2018-WF-VA2-8118a		24,899
Violence Against Women Formula Grants	16.588	2019-WF-VA2-8118		33,058
Total CFDA # 16.588				<u>57,957</u>
Total U.S. Department of Justice				<u>231,990</u>

WOOD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
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	SFY20		1,329
Trade Adjustment Assistance	17.245	SFY20		241
WIOA Cluster				
WIOA - Adult Program	17.258	FY19		4,135
WIOA - Adult Program	17.258	PY19		30,667
WIOA - Adult Program	17.258	FY20		119,666
WIOA - Adult Program	17.258	SFY20		34
Total WIOA Adult				<u>154,502</u>
WIOA - Youth Activities	17.259	PY18		99,487
WIOA - Youth Activities	17.259	PY19		203,673
Total WIOA Youth				<u>303,160</u>
WIOA - Dislocated Workers Formula Grants	17.278	FY19		21,834
WIOA - Dislocated Workers Formula Grants	17.278	PY18		210
WIOA - Dislocated Workers Formula Grants	17.278	PY19		34,831
WIOA - Dislocated Workers Formula Grants	17.278	FY20		45,249
WIOA - Dislocated Workers Formula Grants	17.278	FY20		29,384
WIOA - Dislocated Workers Formula Grants	17.278	SFY21		7,600
WIOA - Dislocated Workers Formula Grants	17.278	SFY20		69
Total WIOA Dislocated Workers Formula Grants				<u>139,177</u>
Total WIOA Cluster				<u>596,839</u>
Total U.S. Department of Labor				<u>598,409</u>
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	104428		164,951
Highway Planning and Construction	20.205	105979		219,933
Highway Planning and Construction	20.205	108977		53,888
Highway Planning and Construction	20.205	106105		20,277
Highway Planning and Construction	20.205	98749		1,149,261
Highway Planning and Construction	20.205	108980		168,417
Total CFDA # 20.205				<u>1,776,727</u>
Total Highway Planning and Construction Cluster				<u>1,776,727</u>
<i>Passed Through Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2020-00031		5,849
State and Community Highway Safety	20.600	STEP-2021-00038		2,720
Total CFDA # 20.600				<u>8,569</u>
Total Highway Safety Cluster				<u>8,569</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2020-00031		9,782
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2021-00038		3,849
Total CFDA # 20.608				<u>13,631</u>
Total U.S. Department of Transportation				<u>1,798,927</u>
U.S. DEPARTMENT OF TREASURY				
<i>Passed Through the Ohio Supreme Court</i>				
Coronavirus Relief Fund				
Court Administration	21.019	20-RTG-0100		35,131
Probate Court	21.019	20-RTG-0100		6,630
<i>Passed Through the Ohio Office of Budget and Management</i>				
Coronavirus Relief Fund				
Wood Haven	21.019			165,189
Board of County Commissioners	21.019		\$383,294	6,905,930
Total CFDA # 21.019			<u>383,294</u>	<u>7,112,880</u>
Total U.S. Department of Treasury			<u>383,294</u>	<u>7,112,880</u>

WOOD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State</i>				
COVID-19 - 2018 HAVA Election Security Grants	90.404			113,414
2018 HAVA Election Security Grants	90.404			21,256
Total CFDA # 90.404				<u>134,670</u>
Total Election Assistance Commission				<u>134,670</u>
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education_Grants for Infants and Families	84.181	H181A180024		130,309
Special Education_Grants for Infants and Families	84.181	H181A190024		65,622
Total CFDA # 84.181				<u>195,931</u>
Total U.S. Department of Education				<u>195,931</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Job and Family Services</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FFY20		11,143
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FFY21		11,793
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FY20		12,183
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FY21		467
Total CFDA # 93.556				<u>35,586</u>
Temporary Assistance for Needy Families	93.558	FFY19		4,124
Temporary Assistance for Needy Families	93.558	FFY20	475,450	2,008,392
Temporary Assistance for Needy Families	93.558	FFY21		80,461
Total CFDA # 93.558			<u>475,450</u>	<u>2,092,977</u>
Child Support Enforcement	93.563	JFSCS20I		1,250
Child Support Enforcement	93.563	JFSCCS20I		269,241
Child Support Enforcement	93.563	JFSCCS18I		29,788
Child Support Enforcement	93.563	JFSCCS20		771,374
Child Support Enforcement	93.563	JFSCCS21		248,237
Total CFDA # 93.563				<u>1,319,890</u>
CCDF Cluster				
Child Care and Development Block Grant	93.575	FFY20		51,275
Child Care and Development Block Grant	93.575	FFY21		45,170
Total CFDA # 93.575				<u>96,445</u>
Total CCDF Cluster				<u>96,445</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FFY20		22,506
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FFY21		52,802
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY20		1,506
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY21		58
Total CFDA # 93.645				<u>76,872</u>
Foster Care Title IV-E	93.658	FFY20		827,386
Foster Care Title IV-E	93.658	FFY21		479,506
Total CFDA # 93.658				<u>1,306,892</u>
Adoption Assistance	93.659	FFY20		279,242
Adoption Assistance	93.659	FFY21		130,915
Total CFDA # 93.659				<u>410,157</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	FFY20		14,226
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	FFY21		1,802
Total CFDA # 93.674				<u>16,028</u>
Children's Health Insurance Program	93.767	FFY20		133,157
Children's Health Insurance Program	93.767	FFY21		28,488
COVID-19 - Children's Health Insurance Program	93.767	FFY21		1,659
Total CFDA # 93.767				<u>163,304</u>
Medicaid Cluster				
Medical Assistance Program	93.778	FFY20	37,603	1,016,177
Medical Assistance Program	93.778	FFY21	7,888	304,523

WOOD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Passed Through Ohio Department of Developmental Disabilities				
Medicaid Cluster				
Medical Assistance Program	93.778	2005OH5ADM		151,217
Medical Assistance Program	93.778	2105OH5ADM		147,193
Total CFDA # 93.778			<u>45,491</u>	<u>1,619,110</u>
Total Medicaid Cluster			<u>45,491</u>	<u>1,619,110</u>
Passed Through Ohio Department of Mental Health and Addiction Services				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	FY20	74,348	74,348
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	FY21	<u>39,771</u>	<u>39,771</u>
Total CFDA # 93.104			<u>114,119</u>	<u>114,119</u>
Opioid STR	93.788	FY20	1,412,422	1,412,422
Opioid STR	93.788	FY21	<u>6,143</u>	<u>6,143</u>
Total CFDA # 93.788			<u>1,418,565</u>	<u>1,418,565</u>
Block Grants for Community Mental Health Services				
Community Plan	93.958	FY20		35,361
Community Plan	93.958	FY21		35,361
Forensic Services	93.958	FY20		1,100
Forensic Services	93.958	FY21		<u>1,100</u>
Total CFDA # 93.958				<u>72,922</u>
Block Grants for the Prevention and Treatment of Substance Abuse				
Rural Women's Residential Project	93.959	FY20	278,568	278,568
Rural Women's Residential Project	93.959	FY21	<u>117,239</u>	<u>117,239</u>
Federal Per Capita - Prevention	93.959	FY20	60,106	60,106
Federal Per Capita - Prevention	93.959	FY21	<u>60,106</u>	<u>60,106</u>
Federal Per Capita - Treatment	93.959	FY20		164,685
Federal Per Capita - Treatment	93.959	FY21		<u>149,334</u>
Total CFDA # 93.959			<u>516,019</u>	<u>830,038</u>
Passed Through Ohio Department of Job and Family Services				
Social Services Block Grant	93.667	FFY20		619,502
Social Services Block Grant	93.667	FFY21		<u>222,534</u>
Passed Through Ohio Department of Mental Health and Addiction Services				
Social Services Block Grant				
Wood County ADAMHS Board	93.667	FY20	45,430	45,430
Wood County ADAMHS Board	93.667	FY21	<u>15,282</u>	<u>15,282</u>
Passed Through Ohio Department of Developmental Disabilities				
Social Services Block Grant				
Board of Developmental Disabilities	93.667	FY20		<u>77,325</u>
Total CFDA # 93.667			<u>60,712</u>	<u>980,073</u>
Passed Through the Ohio Supreme Court				
State Court Improvement Program	93.586	G-2001OHSCIP		<u>24,245</u>
Total CFDA # 93.586				<u>24,245</u>
Total U.S. Department of Health and Human Services			<u>2,630,356</u>	<u>10,577,223</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Ohio Emergency Management Agency				
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005		43,980
Emergency Management Performance Grants	97.042	EMC-2020-EP-00014		<u>24,270</u>
Total U.S. Department of Homeland Security				<u>68,250</u>
Total Expenditures of Federal Awards			<u><u>\$3,013,650</u></u>	<u><u>\$21,986,063</u></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, 2020**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wood County, Ohio (the County) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D – SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Mental Health and Addiction Services, Ohio Office of Budget and Management, and the Ohio Department of Job and Family 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, 2020 is \$1,272,270.

WOOD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020**

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 2020, the County made allowable transfers of \$524,497 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 \$2,092,977 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 2020 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$2,617,474
Transfer to Social Services Block Grant	<u>(524,497)</u>
Total Temporary Assistance for Needy Families	<u>\$2,092,977</u>

NOTE J – MEDICAID ADMINISTRATIVE CLAIMING

During the calendar year, the County Board of Developmental Disabilities received payments for Medicaid Administrative Claiming (MAC) reconciliation of calendar year 2019 MAC payments from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) totaling \$276,984. This activity 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 29, 2021. 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 continuing emergency measures which may 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) as a basis for designing 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 financial statement. 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

October 29, 2021

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, 2020. The *Summary of Auditor's Results* in the accompanying schedule of 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, 2020.

Efficient • Effective • Transparent

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, Ohio (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated October 29, 2021. 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 continuing emergency measures may impact subsequent periods of the County. We conducted our audit to opine on the County's basic financial statements as a whole. 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

October 29, 2021

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WOOD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020

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):	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii – CFDA # 14.228 Workforce Innovation and Opportunity Act (WIOA) Cluster Coronavirus Relief Fund – CFDA # 21.019 Temporary Assistance for Needy Families – CFDA # 93.558 Opioid State Targeted Response – CFDA # 93.788
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

WOOD COUNTY, OHIO



Comprehensive Annual Financial Report
FOR THE YEAR ENDED
DECEMBER 31, 2020
Matthew Oestreich, Auditor

**INTRODUCTORY
SECTION**

WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2020

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, 2020

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Matthew Oestreich, Wood County Auditor



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



October 29, 2021

Citizens of Wood County
Wood County Commissioners

It is my pleasure to present Wood County's Comprehensive Annual Financial Report for the year ended December 31, 2020. The Comprehensive Annual Financial Report conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provides a complete and full disclosure of all material financial elements of Wood County, including the financial information for the County's only component unit, the Wood County Port Authority. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

The Auditor of the State of Ohio, Keith Faber, has issued an unmodified opinion on Wood County's financial statements for the year ended December 31, 2020. 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 131,113. Bowling Green is the largest subdivision with a population of 31,444. 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 saw fluctuating unemployment rates reaching a high of 17.1 percent in April and finishing the year at 7.1 percent. During this unprecedented time, the County continued to carry out operations with success.

The construction of the Amazon Fulfillment Center in Rossford kept on schedule, opening in the second half of the year, and hiring over 1,000 employees. UPS announced its intention to occupy a 400,000 square foot facility in the Northpoint Development in Henry Township. Finally, NSG Glass of North America completed their new float glass facility in Troy Township, employing over 150 people and providing glass to the First Solar Project in Lake Township.

These new projects were accompanied by substantial employment growth. The Home Depot Fulfillment Center in Troy Township had employment reach 1100 and FedEx Ground Distribution Center had employment reach over 2300.

These successes would not have been possible without the great team that Wood County brings to every opportunity and the collaborative environment behind the scenes that lays the foundation for continued success in economic development.

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. Projects were postponed due to the pandemic.

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.

An influx of CARES Act monies from the federal government has allowed significant IT upgrades and provided funding for essential first responders during the pandemic.

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 2020 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 2020 was slightly higher than in 2019. Budget estimates for 2021 show a slight increase 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, 2019. This was the twenty-fourth 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.

I thank the County Commissioners and Administrator Andrew Kalmar in particular for their support, input, and funding for this Comprehensive Annual Financial Report. The assistance given by the Local Government Services 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 Accountants Rick Rosendale and Stephanie Abke. I am grateful for their dedication, hard work, persistence, and attention to detail contained in every phase of this entire project.

I would also 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, Cheryl Frobose, and Bart Nenadovich for payroll information, and Judy Dreier, Amanda Holman, and Julie Allison for accounts payable detail.

Lastly, I would like to recognize Rick Rosendale for his previous service in the creation of the last twenty-four Comprehensive Annual Financial Reports. His steadfast dedication towards the production of this report did not end with his retirement in February. He continued to provide support, guidance, and encouragement to his replacement. The additional hours he graciously contributed are appreciated more than can be described.

Respectfully submitted,

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

Matthew Oestreich
Wood County Auditor

WOOD COUNTY, OHIO

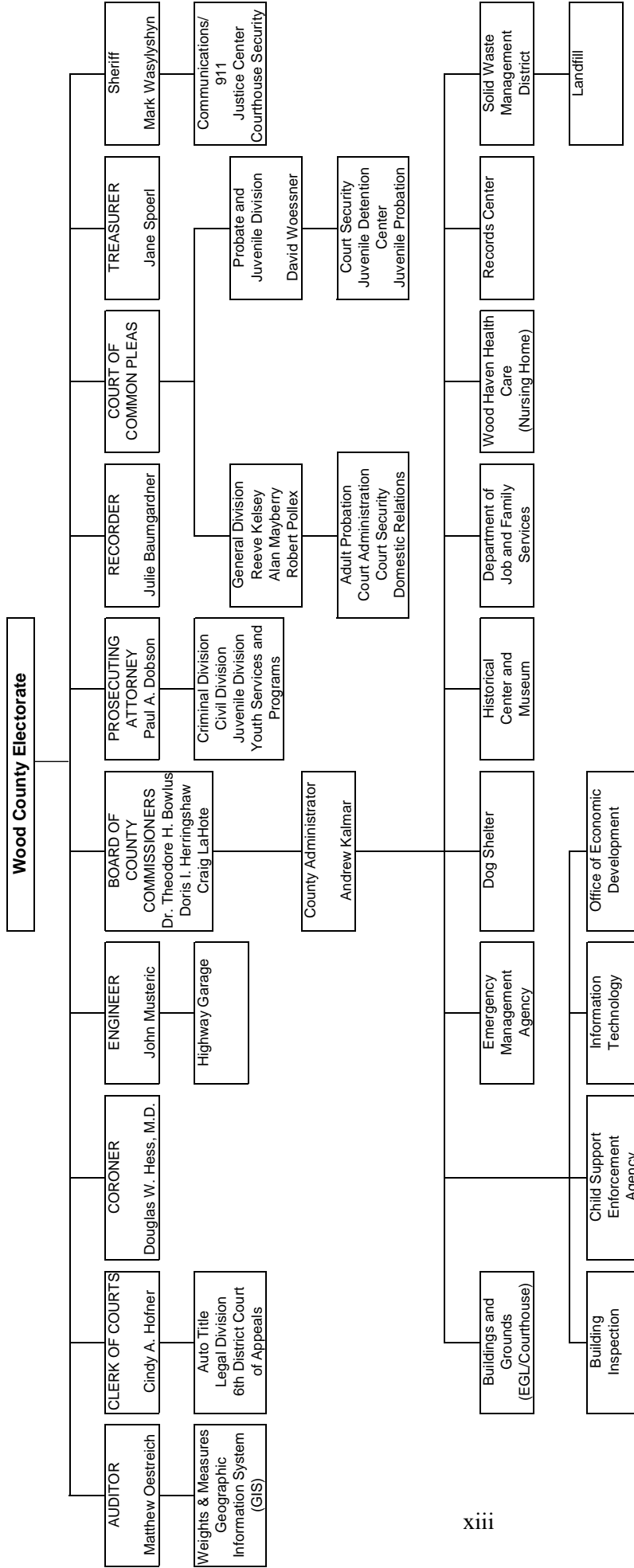
PRINCIPAL OFFICIALS

December 31, 2020

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, 2019

Christopher P. Morill

Executive Director/CEO

**FINANCIAL
SECTION**

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OHIO AUDITOR OF STATE KEITH FABER



One Government Center, Suite 1420
Toledo, Ohio 43604-2246
(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, 2020, 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 percent 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.

Efficient • Effective • Transparent

Opinions

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, 2020, 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 28 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may 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 we 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 October 29, 2021, 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

October 29, 2021

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
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, 2020. 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 2020 are as follows:

In total, the County's net position increased \$23,014,651 or 15 percent from the prior year. Governmental activities increased \$23,293,246 while business-type activities decreased \$278,595.

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; Permanent Improvement; Building Inspection; Nursing Home; and Landfill funds.

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2020. 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, 2020
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; Permanent Improvement; Building Inspection; Nursing Home; and Landfill funds. While the County uses many funds to account for its financial transactions, these are the most significant.

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

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

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

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

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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2020 and 2019.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<u>Assets</u>						
Current and Other Assets	\$237,852,402	\$208,141,694	\$6,982,217	\$6,234,331	\$244,834,619	\$214,376,025
Net Pension Asset	423,205	212,163	50,017	25,124	473,222	237,287
Net OPEB Asset	79,593	73,048	0	0	79,593	73,048
Capital Assets, Net	100,396,036	98,024,747	6,570,830	6,323,255	106,966,866	104,348,002
Total Assets	<u>338,751,236</u>	<u>306,451,652</u>	<u>13,603,064</u>	<u>12,582,710</u>	<u>352,354,300</u>	<u>319,034,362</u>
<u>Deferred Outflows of Resources</u>						
Pension	8,492,664	21,363,835	981,937	2,506,348	9,474,601	23,870,183
OPEB	5,721,714	2,715,442	677,303	322,337	6,397,896	3,035,570
Total Deferred Outflows of Resources	<u>14,214,378</u>	<u>24,079,277</u>	<u>1,659,240</u>	<u>2,828,685</u>	<u>15,872,497</u>	<u>26,905,753</u>
<u>Liabilities</u>						
Current and Other Liabilities	6,652,802	7,373,566	1,117,184	681,927	7,769,986	8,055,493
Long-Term Liabilities						
Pension	52,360,328	71,958,363	6,070,800	8,405,886	58,431,128	80,364,249
OPEB	35,338,720	33,251,002	4,184,846	3,937,617	39,523,566	37,188,619
Other Amounts	11,767,460	12,055,177	9,101,583	9,087,031	20,869,043	21,142,208
Total Liabilities	<u>106,119,310</u>	<u>124,638,108</u>	<u>20,474,413</u>	<u>22,112,461</u>	<u>126,593,723</u>	<u>146,750,569</u>
<u>Deferred Inflows of Resources</u>						
Pension	11,465,320	2,002,724	1,311,826	129,407	12,777,146	2,132,131
OPEB	5,361,119	648,237	595,817	10,684	5,955,815	656,712
Other Amounts	45,847,073	42,362,314	0	0	45,847,073	42,362,314
Total Deferred Inflows of Resources	<u>62,673,512</u>	<u>45,013,275</u>	<u>1,907,643</u>	<u>140,091</u>	<u>64,580,034</u>	<u>45,151,157</u>
<u>Net Position</u>						
Net Investment in Capital Assets	97,818,305	96,217,314	5,690,818	5,097,465	103,509,123	101,314,779
Restricted	85,801,819	74,468,376	0	0	85,801,819	74,468,376
Unrestricted (Deficit)	552,668	(9,806,144)	(12,810,570)	(11,938,622)	(12,257,902)	(21,744,766)
Total Net Position (Deficit)	<u>\$184,172,792</u>	<u>\$160,879,546</u>	<u>(\$7,119,752)</u>	<u>(\$6,841,157)</u>	<u>\$177,053,040</u>	<u>\$154,038,389</u>

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The net pension liability (asset) and the net OPEB liability (asset) reported by the County at December 31, 2020, 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 decrease in deferred outflows and overall increase in deferred inflows. These changes are affected by changes in benefits, contribution rates, return on investments, and actuarial assumptions. The decrease in the net pension liability and increase 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 \$25 million; a 7 percent increase in revenues along with a 5 percent decrease 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 operating grants. In 2020, the County received over \$6.9 million in Coronavirus Relief funding to help offset the costs realized during the Coronavirus pandemic. Most of this allocation was used to pay salaries of public safety workers, while the remaining funds were used to purchase equipment to allow remote working and personal protection equipment to help ensure the safety of the public. The other notable change in current and other assets is an 8 percent increase in property taxes receivable. The triennial update for Wood County occurred in 2020, taxable in 2021, resulting in the increase in the receivable (and the related deferred inflows). The decrease in current and other liabilities is largely due to a decrease in accrued wages resulting from the timing of the payroll calendar.

For business-type activities, the increase in current and other assets was primarily due to an increase in cash and cash equivalents. An overall increase in charges for services revenue (Nursing Home and Landfill) as well as \$600,000 in unspent COVID relief monies at year end led to this increase. Note the increase in current and other liabilities is primarily due to an increase in unearned revenue (unspent COVID relief monies).

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Table 2 reflects the change in net position for 2020 and 2019.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$24,175,950	\$24,039,984	\$11,839,240	\$11,304,151	\$36,015,190	\$35,344,135
Operating Grants, Contributions, and Interest	37,536,756	31,432,284	218,761	0	37,755,517	31,432,284
Capital Grants and Contributions	1,747,551	1,827,527	0	0	1,747,551	1,827,527
Total Program Revenues	<u>63,460,257</u>	<u>57,299,795</u>	<u>12,058,001</u>	<u>11,304,151</u>	<u>75,518,258</u>	<u>68,603,946</u>
General Revenues						
Property Taxes Levied for:						
General Operating	7,594,014	7,130,612	0	0	7,594,014	7,130,612
Health-Alcohol, Drug Addiction, and Mental Health Services	7,975,420	6,939,596	0	0	7,975,420	6,939,596
Human Services-Job and Family Services	3,784,437	3,550,165	0	0	3,784,437	3,550,165
Human Services- Developmental Disabilities	21,150,478	19,567,445	0	0	21,150,478	19,567,445
Human Services-Senior Citizens	2,037,774	1,911,612	0	0	2,037,774	1,911,612
Conservation and Recreation- Historical Center	161,568	151,711	0	0	161,568	151,711
Payment in Lieu of Taxes	65,037	65,045	0	0	65,037	65,045
Permissive Sales Taxes	24,513,928	23,686,838	0	0	24,513,928	23,686,838
Other Local Taxes	189,995	178,180	0	0	189,995	178,180
Grants and Entitlements	3,556,617	3,587,550	0	0	3,556,617	3,587,550
Interest	2,263,933	4,022,099	0	0	2,263,933	4,022,099
Other	2,116,359	1,499,182	235,997	119,880	2,352,356	1,619,062
Total General Revenues	<u>75,409,560</u>	<u>72,290,035</u>	<u>235,997</u>	<u>119,880</u>	<u>75,645,557</u>	<u>72,409,915</u>
Total Revenues	<u>138,869,817</u>	<u>129,589,830</u>	<u>12,293,998</u>	<u>11,424,031</u>	<u>151,163,815</u>	<u>141,013,861</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	26,348,974	29,100,186	0	0	26,348,974	29,100,186
Judicial	9,118,610	10,294,551	0	0	9,118,610	10,294,551
Intergovernmental	468,200	446,748	0	0	468,200	446,748
Internal Service Fund-External Portion	1,811,264	1,982,330	0	0	1,811,264	1,982,330
Public Safety	11,786,514	10,273,441	0	0	11,786,514	10,273,441
Public Works	10,871,520	15,883,745	0	0	10,871,520	15,883,745
Health						
Alcohol, Drug Addiction, and Mental Health Services	12,159,204	10,399,740	0	0	12,159,204	10,399,740
Other Health	675,621	815,068	0	0	675,621	815,068
Human Services						
Job and Family Services	13,556,613	13,021,208	0	0	13,556,613	13,021,208
Child Support Enforcement Agency	2,435,156	2,636,669	0	0	2,435,156	2,636,669
Developmental Disabilities	20,674,729	21,666,034	0	0	20,674,729	21,666,034
Other Human Services	3,174,091	2,963,467	0	0	3,174,091	2,963,467
Conservation and Recreation	433,821	420,195	0	0	433,821	420,195
Economic Development	1,349,481	723,505	0	0	1,349,481	723,505
Interest and Fiscal Charges	152,160	150,109	0	0	152,160	150,109
Building Inspection	0	0	1,641,986	1,812,391	1,641,986	1,812,391
Nursing Home	0	0	8,246,956	8,445,724	8,246,956	8,445,724
Landfill	0	0	3,244,264	2,734,151	3,244,264	2,734,151
Total Expenses	<u>115,015,958</u>	<u>120,776,996</u>	<u>13,133,206</u>	<u>12,992,266</u>	<u>128,149,164</u>	<u>133,769,262</u>

(continued)

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Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Increase (Decrease) in						
Net Position before Transfers	\$23,853,859	\$8,812,834	(\$839,208)	(\$1,568,235)	\$23,014,651	\$7,244,599
Transfers	(560,613)	(152,400)	560,613	152,400	0	0
Increase (Decrease) in Net Position	23,293,246	8,660,434	(278,595)	(1,415,835)	23,014,651	7,244,599
Net Position (Deficit) Beginning of Year	160,879,546	152,219,112	(6,841,157)	(5,425,322)	154,038,389	146,793,790
Net Position (Deficit) End of Year	<u>\$184,172,792</u>	<u>\$160,879,546</u>	<u>(\$7,119,752)</u>	<u>(\$6,841,157)</u>	<u>\$177,053,040</u>	<u>\$154,038,389</u>

For governmental activities, the overall increase in revenues was 7 percent. The significant increase for program revenues was due to the receipt of COVID relief monies of \$6.9 million. The increase for general revenues was primarily due to an increase in property tax revenue for all levies, an increase in permissive sales tax revenue, and operating grants (in part, due to a full year collection of gasoline tax which the State increased mid-2019). The overall change for expenses from the prior year was not significant (5 percent decrease). Most of this was related to a reduction in public works related projects as project schedules were impacted by the pandemic.

For business-type activities, as mentioned previously, the increase in revenues was due to slight increases in charges for services revenue at the Nursing Home and Landfill. The overall increase in expenses was not significant (1 percent). The largest change was in the Landfill Fund and due to closure/postclosure costs.

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	
	2020	2019	2020	2019
General Government:				
Legislative and Executive	\$26,348,974	\$29,100,186	\$18,325,466	\$22,251,623
Judicial	9,118,610	10,294,551	4,171,663	5,508,091
Intergovernmental	468,200	446,748	468,200	446,748
Internal Service Fund-External Portion	1,811,264	1,982,330	108,291	(47,469)
Public Safety	11,786,514	10,273,441	4,583,524	7,852,475
Public Works	10,871,520	15,883,745	(2,938,253)	2,388,514
Health				
Alcohol, Drug Addiction and Mental Health Services	12,159,204	10,399,740	6,864,129	6,771,144
Other Health	675,621	815,068	278,339	402,832
Human Services				
Job and Family Services	13,556,613	13,021,208	2,410,635	2,668,668
Child Support Enforcement Agency	2,435,156	2,636,669	573,566	577,229
Developmental Disabilities	20,674,729	21,666,034	13,183,616	11,695,099
Other Human Services	3,174,091	2,963,467	2,903,462	2,732,883
Conservation and Recreation	433,821	420,195	415,907	403,009
Economic Development	1,349,481	723,505	54,996	(323,754)
Interest and Fiscal Charges	152,160	150,109	152,160	150,109
Total Expenses	<u>\$115,015,958</u>	<u>\$120,776,996</u>	<u>\$51,555,701</u>	<u>\$63,477,201</u>

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For 2020, 45 percent of the costs for services provided by the County were paid for by general revenues (53 percent in the prior year). Note, however, that a review of the above table demonstrates that program revenues contributed significantly to several programs.

Costs for both the legislative and executive and judicial programs were well supported through charges for services, 23 and 44 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 2020, 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. In 2020, COVID relief resources were used towards economic development activities.

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, and the Permanent Improvement capital projects fund.

The General Fund had a 9 percent increase in fund balance. There was a modest increase in revenues (2 percent); however, a 14 percent decrease in expenditures. Most of this decrease was due to public safety costs being paid with federal COVID relief resources (paid from the Coronavirus Relief special revenue fund).

Fund balance increased 15 percent in the Motor Vehicle and Gasoline Tax Fund. A 6 percent increase in revenues was primarily due to a full year collection of the new gasoline tax implemented by the State mid-2019. There was also an increase in expenditures from the prior year; however, scheduled projects continue to remain well within annual revenues.

There was a 22 percent increase in fund balance in the Alcohol, Drug Addiction, and Mental Health Services Fund. There was an increase in property tax revenues and grant/entitlement funding. Expenditures also increased in tandem with the increase in grant/entitlement funding.

The increase in fund balance in the Job and Family Services Fund was due to revenues exceeding the costs of providing services during 2020. Services are provided according to the needs of residents.

The fund balance in the Developmental Disabilities Fund increased almost 13 percent despite a substantial decrease in grant/entitlement funding. An increase in property tax revenue was able to offset some of the loss of grant funding. There was also a decrease in expenditures of approximately \$831,000. Services are provided based on demand from developmentally challenged residents.

The substantial increase in fund balance in the Permanent Improvement Fund was due to resources transferred from the General Fund.

Business-Type Activities Financial Analysis

Net position decreased approximately \$160,000 in the Building Inspection Fund. There was a decrease in permit and inspection activity due to the pandemic.

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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.

Net position increased approximately 9 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 19 percent which is, in part, due to 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, charges for services, and intergovernmental revenues (all conservative estimates) and interest revenues (investment performance) being higher than projected. For expenditures, changes from the original budget to the final budget were not significant; however, there was a sizable reduction in the public safety program (due to costs being paid from the Coronavirus Relief special revenue fund). The 14 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, 2020, was \$97,818,305 and \$5,690,818, 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 Liberty Hi Road and Pemberville Road), bridge improvements (bridges on Insley, Long Judson, Anderson, and Jerry City roads), vehicles, and computer equipment replacement. Disposals included selling Developmental Disabilities buildings and land, and replacing bridges, vehicles, and equipment. Additions for the business-type activities included new vehicles for the Building Inspection department and the Landfill. Disposals consisted of replaced vehicles and equipment. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2020, the County had several long-term obligations outstanding including \$4,443,860 in general obligation bonds and \$81,194 in OPWC loans. Of this amount, \$790,000 will be repaid from business-type activities. There was no new debt issued during 2020.

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 18, 19, and 20 to the basic financial statements.

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Current Issues

The unemployment rate for the County in March 2021 was 4.2 percent, which is lower than the rate of 4.3 percent one year ago (March 2020). This rate is lower than the State rate of 4.9 and the national rate of 6.2 percent.

Sales tax revenue for 2020 was 3.5 percent higher than 2019. So far in 2021, sales tax revenues compared to last year (January through April) are more than 10.5 percent higher.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's financial status. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to Matthew Oestreich, Wood County Auditor, One Courthouse Square, Bowling Green, Ohio 43402-2427 or by visiting the County's website at www.co.wood.oh.us.

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Unit
December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total*	Wood County Port Authority
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$151,477,090	\$7,875,214	\$159,352,304	\$0
Cash and Cash Equivalents in Segregated Accounts	674,118	58,668	732,786	236,616
Cash and Cash Equivalents with Fiscal Agent	1,184,804	0	1,184,804	0
Investments with Fiscal Agent	14,974,579	0	14,974,579	0
Accounts Receivable	119,762	557,455	677,217	0
Accrued Interest Receivable	78,573	0	78,573	0
Permissive Sales Taxes Receivable	6,740,339	0	6,740,339	0
Due from Other Governments	9,922,105	531,733	10,453,838	775,479
Prepaid Items	632,783	22,771	655,554	0
Materials and Supplies Inventory	593,684	63,738	657,422	0
Internal Balances	2,127,362	(2,127,362)	0	0
Property Taxes Receivable	47,049,678	0	47,049,678	0
Payment in Lieu of Taxes Receivable	65,096	0	65,096	0
Notes Receivable	1,397,048	0	1,397,048	0
Special Assessments Receivable	815,381	0	815,381	0
Net Pension Asset	423,205	50,017	473,222	0
Net OPEB Asset	79,593	0	79,593	0
Nondepreciable Capital Assets	4,891,697	904,000	5,795,697	7,407,563
Depreciable Capital Assets, Net	95,504,339	5,666,830	101,171,169	0
Total Assets	338,751,236	13,603,064	352,354,300	8,419,658
<u>Deferred Outflows of Resources</u>				
Pension	8,492,664	981,937	9,474,601	0
OPEB	5,721,714	677,303	6,397,896	0
Total Deferred Outflows of Resources	14,214,378	1,659,240	15,872,497	0
<u>Liabilities</u>				
Accrued Wages Payable	1,478,038	172,861	1,650,899	0
Employee Withholdings Payable	128,068	0	128,068	0
Accounts Payable	2,678,292	210,953	2,889,245	217,708
Contracts Payable	1,112,416	9,311	1,121,727	0
Matured Compensated Absences Payable	87,233	0	87,233	0
Due to Other Governments	1,039,969	115,037	1,155,006	446,236
Accrued Interest Payable	9,067	2,567	11,634	0
Matured Bonds Payable	24,000	0	24,000	0
Matured Interest Payable	23,742	0	23,742	0
Unearned Revenue	6,684	606,455	613,139	0
Retainage Payable	65,293	0	65,293	0
Long-Term Liabilities:				
Due Within One Year	5,504,032	331,612	5,835,644	0
Due in More Than One Year	6,263,428	8,769,971	15,033,399	0
Net Pension Liability	52,360,328	6,070,800	58,431,128	0
Net OPEB Liability	35,338,720	4,184,846	39,523,566	0
Total Liabilities	106,119,310	20,474,413	126,593,723	663,944

(continued)

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Unit
December 31, 2020
(continued)

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total*	Wood County Port Authority
<u>Deferred Inflows of Resources</u>				
Property Taxes	\$45,781,977	\$0	\$45,781,977	\$0
Payment in Lieu of Taxes	65,096	0	65,096	0
Pension	11,465,320	1,311,826	12,777,146	0
OPEB	5,361,119	595,817	5,955,815	0
Total Deferred Inflows of Resources	<u>62,673,512</u>	<u>1,907,643</u>	<u>64,580,034</u>	<u>0</u>
<u>Net Position</u>				
Net Investment in Capital Assets	97,818,305	5,690,818	103,509,123	7,407,563
Restricted for:				
Debt Service	333,663	0	333,663	0
Capital Projects	54,462	0	54,462	0
Legislative and Executive	1,093,429	0	1,093,429	0
Judicial	2,413,731	0	2,413,731	0
Public Safety	830,569	0	830,569	0
Public Works	19,847,935	0	19,847,935	0
Health	7,776,988	0	7,776,988	0
Human Services	50,282,548	0	50,282,548	0
Economic Development	932,394	0	932,394	0
Other Purposes	2,236,100	0	2,236,100	0
Unrestricted (Deficit)	<u>552,668</u>	<u>(12,810,570)</u>	<u>(12,257,902)</u>	<u>348,151</u>
Total Net Position (Deficit)	<u>\$184,172,792</u>	<u>(\$7,119,752)</u>	<u>\$177,053,040</u>	<u>\$7,755,714</u>

*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, 2020

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$26,348,974	\$6,125,620	\$1,853,388	\$44,500
Judicial	9,118,610	4,027,388	798,273	121,286
Intergovernmental	468,200	0	0	0
Internal Service Fund-External Portion	1,811,264	1,702,973	0	0
Public Safety	11,786,514	1,534,352	5,654,462	14,176
Public Works	10,871,520	8,232,009	4,010,175	1,567,589
Health				
Alcohol, Drug Addiction, and Mental Health Services	12,159,204	347,502	4,947,573	0
Other Health	675,621	391,338	5,944	0
Human Services				
Job and Family Services	13,556,613	0	11,145,978	0
Child Support Enforcement Agency	2,435,156	446,427	1,415,163	0
Developmental Disabilities	20,674,729	812,805	6,678,308	0
Other Human Services	3,174,091	23,845	246,784	0
Conservation and Recreation	433,821	0	17,914	0
Economic Development	1,349,481	531,691	762,794	0
Interest and Fiscal Charges	152,160	0	0	0
Total Governmental Activities	115,015,958	24,175,950	37,536,756	1,747,551
<u>Business-Type Activities</u>				
Building Inspection	1,641,986	1,468,127	0	0
Nursing Home	8,246,956	7,438,766	218,761	0
Landfill	3,244,264	2,932,347	0	0
Total Business-Type Activities	13,133,206	11,839,240	218,761	0
Total Primary Government	\$128,149,164	\$36,015,190	\$37,755,517	\$1,747,551

Net (Expense) Revenue and Change in Net Position				
Primary Government			Component Unit	
Governmental Activities	Business-Type Activities	Total	Wood County Port Authority	
(\$18,325,466)	\$0	(\$18,325,466)	\$0	
(4,171,663)	0	(4,171,663)	0	
(468,200)	0	(468,200)	0	
(108,291)	0	(108,291)	0	
(4,583,524)	0	(4,583,524)	0	
2,938,253	0	2,938,253	0	
(6,864,129)	0	(6,864,129)	0	
(278,339)	0	(278,339)	0	
(2,410,635)	0	(2,410,635)	0	
(573,566)	0	(573,566)	0	
(13,183,616)	0	(13,183,616)	0	
(2,903,462)	0	(2,903,462)	0	
(415,907)	0	(415,907)	0	
(54,996)	0	(54,996)	0	
(152,160)	0	(152,160)	0	
(51,555,701)	0	(51,555,701)	0	
0	(173,859)	(173,859)	0	
0	(589,429)	(589,429)	0	
0	(311,917)	(311,917)	0	
0	(1,075,205)	(1,075,205)	0	
(51,555,701)	(1,075,205)	(52,630,906)	0	

(continued)

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Unit
For the Year Ended December 31, 2020
(continued)

	Program Revenues		
Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Component Unit</u>			
Wood County Port Authority	\$1,182,199	\$188,400	\$634,744
Total Component Unit	\$1,182,199	\$188,400	\$634,744

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	(\$359,055)
0	0	0	(359,055)
7,594,014	0	7,594,014	0
7,975,420	0	7,975,420	0
3,784,437	0	3,784,437	0
21,150,478	0	21,150,478	0
2,037,774	0	2,037,774	0
161,568	0	161,568	0
65,037	0	65,037	0
24,513,928	0	24,513,928	0
189,995	0	189,995	0
3,556,617	0	3,556,617	0
2,263,933	0	2,263,933	0
2,116,359	235,997	2,352,356	0
75,409,560	235,997	75,645,557	0
(560,613)	560,613	0	0
74,848,947	796,610	75,645,557	0
23,293,246	(278,595)	23,014,651	(359,055)
160,879,546	(6,841,157)	154,038,389	8,114,769
<u>\$184,172,792</u>	<u>(\$7,119,752)</u>	<u>\$177,053,040</u>	<u>\$7,755,714</u>

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2020

	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	\$36,457,436	\$14,724,513	\$7,234,701	\$7,066,446
Cash and Cash Equivalents in Segregated Accounts	97,319	0	0	0
Accounts Receivable	68,468	21,974	0	0
Accrued Interest Receivable	78,573	0	0	0
Permissive Sales Taxes Receivable	6,740,339	0	0	0
Due from Other Governments	2,012,605	4,450,687	1,075,273	881,175
Prepaid Items	380,757	2,609	0	2,814
Materials and Supplies Inventory	153,535	384,878	0	31,799
Interfund Receivable	4,333,704	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	219,099	0	0	0
Property Taxes Receivable	8,591,558	0	8,658,040	4,114,756
Payment in Lieu of Taxes Receivable	43,652	0	4,040	2,020
Notes Receivable	500,000	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$59,677,045</u>	<u>\$19,584,661</u>	<u>\$16,972,054</u>	<u>\$12,099,010</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$861,588	\$63,725	\$26,286	\$155,495
Employee Withholdings Payable	128,068	0	0	0
Accounts Payable	390,899	216,276	1,160,760	451,570
Contracts Payable	0	1,036,404	0	0
Matured Compensated Absences Payable	68,674	0	11,460	0
Due to Other Governments	491,976	57,451	8,698	175,383
Interfund Payable	4,888	0	12,892	34,618
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>1,946,093</u>	<u>1,373,856</u>	<u>1,220,096</u>	<u>817,066</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	8,350,120	0	8,423,268	3,999,362
Payment in Lieu of Taxes Receivable	43,652	0	4,040	2,020
Unavailable Revenue	6,366,003	3,734,012	967,366	305,692
Total Deferred Inflows of Resources	<u>14,759,775</u>	<u>3,734,012</u>	<u>9,394,674</u>	<u>4,307,074</u>
<u>Fund Balance</u>				
Nonspendable	2,922,158	387,487	0	34,613
Restricted	0	14,089,306	6,357,284	6,940,257
Committed	965,908	0	0	0
Assigned	12,904,320	0	0	0
Unassigned (Deficit)	26,178,791	0	0	0
Total Fund Balance	<u>42,971,177</u>	<u>14,476,793</u>	<u>6,357,284</u>	<u>6,974,870</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$59,677,045</u>	<u>\$19,584,661</u>	<u>\$16,972,054</u>	<u>\$12,099,010</u>

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	Permanent Improvement	Other Governmental	Total
\$43,464,478	\$23,410,848	\$13,232,712	\$145,591,134
30,529	0	546,270	674,118
0	0	29,320	119,762
0	0	0	78,573
0	0	0	6,740,339
880,972	0	621,393	9,922,105
52,359	0	67,581	506,120
7,907	0	15,565	593,684
26,630	0	11,474	4,371,808
0	0	0	219,099
23,286,887	0	2,398,437	47,049,678
14,218	0	1,166	65,096
0	445,015	452,033	1,397,048
0	0	815,381	815,381
<u>\$67,763,980</u>	<u>\$23,855,863</u>	<u>\$18,191,332</u>	<u>\$218,143,945</u>
\$256,978	\$0	\$113,966	\$1,478,038
0	0	0	128,068
103,613	253,460	101,714	2,678,292
0	0	76,012	1,112,416
0	0	7,099	87,233
166,517	0	63,283	963,308
0	0	2,151,788	2,204,186
0	0	24,000	24,000
0	0	23,742	23,742
0	0	6,684	6,684
0	0	65,293	65,293
<u>527,108</u>	<u>253,460</u>	<u>2,633,581</u>	<u>8,771,260</u>
22,678,063	0	2,331,164	45,781,977
14,218	0	1,166	65,096
<u>1,298,590</u>	<u>0</u>	<u>1,349,654</u>	<u>14,021,317</u>
<u>23,990,871</u>	<u>0</u>	<u>3,681,984</u>	<u>59,868,390</u>
60,266	0	83,146	3,487,670
43,185,735	0	7,930,094	78,502,676
0	0	421,790	1,387,698
0	23,602,403	4,127,560	40,634,283
<u>0</u>	<u>0</u>	<u>(686,823)</u>	<u>25,491,968</u>
<u>43,246,001</u>	<u>23,602,403</u>	<u>11,875,767</u>	<u>149,504,295</u>
<u>\$67,763,980</u>	<u>\$23,855,863</u>	<u>\$18,191,332</u>	<u>\$218,143,945</u>

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Wood County, Ohio
Reconciliation of Total Governmental Fund Balance
to Net Position of Governmental Activities
December 31, 2020

Total Governmental Fund Balance		\$149,504,295
<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.		100,396,036
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	25,822	
Accrued Interest Receivable	66,623	
Permissive Sales Taxes Receivable	4,692,632	
Due from Other Governments	7,153,158	
Delinquent Property Taxes Receivable	1,267,701	
Special Assessments Receivable	815,381	
		14,021,317
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(40,260)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
General Obligation Bonds Payable	(3,653,860)	
Compensated Absences Payable	(4,999,456)	
OPWC Loans Payable	(81,194)	
		(8,734,510)
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.		(9,067)
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	423,205	
Deferred Outflows - Pension	8,492,664	
Deferred Inflows - Pension	(11,465,320)	
Net Pension Liability	(52,360,328)	
Net OPEB Asset	79,593	
Deferred Outflows - OPEB	5,721,714	
Deferred Inflows - OPEB	(5,361,119)	
Net OPEB Liability	(35,338,720)	
		(89,808,311)
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.		18,843,292
Net Position of Governmental Activities		\$184,172,792

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, 2020

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$7,562,502	\$0	\$7,954,105	\$3,773,960
Payment in Lieu of Taxes	43,643	0	4,031	2,015
Permissive Sales Taxes	24,408,562	0	0	0
Permissive Motor Vehicle License Taxes	0	5,252,528	0	0
Other Taxes	34,928	0	36,535	16,855
Charges for Services	8,799,864	976,860	347,502	0
Licenses and Permits	7,606	0	0	0
Fines, Costs, and Forfeitures	294,997	132,852	0	0
Intergovernmental	5,285,762	5,102,560	4,736,194	11,145,024
Special Assessments	0	0	0	0
Interest	2,307,600	90,868	0	0
Other	499,920	0	128,538	7,206
Total Revenues	49,245,384	11,555,668	13,206,905	14,945,060
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	18,497,597	0	0	0
Judicial	7,715,277	0	0	0
Intergovernmental	468,200	0	0	0
Public Safety	4,856,515	0	0	0
Public Works	526,846	9,609,705	0	0
Health	224,341	0	12,073,620	0
Human Services	809,554	0	0	12,652,185
Conservation and Recreation	171,395	0	0	0
Economic Development	544,639	0	0	0
Other	468,620	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	16,239	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	34,282,984	9,625,944	12,073,620	12,652,185
Excess of Revenues Over (Under) Expenditures	14,962,400	1,929,724	1,133,285	2,292,875
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(11,415,803)	0	0	0
Total Other Financing Sources (Uses)	(11,415,803)	0	0	0
Changes in Fund Balance	3,546,597	1,929,724	1,133,285	2,292,875
Fund Balance Beginning of Year	39,424,580	12,547,069	5,223,999	4,681,995
Fund Balance End of Year	\$42,971,177	\$14,476,793	\$6,357,284	\$6,974,870

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	Permanent Improvement	Other Governmental	Total
\$21,095,223	\$0	\$2,193,029	\$42,578,819
14,185	0	1,163	65,037
0	0	0	24,408,562
0	0	0	5,252,528
91,858	0	9,819	189,995
812,805	0	2,366,048	13,303,079
0	0	541,781	549,387
0	0	447,387	875,236
6,681,011	29,544	10,915,952	43,896,047
0	0	681,917	681,917
0	14,450	39,676	2,452,594
0	547,152	639,687	1,822,503
<u>28,695,082</u>	<u>591,146</u>	<u>17,836,459</u>	<u>136,075,704</u>
0	0	3,095,127	21,592,724
0	0	1,266,896	8,982,173
0	0	0	468,200
0	0	6,240,552	11,097,067
0	0	1,281,535	11,418,086
0	0	386,885	12,684,846
18,978,571	0	4,527,012	36,967,322
0	0	178,477	349,872
0	0	781,181	1,325,820
0	0	0	468,620
0	685,054	3,821,908	4,506,962
0	0	310,000	326,239
0	0	155,624	155,624
<u>18,978,571</u>	<u>685,054</u>	<u>22,045,197</u>	<u>110,343,555</u>
<u>9,716,511</u>	<u>(93,908)</u>	<u>(4,208,738)</u>	<u>25,732,149</u>
0	0	1,703,525	1,703,525
0	10,500,000	4,406,170	14,906,170
(4,900,000)	0	(91,967)	(16,407,770)
<u>(4,900,000)</u>	<u>10,500,000</u>	<u>6,017,728</u>	<u>201,925</u>
4,816,511	10,406,092	1,808,990	25,934,074
38,429,490	13,196,311	10,066,777	123,570,221
<u>\$43,246,001</u>	<u>\$23,602,403</u>	<u>\$11,875,767</u>	<u>\$149,504,295</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, 2020

Changes in Fund Balance - Total Governmental Funds \$25,934,074

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	2,759,027	
Capital Outlay - Depreciable Capital Assets	6,015,587	
Depreciation	<u>(4,831,719)</u>	3,942,895

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

Proceeds from Sale of Capital Assets	(1,703,525)	
Gain on Disposal of Capital Assets	294,283	
Loss on Disposal of Capital Assets	<u>(162,364)</u>	(1,571,606)

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

Delinquent Property Taxes	124,872	
Permissive Sales Taxes	105,366	
Permissive Motor Vehicle License Taxes	7,843	
Charges for Services	(220,009)	
Intergovernmental	659,463	
Special Assessments	177,497	
Interest	<u>(247,630)</u>	607,402

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	310,000	
OPWC Loans Payable	<u>16,239</u>	326,239

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	(8,054,553)	
OPEB	<u>(3,838,316)</u>	(11,892,869)

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	5,529,863	
OPEB	<u>50,533</u>	5,580,396

(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, 2020
 (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.		\$869
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.		(565,634)
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	189,455	
Transfers In	1,400,000	
Allocated to Activities	<u>(552,279)</u>	
		1,037,176
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.		<u>(108,291)</u>
Change in Net Position of Governmental Activities		<u><u>\$23,293,246</u></u>
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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$8,364,976	\$7,552,476	\$7,539,103	(\$13,373)
Payment in Lieu of Taxes	43,643	43,643	43,643	0
Permissive Sales Taxes	19,500,000	19,500,000	24,529,961	5,029,961
Other Taxes	31,725	31,725	34,928	3,203
Charges for Services	7,413,240	7,363,240	8,692,612	1,329,372
Licenses and Permits	6,150	6,150	7,606	1,456
Fines, Costs, and Forfeitures	270,000	270,000	249,875	(20,125)
Intergovernmental	3,583,774	4,427,639	5,175,613	747,974
Interest	1,500,000	1,500,000	2,013,253	513,253
Other	506,039	391,039	509,153	118,114
Total Revenues	41,219,547	41,085,912	48,795,747	7,709,835
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	20,564,570	22,527,414	19,870,589	2,656,825
Judicial	9,179,206	8,709,414	8,053,987	655,427
Public Safety	9,255,299	5,386,888	5,138,696	248,192
Public Works	643,715	589,715	573,782	15,933
Health	338,014	444,895	350,234	94,661
Human Services	952,058	951,335	763,228	188,107
Conservation and Recreation	176,036	176,036	176,036	0
Economic Development	333,164	1,059,604	576,597	483,007
Other	2,729,884	2,152,968	519,880	1,633,088
Intergovernmental	517,300	517,300	468,200	49,100
Total Expenditures	44,689,246	42,515,569	36,491,229	6,024,340
Excess of Revenues Over (Under) Expenditures	(3,469,699)	(1,429,657)	12,304,518	13,734,175
<u>Other Financing Sources (Uses)</u>				
Advances In	114,500	672,705	672,705	0
Advances Out	(1,224,854)	(1,224,854)	(1,626,557)	(401,703)
Transfers In	210,571	471	0	(471)
Transfers Out	(678,619)	(11,416,352)	(11,415,803)	549
Total Other Financing Sources (Uses)	(1,578,402)	(11,968,030)	(12,369,655)	(401,625)
Changes in Fund Balance	(5,048,101)	(13,397,687)	(65,137)	13,332,550
Fund Balance Beginning of Year	33,492,424	33,492,424	33,492,424	0
Prior Year Encumbrances Appropriated	1,263,328	1,263,328	1,263,328	0
Fund Balance End of Year	\$29,707,651	\$21,358,065	\$34,690,615	\$13,332,550

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$5,995,429	\$5,995,429	\$5,262,314	(\$733,115)
Charges for Services	412,261	412,261	1,057,938	645,677
Fines, Costs, and Forfeitures	150,894	150,894	137,597	(13,297)
Intergovernmental	3,927,719	3,927,719	5,243,936	1,316,217
Interest	86,211	86,211	112,508	26,297
Total Revenues	<u>10,572,514</u>	<u>10,572,514</u>	<u>11,814,293</u>	<u>1,241,779</u>
<u>Expenditures</u>				
Current:				
Public Works	12,413,113	14,821,559	10,066,036	4,755,523
Debt Service:				
Principal Retirement	46,228	46,228	16,239	29,989
Total Expenditures	<u>12,459,341</u>	<u>14,867,787</u>	<u>10,082,275</u>	<u>4,785,512</u>
Changes in Fund Balance	(1,886,827)	(4,295,273)	1,732,018	6,027,291
Fund Balance Beginning of Year	10,968,147	10,968,147	10,968,147	0
Prior Year Encumbrances Appropriated	<u>757,896</u>	<u>757,896</u>	<u>757,896</u>	<u>0</u>
Fund Balance End of Year	<u>\$9,839,216</u>	<u>\$7,430,770</u>	<u>\$13,458,061</u>	<u>\$6,027,291</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
Alcohol, Drug Addiction, and Mental Health Services Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$8,464,382	\$7,954,382	\$7,937,256	(\$17,126)
Payment in Lieu of Taxes	4,031	4,031	4,031	0
Other Taxes	30,895	30,895	36,535	5,640
Charges for Services	20,000	20,000	347,502	327,502
Intergovernmental	4,522,839	5,032,839	4,690,463	(342,376)
Other	25,000	25,000	128,538	103,538
Total Revenues	13,067,147	13,067,147	13,144,325	77,178
<u>Expenditures</u>				
Current:				
Health	10,647,630	13,404,212	12,104,214	1,299,998
Excess of Revenues Over (Under) Expenditures	2,419,517	(337,065)	1,040,111	1,377,176
<u>Other Financing Uses</u>				
Transfers Out	(3,459,057)	(702,475)	0	702,475
Changes in Fund Balance	(1,039,540)	(1,039,540)	1,040,111	2,079,651
Fund Balance Beginning of Year	6,027,294	6,027,294	6,027,294	0
Fund Balance End of Year	<u>\$4,987,754</u>	<u>\$4,987,754</u>	<u>\$7,067,405</u>	<u>\$2,079,651</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,161,339	\$3,775,339	\$3,765,990	(\$9,349)
Payment in Lieu of Taxes	2,015	2,015	2,015	0
Other Taxes	15,100	15,100	16,855	1,755
Intergovernmental	11,938,621	9,695,156	10,767,708	1,072,552
Other	<u>30,000</u>	<u>10,000</u>	<u>7,081</u>	<u>(2,919)</u>
Total Revenues	16,147,075	13,497,610	14,559,649	1,062,039
<u>Expenditures</u>				
Current:				
Human Services	<u>16,367,988</u>	<u>14,858,339</u>	<u>12,662,321</u>	<u>2,196,018</u>
Excess of Revenues Over (Under) Expenditures	(220,913)	(1,360,729)	1,897,328	3,258,057
<u>Other Financing Uses</u>				
Transfers Out	<u>(125,000)</u>	<u>(105,000)</u>	<u>0</u>	<u>105,000</u>
Changes in Fund Balance	(345,913)	(1,465,729)	1,897,328	3,363,057
Fund Balance Beginning of Year	5,052,758	5,052,758	5,052,758	0
Prior Year Encumbrances Appropriated	<u>10,661</u>	<u>10,661</u>	<u>10,661</u>	<u>0</u>
Fund Balance End of Year	<u>\$4,717,506</u>	<u>\$3,597,690</u>	<u>\$6,960,747</u>	<u>\$3,363,057</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$22,459,523	\$21,132,523	\$21,051,032	(\$81,491)
Payment in Lieu of Taxes	14,185	14,185	14,185	0
Other Taxes	75,248	75,248	91,858	16,610
Charges for Services	808,770	808,770	790,974	(17,796)
Intergovernmental	<u>7,237,606</u>	<u>7,526,806</u>	<u>6,946,952</u>	<u>(579,854)</u>
Total Revenues	30,595,332	29,557,532	28,895,001	(662,531)
<u>Expenditures</u>				
Current:				
Human Services	<u>25,128,786</u>	<u>25,553,786</u>	<u>19,524,607</u>	<u>6,029,179</u>
Excess of Revenues Over Expenditures	5,466,546	4,003,746	9,370,394	5,366,648
<u>Other Financing Uses</u>				
Transfers Out	<u>(5,450,000)</u>	<u>(5,065,000)</u>	<u>(4,900,000)</u>	<u>165,000</u>
Changes in Fund Balance	16,546	(1,061,254)	4,470,394	5,531,648
Fund Balance Beginning of Year	<u>38,547,037</u>	<u>38,547,037</u>	<u>38,547,037</u>	<u>0</u>
Fund Balance End of Year	<u>\$38,563,583</u>	<u>\$37,485,783</u>	<u>\$43,017,431</u>	<u>\$5,531,648</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2020

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,703,946	\$1,715,335	\$3,455,933	\$7,875,214
Cash and Cash Equivalents in Segregated Accounts	0	58,668	0	58,668
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments with Fiscal Agent	0	0	0	0
Accounts Receivable	1,976	382,070	173,409	557,455
Due from Other Governments	0	509,950	21,783	531,733
Prepaid Items	22,771	0	0	22,771
Materials and Supplies Inventory	0	41,192	22,546	63,738
Total Current Assets	<u>2,728,693</u>	<u>2,707,215</u>	<u>3,673,671</u>	<u>9,109,579</u>
<u>Non-Current Assets</u>				
Net Pension Asset	11,138	33,413	5,466	50,017
Nondepreciable Capital Assets	0	0	904,000	904,000
Depreciable Capital Assets, Net	100,629	3,705,311	1,860,890	5,666,830
Total Non-Current Assets	<u>111,767</u>	<u>3,738,724</u>	<u>2,770,356</u>	<u>6,620,847</u>
Total Assets	<u>2,840,460</u>	<u>6,445,939</u>	<u>6,444,027</u>	<u>15,730,426</u>
<u>Deferred Outflows of Resources</u>				
Pension	218,207	654,625	109,105	981,937
OPEB	150,511	451,535	75,257	677,303
Total Deferred Outflows of Resources	<u>368,718</u>	<u>1,106,160</u>	<u>184,362</u>	<u>1,659,240</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	30,737	120,839	21,285	172,861
Accounts Payable	374	191,975	18,604	210,953
Contracts Payable	0	0	9,311	9,311
Due to Other Governments	15,726	60,631	38,680	115,037
Interfund Payable	0	1,003,325	1,164,297	2,167,622
Unearned Revenue	0	606,455	0	606,455
Accrued Interest Payable	0	2,567	0	2,567
General Obligation Bonds Payable	0	40,000	0	40,000
Compensated Absences Payable	81,393	145,554	6,873	233,820
Capital Leases Payable	0	0	57,792	57,792
Claims Payable	0	0	0	0
Total Current Liabilities	<u>128,230</u>	<u>2,171,346</u>	<u>1,316,842</u>	<u>3,616,418</u>
<u>Non-Current Liabilities</u>				
General Obligation Bonds Payable	0	750,000	0	750,000
Net Pension Liability	1,349,067	4,047,201	674,532	6,070,800
Net OPEB Liability	929,965	2,789,898	464,983	4,184,846
Compensated Absences Payable	27,823	46,830	36,168	110,821
Capital Leases Payable	0	0	32,220	32,220
Claims Payable	0	0	0	0
Closure/Postclosure Costs Payable	0	0	7,876,930	7,876,930
Total Non-Current Liabilities	<u>2,306,855</u>	<u>7,633,929</u>	<u>9,084,833</u>	<u>19,025,617</u>
Total Liabilities	<u>2,435,085</u>	<u>9,805,275</u>	<u>10,401,675</u>	<u>22,642,035</u>

Governmental
Activity

Internal
Service

\$5,666,857
0
1,184,804
14,974,579
0
0
126,663
0

21,952,903

0
0
0

0

21,952,903

0
0

0

0
0

76,661

0
0
0
0
0
0

2,226,727

2,303,388

0
0
0
0
0

806,223

0

806,223

3,109,611

(continued)

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2020
(continued)

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Deferred Inflows of Resources</u>				
Pension	\$291,517	\$874,553	\$145,756	\$1,311,826
OPEB	132,404	397,211	66,202	595,817
Total Deferred Inflows of Resources	423,921	1,271,764	211,958	1,907,643
<u>Net Position</u>				
Net Investment in Capital Assets	100,629	2,915,311	2,674,878	5,690,818
Unrestricted (Deficit)	249,543	(6,440,251)	(6,660,122)	(12,850,830)
Total Net Position (Deficit)	\$350,172	(\$3,524,940)	(\$3,985,244)	(7,160,012)
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.				40,260
Net Position (Deficit) of Business-Type Activities				(\$7,119,752)
See Accompanying Notes to the Basic Financial Statements				

Governmental
Activity

Internal
Service

\$0

0

0

0

18,843,292

\$18,843,292

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Operating Revenues</u>				
Charges for Services	\$0	\$7,438,766	\$2,932,347	\$10,371,113
Licenses, Permits, and Inspections	1,468,127	0	0	1,468,127
Other	1,512	170	195,815	197,497
	1,469,639	7,438,936	3,128,162	12,036,737
<u>Operating Expenses</u>				
Personal Services	1,382,884	4,852,497	803,044	7,038,425
Materials and Supplies	5,524	585,492	196,670	787,686
Contractual Services	138,978	2,188,438	1,162,456	3,489,872
Claims	0	0	0	0
Other	68,783	226,326	562,422	857,531
Depreciation	33,545	319,713	465,939	819,197
	1,629,714	8,172,466	3,190,531	12,992,711
Operating Loss	(160,075)	(733,530)	(62,369)	(955,974)
<u>Non-Operating Revenues (Expenses)</u>				
Grants	0	218,761	0	218,761
Sale of Capital Assets	0	0	38,500	38,500
Interest Revenue	0	0	0	0
Interest Expense	0	(31,534)	(47,596)	(79,130)
	0	187,227	(9,096)	178,131
Total Non-Operating Revenues (Expenses)	0	187,227	(9,096)	178,131
Loss Before Contributions and Transfers	(160,075)	(546,303)	(71,465)	(777,843)
Capital Contributions	0	21,478	437,535	459,013
Transfers In	0	71,600	30,000	101,600
	0	71,600	30,000	101,600
Changes in Net Position	(160,075)	(453,225)	396,070	(217,230)
Net Position (Deficit) Beginning of Year	510,247	(3,071,715)	(4,381,314)	
Net Position (Deficit) End of Year	\$350,172	(\$3,524,940)	(\$3,985,244)	
The change in net position reported for business-type activities on the statement of activities is different because it includes a proportionate share of the net loss of the internal service fund.				(61,365)
Change in Net Position of Business-Type Activities				(\$278,595)

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$10,885,428
0
467,716

11,353,144

0
0
1,325,588
10,663,347
86,144
0

12,075,079

(721,935)

0
0
189,455
0

189,455

(532,480)

0
1,400,000

867,520

17,975,772

\$18,843,292

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	<u>Business-Type Activities</u>			Total Enterprise
	<u>Building Inspection</u>	<u>Nursing Home</u>	<u>Landfill</u>	
Increase (Decrease) in Cash and Cash Equivalents				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$1,470,715	\$7,419,776	\$2,959,747	\$11,850,238
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	(1,219,783)	(4,402,703)	(714,299)	(6,336,785)
Cash Payments to Suppliers	(5,837)	(586,623)	(369,371)	(961,831)
Cash Payments for Contractual Services	(162,651)	(2,265,116)	(639,317)	(3,067,084)
Cash Payments for Claims	0	0	0	0
Cash Received from Other Revenues	1,512	170	209,483	211,165
Cash Payments for Other Expenses	(68,912)	(222,629)	(526,740)	(818,281)
Net Cash Provided by (Used for) Operating Activities	<u>15,044</u>	<u>(57,125)</u>	<u>919,503</u>	<u>877,422</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	825,216	0	825,216
Cash Received from Advances In	0	500,000	401,703	901,703
Cash Payments for Advances Out	0	0	(301,913)	(301,913)
Cash Received from Transfers In	0	71,600	30,000	101,600
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>1,396,816</u>	<u>129,790</u>	<u>1,526,606</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(47,175)	0	(522,084)	(569,259)
Principal Paid on General Obligation Bonds	0	(40,000)	0	(40,000)
Interest Paid on General Obligation Bonds	0	(31,600)	(34,187)	(65,787)
Lease Principal	0	0	(305,778)	(305,778)
Lease Interest	0	0	(13,409)	(13,409)
Net Cash Used for Capital and Related Financing Activities	<u>(47,175)</u>	<u>(71,600)</u>	<u>(875,458)</u>	<u>(994,233)</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 Used for Investing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(32,131)	1,268,091	173,835	1,409,795
Cash and Cash Equivalents Beginning of Year	<u>2,736,077</u>	<u>505,912</u>	<u>3,282,098</u>	<u>6,524,087</u>
Cash and Cash Equivalents End of Year	<u>\$2,703,946</u>	<u>\$1,774,003</u>	<u>\$3,455,933</u>	<u>\$7,933,882</u>

Governmental
Activity

Internal
Service

\$0
9,687,050
1,702,973
0
0
(1,365,015)
(11,103,672)
397,558
(86,144)

(767,250)

0
0
0
1,400,000

1,400,000

0
0
0
0
0

0

(14,569,892)
12,121,390
189,455

(2,259,047)

(1,626,297)

8,477,958

\$6,851,661

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020
(continued)

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
<u>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Loss	(\$160,075)	(\$733,530)	(\$62,369)	(\$955,974)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Closure and Postclosure Liability	0	0	327,014	327,014
Depreciation	33,545	319,713	465,939	819,197
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	2,588	(29,546)	40,503	13,545
Decrease in Due from Other Governments	0	10,556	565	11,121
(Increase) Decrease in Prepaid Items	(22,771)	7,149	29,900	14,278
(Increase) Decrease in Materials and Supplies Inventory	0	(7,955)	9,507	1,552
Decrease in Interfund Receivable	0	0	0	0
Decrease in Accrued Wages Payable	(25,546)	(87,764)	(7,021)	(120,331)
Increase (Decrease) in Accounts Payable	(1,215)	(70,603)	7,175	(64,643)
Increase in Contracts Payable	0	0	6,660	6,660
Increase (Decrease) in Due to Other Governments	1,268	(113)	6,027	7,182
Decrease in Interfund Payable	(8,427)	(28,579)	(2,736)	(39,742)
Decrease in Claims Payable	0	0	0	0
Increase in Compensated Absences Payable	12,503	14,165	6,648	33,316
Increase in Net Pension Asset	(1,621)	(4,861)	(709)	(7,191)
Increase in Net Pension Liability	30,564	91,691	15,281	137,536
Decrease in Deferred Outflows - Pension	282,744	848,236	141,374	1,272,354
Decrease in Deferred Inflows - Pension	(234,601)	(703,948)	(117,299)	(1,055,848)
Increase in Net OPEB Liability	56,589	169,768	28,296	254,653
Decrease in Deferred Outflows - OPEB	134,180	402,538	67,088	603,806
Decrease in Deferred Inflows - OPEB	(84,681)	(254,042)	(42,340)	(381,063)
Total Adjustments	175,119	676,405	981,872	1,833,396
Net Cash Provided by (Used for) Operating Activities	<u>\$15,044</u>	<u>(\$57,125)</u>	<u>\$919,503</u>	<u>\$877,422</u>

Non-Cash Capital and Investing Transactions

During 2020, governmental activities contributed capital assets to the Nursing Home and Landfill enterprise funds, in the amount of \$21,478 and \$437,535, respectively.

During 2020, the Landfill enterprise fund received a trade in value of \$38,500 on a fully depreciated asset.

For 2020, the Health internal service fund's investments decreased by \$12,828 to reflect investments at fair value as of December 31, 2020.

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

(\$721,935)

0
0

0
0
26,473
0
434,437

0
0
0
18,292
0
(524,517)

0
0
0
0
0
0
0
0

(45,315)

(\$767,250)

Wood County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$17,230,069
Cash and Cash Equivalents in Segregated Accounts	766,024
Due from Other Governments	5,640,239
Property Taxes Receivable	182,172,261
Special Assessments Receivable	<u>4,632,740</u>
 Total Assets	 <u>210,441,333</u>
 <u>Liabilities</u>	
Due to Other Governments	<u>5,932,878</u>
 <u>Deferred Inflows of Resources</u>	
Property Taxes	<u>177,103,036</u>
 <u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$27,405,419</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, 2020

<u>Additions</u>	
Intergovernmental Amounts for Other Governments	\$16,924,620
Amounts Received as Fiscal Agent	17,023,129
Licenses, Permits, and Fees for Other Governments	26,340,980
Fines and Forfeitures for Other Governments	2,170,719
Property Tax Collections for Other Governments	190,170,212
Special Assessments Collections for Other Governments	4,237,481
Sheriff Sales Collections for Others	872,620
Other	352,199
	258,091,960
 <u>Deductions</u>	
Distributions to the State of Ohio	100,912
Distributions to Other Governments	11,932,334
Distributions of State Funds to Other Governments	9,106,719
Distributions as Fiscal Agent	15,643,699
Distributions to Individuals	403,993
Licenses, Permits, and Fees Distributions to Other Governments	26,613,289
Fines and Forfeitures Distributions to Other Governments	2,239,142
Property Tax Distributions to Other Governments	185,141,924
Special Assessments Distributions to Other Governments	4,940,656
Sheriff Sales Distributions to Others	934,360
	257,057,028
Net Increase in Fiduciary Net Position	1,034,932
Net Position Beginning of Year	26,370,487
Net Position End of Year	\$27,405,419
See Accompanying Notes to the Basic Financial Statements	

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 1 - Reporting Entity

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

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

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

A. Primary Government

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

B. Component Units

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

Discretely Presented Component Unit

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 1 - Reporting Entity (continued)

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

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

- Northwest Community Correctional Center
- Juvenile Residential Center
- Wood County Park District
- Wood County General Health District
- Wood County Family and Children First
- Wood County Soil and Water Conservation District
- Wood County Emergency Planning Commission

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(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, 2020
(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.

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

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

Proprietary Funds

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(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, 2020
(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, 2020
(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.

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net 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 15 and 16 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, 2020, but which were levied to finance 2021 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities on page 23. Deferred inflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes 15 and 16 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Expenses/Expenditures

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

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

E. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, department, and object level for all funds. Budgetary information for the Law Enforcement, Drug Enforcement, and Commissary special revenue funds, the Health internal service fund, and the component unit is not reported because they are not included in the entity for which the "appropriated budget" is adopted or because no activity was anticipated for the fund.

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

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

F. Cash and Investments

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2020, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, municipal bonds, federal agency securities, U.S. Treasury securities, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures the investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2020, 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 \$100 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 2020 was \$2,307,600, which includes \$1,884,422 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, 2020, 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, 2020
(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
Furniture and Fixtures	10 years
Vehicles	5 years

K. Interfund Receivables/Payables

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

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, 2020
(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, 2020
(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, 2020
(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 2021 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.

S. Capital Contributions

Capital contributions arise from contributions of capital assets from other funds.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

T. 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.

U. 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 - Accountability and Compliance

A. Accountability

At December 31, 2020, the Drug Addiction Response Project special revenue fund, the Special Assessment debt service fund, and the Health District Construction and Construction - Ditches capital projects funds had deficit fund balances, in the amount of \$5,325, \$5,073, \$93,167, and \$567,270, 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 \$3,524,940, 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 \$3,985,244, 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, 2020, the Historical Center and Senior Citizens special revenue funds had expenditures in excess of appropriations in the other expenditure account, in the amount of \$1,466, and \$18,431, respectively. The County Auditor will monitor expenditures to ensure they are within amounts appropriated.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 4 - 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.
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	\$3,546,597	\$1,929,724	\$1,133,285	\$2,292,875	\$4,816,511
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2019, Paid in Cash 2020	2,885,687	997,934	296,948	313,561	475,533
Accrued 2020, Not Yet Paid in Cash	(2,829,181)	(738,649)	(342,679)	(690,877)	(217,836)
Expenditure Accruals:					
Accrued 2019, Paid in Cash 2020	(2,756,263)	(513,692)	(1,250,690)	(784,888)	(1,082,358)
Accrued 2020, Not Yet Paid in Cash	1,818,025	1,373,856	1,220,096	817,066	527,108

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 4 - Budgetary Basis of Accounting (continued)

	Changes in Fund Balance (continued)				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities
Cash Adjustments:					
Unrecorded Activity 2019	\$197,242	\$392	\$150,447	\$71,751	\$402,856
Unrecorded Activity 2020	(563,933)	(1,052)	(167,296)	(78,824)	(447,047)
Prepaid Items	(70,679)	(99)	0	(248)	3,571
Materials and Supplies					
Inventory	(22,411)	(50,996)	0	(16,213)	5,643
Advances In	672,705	0	0	0	0
Advances Out	(1,626,557)	0	0	0	0
Excess of Revenues					
Over Expenditures for Nonbudgeted Activity	(22,450)	0	0	0	(13,587)
Encumbrances Outstanding at Year End (Budget Basis)	(1,293,919)	(1,265,400)	0	(26,875)	0
Budget Basis	<u>(\$65,137)</u>	<u>\$1,732,018</u>	<u>\$1,040,111</u>	<u>\$1,897,328</u>	<u>\$4,470,394</u>

Note 5- 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;

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 5 - Deposits and Investments (continued)

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;
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,

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 5 - Deposits and Investments (continued)

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.

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2020, \$4,000,000 of the County's total bank balance of \$36,493,079 was exposed to custodial credit risk as those deposits were uninsured and uncollateralized. One of the County's financial institutions participating in the Ohio Pooled Collateral System (OPCS) was under collateralized at December 31, 2020.

The County 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 County 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, 2020
(continued)

Note 5 - Deposits and Investments (continued)

Investments

As of December 31, 2020, the County had the following investments:

Measurement/Investment	Measurement Amount	<u>Investment Maturities (in Years)</u>	
		Less Than 1	1-5
Fair Value - Level One Inputs			
Mutual Funds	\$1,184,804	\$1,184,804	\$0
Fair Value - Level Two Inputs			
Negotiable Certificates of Deposit	5,119,112	497,681	4,621,431
Municipal Bonds	4,474,075	4,223,820	250,255
Federal Home Loan Mortgage Corporation Notes	1,500,711	0	1,500,711
Federal Farm Credit Bank Notes	9,978,211	203,361	9,774,850
Federal Home Loan Bank Notes	5,968,947	2,459,825	3,509,122
Federal National Mortgage Association Notes	701,938	201,326	500,612
U.S. Treasury Notes	9,571,682	4,619,309	4,952,373
Total Fair Value - Level Two Inputs	<u>37,314,676</u>	<u>12,205,322</u>	<u>25,109,354</u>
Net Value Per Share			
STAR Ohio	123,067,130	123,067,130	0
Total Investments	<u>\$161,566,610</u>	<u>\$136,457,256</u>	<u>\$25,109,354</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, 2020. 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. The municipal bonds carry ratings of A1, Aa1, Aa2, or Aa3 by Moodys. 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, 2020
(continued)

Note 5 - 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	\$5,119,112	3.17 %
Municipal Bonds	4,474,075	2.77
Federal Home Loan Mortgage Corporation	1,500,711	0.93
Federal Farm Credit Bank	9,978,211	6.18
Federal Home Loan Bank	5,968,947	3.69
Federal National Mortgage Association	701,938	0.43
U.S. Treasury	9,571,682	5.92

Note 6 - Receivables

Receivables at December 31, 2020, 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 \$1,356,021, will not be received within one year. Special assessments receivable, in the amount of \$21,361, will not be received within one year. At December 31, 2020, the amount of delinquent special assessments was \$20,737. 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	\$271,626
Less Allowance for Uncollectible Accounts	(151,864)
Net Accounts Receivable	\$119,762

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, 2020
(continued)

Note 6 - 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 2020 follows:

	Balance January 1, 2020	New Loans	Repayments	Balance December 31, 2020
General Fund				
Wood County Fair Foundation	\$500,000	\$0	\$0	\$500,000
Special Revenue Fund				
Community Development Block Grant				
Homebuyer Assistance	377,382	26,171	14,130	389,423
Revolving Loan				
American Cold Forge, LLC	72,742	0	10,132	62,610
Total Special Revenue Fund	450,124	26,171	24,262	452,033
Capital Projects Fund				
Permanent Improvement				
Wood County Fair Foundation	472,899	0	27,884	445,015
Total Notes Receivable	\$1,423,023	\$26,171	\$52,146	\$1,397,048

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$565,911
Sheriff's Contracts	42,477
Sheriff's Grant	13,191
Inmate Housing	20,420
Detention Contract	20,339
State of Ohio	885,928
Election Costs	23,361
Homestead and Rollback	428,518
Bowling Green Municipal Court	3,794
Fostoria Municipal Court	8,561
Perrysburg Municipal Court	105
Total General Fund	2,012,605
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 6 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Motor Vehicle and Gasoline Tax	
Gasoline Tax	\$1,807,104
Motor Vehicle License Fees	2,631,157
Fines and Costs	5,927
Charges for Services	6,499
Total Motor Vehicle and Gasoline Tax	4,450,687
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	829,652
Homestead and Rollback	245,621
Total Alcohol, Drug Addiction, and Mental Health Services	1,075,273
Job and Family Services	
Job and Family Services	690,877
Homestead and Rollback	190,298
Total Job and Family Services	881,175
Developmental Disabilities	
Help Me Grow	44,953
Medicaid	191,206
Homestead and Rollback	644,813
Total Developmental Disabilities	880,972
Total Major Funds	9,300,712
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	450
Law Library	
Fines and Costs	12,401
Juvenile Court	
VOCA	114,999
Drug Addiction Response Project	
Ohio Mental Health and Addiction Services	3,861
Ohio Attorney General Grant	1,155
Total Drug Addiction Response Project	5,016
Victims of Crime Assistance - Prosecutor	
VOCA	49,003
Historical Center	
Homestead and Rollback	9,119
Senior Citizens	
Homestead and Rollback	102,467
Community Development Block Grant	
CDBG	135,858

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 6 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Sheriff	
Impaired Driving Enforcement Program/Selective Traffic Enforcement Program	\$3,502
VAWA	12,781
Drug Awareness Resistance Education (D.A.R.E)	15,718
Total Sheriff	32,001
Electronic Monitoring	
Electronic Monitoring	25,516
Adult Probation	
Intensive Supervision - Probate	105,296
Election Grant	
Election Grant	4,337
Storm Water Management	
Charges for Services	24,930
Total Nonmajor Funds	621,393
Total Governmental Activities	\$9,922,105
Business-Type Activities	
Nursing Home	
Medicaid/Medicare	\$509,950
Landfill	
Charges for Services	21,783
Total Business-Type Activities	\$531,733
Custodial Funds	
Local Government	\$1,320,653
Library Local Government	2,215,175
Gasoline Tax	1,394,244
Motor Vehicle License Fees	710,167
Total Custodial Funds	\$5,640,239

Note 7 - 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, 2020
(continued)

Note 8 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2020 represent the collection of 2019 taxes. Real property taxes received in 2020 were levied after October 1, 2019, on the assessed values as of January 1, 2019, 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 2020 represent the collection of 2019 taxes. Public utility real and tangible personal property taxes received in 2020 became a lien on December 31, 2018, were levied after October 1, 2019, 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, 2020, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2020 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, 2020, was \$17.65 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2020 property tax receipts were based are as follows:

Real Property	
Residential	\$2,086,304,800
Agriculture	343,673,050
Commercial/Industrial	723,520,690
Public Utility Property	
Real	18,183,050
Personal	402,958,940
Total Assessed Value	<u>\$3,574,640,530</u>

Note 9 - 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 10 - Tax Abatements

As of December 31, 2020, the County provided tax abatements through two programs: the Community Reinvestment Area (CRA) Tax Abatements and Enterprise Zone Tax Exemptions.

A. Community Reinvestment Area (CRA)

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

B. Enterprise Zone Tax Exemptions

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

Below is the information relevant to these programs for the year ended December 31, 2020.

Tax Abatement Program	Amount of 2020 Taxes Abated
Enterprise Zone Tax Exemptions	
Commercial	\$334,619
Distribution	6,903
Manufacturing	115,555
Total	\$457,077

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

Overlapping Government	Amount of 2020 Taxes Abated
Community Reinvestment Areas	
City of Bowling Green	\$200,357
City of Northwood	99,314
City of Perrysburg	79,044
City of Rossford	2,050
Perrysburg Township	167,812
Total	\$548,577

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,851,170	\$0	(\$154,487)	\$2,696,683
Construction in Progress	919,622	2,759,027	(1,483,635)	2,195,014
Total Nondepreciable Capital Assets	3,770,792	2,759,027	(1,638,122)	4,891,697
Depreciable Capital Assets				
Buildings and Building Improvements	52,052,904	1,721,449	(1,747,767)	52,026,586
Improvements Other Than Buildings	9,184,674	50,674	(70,537)	9,164,811
Roads	55,509,755	1,346,310	0	56,856,065
Bridges	70,662,646	2,640,010	(328,474)	72,974,182
Machinery and Equipment	9,621,246	779,812	(273,516)	10,127,542
Computer Equipment	2,882,408	116,910	0	2,999,318
Furniture and Fixtures	0	111,502	0	111,502
Vehicles	9,128,422	732,555	(502,453)	9,358,524
Total Depreciable Capital Assets	209,042,055	7,499,222	(2,922,747)	213,618,530
Less Accumulated Depreciation for				
Buildings and Building Improvements	(23,659,922)	(1,198,652)	527,587	(24,330,987)
Improvements Other Than Buildings	(6,412,275)	(314,601)	35,963	(6,690,913)
Roads	(48,526,898)	(928,045)	0	(49,454,943)
Bridges	(17,744,516)	(1,079,255)	190,413	(18,633,358)
Machinery and Equipment	(8,176,651)	(592,919)	257,116	(8,512,454)
Computer Equipment	(2,609,443)	(95,638)	0	(2,705,081)
Furniture and Fixtures	0	(6,245)	0	(6,245)
Vehicles	(7,658,395)	(616,364)	494,549	(7,780,210)
Total Accumulated Depreciation	(114,788,100)	(4,831,719)	1,505,628	(118,114,191)
Total Depreciable Capital Assets, Net	94,253,955	2,667,503	(1,417,119)	95,504,339
Governmental Activities Capital Assets, Net	\$98,024,747	\$5,426,530	(\$3,055,241)	\$100,396,036

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020
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	5,815,365	1,019,597	(282,361)	6,552,601
Vehicles	871,908	47,175	(49,474)	869,609
Total Depreciable Capital Assets	14,404,851	1,066,772	(331,835)	15,139,788
Less Accumulated Depreciation for				
Buildings and Building Improvements	(2,220,477)	(217,674)	0	(2,438,151)
Improvements Other Than Buildings	(1,156,314)	(33,548)	0	(1,189,862)
Machinery and Equipment	(4,871,098)	(504,790)	282,361	(5,093,527)
Vehicles	(737,707)	(63,185)	49,474	(751,418)
Total Accumulated Depreciation	(8,985,596)	(819,197)	331,835	(9,472,958)
Total Depreciable Capital Assets, Net	5,419,255	247,575	0	5,666,830
Business-Type Activities Capital Assets, Net	\$6,323,255	\$247,575	\$0	\$6,570,830

The Nursing Home and Landfill enterprise funds accepted contributions of capital assets from governmental activities with a fair value of \$21,478 and \$437,535, respectively.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$514,377
Judicial	274,651
Public Safety	904,105
Public Works	2,470,507
Health	117,608
Human Services	467,443
Conservation and Recreation	81,805
Economic Development	1,223
Total Depreciation Expense - Governmental Activities	<u>\$4,831,719</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2020, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Alcohol, Drug Addiction, and Mental Health Services	\$3,265
Job and Family Services	22,503
Other Governmental	2,151,788
Nursing Home	1,003,325
Landfill	1,152,823
Total General Fund	\$4,333,704
Due to Developmental Disabilities Fund from:	
General Fund	\$4,888
Alcohol, Drug Addiction, and Mental Health Services	9,627
Job and Family Services	12,115
Total Developmental Disabilities Fund	26,630
Due to Other Governmental Funds from:	
Landfill	\$11,474

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 \$824,009, and the Landfill enterprise fund, in the amount of \$844,758, are expected to be received within one year.

Note 13 - 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, 2020, was estimated by the third party administrator at \$73,946.

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, 2020
(continued)

Note 13 - Risk Management (continued)

The changes in the claims liability for 2020 and 2019 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2020	\$158,138	\$0	\$0	(\$84,192)	\$73,946
2019	104,253	77,121	0	(23,236)	158,138

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, 2020, was estimated by a third party administrator at \$2,959,004. The changes in the claims liability for 2020 and 2019 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2020	\$3,399,329	\$10,663,347	(\$11,103,672)	\$2,959,004
2019	3,227,932	11,702,442	(11,531,045)	3,399,329

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, 2020
(continued)

Note 13 - 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 2020, the County contracted with the County Risk Sharing Authority, Inc. (CORSA) for insurance coverage.

General Liability	\$1,000,000
Excess Liability	10,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Privacy and Security Liability	2,000,000
Nursing Home General Liability and Medical Professional Liability	3,000,000
Building and Contents	143,509,598
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 2019 and no insurance settlement has exceeded insurance coverage during the last three years.

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2020. The following amounts remain on these contracts.

Project	Outstanding Balance
Bridge Replacement	\$702,278
Building Repairs/Renovations	159,348
CHIP HOME Program	27,948
Community Development Block Grant Project	586,792
Dispatch Services	45,623
Equipment	1,298,528
Maintenance Agreement	50,000
Real Estate Appraisal Services	195,022
Road Repair	380,615
Treatment Services	158,086

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 14 - Construction and Other Significant Commitments (continued)

At year end, the amount of significant encumbrances expected to be honored upon performance by the vendor in 2020 are as follows:

General Fund	\$1,293,919
Motor Vehicle and Gasoline Tax Fund	1,265,400
Permanent Improvement Fund	926,460
Nonmajor Governmental Funds	1,005,340
Total	<u>\$4,491,119</u>

Note 15 - 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/OPEB 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, 2020
(continued)

Note 15 - 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 16 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. Participating employers are divided into state, local, public safety, and law enforcement divisions. While members in the state and local divisions may participate in all three plans, public safety and law enforcement divisions exist only within the traditional plan.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343. (See the OPERS Comprehensive Annual Financial Report 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, 2020
(continued)

Note 15 - 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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost of living adjustment.

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 who retired prior to January 7, 2013, the COLA is 3 percent. 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, 2020
(continued)

Note 15 - 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.

Beginning in 2022, the combined plan will be consolidated under the traditional plan (defined benefit plan) and the combined plan option will no longer be available for new hires beginning in 2022.

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

	State and Local	Public Safety	Law Enforcement
2020 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0 %	**	***
2020 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

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

For 2020, the County's contractually required contribution was \$5,994,735 for the traditional plan, \$140,592 for the combined plan, and \$166,230 for the member-directed plan. Of these amounts, \$689,505 is reported as an intergovernmental payable for the traditional plan, \$15,417 for the combined plan, and \$15,488 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

Plan Description - Teachers employed by the Board of Developmental Disabilities participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

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.

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 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution rate was allocated to pension.

The County's contractually required contribution to STRS was \$78,051 for 2020; of this amount, \$2,598 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, 2019, and the net pension liability for STRS was measured as of June 30, 2020. 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

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	0.29007525%	0.22698655%	0.00452873%	
Prior Measurement Date	0.28986785%	0.21219995%	0.00441035%	
Change in Proportionate Share	0.00020740%	0.01478660%	0.00011838%	
Proportionate Share				
Net Pension Liability	\$57,335,338	\$0	\$1,095,790	\$58,431,128
Net Pension Asset	\$0	\$473,222	\$0	\$473,222
Pension Expense	\$8,949,583	\$48,473	\$86,863	\$9,084,919

Pension expense for the member-directed defined contribution plan was \$166,230 for 2020. The aggregate pension expense for all pension plans was \$9,251,149 for 2020.

At December 31, 2020, 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	\$0	\$0	\$2,459	\$2,459
Changes of Assumptions	3,062,378	48,805	58,823	3,170,006
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	0	53,288	53,288
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	27,324	0	42,038	69,362
County Contributions Subsequent to the Measurement Date	5,994,735	140,592	44,159	6,179,486
Total Deferred Outflows of Resources	<u>\$9,084,437</u>	<u>\$189,397</u>	<u>\$200,767</u>	<u>\$9,474,601</u>
Deferred Inflows of Resources				
Difference Between Expected and Actual Experience	\$724,923	\$111,121	\$7,007	\$843,051
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	11,437,113	61,391	0	11,498,504
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	392,938	27,839	14,814	435,591
Total Deferred Inflows of Resources	<u>\$12,554,974</u>	<u>\$200,351</u>	<u>\$21,821</u>	<u>\$12,777,146</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

\$6,179,486 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 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

Year Ending December 31,	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2021	(\$1,713,618)	(\$33,937)	\$34,334	(\$1,713,221)
2022	(3,683,976)	(32,783)	30,353	(3,686,406)
2023	473,608	(15,665)	41,558	499,501
2024	(4,541,286)	(38,139)	28,542	(4,550,883)
2025	0	(10,185)	0	(10,185)
Thereafter	0	(20,837)	0	(20,837)
Total	(\$9,465,272)	(\$151,546)	\$134,787	(\$9,482,031)

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, 2019, 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, 2019, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
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	1.4 percent simple through 2020, then 2.15 percent simple	1.4 percent simple through 2020, 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 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013, retirees changing it from 3 percent simple through 2018 then 2.15 percent simple to 1.4 percent simple through 2020 then 2.15 percent simple.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

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.

During 2019, 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 17.2 percent for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. Each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, is summarized in the following table.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other Investments	13.00	4.98
Total	<u>100.00 %</u>	

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

Discount Rate - The discount rate used to measure the total pension liability was 7.2 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.

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	\$94,564,532	\$57,335,338	\$23,867,392
OPERS Combined Plan	(\$286,003)	(\$473,222)	(\$608,324)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation reflecting experience study results used in the July 1, 2020, 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

Actuarial assumptions used in the July 1, 2020, valuation are based on the results of an actuarial experience study effective for the period July 1, 2011, through June 30, 2016.

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
	100.00%	

** 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, 2020. 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, 2020. 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, 2020.

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	\$1,560,216	\$1,095,790	\$702,230

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 16 - Defined Benefit OPEB Plans

See Note 15 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 separation, 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 GASB Statement No. 75. (See the OPERS Comprehensive Annual Financial Report 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, OPERS no longer allocated a portion of its employer contributions to health care for the traditional and combined plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, 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, 2020
(continued)

Note 16 - 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. For 2020, OPERS did not allocate any employer contributions to health care for members in the traditional and combined 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 2020.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$56,518 for 2020. Of this amount, \$6,195 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 2020, STRS did not allocate any employer contributions to postemployment health care.

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, 2018, rolled forward to the measurement date of December 31, 2019, 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, 2020, 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 16 - Defined Benefit OPEB Plans (continued)

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset)			
Current Measurement Date	0.28614145%	0.00452873%	
Prior Measurement Date	0.28524045%	0.00441035%	
Change in Proportionate Share	<u>0.00090100%</u>	<u>0.00011838%</u>	
Proportionate Share			
Net OPEB Liability	\$39,523,566	\$0	\$39,523,566
Net OPEB Asset	0	79,593	79,593
OPEB Expense	4,325,869	(\$4,172)	4,321,697

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources.

	OPERS	STRS	Total
Deferred Outflows of Resources			
Difference Between Expected and Actual Experience	\$1,061	\$5,100	\$6,161
Changes of Assumptions	6,256,160	1,314	6,257,474
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	0	2,789	2,789
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	72,512	2,442	74,954
County Contributions Subsequent to the Measurement Date	<u>56,518</u>	<u>0</u>	<u>56,518</u>
Total Deferred Outflows of Resources	<u>\$6,386,251</u>	<u>\$11,645</u>	<u>\$6,397,896</u>
Deferred Inflows of Resources			
Difference Between Expected and Actual Experience	\$3,614,613	\$15,854	\$3,630,467
Changes of Assumptions	0	75,599	75,599
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	2,012,530	0	2,012,530
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	<u>237,219</u>	<u>0</u>	<u>237,219</u>
Total Deferred Inflows of Resources	<u>\$5,864,362</u>	<u>\$91,453</u>	<u>\$5,955,815</u>

\$56,518 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 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 16 - Defined Benefit OPEB Plans (continued)

Year Ending December 31,	OPERS	STRS	Total
2021	\$828,222	(\$19,993)	\$808,229
2022	495,522	(18,105)	477,417
2023	1,601	(17,442)	(15,841)
2024	(859,974)	(17,036)	(877,010)
2025	0	(3,410)	(3,410)
Thereafter	0	(3,822)	(3,822)
Total	\$465,371	(\$79,808)	\$385,563

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. 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	3.16 percent
Prior Measurement Date	3.96 percent
Investment Rate of Return	6 percent
Municipal Bond Rate	
Current Measurement Date	2.75 percent
Prior Measurement Date	3.71 percent
Health Care Cost Trend Rate	
Current Measurement Date	10.5 percent initial
Prior Measurement Date	3.5 percent ultimate in 2030
Prior Measurement Date	10 percent initial
Prior Measurement Date	3.25 percent ultimate in 2029
Actuarial Cost Method	individual entry age

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 16 - Defined Benefit OPEB Plans (continued)

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.

During 2019, 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, if any contributions are made into the plan, contributions 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 19.7 percent for 2019.

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 benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building block method in which best estimate ranges of expected future 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. Each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2019, is summarized in the following table.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other Investments	14.00	4.90
Total	100.00 %	

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 16 - Defined Benefit OPEB Plans (continued)

Discount Rate - A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. 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 2.75 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 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through 2034 and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 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 (2.16 percent) or one percentage point higher (4.16 percent) than the current rate.

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
County's Proportionate Share of the Net OPEB Liability	\$51,722,929	\$39,523,566	\$29,755,849

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 2020 is 10.5 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 3.5 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	\$38,357,261	\$39,523,566	\$40,675,007

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 16 - Defined Benefit OPEB Plans (continued)

Changes Between the Measurement Date and the Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in an effort to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees as well as replacing OPERS sponsored medical plans for pre-Medicare retirees with monthly allowances similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation reflecting experience study results used in the June 30, 2020, 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 percent initial, 4 percent ultimate
Medicare	-6.69 percent initial, 4 percent ultimate
Medical	
Pre-Medicare	6.5percent initial, 4 percent ultimate
Medicare	11.87percent 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, 2020, 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 updated to reflect the projected fiscal year ending June 30, 2021, premium based on the June 30, 2020, enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021, from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 16 - Defined Benefit OPEB Plans (continued)

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 15.

Discount Rate - The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. 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, 2020. 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, 2020.

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, 2020, 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	\$69,251	\$79,593	\$88,367
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability Asset	\$87,822	\$79,593	\$69,567

Note 17 - Compensated Absences

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 17 - Compensated Absences (continued)

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

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

Note 18 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2020, was as follows:

	Interest Rate	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020	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)		\$1,710,000	\$0	\$60,000	\$1,650,000	\$60,000
Bond Premium		51,455	0	2,595	48,860	0
General Obligation Bonds from Direct Placement						
2017 Wood County District Public Library Refunding	2.16-3.3					
(Original Amount \$2,665,000)		2,205,000	0	250,000	1,955,000	255,000
Total General Obligation Bonds		3,966,455	0	312,595	3,653,860	315,000
Net Pension Liability						
Ohio Public Employees Retirement System		70,983,041	0	19,718,503	51,264,538	\$0
State Teachers Retirement System		975,322	120,468	0	1,095,790	0
Total Net Pension Liability		71,958,363	120,468	19,718,503	52,360,328	0
Net OPEB Liability						
Ohio Public Employees Retirement System		33,251,002	2,087,718	0	35,338,720	0
Other Long-Term Obligations						
Compensated Absences Payable		4,433,822	914,822	349,188	4,999,456	2,929,827
2012 OPWC Loans Payable from Direct Borrowing		97,433	0	16,239	81,194	32,478
Claims Payable		3,557,467	10,663,347	11,187,864	3,032,950	2,226,727
Total Other Long-Term Obligations		8,088,722	11,578,169	11,553,291	8,113,600	5,189,032
Total Governmental Activities		\$117,264,542	\$13,786,355	\$31,584,389	\$99,466,508	\$5,504,032

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020	Due Within One Year
<u>Business-Type Activities</u>						
General Obligation Bonds						
Nursing Home Construction	2.0-4.0%	\$830,000	\$0	\$40,000	\$790,000	\$40,000
Net Pension Liability						
Ohio Public Employees Retirement System		8,405,886	0	2,335,086	6,070,800	0
Net OPEB Liability						
Ohio Public Employees Retirement System		3,937,617	247,229	0	4,184,846	0
Other Long-Term Obligations						
Compensated Absences Payable		311,325	58,701	25,385	344,641	233,820
Capital Leases Payable		395,790	0	305,778	90,012	57,792
Closure/Postclosure Costs Payable		7,549,916	327,014	0	7,876,930	0
Total Other Long-Term Obligations		8,257,031	385,715	331,163	8,311,583	291,612
Total Business-Type Activities		\$21,430,534	\$632,944	\$2,706,249	\$19,357,229	\$331,612

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, 2020, 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, 2020, all of the proceeds had been spent.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 18 - 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, 2020
(continued)

Note 18 - 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, 2020, 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				From Direct
	General Obligation Bonds				Borrowings
	Principal	Interest	From Direct Placement		OPWC Loans
Principal			Interest	Principal	
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	16,239
2024	70,000	54,163	280,000	25,056	0
2025	70,000	52,062	285,000	19,008	0
2026-2030	395,000	222,638	595,000	19,332	0
2031-2035	475,000	139,762	0	0	0
2036-2039	450,000	41,687	0	0	0
	<u>\$1,650,000</u>	<u>\$685,299</u>	<u>\$1,955,000</u>	<u>\$182,525</u>	<u>\$81,194</u>

Year	Business-Type Activities	
	General Obligation Bonds	
	Principal	Interest
2021	\$40,000	\$30,800
2022	40,000	30,000
2023	40,000	28,400
2024	45,000	26,800
2025	45,000	25,000
2026-2030	260,000	95,800
2031-2035	320,000	39,400
	<u>\$790,000</u>	<u>\$276,200</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 18 - Long-Term Obligations (continued)

The County's legal debt margin was \$84,261,013 at December 31, 2020.

Industrial Revenue Bonds

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

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/20
Phoenix Technologies	2/5/15	\$8,000,000	\$2,293,333
Piping Industry Training Center	7/1/09	2,900,000	1,268,750
Reclamation Technologies, Inc.	6/15/06	3,253,000	205,000
Kellermeyer Partnership Project	12/31/05	1,650,000	555,000
Kellermeyer Partnership Project	12/31/05	2,850,000	960,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	1,275,000
NW Ohio Carpenter's Joint Apprentice and Training Trust	3/1/02	3,765,000	1,395,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	265,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	2,000,000
		<u>\$35,503,000</u>	<u>\$15,517,083</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, 2020
(continued)

Note 19 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Principal payments in 2020 were \$305,778 for the enterprise funds.

	Business-Type Activities
Machinery and Equipment	\$1,901,647
Less Accumulated Depreciation	(1,901,647)
Carrying Value, December 31, 2020	\$0

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, 2020.

Year	Business-Type Activities	
	Principal	Interest
2021	\$57,792	\$1,738
2022	32,220	252
Total	\$90,012	\$1,990

Note 20 - Closure and Postclosure Costs

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

The \$7,876,930 reported as the landfill closure and postclosure liability at December 31, 2020, represents the cumulative amount reported to date based on the use of 92 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$717,785 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2020. The County expects to close the landfill in 2023. 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, 2020
(continued)

Note 21 - 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 and deferred inflows of resources, in the amount of \$1,121.

During 2020, the following transfers were made:

		Transfers Out			Total
		General	Developmental Disabilities	Other Governmental	
Transfers In	Governmental Activities				
	Permanent Improvement	\$10,500,000	\$0	\$0	\$10,500,000
	Other Governmental	844,203	3,500,000	61,967	4,406,170
	Total Governmental Activities	11,344,203	3,500,000	61,967	14,906,170
	Business-Type Activities				
	Nursing Home	71,600	0	0	71,600
	Landfill	0	0	30,000	30,000
	Total Business-Type Activities	71,600	0	30,000	101,600
	Internal Service	0	1,400,000	0	1,400,000
	Total	\$11,415,803	\$4,900,000	\$91,967	\$16,407,770

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, 2020
(continued)

Note 22 - Fund Balance

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

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Nonspendable for:				
Prepaid Items	\$380,757	\$2,609	\$0	\$2,814
Materials and Supplies				
Inventory	153,535	384,878	0	31,799
Interfund Loans	1,668,767	0	0	0
Unclaimed Monies/Estates	219,099	0	0	0
Notes Receivable	500,000	0	0	0
Total Nonspendable	2,922,158	387,487	0	34,613
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services				
Operations	0	0	6,357,284	0
Job and Family Services				
Operations	0	0	0	6,940,257
Road and Bridge				
Repair/Improvement	0	14,089,306	0	0
Total Restricted	0	14,089,306	6,357,284	6,940,257
Committed for:				
Termination Benefits	965,908	0	0	0
Assigned for:				
Court Operations	3,410,671	0	0	0
Document Recording	435,602	0	0	0
Economic Development	1,510,575	0	0	0
Election Recounts	935	0	0	0
Projected Budget Shortage	6,512,265	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	1,023,132	0	0	0
Total Assigned	12,904,320	0	0	0
Unassigned	26,178,791	0	0	0
Total Fund Balance	\$42,971,177	14,476,793	\$6,357,284	\$6,974,870

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	Permanent Improvement	Other Governmental
Nonspendable for:			
Prepaid Items	\$52,359	\$0	\$67,581
Materials and Supplies Inventory	7,907	0	15,565
Total Nonspendable	<u>60,266</u>	<u>0</u>	<u>83,146</u>
Restricted for:			
Child Support Enforcement	0	0	82,335
Court Operations	0	0	2,520,714
Crime Victim Assistance	0	0	1,120
Debt Retirement	0	0	283,367
Delinquent Tax Collections	0	0	310,779
Developmental Disabilities Operations	43,185,735	0	0
Ditch Maintenance	0	0	340,980
Dog and Kennel Operations	0	0	507,704
Economic Development	0	0	842,326
Election Expenses	0	0	21,466
Election Security	0	0	15,913
Emergency Management Agency	0	0	140,990
Historical Center	0	0	3,545
Landfill	0	0	755,828
Law Library Operations	0	0	574,425
Real Estate Assessments	0	0	773,998
Road and Bridge Repair/Improvement	0	0	21,422
Senior Citizens	0	0	42,926
Sheriff Operations	0	0	680,665
Youth Olympics	0	0	9,591
Total Restricted	<u>43,185,735</u>	<u>0</u>	<u>7,930,094</u>
Committed for:			
Road and Bridge Repair/Improvement	0	0	405,038
Storm Water Management	0	0	16,752
Total Committed	<u>0</u>	<u>0</u>	<u>421,790</u>
Assigned for:			
Debt Retirement	0	0	12,399
Permanent Improvements	0	23,602,403	4,115,161
Total Assigned	<u>0</u>	<u>23,602,403</u>	<u>4,127,560</u>
Unassigned (Deficit)	0	0	(686,823)
Total Fund Balance	<u>\$43,246,001</u>	<u>\$23,602,403</u>	<u>\$11,875,767</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 23 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

The Juvenile Residential Center (JRC) is a jointly governed organization between Wood, Williams, Van Wert, Putnam, Paulding, Ottawa, Henry, Hancock, Fulton, and Defiance Counties. The JRC provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2152.41 of the Ohio Revised Code. The JRC is controlled by ten judges; one from each county. Each county's ability to influence the operations of the JRC is limited to its representation. Wood County serves as the fiscal agent.

Note 24 - Insurance Pool

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

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, 2020
(continued)

Note 25 - Related Organizations

A. Wood County District Public Library

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

B. Wood County Park District

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

C. Wood County Regional Airport

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

Although the County has no obligation to provide financial resources to the airport, the County Commissioners have in prior years allocated certain funds to the Regional Airport. In 2020, this allocation was \$71,000.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 25 - Related Organizations (continued)

D. Wood County Transportation Improvement District

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

Note 26 - Wood County Port Authority

A. Summary of Significant Accounting Policies

Reporting Entity

The Wood County Port Authority (Port Authority) is presented following the provisions of NCGA Statement No. 1 “Governmental Accounting and Financial Reporting Principles”, as modified by subsequent NCGA and GASB pronouncements.

Basis of Presentation

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

B. Deposits and Investments

Deposits

At year end, the carrying amount of the Port Authorities’ deposits was \$132,547 and the bank balance was \$132,797. The entire bank balance was covered by federal depository insurance.

Investments

As of December 31, 2020, the net asset value of funds on deposit with STAR Ohio was \$104,069. The Port Authority’s investment in STAR Ohio had an average maturity of 55.8 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(continued)

Note 26 - Wood County Port Authority (continued)

C. Capital Assets

The Port Authority's capital assets as of December 31, 2020, consisted of construction in progress of \$7,407,563.

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 27 - Contingent Liabilities

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

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

Note 28 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that may be recognized in subsequent periods, if any, cannot be determined. In addition, the impact of the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act 2021, passed by Congress on December 21, 2020, and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

During 2020, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received, \$383,294 was sub-granted to other governments and organizations. These amounts are reflected as economic development expenditures in the Coronavirus Relief special revenue fund.

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 Seven Years (1)

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.29007525%	0.28986785%	0.29714589%	0.29644500%
County's Proportionate Share of the Net Pension Liability	\$57,335,338	\$79,388,927	\$46,616,431	\$67,317,619
County's Covered Payroll	\$39,687,368	\$39,038,428	\$38,188,910	\$36,919,657
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	144.47%	203.36%	122.07%	182.34%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%

(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

2016	2015	2014
0.30061900%	0.30022600%	0.30022600%
\$52,070,999	\$36,210,610	\$35,392,734
\$36,553,751	\$35,753,856	\$39,156,829
142.45%	101.28%	90.39%
81.08%	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 Three Years (1)

	2020	2019	2018
County's Proportion of the Net Pension Asset	0.22698655%	0.21219995%	0.19809378%
County's Proportionate Share of the Net Pension Asset	\$473,222	\$237,287	\$269,664
County's Covered Payroll	\$1,001,707	\$918,879	\$804,077
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-47.24%	-25.82%	-33.54%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	145.28%	126.64%	137.28%

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

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

See Accompanying Notes to the Required Supplementary Information

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

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.00452873%	0.00441035%	0.00421113%	0.00415548%
County's Proportionate Share of the Net Pension Liability	\$1,095,790	\$975,322	\$925,933	\$987,143
County's Covered Payroll	\$546,550	\$517,793	\$478,736	\$456,843
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	200.49%	188.36%	193.41%	216.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%

(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

2016	2015	2014	2013
0.00440622%	0.00527942%	0.00563375%	0.00563375%
\$1,474,894	\$1,459,077	\$1,370,323	\$1,632,320
\$463,621	\$550,821	\$619,892	\$560,615
318.12%	264.89%	221.06%	291.17%
66.80%	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 Four Years (1)

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.28614145%	0.28524045%	0.29165880%	0.29021460%
County's Proportionate Share of the Net OPEB Liability	\$39,523,566	\$37,188,619	\$31,671,996	\$29,312,660
County's Covered Payroll	\$42,104,875	\$41,294,007	\$40,286,287	\$38,768,932
County's Proportionate Share of the Net Pension OPEB as a Percentage of Covered Payroll	93.87%	90.06%	78.62%	75.61%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	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 County'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 Four Fiscal Years (1)

	2019	2019	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00452873%	0.00441035%	0.00421113%	0.00415548%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$79,593)	(\$73,048)	(\$67,669)	\$162,131
County's Covered Payroll	\$517,793	\$478,736	\$456,843	\$463,621
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-15.37%	-15.26%	-14.81%	34.97%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	182.10%	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 County'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 Eight Years (1) (2)

	2020	2019	2018	2017
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$5,994,735	\$5,713,160	\$5,612,627	\$5,100,959
Contributions in Relation to the Contractually Required Contribution	<u>(5,994,735)</u>	<u>(5,713,160)</u>	<u>(5,612,627)</u>	<u>(5,100,959)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$41,652,901	\$39,687,368	\$39,038,428	\$38,188,910
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.36%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$140,592	\$140,239	\$128,643	\$104,530
Contributions in Relation to the Contractually Required Contribution	<u>(140,592)</u>	<u>(140,239)</u>	<u>(128,643)</u>	<u>(104,530)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,004,229	\$1,001,707	\$918,879	\$804,077
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>
Net OPEB Liability - OPEB Plan (2)				
Contractually Required Contribution	\$56,518	\$56,632	\$53,468	\$441,661
Contributions in Relation to the Contractually Required Contribution	<u>(56,518)</u>	<u>(56,632)</u>	<u>(53,468)</u>	<u>(441,661)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$44,070,080	\$42,104,875	\$41,294,007	\$40,286,287
OPEB Contributions as a Percentage of Covered Payroll	<u>0.13%</u>	<u>0.13%</u>	<u>0.13%</u>	<u>1.10%</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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$4,569,376	\$4,529,788	\$4,436,685	\$5,244,796
<u>(4,569,376)</u>	<u>(4,529,788)</u>	<u>(4,436,685)</u>	<u>(5,244,796)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$36,919,657	\$36,553,751	\$35,753,856	\$39,156,829
<u>12.38%</u>	<u>12.39%</u>	<u>12.41%</u>	<u>13.39%</u>
\$88,407	\$102,629	\$104,080	\$113,741
<u>(88,407)</u>	<u>(102,629)</u>	<u>(104,080)</u>	<u>(113,741)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$736,725	\$855,242	\$867,333	\$874,931
<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$797,629			
<u>(797,629)</u>			
<u>\$0</u>			
\$38,768,932			
<u>2.06%</u>			

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Net Pension Liability				
Contractually Required Contribution	\$78,051	\$69,815	\$75,958	\$65,114
Contributions in Relation to the Contractually Required Contribution	<u>(78,051)</u>	<u>(69,815)</u>	<u>(75,958)</u>	<u>(65,114)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$557,507	\$498,679	\$542,557	\$465,100
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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$63,932	\$70,834	\$65,314	\$76,229	\$83,285	\$83,062
<u>(63,932)</u>	<u>(70,834)</u>	<u>(65,314)</u>	<u>(76,229)</u>	<u>(83,285)</u>	<u>(83,062)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$456,657	\$505,957	\$478,488	\$586,377	\$640,654	\$638,938
14.00%	14.00%	13.65%	13.00%	13.00%	13.00%
\$0	\$0	\$2,035	\$5,864	\$6,407	\$6,839
<u>0</u>	<u>0</u>	<u>(2,035)</u>	<u>(5,864)</u>	<u>(6,407)</u>	<u>(6,839)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0.00%	0.00%	0.43%	1.00%	1.00%	1.07%

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions - OPERS Pension - Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These assumptions compared with those used in prior years 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	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA			
Pre-January 7, 2013	3 percent simple	3 percent simple	3 percent simple
Post-January 7, 2013	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age	individual entry age

The assumptions related to COLA and Ad Hoc COLA for post-January 7, 2013, retirees are as follows.

2020	1.4 percent simple through 2020, then 2.15 percent simple
2017 through 2019	3 percent simple through 2019, then 2.15 percent simple
2016 and prior	3 percent simple through 2018, then 2.8 percent simple

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.

Changes in Assumptions - OPERS Pension - Combined Plan

For 2020, the combined plan had the same change in COLA or Ad Hoc COLA for post-January 7, 2013, retirees as the traditional plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

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 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.

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions - OPERS OPEB

Investment Return Assumption	
Beginning in 2019	6 percent
2018	6.5 percent
Municipal Bond Rate	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate	
2020	10.5 percent initial 3.5 percent ultimate in 2030
2019	10 percent initial 3.25 percent ultimate in 2029
2018	7.5 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.

Changes in Benefit Terms - STRS OPEB

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

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.

Coronavirus Relief

To account for grants received from the federal government restricted to providing assistance for COVID-19 related costs.

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.

Election Grant

To account for a grant restricted to expenditures associated with the 2020 election.

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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Probate Conduct of Business

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

Domestic Violence Shelter

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

Law Enforcement

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

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.

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, 2020

	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	\$7,699,271	\$353,902	\$5,179,539	\$13,232,712
Cash and Cash Equivalents in Segregated Accounts	546,270	0	0	546,270
Accounts Receivable	29,320	0	0	29,320
Due from Other Governments	621,393	0	0	621,393
Prepaid Items	67,581	0	0	67,581
Materials and Supplies Inventory	15,565	0	0	15,565
Interfund Receivable	11,474	0	0	11,474
Property Taxes Receivable	2,398,437	0	0	2,398,437
Payment in Lieu of Taxes Receivable	1,166	0	0	1,166
Notes Receivable	452,033	0	0	452,033
Special Assessments Receivable	684,686	113,296	17,399	815,381
Total Assets	\$12,527,196	\$467,198	\$5,196,938	\$18,191,332
<u>Liabilities</u>				
Accrued Wages Payable	\$113,594	\$0	\$372	\$113,966
Accounts Payable	97,402	0	4,312	101,714
Contracts Payable	12,971	0	63,041	76,012
Matured Compensated Absences Payable	7,099	0	0	7,099
Due to Other Governments	63,090	0	193	63,283
Interfund Payable	976,845	31,455	1,143,488	2,151,788
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Unearned Revenue	6,684	0	0	6,684
Retainage Payable	11,384	0	53,909	65,293
Total Liabilities	1,289,069	79,197	1,265,315	2,633,581
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	2,331,164	0	0	2,331,164
Payment in Lieu of Taxes Receivable	1,166	0	0	1,166
Unavailable Revenue	1,218,959	113,296	17,399	1,349,654
Total Deferred Inflows of Resources	3,551,289	113,296	17,399	3,681,984
<u>Fund Balance</u>				
Nonspendable	83,146	0	0	83,146
Restricted	7,592,265	283,367	54,462	7,930,094
Committed	16,752	0	405,038	421,790
Assigned	0	12,399	4,115,161	4,127,560
Unassigned (Deficit)	(5,325)	(21,061)	(660,437)	(686,823)
Total Fund Balance	7,686,838	274,705	3,914,224	11,875,767
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$12,527,196	\$467,198	\$5,196,938	\$18,191,332

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$523,104	\$569,872	\$3,250	\$173,468
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	3,565
Due from Other Governments	450	12,401	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	2,773	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	\$526,327	\$582,273	\$3,250	\$177,033
<u>Liabilities</u>				
Accrued Wages Payable	\$9,945	\$2,464	\$0	\$43,034
Accounts Payable	0	4,272	0	400
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	5,905	1,112	0	19,912
Interfund Payable	0	0	0	24,668
Unearned Revenue	0	0	0	6,684
Retainage Payable	0	0	0	0
Total Liabilities	15,850	7,848	0	94,698
<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	2,773	0	0	0
Restricted	507,704	574,425	3,250	82,335
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	510,477	574,425	3,250	82,335
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$526,327	\$582,273	\$3,250	\$177,033

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020
(continued)

	Juvenile Court	Drug Addiction Response Project	VOCA- Prosecutor	Historical Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$658,748	\$18,744	\$4,301	\$3,545
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	114,999	5,016	49,003	9,119
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	182,799
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	<u>\$773,747</u>	<u>\$23,760</u>	<u>\$53,304</u>	<u>\$195,541</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$7,894	\$1,900	\$2,782	\$0
Accounts Payable	1,517	0	0	0
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	4,494	1,030	1,255	0
Interfund Payable	0	25,000	0	0
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>13,905</u>	<u>27,930</u>	<u>4,037</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	177,661
Payment in Lieu of Taxes Receivable	0	0	0	78
Unavailable Revenue	74,708	1,155	42,213	14,257
Total Deferred Inflows of Resources	<u>74,708</u>	<u>1,155</u>	<u>42,213</u>	<u>191,996</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	685,134	0	7,054	3,545
Committed	0	0	0	0
Unassigned (Deficit)	0	(5,325)	0	0
Total Fund Balance (Deficit)	<u>685,134</u>	<u>(5,325)</u>	<u>7,054</u>	<u>3,545</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$773,747</u>	<u>\$23,760</u>	<u>\$53,304</u>	<u>\$195,541</u>

Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff	Electronic Monitoring
\$42,926	\$746,335	\$85,803	\$1,272,270	\$628,487	\$5,877
0	0	0	0	389	0
0	25,755	0	0	0	0
102,467	0	0	135,858	32,001	25,516
0	0	0	0	0	0
0	0	4,577	0	2,925	0
0	11,474	0	0	0	0
2,215,638	0	0	0	0	0
1,088	0	0	0	0	0
0	0	0	452,033	0	0
0	0	0	0	0	0
<u>\$2,362,119</u>	<u>\$783,564</u>	<u>\$90,380</u>	<u>\$1,860,161</u>	<u>\$663,802</u>	<u>\$31,393</u>
\$0	\$4,265	\$0	\$0	\$9,258	\$0
0	14,448	0	590	11,962	6,524
0	0	0	0	0	0
0	7,099	0	0	0	0
0	1,924	0	0	11,279	0
0	0	0	927,177	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>27,736</u>	<u>0</u>	<u>927,767</u>	<u>32,499</u>	<u>6,524</u>
2,153,503	0	0	0	0	0
1,088	0	0	0	0	0
164,602	0	0	135,858	28,499	12,758
<u>2,319,193</u>	<u>0</u>	<u>0</u>	<u>135,858</u>	<u>28,499</u>	<u>12,758</u>
0	0	4,577	0	2,925	0
42,926	755,828	85,803	796,536	599,879	12,111
0	0	0	0	0	0
0	0	0	0	0	0
<u>42,926</u>	<u>755,828</u>	<u>90,380</u>	<u>796,536</u>	<u>602,804</u>	<u>12,111</u>
<u>\$2,362,119</u>	<u>\$783,564</u>	<u>\$90,380</u>	<u>\$1,860,161</u>	<u>\$663,802</u>	<u>\$31,393</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020
(continued)

	Electronic Monitoring Offenders	Adult Probation	EMA	Cornoavirus Relief
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$31,803	\$18,284	\$149,416	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	105,296	0	0
Prepaid Items	0	0	0	56,320
Materials and Supplies Inventory	4,577	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	\$36,380	\$123,580	\$149,416	\$56,320
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$5,401	\$5,434	\$0
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	0	2,436	2,992	0
Interfund Payable	0	0	0	0
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	0	7,837	8,426	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	0	52,648	0	0
Total Deferred Inflows of Resources	0	52,648	0	0
<u>Fund Balance</u>				
Nonspendable	4,577	0	0	56,320
Restricted	31,803	63,095	140,990	0
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	36,380	63,095	140,990	56,320
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$36,380	\$123,580	\$149,416	\$56,320

Indigent Guardianship	Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Election Security	Election Grant
\$41,041	\$38,915	\$774,491	\$159,490	\$15,913	\$20,524
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	4,337
0	0	0	0	3,322	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$41,041</u>	<u>\$38,915</u>	<u>\$774,491</u>	<u>\$159,490</u>	<u>\$19,235</u>	<u>\$24,861</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	3,395
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,395</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	3,322	0
41,041	38,915	774,491	159,490	15,913	21,466
0	0	0	0	0	0
0	0	0	0	0	0
<u>41,041</u>	<u>38,915</u>	<u>774,491</u>	<u>159,490</u>	<u>19,235</u>	<u>21,466</u>
<u>\$41,041</u>	<u>\$38,915</u>	<u>\$774,491</u>	<u>\$159,490</u>	<u>\$19,235</u>	<u>\$24,861</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020
(continued)

	Ditch Maintenance	Storm Water Management	Probate Conduct of Business	Domestic Violence Shelter
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$385,107	\$188	\$1,288	\$14,434
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	24,930	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	684,686	0	0	0
Total Assets	\$1,069,793	\$25,118	\$1,288	\$14,434
<u>Liabilities</u>				
Accrued Wages Payable	\$2,193	\$275	\$0	\$0
Accounts Payable	40,980	0	0	13,314
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	954	516	0	0
Interfund Payable	0	0	0	0
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	44,127	791	0	13,314
<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	684,686	7,575	0	0
Total Deferred Inflows of Resources	684,686	7,575	0	0
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	340,980	0	1,288	1,120
Committed	0	16,752	0	0
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	340,980	16,752	1,288	1,120
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1,069,793	\$25,118	\$1,288	\$14,434

Law Enforcement	Legal Research	Drug Enforcement	Commissary	Total
\$491	\$148,992	\$0	\$0	\$7,699,271
465,095	0	9,332	71,454	546,270
0	0	0	0	29,320
0	0	0	0	621,393
0	0	0	0	67,581
0	0	0	0	15,565
0	0	0	0	11,474
0	0	0	0	2,398,437
0	0	0	0	1,166
0	0	0	0	452,033
0	0	0	0	684,686
<u>\$465,586</u>	<u>\$148,992</u>	<u>\$9,332</u>	<u>\$71,454</u>	<u>\$12,527,196</u>
\$0	\$0	\$0	\$0	\$113,594
0	0	0	0	97,402
0	0	0	0	12,971
0	0	0	0	7,099
0	0	0	0	63,090
0	0	0	0	976,845
0	0	0	0	6,684
0	0	0	0	11,384
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,289,069</u>
0	0	0	0	2,331,164
0	0	0	0	1,166
0	0	0	0	1,218,959
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,551,289</u>
0	0	0	0	83,146
465,586	148,992	9,332	71,454	7,592,265
0	0	0	0	16,752
0	0	0	0	(5,325)
<u>465,586</u>	<u>148,992</u>	<u>9,332</u>	<u>71,454</u>	<u>7,686,838</u>
<u>\$465,586</u>	<u>\$148,992</u>	<u>\$9,332</u>	<u>\$71,454</u>	<u>\$12,527,196</u>

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2020

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$47,267	\$26,382	\$280,253	\$353,902
Special Assessments Receivable	0	112,632	664	113,296
Total Assets	<u>\$47,267</u>	<u>\$139,014</u>	<u>\$280,917</u>	<u>\$467,198</u>
<u>Liabilities</u>				
Interfund Payable	\$0	\$31,455	\$0	\$31,455
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Total Liabilities	<u>15,988</u>	<u>31,455</u>	<u>31,754</u>	<u>79,197</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	112,632	664	113,296
<u>Fund Balance</u>				
Restricted	34,868	0	248,499	283,367
Assigned	12,399	0	0	12,399
Unassigned (Deficit)	(15,988)	(5,073)	0	(21,061)
Total Fund Balance (Deficit)	<u>31,279</u>	<u>(5,073)</u>	<u>248,499</u>	<u>274,705</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$47,267</u>	<u>\$139,014</u>	<u>\$280,917</u>	<u>\$467,198</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020

	Wood Lane Building Construction	Justice Center	Health District Construction	Roads and Bridges
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,234,506	\$1,917	\$49,733	\$405,038
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$4,234,506</u>	<u>\$1,917</u>	<u>\$49,733</u>	<u>\$405,038</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	4,312	0	0	0
Contracts Payable	63,041	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	142,900	0
Retainage Payable	53,909	0	0	0
Total Liabilities	<u>121,262</u>	<u>0</u>	<u>142,900</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	0	0	0
<u>Fund Balance</u>				
Restricted	0	0	0	0
Committed	0	0	0	405,038
Assigned	4,113,244	1,917	0	0
Unassigned (Deficit)	<u>0</u>	<u>0</u>	<u>(93,167)</u>	<u>0</u>
Total Fund Balance (Deficit)	<u>4,113,244</u>	<u>1,917</u>	<u>(93,167)</u>	<u>405,038</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$4,234,506</u>	<u>\$1,917</u>	<u>\$49,733</u>	<u>\$405,038</u>

Construction- Ditches	Parks and Open Spaces	Buck Road and Lime City Road Improvement	Total
\$433,883	\$45,790	\$8,672	\$5,179,539
17,399	0	0	17,399
<u>\$451,282</u>	<u>\$45,790</u>	<u>\$8,672</u>	<u>\$5,196,938</u>
\$372	\$0	\$0	\$372
0	0	0	4,312
0	0	0	63,041
193	0	0	193
1,000,588	0	0	1,143,488
0	0	0	53,909
<u>1,001,153</u>	<u>0</u>	<u>0</u>	<u>1,265,315</u>
17,399	0	0	17,399
0	45,790	8,672	54,462
0	0	0	405,038
0	0	0	4,115,161
<u>(567,270)</u>	<u>0</u>	<u>0</u>	<u>(660,437)</u>
<u>(567,270)</u>	<u>45,790</u>	<u>8,672</u>	<u>3,914,224</u>
<u>\$451,282</u>	<u>\$45,790</u>	<u>\$8,672</u>	<u>\$5,196,938</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, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$2,193,029	\$0	\$0	\$2,193,029
Payment in Lieu of Taxes	1,163	0	0	1,163
Other Taxes	9,819	0	0	9,819
Charges for Services	2,366,048	0	0	2,366,048
Licenses and Permits	541,781	0	0	541,781
Fines, Costs, and Forfeitures	447,387	0	0	447,387
Intergovernmental	10,902,952	0	13,000	10,915,952
Special Assessments	511,088	312	170,517	681,917
Interest	13,289	58	26,329	39,676
Other	131,593	504,744	3,350	639,687
	<u>17,118,149</u>	<u>505,114</u>	<u>213,196</u>	<u>17,836,459</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	3,095,127	0	0	3,095,127
Judicial	1,266,896	0	0	1,266,896
Public Safety	6,240,552	0	0	6,240,552
Public Works	1,281,535	0	0	1,281,535
Health	386,885	0	0	386,885
Human Services	4,527,012	0	0	4,527,012
Conservation and Recreation	178,477	0	0	178,477
Economic Development	781,181	0	0	781,181
Capital Outlay	0	0	3,821,908	3,821,908
Debt Service:				
Principal Retirement	0	310,000	0	310,000
Interest and Fiscal Charges	0	123,310	32,314	155,624
	<u>17,757,665</u>	<u>433,310</u>	<u>3,854,222</u>	<u>22,045,197</u>
Excess of Revenues Over (Under) Expenditures	<u>(639,516)</u>	<u>71,804</u>	<u>(3,641,026)</u>	<u>(4,208,738)</u>
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	1,703,525	1,703,525
Transfers In	685,188	20,982	3,700,000	4,406,170
Transfers Out	(30,000)	0	(61,967)	(91,967)
	<u>655,188</u>	<u>20,982</u>	<u>5,341,558</u>	<u>6,017,728</u>
Total Other Financing Sources (Uses)	<u>655,188</u>	<u>20,982</u>	<u>5,341,558</u>	<u>6,017,728</u>
Changes in Fund Balance	15,672	92,786	1,700,532	1,808,990
Fund Balance Beginning of Year	<u>7,671,166</u>	<u>181,919</u>	<u>2,213,692</u>	<u>10,066,777</u>
Fund Balance End of Year	<u>\$7,686,838</u>	<u>\$274,705</u>	<u>\$3,914,224</u>	<u>\$11,875,767</u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	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	22,445	0	38,723	446,427
Licenses and Permits	347,247	0	0	0
Fines, Costs, and Forfeitures	21,646	232,047	0	0
Intergovernmental	0	0	0	1,415,163
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,419	0	0	13,207
Total Revenues	392,757	232,047	38,723	1,874,797
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	264,791	38,886	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	381,368	0	0	0
Human Services	0	0	0	2,219,152
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	381,368	264,791	38,886	2,219,152
Excess of Revenues Over (Under) Expenditures	11,389	(32,744)	(163)	(344,355)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	287,500
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	287,500
Changes in Fund Balance	11,389	(32,744)	(163)	(56,855)
Fund Balance (Deficit) Beginning of Year	499,088	607,169	3,413	139,190
Fund Balance (Deficit) End of Year	\$510,477	\$574,425	\$3,250	\$82,335

Indigent Drivers	Real Estate Assessment	Delinquent Tax and Assessments-Prosecutor	Delinquent Tax and Assessments-Treasurer	Youth Olympics	Railroad Crossing Improvement
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
337	663,922	121,982	124,842	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	932	987	10,300	0
337	663,922	122,914	125,829	10,300	0
0	864,723	244,819	122,909	6,954	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	864,723	244,819	122,909	6,954	0
337	(200,801)	(121,905)	2,920	3,346	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
337	(200,801)	(121,905)	2,920	3,346	0
2,324	983,451	277,859	151,905	6,245	12,750
\$2,661	\$782,650	\$155,954	\$154,825	\$9,591	\$12,750

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020
(continued)

	Juvenile Court	Drug Addiction Response Project	VOCA- Prosecutor	Historical Center
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$160,896
Payment in Lieu of Taxes	0	0	0	78
Other Taxes	0	0	0	743
Charges for Services	7,530	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	475,172	122,735	77,348	17,259
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	34,983	0	0	0
Total Revenues	<u>517,685</u>	<u>122,735</u>	<u>77,348</u>	<u>178,976</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	119,741	130,088	0
Judicial	478,382	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	178,477
Economic Development	0	0	0	0
Total Expenditures	<u>478,382</u>	<u>119,741</u>	<u>130,088</u>	<u>178,477</u>
Excess of Revenues Over (Under) Expenditures	<u>39,303</u>	<u>2,994</u>	<u>(52,740)</u>	<u>499</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	37,950	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>37,950</u>	<u>0</u>
Changes in Fund Balance	39,303	2,994	(14,790)	499
Fund Balance (Deficit) Beginning of Year	<u>645,831</u>	<u>(8,319)</u>	<u>21,844</u>	<u>3,046</u>
Fund Balance (Deficit) End of Year	<u><u>\$685,134</u></u>	<u><u>(\$5,325)</u></u>	<u><u>\$7,054</u></u>	<u><u>\$3,545</u></u>

Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff	Electronic Monitoring
\$2,032,133	\$0	\$0	\$0	\$0	\$0
1,085	0	0	0	0	0
9,076	0	0	0	0	0
0	540,639	20,846	0	18,000	0
0	0	0	0	170,689	0
0	0	0	0	0	0
207,942	3,894	0	616,294	366,815	51,032
0	0	0	0	0	0
0	0	0	597	0	0
0	23,976	0	12,698	2,754	0
<u>2,250,236</u>	<u>568,509</u>	<u>20,846</u>	<u>629,589</u>	<u>558,258</u>	<u>51,032</u>
0	0	0	0	0	0
0	0	26,527	0	0	51,136
0	0	0	0	638,848	0
0	512,761	0	0	0	0
0	0	0	0	0	0
2,245,945	0	0	0	0	0
0	0	0	0	0	0
0	0	0	707,887	0	0
<u>2,245,945</u>	<u>512,761</u>	<u>26,527</u>	<u>707,887</u>	<u>638,848</u>	<u>51,136</u>
<u>4,291</u>	<u>55,748</u>	<u>(5,681)</u>	<u>(78,298)</u>	<u>(80,590)</u>	<u>(104)</u>
0	0	0	0	102,930	0
0	(30,000)	0	0	0	0
<u>0</u>	<u>(30,000)</u>	<u>0</u>	<u>0</u>	<u>102,930</u>	<u>0</u>
4,291	25,748	(5,681)	(78,298)	22,340	(104)
38,635	730,080	96,061	874,834	580,464	12,215
<u>\$42,926</u>	<u>\$755,828</u>	<u>\$90,380</u>	<u>\$796,536</u>	<u>\$602,804</u>	<u>\$12,111</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, 2020
(continued)

	Electronic Monitoring Offenders	Adult Probation	EMA	Cornoavirus Relief
<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	2,064	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	210,592	187,385	6,902,448
Special Assessments	0	0	0	0
Interest	0	0	0	3,481
Other	0	0	30,337	0
Total Revenues	2,064	210,592	217,722	6,905,929
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,355,027
Judicial	10,952	201,533	0	167,438
Public Safety	0	0	274,400	5,191,826
Public Works	0	0	0	18,177
Health	0	0	0	5,517
Human Services	0	0	0	38,330
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	73,294
Total Expenditures	10,952	201,533	274,400	6,849,609
Excess of Revenues Over (Under) Expenditures	(8,888)	9,059	(56,678)	56,320
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	170,578	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	170,578	0
Changes in Fund Balance	(8,888)	9,059	113,900	56,320
Fund Balance (Deficit) Beginning of Year	45,268	54,036	27,090	0
Fund Balance (Deficit) End of Year	\$36,380	\$63,095	\$140,990	\$56,320

Indigent Guardianship	Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Election Security	Election Grant
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
13,049	1,914	104,876	13,520	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	149,077	74,796
0	0	0	0	0	0
0	0	9,203	0	8	0
0	0	0	0	0	0
<u>13,049</u>	<u>1,914</u>	<u>114,079</u>	<u>13,520</u>	<u>149,085</u>	<u>74,796</u>
0	0	0	0	157,266	53,330
7,266	0	17,678	1,519	0	0
0	0	0	0	0	0
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>7,266</u>	<u>0</u>	<u>17,678</u>	<u>1,519</u>	<u>157,266</u>	<u>53,330</u>
<u>5,783</u>	<u>1,914</u>	<u>96,401</u>	<u>12,001</u>	<u>(8,181)</u>	<u>21,466</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>5,783</u>	<u>1,914</u>	<u>96,401</u>	<u>12,001</u>	<u>(8,181)</u>	<u>21,466</u>
<u>35,258</u>	<u>37,001</u>	<u>678,090</u>	<u>147,489</u>	<u>27,416</u>	<u>0</u>
<u>\$41,041</u>	<u>\$38,915</u>	<u>\$774,491</u>	<u>\$159,490</u>	<u>\$19,235</u>	<u>\$21,466</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, 2020
(continued)

	Ditch Maintenance	Storm Water Management	Probate Conduct of Business	Domestic Violence Shelter
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	0	49,644	705	0
Licenses and Permits	0	0	0	23,845
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	25,000	0	0
Special Assessments	511,088	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>511,088</u>	<u>74,644</u>	<u>705</u>	<u>23,845</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	788	0
Public Safety	0	0	0	0
Public Works	673,751	76,846	0	0
Health	0	0	0	0
Human Services	0	0	0	23,585
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>673,751</u>	<u>76,846</u>	<u>788</u>	<u>23,585</u>
Excess of Revenues Over (Under) Expenditures	<u>(162,663)</u>	<u>(2,202)</u>	<u>(83)</u>	<u>260</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	61,230	25,000	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>61,230</u>	<u>25,000</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(101,433)	22,798	(83)	260
Fund Balance (Deficit) Beginning of Year	<u>442,413</u>	<u>(6,046)</u>	<u>1,371</u>	<u>860</u>
Fund Balance (Deficit) End of Year	<u><u>\$340,980</u></u>	<u><u>\$16,752</u></u>	<u><u>\$1,288</u></u>	<u><u>\$1,120</u></u>

Law Enforcement	Legal Research	Drug Enforcement	Commissary	Total
\$0	\$0	\$0	\$0	\$2,193,029
0	0	0	0	1,163
0	0	0	0	9,819
0	7,656	0	166,927	2,366,048
0	0	0	0	541,781
171,024	0	22,670	0	447,387
0	0	0	0	10,902,952
0	0	0	0	511,088
0	0	0	0	13,289
0	0	0	0	131,593
<u>171,024</u>	<u>7,656</u>	<u>22,670</u>	<u>166,927</u>	<u>17,118,149</u>
40,270	0	0	0	3,095,127
0	0	0	0	1,266,896
700	0	21,280	113,498	6,240,552
0	0	0	0	1,281,535
0	0	0	0	386,885
0	0	0	0	4,527,012
0	0	0	0	178,477
0	0	0	0	781,181
<u>40,970</u>	<u>0</u>	<u>21,280</u>	<u>113,498</u>	<u>17,757,665</u>
<u>130,054</u>	<u>7,656</u>	<u>1,390</u>	<u>53,429</u>	<u>(639,516)</u>
0	0	0	0	685,188
0	0	0	0	(30,000)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>655,188</u>
130,054	7,656	1,390	53,429	15,672
<u>335,532</u>	<u>141,336</u>	<u>7,942</u>	<u>18,025</u>	<u>7,671,166</u>
<u>\$465,586</u>	<u>\$148,992</u>	<u>\$9,332</u>	<u>\$71,454</u>	<u>\$7,686,838</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, 2020

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$312	\$312
Interest	0	0	58	58
Other	504,744	0	0	504,744
Total Revenues	504,744	0	370	505,114
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	310,000	0	0	310,000
Interest and Fiscal Charges	123,310	0	0	123,310
Total Expenditures	433,310	0	0	433,310
Excess of Revenues Over Expenditures	71,434	0	370	71,804
<u>Other Financing Sources</u>				
Transfers In	20,245	737	0	20,982
Changes in Fund Balance	91,679	737	370	92,786
Fund Balance (Deficit) at Beginning of Year	(60,400)	(5,810)	248,129	181,919
Fund Balance (Deficit) End of Year	\$31,279	(\$5,073)	\$248,499	\$274,705

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2020

	Wood Lane Building Construction	Justice Center	Health District Construction	Roads and Bridges
<u>Revenues</u>				
Intergovernmental	\$13,000	\$0	\$0	\$0
Special Assessments	0	0	0	0
Interest	0	0	26,329	0
Other	0	0	0	0
Total Revenues	<u>13,000</u>	<u>0</u>	<u>26,329</u>	<u>0</u>
<u>Expenditures</u>				
Capital Outlay	3,173,586	0	0	636,120
Debt Service: Interest and Fiscal Charges	0	0	4,929	0
Total Expenditures	<u>3,173,586</u>	<u>0</u>	<u>4,929</u>	<u>636,120</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,160,586)</u>	<u>0</u>	<u>21,400</u>	<u>(636,120)</u>
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	1,703,525	0	0	0
Transfers In	3,500,000	0	0	200,000
Transfers Out	0	0	0	0
Total Other Financings Sources (Uses)	<u>5,203,525</u>	<u>0</u>	<u>0</u>	<u>200,000</u>
Changes in Fund Balance	2,042,939	0	21,400	(436,120)
Fund Balance (Deficit) Beginning of Year	<u>2,070,305</u>	<u>1,917</u>	<u>(114,567)</u>	<u>841,158</u>
Fund Balance (Deficit) End of the Year	<u>\$4,113,244</u>	<u>\$1,917</u>	<u>(\$93,167)</u>	<u>\$405,038</u>

Construction- Ditches	Parks and Open Spaces	Buck Road and Lime Road Improvement	Total
\$0	\$0	\$0	\$13,000
170,517	0	0	170,517
0	0	0	26,329
3,350	0	0	3,350
<u>173,867</u>	<u>0</u>	<u>0</u>	<u>213,196</u>
11,685	0	517	3,821,908
27,385	0	0	32,314
<u>39,070</u>	<u>0</u>	<u>517</u>	<u>3,854,222</u>
<u>134,797</u>	<u>0</u>	<u>(517)</u>	<u>(3,641,026)</u>
0	0	0	1,703,525
0	0	0	3,700,000
<u>(61,967)</u>	<u>0</u>	<u>0</u>	<u>(61,967)</u>
<u>(61,967)</u>	<u>0</u>	<u>0</u>	<u>5,341,558</u>
72,830	0	(517)	1,700,532
<u>(640,100)</u>	<u>45,790</u>	<u>9,189</u>	<u>2,213,692</u>
<u>(\$567,270)</u>	<u>\$45,790</u>	<u>\$8,672</u>	<u>\$3,914,224</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, 2020

	<u>Workers' Compensation Retro Reserve</u>	<u>Health</u>	<u>Total</u>
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,910,683	\$2,756,174	\$5,666,857
Cash and Cash Equivalents with Fiscal Agent	0	1,184,804	1,184,804
Investments with Fiscal Agent	0	14,974,579	14,974,579
Prepaid Items	126,663	0	126,663
Interfund Receivable	0	0	0
 Total Assets	 3,037,346	 18,915,557	 21,952,903
<u>Current Liabilities</u>			
Due to Other Governments	76,661	0	76,661
Claims Payable	73,946	2,152,781	2,226,727
 Total Current Liabilities	 150,607	 2,152,781	 2,303,388
<u>Non-Current Liabilities</u>			
Claims Payable	0	806,223	806,223
 Total Liabilities	 150,607	 2,959,004	 3,109,611
 Total Net Position Unrestricted	 \$2,886,739	 \$15,956,553	 \$18,843,292

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2020

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$73,711	\$10,811,717	\$10,885,428
Other	352,485	115,231	467,716
Total Operating Revenues	426,196	10,926,948	11,353,144
<u>Operating Expenses</u>			
Contractual Services	112,478	1,213,110	1,325,588
Claims	0	10,663,347	10,663,347
Other	86,144	0	86,144
Total Operating Expenses	198,622	11,876,457	12,075,079
Operating Income (Loss)	227,574	(949,509)	(721,935)
<u>Non-Operating Revenues</u>			
Interest Revenue	0	189,455	189,455
Income (Loss) Before Transfers	227,574	(760,054)	(532,480)
Transfers In	0	1,400,000	1,400,000
Changes in Net Position	227,574	639,946	867,520
Net Position Beginning of Year	2,659,165	15,316,607	17,975,772
Net Position End of Year	\$2,886,739	\$15,956,553	\$18,843,292

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2020

	Workers' Compensation Retro Reserve	Health	Total
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$497,091	\$9,189,959	\$9,687,050
Cash Received from Transactions with Outside Organizations	63,930	1,639,043	1,702,973
Cash Payments for Contractual Services	(151,905)	(1,213,110)	(1,365,015)
Cash Payments for Claims	0	(11,103,672)	(11,103,672)
Cash Received from Other Revenues	299,612	97,946	397,558
Cash Payments for Other Expenses	(86,144)	0	(86,144)
Net Cash Provided by (Used for) Operating Activities	<u>622,584</u>	<u>(1,389,834)</u>	<u>(767,250)</u>
<u>Cash Flows Provided by Noncapital Financing Activities</u>			
Cash Received from Transfers In	<u>0</u>	<u>1,400,000</u>	<u>1,400,000</u>
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(14,569,892)	(14,569,892)
Sale of Investments	0	12,121,390	12,121,390
Interest on Investments	0	189,455	189,455
Net Cash Used for Investing Activities	<u>0</u>	<u>(2,259,047)</u>	<u>(2,259,047)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	622,584	(2,248,881)	(1,626,297)
Cash and Cash Equivalents Beginning of Year	<u>2,288,099</u>	<u>6,189,859</u>	<u>8,477,958</u>
Cash and Cash Equivalents End of Year	<u>\$2,910,683</u>	<u>\$3,940,978</u>	<u>\$6,851,661</u>
Reconciliation of Operating Income (Loss) to			
<u>Net Cash Provided by (Used for) Operating Activities</u>			
Operating Income (Loss)	<u>\$227,574</u>	<u>(\$949,509)</u>	<u>(\$721,935)</u>
Adjustments to Reconcile Operating Income (Loss) to			
<u>Net Cash Provided by (Used for) Operating Activities</u>			
Decrease in Prepaid Items	26,473	0	26,473
Decrease in Interfund Receivable	434,437	0	434,437
Increase in Due to Other Governments	18,292	0	18,292
Decrease in Claims Payable	(84,192)	(440,325)	(524,517)
Total Adjustments	<u>395,010</u>	<u>(440,325)</u>	<u>(45,315)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$622,584</u>	<u>(\$1,389,834)</u>	<u>(\$767,250)</u>

Wood County, Ohio
Combining Statements - Custodial Funds

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.

Coronavirus Relief Distribution

To account for the collection and distribution of COVID relief monies received from the State. These resources are apportioned to subdivisions in the County, excluding Wood County.

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.

(continued)

Wood County, Ohio
Combining Statements - Custodial Funds

**Custodial Funds
(continued)**

Fines Distribution

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

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, 2020

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,879,016	\$217,082	\$257,456	\$5,317,025
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>4,879,016</u>	<u>217,082</u>	<u>257,456</u>	<u>5,317,025</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>\$4,879,016</u>	<u>\$217,082</u>	<u>\$257,456</u>	<u>\$5,317,025</u>

(continued)

Wood County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020
(continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$243,796	\$381,786	\$23,146	\$204,716
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>243,796</u>	<u>381,786</u>	<u>23,146</u>	<u>204,716</u>
<u>Liabilities</u>				
Due to Other Governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>204,716</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>\$243,796</u>	<u>\$381,786</u>	<u>\$23,146</u>	<u>\$0</u>

<u>Nursing Home Residents</u>	<u>Fines Distribution</u>	<u>Arson Registry</u>	<u>Undivided Tax</u>	<u>Alimony and Child Support</u>	<u>County Court</u>
\$0	\$1,075	\$177	\$5,704,794	\$0	\$0
60,976	0	0	200	21,916	507,712
0	0	0	5,640,239	0	0
0	0	0	182,172,261	0	0
0	0	0	4,632,740	0	0
<u>60,976</u>	<u>1,075</u>	<u>177</u>	<u>198,150,234</u>	<u>21,916</u>	<u>507,712</u>
<u>0</u>	<u>1,075</u>	<u>177</u>	<u>5,704,994</u>	<u>21,916</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>177,103,036</u>	<u>0</u>	<u>0</u>
<u>\$60,976</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,342,204</u>	<u>\$0</u>	<u>\$507,712</u>

(continued)

Wood County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020
(continued)

	Sheriff	Inmate	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$17,230,069
Cash and Cash Equivalents in Segregated Accounts	125,091	50,129	766,024
Due from Other Governments	0	0	5,640,239
Property Taxes Receivable	0	0	182,172,261
Special Assessments Receivable	0	0	4,632,740
	125,091	50,129	210,441,333
<u>Liabilities</u>			
Due to Other Governments	0	0	5,932,878
<u>Deferred Inflows of Resources</u>			
Property Taxes Receivable	0	0	177,103,036
<u>Net Position</u>			
Restricted for Individuals, Organizations, and Other Governments	\$125,091	\$50,129	\$27,405,419

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	7,716,080	418,994	517,652	3,571,661
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	7,716,080	418,994	517,652	3,571,661
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions as Fiscal Agent	6,319,366	345,896	455,301	3,906,406
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	6,319,366	345,896	455,301	3,906,406
Net Increase (Decrease) in Fiduciary Net Position	1,396,714	73,098	62,351	(334,745)
Net Position Beginning of Year	3,482,302	143,984	195,105	5,651,770
Net Position End of Year	\$4,879,016	\$217,082	\$257,456	\$5,317,025

(continued)

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020
(continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Coronavirus Relief Distribution
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$9,106,719
Amounts Received as Fiscal Agent	2,241,291	2,328,398	35,540	0
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	2,241,291	2,328,398	35,540	9,106,719
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	9,106,719
Distributions as Fiscal Agent	2,236,056	2,329,462	51,212	0
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	2,236,056	2,329,462	51,212	9,106,719
Net Increase (Decrease) in Fiduciary Net Position	5,235	(1,064)	(15,672)	0
Net Position Beginning of Year	238,561	382,850	38,818	0
Net Position End of Year	\$243,796	\$381,786	\$23,146	\$0

Housing Trust	Nursing Home Residents	Fines Distribution	Arson Registry	Undivided Tax	Alimony and Child Support	County Court	Sheriff
\$0	\$0	\$0	\$0	\$7,817,901	\$0	\$0	\$0
0	92,601	0	0	0	100,912	0	0
705,588	0	0	0	0	0	25,635,392	0
0	0	12,684	0	0	0	2,158,035	0
0	0	0	0	190,170,212	0	0	0
0	0	0	0	4,237,481	0	0	0
0	0	0	0	0	0	0	872,620
0	0	0	0	0	0	0	0
705,588	92,601	12,684	0	202,225,594	100,912	27,793,427	872,620
0	0	0	0	0	100,912	0	0
0	0	0	0	11,932,334	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	53,237	0	0	0	0	0	0
705,588	0	0	0	0	0	25,907,701	0
0	0	12,684	0	0	0	2,226,458	0
0	0	0	0	185,141,924	0	0	0
0	0	0	0	4,940,656	0	0	0
0	0	0	0	0	0	0	934,360
705,588	53,237	12,684	0	202,014,914	100,912	28,134,159	934,360
0	39,364	0	0	210,680	0	(340,732)	(61,740)
0	21,612	0	0	15,131,524	0	848,444	186,831
\$0	\$60,976	\$0	\$0	\$15,342,204	\$0	\$507,712	\$125,091

(continued)

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020
(continued)

	Inmate	Total
<u>Additions</u>		
Intergovernmental Amounts for Other Governments	\$0	\$16,924,620
Amounts Received as Fiscal Agent	0	17,023,129
Licenses, Permits, and Fees for Other Governments	0	26,340,980
Fines and Forfeitures for Other Governments	0	2,170,719
Property Tax Collections for Other Governments	0	190,170,212
Special Assessments Collections for Other Governments	0	4,237,481
Sheriff Sales Collections for Others	0	872,620
Other	352,199	352,199
 Total Additions	 352,199	 258,091,960
<u>Deductions</u>		
Distributions to the State of Ohio	0	100,912
Distributions to Other Governments	0	11,932,334
Distributions of State Funds to Other Governments	0	9,106,719
Distributions as Fiscal Agent	0	15,643,699
Distributions to Individuals	350,756	403,993
Licenses, Permits, and Fees Distributions to Other Governments	0	26,613,289
Fines and Forfeitures Distributions to Other Governments	0	2,239,142
Property Tax Distributions to Other Governments	0	185,141,924
Special Assessments Distributions to Other Governments	0	4,940,656
Sheriff Sales Distributions to Others	0	934,360
 Total Deductions	 350,756	 257,057,028
 Net Increase (Decrease) in Fiduciary Net Position	 1,443	 1,034,932
 Net Position Beginning of Year	 48,686	 26,370,487
 Net Position End of Year	 \$50,129	 \$27,405,419

**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, 2020

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$8,364,976	\$7,552,476	\$7,539,103	(\$13,373)
Payment in Lieu of Taxes	43,643	43,643	43,643	0
Permissive Sales Taxes	19,500,000	19,500,000	24,529,961	5,029,961
Other Taxes	31,725	31,725	34,928	3,203
Charges for Services	7,413,240	7,363,240	8,692,612	1,329,372
Licenses and Permits	6,150	6,150	7,606	1,456
Fines, Costs, and Forfeitures	270,000	270,000	249,875	(20,125)
Intergovernmental	3,583,774	4,427,639	5,175,613	747,974
Interest	1,500,000	1,500,000	2,013,253	513,253
Other	506,039	391,039	509,153	118,114
Total Revenues	41,219,547	41,085,912	48,795,747	7,709,835
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	75,000	264,044	227,741	36,303
Materials and Supplies	369,199	409,703	405,597	4,106
Contractual Services	1,134,927	1,658,531	1,362,113	296,418
Other	89,421	74,421	64,322	10,099
Capital Outlay	961,824	1,154,022	1,110,290	43,732
Total County	2,630,371	3,560,721	3,170,063	390,658
Commissioners				
Personal Services	905,187	905,437	882,930	22,507
Materials and Supplies	3,000	3,000	1,983	1,017
Contractual Services	3,250	3,250	2,282	968
Other	6,000	6,000	2,819	3,181
Total Commissioners	917,437	917,687	890,014	27,673
Central Services				
Personal Services	9,785	9,785	8,398	1,387
Materials and Supplies	62,000	62,968	59,102	3,866
Contractual Services	243,750	263,191	260,915	2,276
Other	5,000	9,978	7,759	2,219
Total Central Services	320,535	345,922	336,174	9,748
Auditor				
Personal Services	759,344	759,389	626,712	132,677
Materials and Supplies	11,000	12,500	7,530	4,970
Contractual Services	17,600	18,290	14,379	3,911
Other	10,500	10,500	7,412	3,088
Total Auditor	798,444	800,679	656,033	144,646

(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, 2020
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Appraising Personal Property				
Personal Services	\$266,889	\$266,889	\$236,631	\$30,258
Materials and Supplies	5,000	5,000	3,850	1,150
Contractual Services	12,500	15,275	4,222	11,053
Other	1,500	1,625	1,480	145
Total Appraising Personal Property	285,889	288,789	246,183	42,606
Treasurer				
Personal Services	228,109	225,408	221,737	3,671
Materials and Supplies	50,000	52,157	41,336	10,821
Contractual Services	6,500	6,500	6,500	0
Other	3,000	5,701	4,256	1,445
Total Treasurer	287,609	289,766	273,829	15,937
Prosecuting Attorney				
Personal Services	1,707,818	1,707,818	1,692,714	15,104
Materials and Supplies	13,000	13,000	7,235	5,765
Contractual Services	63,000	63,000	56,600	6,400
Other	75,819	84,819	73,838	10,981
Total Prosecuting Attorney	1,859,637	1,868,637	1,830,387	38,250
Budget Commission				
Personal Services	25,025	25,021	25,021	0
Materials and Supplies	150	150	17	133
Contractual Services	1,000	1,000	950	50
Other	100	100	0	100
Total Budget Commission	26,275	26,271	25,988	283
Board of Revision				
Personal Services	52,985	52,985	50,859	2,126
Materials and Supplies	100	100	24	76
Contractual Services	600	600	50	550
Total Board of Revision	53,685	53,685	50,933	2,752
Bureau of Inspection				
Contractual Services	102,500	102,500	102,500	0
Planning Commission				
Personal Services	126,854	126,854	125,003	1,851
Materials and Supplies	1,000	1,296	846	450
Contractual Services	1,000	1,000	626	374
Other	1,500	2,533	1,849	684
Total Planning Commission	130,354	131,683	128,324	3,359

(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, 2020
(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	649,000	595,126	593,894	1,232
Materials and Supplies	55,000	79,215	79,215	0
Contractual Services	74,500	307,846	301,960	5,886
Other	2,200	2,200	1,940	260
Total Board of Elections	780,700	984,387	977,009	7,378
Maintenance and Operating-Courthouse				
Personal Services	1,243,460	1,243,798	1,236,777	7,021
Materials and Supplies	117,875	125,156	118,584	6,572
Contractual Services	971,000	993,873	975,416	18,457
Other	2,200	3,365	3,177	188
Total Maintenance and Operating-Courthouse	2,334,535	2,366,192	2,333,954	32,238
Recorder				
Personal Services	393,581	393,581	370,817	22,764
Materials and Supplies	10,000	10,000	4,768	5,232
Contractual Services	15,000	21,000	15,677	5,323
Other	2,700	2,700	2,524	176
Capital Outlay	4,000	4,000	0	4,000
Total Recorder	425,281	431,281	393,786	37,495
Records Center				
Personal Services	162,919	162,919	138,304	24,615
Materials and Supplies	15,000	15,000	9,585	5,415
Contractual Services	60,900	62,632	47,558	15,074
Total Records Center	238,819	240,551	195,447	45,104
Insurance on Property				
Contractual Services	350,000	350,000	321,927	28,073
Insurance on Person				
Personal Services	4,681,538	4,701,746	4,028,825	672,921

(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, 2020
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Pensions				
Personal Services	\$3,298,417	\$2,886,564	\$2,566,642	\$319,922
Taxes				
Other	7,000	7,000	5,749	1,251
Miscellaneous				
Other	51,500	55,500	52,729	2,771
Annexations				
Other	200	200	105	95
Information Technology				
Personal Services	235,219	235,219	229,852	5,367
Materials and Supplies	3,500	3,500	3,189	311
Contractual Services	2,500	2,500	1,669	831
Other	3,000	3,000	394	2,606
Total Information Technology	244,219	244,219	235,104	9,115
Operation Fuel Facility				
Materials and Supplies	180,250	180,650	128,554	52,096
Contractual Services	8,375	11,005	9,284	1,721
Total Operation Fuel Facility	188,625	191,655	137,838	53,817
Workers Compensation Self Insurance				
Contractual Services	85,000	89,740	67,950	21,790
Recorder's Equipment				
Materials and Supplies	10,000	50,000	45,163	4,837
Capital Outlay	65,000	51,035	50,834	201
Total Recorder's Equipment	75,000	101,035	95,997	5,038
Severance Pay Reserve				
Personal Services	370,000	1,470,000	726,099	743,901
Total Legislative and Executive	20,564,570	22,527,410	19,870,589	2,656,821
Judicial				
Domestic Relations				
Personal Services	294,371	294,371	287,764	6,607
Materials and Supplies	5,100	6,870	4,978	1,892
Contractual Services	29,190	50,914	42,064	8,850
Other	1,750	1,750	1,110	640
Total Domestic Relations	330,411	353,905	335,916	17,989

(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, 2020
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court of Appeals				
Other	\$135,000	\$135,000	\$135,000	\$0
Court of Common Pleas Mediation				
Personal Services	95,505	95,505	94,655	850
Materials and Supplies	600	764	164	600
Contractual Services	2,000	2,360	1,320	1,040
Other	825	900	490	410
Total Court of Common Pleas Mediation	98,930	99,529	96,629	2,900
Jury Commission				
Personal Services	75,524	75,524	73,030	2,494
Materials and Supplies	23,000	28,437	26,897	1,540
Contractual Services	6,637	9,575	7,816	1,759
Other	200	200	175	25
Total Jury Commission	105,361	113,736	107,918	5,818
Adult Probation				
Personal Services	768,285	762,635	726,828	35,807
Materials and Supplies	5,400	6,200	6,130	70
Contractual Services	39,000	44,550	36,960	7,590
Other	1,000	692	535	157
Total Adult Probation	813,685	814,077	770,453	43,624
Court Security				
Personal Services	471,241	385,591	369,106	16,485
Materials and Supplies	4,200	5,249	3,576	1,673
Contractual Services	16,367	16,367	10,106	6,261
Other	1,650	1,974	1,647	327
Total Court Security	493,458	409,181	384,435	24,746
Common Pleas Courts 1, 2, and 4				
Personal Services	1,120,745	1,121,040	1,101,153	19,887
Materials and Supplies	23,450	30,107	21,317	8,790
Contractual Services	175,500	227,257	137,142	90,115
Other	5,998	7,596	5,338	2,258
Total Common Pleas Courts 1, 2, and 4	1,325,693	1,386,000	1,264,950	121,050
Juvenile Court				
Personal Services	547,452	512,124	509,086	3,038
Materials and Supplies	10,250	10,250	8,829	1,421
Contractual Services	54,850	54,850	42,662	12,188
Other	11,000	11,000	7,235	3,765
Total Juvenile Court	623,552	588,224	567,812	20,412

(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, 2020
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Juvenile Probation				
Personal Services	\$191,928	\$193,775	\$173,408	\$20,367
Materials and Supplies	3,200	3,200	2,288	912
Contractual Services	26,525	26,525	23,399	3,126
Other	1,000	1,000	892	108
Total Juvenile Probation	222,653	224,500	199,987	24,513
Detention Home				
Personal Services	948,674	427,534	386,888	40,646
Materials and Supplies	73,639	73,639	29,857	43,782
Contractual Services	113,750	113,750	107,179	6,571
Other	4,000	4,000	1,377	2,623
Total Detention Home	1,140,063	618,923	525,301	93,622
Probate Court				
Personal Services	402,771	402,771	398,207	4,564
Materials and Supplies	3,300	3,300	2,177	1,123
Contractual Services	16,500	16,500	10,408	6,092
Other	11,000	11,000	5,983	5,017
Total Probate Court	433,571	433,571	416,775	16,796
Clerk of Courts				
Personal Services	735,887	733,946	708,132	25,814
Materials and Supplies	16,000	19,865	14,767	5,098
Contractual Services	54,500	59,713	45,236	14,477
Other	2,000	2,000	919	1,081
Total Clerk of Courts	808,387	815,524	769,054	46,470
Fostoria Municipal Court				
Personal Services	3,446	3,446	3,319	127
Contractual Services	2,140	2,190	2,146	44
Total Fostoria Municipal Court	5,586	5,636	5,465	171
Perrysburg Municipal Court				
Personal Services	105,760	105,760	98,002	7,758
Contractual Services	51,480	55,988	55,048	940
Other	4,000	9,052	8,831	221
Total Perrysburg Municipal Court	161,240	170,800	161,881	8,919

(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, 2020
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Bowling Green Municipal Court				
Personal Services	\$158,110	\$158,110	\$151,355	\$6,755
Contractual Services	50,780	53,018	52,588	430
Other	2,000	2,600	2,527	73
Total Bowling Green Municipal Court	210,890	213,728	206,470	7,258
Public Defender				
Personal Services	997,842	1,002,948	983,070	19,878
Materials and Supplies	7,210	7,802	7,412	390
Contractual Services	59,090	72,546	68,817	3,729
Other	25,950	27,083	25,349	1,734
Capital Outlay	17,175	20,476	17,996	2,480
Total Public Defender	1,107,267	1,130,855	1,102,644	28,211
Miscellaneous				
Materials and Supplies	55,700	58,613	58,613	0
Contractual Services	466,250	489,480	392,686	96,794
Other	8,000	8,000	5,429	2,571
Total Miscellaneous	529,950	556,093	456,728	99,365
Title Administration				
Personal Services	554,170	554,503	480,127	74,376
Materials and Supplies	11,934	12,466	8,708	3,758
Contractual Services	16,417	17,170	14,502	2,668
Other	41,668	46,468	39,502	6,966
Capital Outlay	9,320	9,525	3,730	5,795
Total Title Administration	633,509	640,132	546,569	93,563
Total Judicial	9,179,206	8,709,414	8,053,987	655,427
Public Safety				
Coroner				
Personal Services	72,372	72,372	70,795	1,577
Materials and Supplies	50	24	24	0
Contractual Services	500	625	609	16
Other	136,000	135,900	104,941	30,959
Total Coroner	208,922	208,921	176,369	32,552
Sheriff				
Personal Services	2,775,659	1,858,966	1,851,875	7,091
Materials and Supplies	28,000	23,000	20,441	2,559
Contractual Services	265,386	225,386	199,308	26,078
Other	98,822	103,022	102,152	870
Total Sheriff	3,167,867	2,210,374	2,173,776	36,598

(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, 2020
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Communications Center				
Personal Services	\$1,153,928	\$362,861	\$348,916	\$13,945
Materials and Supplies	3,500	3,500	2,975	525
Contractual Services	244,836	244,836	217,406	27,430
Other	39,800	39,800	33,210	6,590
Total Communications Center	1,442,064	650,997	602,507	48,490
Other Expenditure				
Other	30,100	41,250	30,000	11,250
Jail-Sheriff				
Personal Services	3,254,346	1,154,345	1,133,245	21,100
Materials and Supplies	411,500	338,500	318,085	20,415
Contractual Services	729,000	771,000	703,872	67,128
Other	11,500	11,500	842	10,658
Total Jail-Sheriff	4,406,346	2,275,345	2,156,044	119,301
Total Public Safety	9,255,299	5,386,887	5,138,696	248,191
Public Works				
Engineer				
Personal Services	568,665	568,665	563,306	5,359
Materials and Supplies	5,000	5,000	2,948	2,052
Contractual Services	10,000	10,000	6,368	3,632
Other	60,050	6,050	1,160	4,890
Total Public Works	643,715	589,715	573,782	15,933
Health				
Registration of Vital Statistics				
Other	1,700	1,700	1,677	23
Other Health				
Contractual Services	336,314	443,195	348,557	94,638
Total Health	338,014	444,895	350,234	94,661
Human Services				
Veteran Services				
Personal Services	390,150	392,748	328,717	64,031
Materials and Supplies	43,000	33,250	6,558	26,692
Contractual Services	179,000	170,223	98,876	71,347
Other	134,001	149,207	128,073	21,134
Total Veteran Services	746,151	745,428	562,224	183,204

(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, 2020
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Assistance				
Other	\$205,907	\$205,907	\$201,004	\$4,903
Total Human Services	952,058	951,335	763,228	188,107
Conservation and Recreation				
Historical Society				
Personal Services	176,036	176,036	176,036	0
Economic Development				
Economic Development				
Personal Services	207,431	212,176	206,133	6,043
Materials and Supplies	1,000	1,000	278	722
Contractual Services	19,950	19,950	4,925	15,025
Other	104,783	825,457	364,240	461,217
Capital Outlay	0	1,021	1,021	0
Total Economic Development	333,164	1,059,604	576,597	483,007
Other				
Airport				
Other	71,000	71,000	71,000	0
Miscellaneous				
Other	527,004	449,883	393,184	56,699
Contingencies				
Other	499,795	0	0	0
Budget Stabilization				
Other	1,500,000	1,500,000	0	1,500,000
Unclaimed Monies				
Other	132,085	132,085	55,696	76,389
Total Other	2,729,884	2,152,968	519,880	1,633,088
Intergovernmental				
Agriculture				
Contractual Services	4,000	4,000	2,915	1,085
Other	513,300	513,300	465,285	48,015
Total Intergovernmental	517,300	517,300	468,200	49,100
Total Expenditures	44,689,246	42,515,564	36,491,229	6,024,335
Excess of Revenues Over (Under) Expenditures	(3,469,699)	(1,429,652)	12,304,518	13,734,170

(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, 2020
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Advances In	\$114,500	\$672,705	\$672,705	\$0
Advances Out	(1,224,854)	(1,224,854)	(1,626,557)	(401,703)
Transfers In	210,571	471	0	(471)
Transfers Out	(678,619)	(11,416,352)	(11,415,803)	549
Total Other Financing Sources (Uses)	(1,578,402)	(11,968,030)	(12,369,655)	(401,625)
Changes in Fund Balance	(5,048,101)	(13,397,682)	(65,137)	13,332,545
Fund Balance Beginning of Year	33,492,424	33,492,424	33,492,424	0
Prior Year Encumbrances Appropriated	1,263,328	1,263,328	1,263,328	0
Fund Balance End of Year	<u>\$29,707,651</u>	<u>\$21,358,070</u>	<u>\$34,690,615</u>	<u>\$13,332,545</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, 2020

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$5,995,429	\$5,995,429	\$5,262,314	(\$733,115)
Charges for Services	412,261	412,261	1,057,938	645,677
Fines, Costs, and Forfeitures	150,894	150,894	137,597	(13,297)
Intergovernmental	3,927,719	3,927,719	5,243,936	1,316,217
Interest	86,211	86,211	112,508	26,297
Total Revenues	<u>10,572,514</u>	<u>10,572,514</u>	<u>11,814,293</u>	<u>1,241,779</u>
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	3,260,264	3,260,264	2,780,506	479,758
Materials and Supplies	2,113,865	2,132,042	1,456,808	675,234
Contractual Services	4,662,818	6,585,916	3,096,537	3,489,379
Other	530,000	530,221	516,904	13,317
Capital Outlay	1,846,166	2,313,116	2,215,281	97,835
Debt Service:				
Principal Retirement	46,228	46,228	16,239	29,989
Total Expenditures	<u>12,459,341</u>	<u>14,867,787</u>	<u>10,082,275</u>	<u>4,785,512</u>
Changes in Fund Balance	(1,886,827)	(4,295,273)	1,732,018	6,027,291
Fund Balance Beginning of Year	10,968,147	10,968,147	10,968,147	0
Prior Year Encumbrances Appropriated	<u>757,896</u>	<u>757,896</u>	<u>757,896</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$9,839,216</u></u>	<u><u>\$7,430,770</u></u>	<u><u>\$13,458,061</u></u>	<u><u>\$6,027,291</u></u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$8,464,382	\$7,954,382	\$7,937,256	(\$17,126)
Payment in Lieu of Taxes	4,031	4,031	4,031	0
Other Taxes	30,895	30,895	36,535	5,640
Charges for Services	20,000	20,000	347,502	327,502
Intergovernmental	4,522,839	5,032,839	4,690,463	(342,376)
Other	25,000	25,000	128,538	103,538
Total Revenues	<u>13,067,147</u>	<u>13,067,147</u>	<u>13,144,325</u>	<u>77,178</u>
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	704,630	707,593	629,695	77,898
Materials and Supplies	12,000	12,000	5,761	6,239
Contractual Services	9,516,000	12,266,000	11,339,160	926,840
Other	400,000	400,000	116,674	283,326
Capital Outlay	15,000	18,619	12,924	5,695
Total Expenditures	<u>10,647,630</u>	<u>13,404,212</u>	<u>12,104,214</u>	<u>1,299,998</u>
Excess of Revenues Over (Under) Expenditures	2,419,517	(337,065)	1,040,111	1,377,176
<u>Other Financing Uses</u>				
Transfers Out	<u>(3,459,057)</u>	<u>(702,475)</u>	<u>0</u>	<u>702,475</u>
Changes in Fund Balance	(1,039,540)	(1,039,540)	1,040,111	2,079,651
Fund Balance Beginning of Year	<u>6,027,294</u>	<u>6,027,294</u>	<u>6,027,294</u>	<u>0</u>
Fund Balance End of Year	<u>\$4,987,754</u>	<u>\$4,987,754</u>	<u>\$7,067,405</u>	<u>\$2,079,651</u>

Wood County, Ohio
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2020

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,161,339	\$3,775,339	\$3,765,990	(\$9,349)
Payment in Lieu of Taxes	2,015	2,015	2,015	0
Other Taxes	15,100	15,100	16,855	1,755
Intergovernmental	11,938,621	9,695,156	10,767,708	1,072,552
Other	30,000	10,000	7,081	(2,919)
Total Revenues	16,147,075	13,497,610	14,559,649	1,062,039
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	6,663,867	6,426,484	6,381,514	44,970
Materials and Supplies	155,000	132,043	63,818	68,225
Contractual Services	2,132,500	1,712,651	1,685,855	26,796
Other	700,000	489,140	482,326	6,814
Capital Outlay	155,000	39,000	35,306	3,694
Total Public Assistance	9,806,367	8,799,318	8,648,819	150,499
Work Force Investment Act				
Contractual Services	883,000	450,500	437,965	12,535
Other	101,538	36,341	36,223	118
Capital Outlay	0	2,097	2,097	0
Total Work Force Investment Act	984,538	488,938	476,285	12,653
Children's Services				
Contractual Services	3,300,000	3,300,000	3,078,850	221,150
Other	221,957	221,957	0	221,957
Total Children's Services	3,521,957	3,521,957	3,078,850	443,107
Child and Adult Protect-Levy				
Contractual Services	85,000	85,000	81,381	3,619
Other	1,895,126	1,892,026	317,332	1,574,694
Capital Outlay	45,000	56,100	55,361	739
Total Child and Adult Protect-Levy	2,025,126	2,033,126	454,074	1,579,052
Trust-Homeless Donation				
Other	30,000	15,000	4,293	10,707
Total Expenditures	16,367,988	14,858,339	12,662,321	2,196,018
Excess of Revenues Over (Under) Expenditures	(220,913)	(1,360,729)	1,897,328	3,258,057

(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, 2020
(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)	(\$105,000)	\$0	\$105,000
Changes in Fund Balance	(345,913)	(1,465,729)	1,897,328	3,363,057
Fund Balance Beginning of Year	5,052,758	5,052,758	5,052,758	0
Prior Year Encumbrances Appropriated	10,661	10,661	10,661	0
Fund Balance End of Year	<u>\$4,717,506</u>	<u>\$3,597,690</u>	<u>\$6,960,747</u>	<u>\$3,363,057</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, 2020

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$22,459,523	\$21,132,523	\$21,051,032	(\$81,491)
Payment in Lieu of Taxes	14,185	14,185	14,185	0
Other Taxes	75,248	75,248	91,858	16,610
Charges for Services	808,770	808,770	790,974	(17,796)
Intergovernmental	7,237,606	7,526,806	6,946,952	(579,854)
Total Revenues	30,595,332	29,557,532	28,895,001	(662,531)
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	4,400,000	4,390,000	3,099,617	1,290,383
Other	235,000	245,000	189,774	55,226
Total Residential Development Services	4,635,000	4,635,000	3,289,391	1,345,609
Community Assistance				
Contractual Services	40,000	80,000	48,564	31,436
Other	10,000	10,000	0	10,000
Total Community Assistance	50,000	90,000	48,564	41,436
Board of DD				
Personal Services	9,860,235	9,865,235	9,158,812	706,423
Materials and Supplies	216,950	361,950	268,949	93,001
Contractual Services	7,650,977	7,710,977	5,380,503	2,330,474
Other	400,495	575,495	513,428	62,067
Capital Outlay	192,379	192,379	154,095	38,284
Total Board of DD	18,321,036	18,706,036	15,475,787	3,230,249
Family Resource Services				
Contractual Services	1,997,750	1,947,750	580,282	1,367,468
Capital Outlay	80,000	130,000	113,236	16,764
Total Family Resource Services	2,077,750	2,077,750	693,518	1,384,232
Benefit Separation				
Personal Services	45,000	45,000	17,347	27,653
Total Expenditures	25,128,786	25,553,786	19,524,607	6,029,179
Excess of Revenues Over Expenditures	5,466,546	4,003,746	9,370,394	5,366,648
<u>Other Financing Uses</u>				
Transfers Out	(5,450,000)	(5,065,000)	(4,900,000)	165,000
Changes in Fund Balance	16,546	(1,061,254)	4,470,394	5,531,648
Fund Balance Beginning of Year	38,547,037	38,547,037	38,547,037	0
Fund Balance End of Year	\$38,563,583	\$37,485,783	\$43,017,431	\$5,531,648

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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$29,544	\$29,544	\$0
Interest	0	14,450	14,450
Other	330,456	575,036	244,580
Total Revenues	<u>360,000</u>	<u>619,030</u>	<u>259,030</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	3,249,236	1,403,658	1,845,578
Capital Outlay	437,535	437,535	0
Total Expenditures	<u>3,686,771</u>	<u>1,841,193</u>	<u>1,845,578</u>
Excess of Revenues Under Expenditures	(3,326,771)	(1,222,163)	2,104,608
<u>Other Financing Sources</u>			
Transfers In	<u>3,000,000</u>	<u>10,500,000</u>	<u>7,500,000</u>
Changes in Fund Balance	(326,771)	9,277,837	9,604,608
Fund Balance Beginning of Year	12,519,780	12,519,780	0
Prior Year Encumbrances Appropriated	<u>686,771</u>	<u>686,771</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$12,879,780</u></u>	<u><u>\$22,484,388</u></u>	<u><u>\$9,604,608</u></u>

Wood County, Ohio
Building Inspection Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,446,000	\$1,470,715	\$24,715
Other	0	1,512	1,512
Total Revenues	<u>1,446,000</u>	<u>1,472,227</u>	<u>26,227</u>
<u>Expenses</u>			
Personal Services	1,278,997	1,223,062	55,935
Materials and Supplies	6,500	5,837	663
Contractual Services	183,112	162,651	20,461
Other	89,000	68,912	20,088
Capital Outlay	56,834	47,175	9,659
Total Expenses	<u>1,614,443</u>	<u>1,507,637</u>	<u>106,806</u>
Changes in Fund Balance	(168,443)	(35,410)	133,033
Fund Balance Beginning of Year	2,734,243	2,734,243	0
Prior Year Encumbrances Appropriated	<u>1,834</u>	<u>1,834</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,567,634</u></u>	<u><u>\$2,700,667</u></u>	<u><u>\$133,033</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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,233,500	\$7,419,776	\$186,276
Grants	825,216	825,216	0
Other	1,000	170	(830)
Total Revenues	<u>8,059,716</u>	<u>8,245,162</u>	<u>185,446</u>
<u>Expenses</u>			
Personal Services	4,433,845	4,405,205	28,640
Materials and Supplies	609,000	584,608	24,392
Contractual Services	2,354,955	2,265,551	89,404
Other	191,047	175,787	15,260
Capital Outlay	130,000	6,339	123,661
Debt Service			
Principal Retirement	40,000	40,000	0
Interest Expense	31,600	31,600	0
Total Expenses	<u>7,790,447</u>	<u>7,509,090</u>	<u>281,357</u>
Excess of Revenues Over Expenses	269,269	736,072	466,803
Advances In	500,000	500,000	0
Transfers In	<u>71,600</u>	<u>71,600</u>	<u>0</u>
Changes in Fund Balance	840,869	1,307,672	466,803
Fund Balance Beginning of Year	399,029	399,029	0
Prior Year Encumbrances Appropriated	<u>1,373</u>	<u>1,373</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,241,271</u></u>	<u><u>\$1,708,074</u></u>	<u><u>\$466,803</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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$2,473,000	\$2,959,747	\$486,747
Other	25,000	209,483	184,483
Total Revenues	<u>2,498,000</u>	<u>3,169,230</u>	<u>671,230</u>
<u>Expenses</u>			
Personal Services	741,404	714,299	27,105
Materials and Supplies	267,137	203,343	63,794
Contractual Services	699,172	660,401	38,771
Other	569,900	556,640	13,260
Capital Outlay	1,120,868	1,086,382	34,486
Debt Service:			
Interest Expense	34,187	34,187	0
Total Expenses	<u>3,432,668</u>	<u>3,255,252</u>	<u>177,416</u>
Excess of Revenues Under Expenses	(934,668)	(86,022)	848,646
Advances In	401,703	401,703	0
Advances Out	(301,913)	(301,913)	0
Transfers In	30,000	30,000	0
Transfers Out	<u>(50,000)</u>	<u>0</u>	<u>50,000</u>
Changes in Fund Balance	(854,878)	43,768	898,646
Fund Balance Beginning of Year	3,153,445	3,153,445	0
Prior Year Encumbrances Appropriated	<u>128,653</u>	<u>128,653</u>	<u>0</u>
Fund Balance End of Year	<u>\$2,427,220</u>	<u>\$3,325,866</u>	<u>\$898,646</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$23,500	\$22,445	(\$1,055)
Licenses and Permits	319,700	333,691	13,991
Fines, Costs, and Forfeitures	23,900	21,665	(2,235)
Other	900	1,419	519
	<u>368,000</u>	<u>379,220</u>	<u>11,220</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	320,072	306,219	13,853
Materials and Supplies	16,135	12,510	3,625
Contractual Services	46,647	37,552	9,095
Other	10,295	7,087	3,208
Capital Outlay	36,000	33,374	2,626
	<u>429,149</u>	<u>396,742</u>	<u>32,407</u>
Total Expenditures	<u>429,149</u>	<u>396,742</u>	<u>32,407</u>
Changes in Fund Balance	(61,149)	(17,522)	43,627
Fund Balance Beginning of Year	405,273	405,273	0
Prior Year Encumbrances Appropriated	<u>5,230</u>	<u>5,230</u>	<u>0</u>
Fund Balance End of Year	<u>\$349,354</u>	<u>\$392,981</u>	<u>\$43,627</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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$239,000	\$240,549	\$1,549
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	101,559	90,212	11,347
Materials and Supplies	13,471	6,541	6,930
Contractual Services	179,938	160,662	19,276
Other	8,979	6,388	2,591
Capital Outlay	4,550	4,550	0
Total Expenditures	308,497	268,353	40,144
Changes in Fund Balance	(69,497)	(27,804)	41,693
Fund Balance Beginning of Year	593,716	593,716	0
Fund Balance End of Year	\$524,219	\$565,912	\$41,693

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$38,886	\$38,886	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Mediation Grant			
Other	38,886	38,886	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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$430,000	\$448,030	\$18,030
Intergovernmental	1,585,000	1,537,689	(47,311)
Other	15,000	13,207	(1,793)
Total Revenues	<u>2,030,000</u>	<u>1,998,926</u>	<u>(31,074)</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,804,616	1,770,794	33,822
Materials and Supplies	50,000	35,030	14,970
Contractual Services	534,683	460,273	74,410
Total Expenditures	<u>2,389,299</u>	<u>2,266,097</u>	<u>123,202</u>
Excess of Revenues Under Expenditures	(359,299)	(267,171)	92,128
<u>Other Financing Sources</u>			
Transfers In	<u>275,000</u>	<u>287,500</u>	<u>12,500</u>
Changes in Fund Balance	(84,299)	20,329	104,628
Fund Balance Beginning of Year	142,577	142,577	0
Prior Year Encumbrances Appropriated	<u>10,070</u>	<u>10,070</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$68,348</u></u>	<u><u>\$172,976</u></u>	<u><u>\$104,628</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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$100	\$337	\$237
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	100	337	237
Fund Balance Beginning of Year	2,324	2,324	0
Fund Balance End of Year	\$2,424	\$2,661	\$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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$663,275	\$663,922	\$647
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	430,741	381,805	48,936
Materials and Supplies	10,000	1,101	8,899
Contractual Services	862,213	781,574	80,639
Other	8,000	7,224	776
Capital Outlay	75,317	3,797	71,520
Total Expenditures	<u>1,386,271</u>	<u>1,175,501</u>	<u>210,770</u>
Changes in Fund Balance	(722,996)	(511,579)	211,417
Fund Balance Beginning of Year	649,599	649,599	0
Prior Year Encumbrances Appropriated	<u>362,530</u>	<u>362,530</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$289,133</u></u>	<u><u>\$500,550</u></u>	<u><u>\$211,417</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$120,000	\$121,982	\$1,982
Other	0	932	932
Total Revenues	<u>120,000</u>	<u>122,914</u>	<u>2,914</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	274,545	244,241	30,304
Materials and Supplies	7,000	2,960	4,040
Contractual Services	10,000	5,280	4,720
Capital Outlay	17,000	0	17,000
Total Expenditures	<u>308,545</u>	<u>252,481</u>	<u>56,064</u>
Changes in Fund Balance	(188,545)	(129,567)	58,978
Fund Balance Beginning of Year	<u>296,062</u>	<u>296,062</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$107,517</u></u>	<u><u>\$166,495</u></u>	<u><u>\$58,978</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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$120,000	\$124,842	\$4,842
Other	0	987	987
Total Revenues	<u>120,000</u>	<u>125,829</u>	<u>5,829</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	61,175	49,614	11,561
Materials and Supplies	20,000	15,000	5,000
Contractual Services	40,000	31,539	8,461
Other	50,000	27,898	22,102
Capital Outlay	5,579	3,559	2,020
Total Expenditures	<u>176,754</u>	<u>127,610</u>	<u>49,144</u>
Changes in Fund Balance	(56,754)	(1,781)	54,973
Fund Balance Beginning of Year	156,504	156,504	0
Prior Year Encumbrances Appropriated	<u>579</u>	<u>579</u>	<u>0</u>
Fund Balance End of Year	<u>\$100,329</u>	<u>\$155,302</u>	<u>\$54,973</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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$10,500	\$10,300	(\$200)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	12,709	6,954	5,755
Changes in Fund Balance	(2,209)	3,346	5,555
Fund Balance Beginning of Year	6,245	6,245	0
Fund Balance End of Year	\$4,036	\$9,591	\$5,555

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, 2020

	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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$9,000	\$7,530	(\$1,470)
Intergovernmental	444,478	443,349	(1,129)
Other	2,000	34,983	32,983
Total Revenues	455,478	485,862	30,384
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	97,756	95,529	2,227
Materials and Supplies	2,000	936	1,064
Contractual Services	9,104	0	9,104
Other	4,330	543	3,787
Capital Outlay	1,648	1,648	0
Total VOCA- Juvenile	114,838	98,656	16,182
Felony Delinquent Care			
Personal Services	193,837	191,473	2,364
Materials and Supplies	5,475	2,117	3,358
Contractual Services	75,920	43,662	32,258
Other	5,025	340	4,685
Total Felony Delinquent Care	280,257	237,592	42,665
ARRA Juvenile Court IV-E			
Personal Services	190,372	132,862	57,510
Materials and Supplies	1,000	48	952
Contractual Services	7,000	400	6,600
Other	146,000	28,369	117,631
Total ARRA Juvenile Court IV-E	344,372	161,679	182,693
Computer-Juvenile Court			
Other	21,489	4,473	17,016
Total Expenditures	760,956	502,400	258,556
Changes in Fund Balance	(\$305,478)	(\$16,538)	\$288,940
Fund Balance Beginning of Year	673,797	673,797	0
Prior Year Encumbrances Appropriated	1,489	1,489	0
Fund Balance End of Year	\$369,808	\$658,748	\$288,940

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$128,000	\$127,774	(\$226)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Drug Addiction Response			
Personal Services	133,843	122,553	11,290
Changes in Fund Balance	(5,843)	5,221	11,064
Fund Balance Beginning of Year	13,523	13,523	0
Fund Balance End of Year	\$7,680	\$18,744	\$11,064

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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$79,000	\$78,985	(\$15)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	136,962	134,526	2,436
Other	500	0	500
Total Expenditures	<u>137,462</u>	<u>134,526</u>	<u>2,936</u>
Excess of Revenues Under Expenditures	(58,462)	(55,541)	2,921
<u>Other Financing Sources</u>			
Transfers In	<u>37,900</u>	<u>37,950</u>	<u>50</u>
Changes in Fund Balance	(20,562)	(17,591)	2,971
Fund Balance Beginning of Year	<u>21,892</u>	<u>21,892</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,330</u></u>	<u><u>\$4,301</u></u>	<u><u>\$2,971</u></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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$160,978	\$160,397	(\$581)
Payment in Lieu of Taxes	78	78	0
Other Taxes	675	743	68
Intergovernmental	17,000	17,259	259
Total Revenues	178,731	178,477	(254)
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	177,011	178,477	(1,466)
Changes in Fund Balance	1,720	0	(1,720)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$1,720	\$0	(\$1,720)

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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Property Taxes	\$2,010,501	\$2,027,842	\$17,341
Payment in Lieu of Taxes	1,085	1,085	0
Other Taxes	7,986	9,076	1,090
Intergovernmental	<u>207,942</u>	<u>207,942</u>	<u>0</u>
Total Revenues	2,227,514	2,245,945	18,431
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	<u>2,227,514</u>	<u>2,245,945</u>	<u>(18,431)</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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$537,500	\$542,629	\$5,129
Intergovernmental	3,894	3,894	0
Other	23,950	23,976	26
Total Revenues	<u>565,344</u>	<u>570,499</u>	<u>5,155</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	159,765	147,540	12,225
Materials and Supplies	4,295	968	3,327
Contractual Services	363,624	328,896	34,728
Other	46,966	43,076	3,890
Capital Outlay	2,500	0	2,500
Total Expenditures	<u>577,150</u>	<u>520,480</u>	<u>56,670</u>
Excess of Revenues Over (Under) Expenditures	(11,806)	50,019	61,825
<u>Other Financing Uses</u>			
Transfers Out	<u>(125,000)</u>	<u>(30,000)</u>	<u>95,000</u>
Changes in Fund Balance	(136,806)	20,019	156,825
Fund Balance Beginning of Year	693,835	693,835	0
Prior Year Encumbrances Appropriated	<u>16,531</u>	<u>16,531</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$573,560</u></u>	<u><u>\$730,385</u></u>	<u><u>\$156,825</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$20,000	\$21,095	\$1,095
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	11,000	54	10,946
Materials and Supplies	14,100	2,218	11,882
Contractual Services	29,900	25,383	4,517
Other	4,300	380	3,920
Capital Outlay	15,000	0	15,000
Total Expenditures	74,300	28,035	46,265
Changes in Fund Balance	(54,300)	(6,940)	47,360
Fund Balance Beginning of Year	90,754	90,754	0
Fund Balance End of Year	<u>\$36,454</u>	<u>\$83,814</u>	<u>\$47,360</u>

Wood County, Ohio
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$865,040	\$694,687	(\$170,353)
Interest	840	660	(180)
Other	37,097	36,960	(137)
Total Revenues	902,977	732,307	(170,670)
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Contractual Services	135,052	135,052	0
RLF Cameo			
Contractual Services	200,000	150,000	50,000
CHIP 2018			
Materials and Supplies	100	0	100
Contractual Services	128,177	63,359	64,818
Other	727	427	300
Total CHIP 2018	129,004	63,786	65,218
Block Grant 2018			
Personal Services	1,432	145	1,287
Materials and Supplies	1,914	414	1,500
Contractual Services	1,093,001	903,155	189,846
Other	2,500	2,500	0
Capital Outlay	565	6	559
Total Block Grant 2018	1,099,412	906,220	193,192
CHIP Home Investment 2018			
Contractual Services	227,091	227,091	0
Total Expenditures	1,790,559	1,482,149	308,410
Excess of Revenues Under Expenditures	(887,582)	(749,842)	137,740
<u>Other Financing Sources (Uses)</u>			
Advances In	270,000	563,677	293,677
Advances Out	(114,500)	(114,500)	0
Total Other Financing Sources (Uses)	155,500	449,177	293,677
Changes in Fund Balance	(732,082)	(300,665)	431,417
Fund Balance Beginning of Year	320,755	320,755	0
Prior Year Encumbrances Appropriated	561,220	561,220	0
Fund Balance End of Year	\$149,893	\$581,310	\$431,417

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$18,000	\$18,000
Licenses and Permits	152,000	170,689	18,689
Intergovernmental	415,862	365,182	(50,680)
Total Revenues	567,862	553,871	(13,991)
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	58,999	51,610	7,389
Materials and Supplies	25,000	8,648	16,352
Contractual Services	100,000	89,835	10,165
Capital Outlay	15,000	0	15,000
Total Handgun License	198,999	150,093	48,906
Wireless 9-1-1			
Personal Services	161,507	157,288	4,219
Materials and Supplies	500	456	44
Contractual Services	58,000	47,745	10,255
Other	46,000	45,864	136
Capital Outlay	34,995	3,807	31,188
Total Wireless 9-1-1	301,002	255,160	45,842
Continued Professional Training			
Personal Services	25,690	13,650	12,040
VAWA Grant			
Personal Services	88,786	81,346	7,440
D.A.R.E.			
Personal Services	130,991	129,674	1,317
DUI Education			
Capital Outlay	3,798	3,798	0
High Visibility Traffic Grant			
Personal Services	44,793	17,681	27,112
Total Expenditures	794,059	651,402	142,657
Excess of Revenues			
Under Expenditures	(226,197)	(97,531)	128,666
<u>Other Financing Sources</u>			
Transfers In	\$81,000	\$102,930	\$21,930
Changes in Fund Balance	(145,197)	5,399	150,596
Fund Balance Beginning of Year	615,193	615,193	0
Prior Year Encumbrances Appropriated	7,791	7,791	0
Fund Balance End of Year	\$477,787	\$628,383	\$150,596

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$51,032	\$51,032	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Contractual Services	51,032	48,541	2,491
Changes in Fund Balance	0	2,491	2,491
Fund Balance Beginning of Year	3,386	3,386	0
Fund Balance End of Year	\$3,386	\$5,877	\$2,491

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$42,065	\$2,064	(\$40,001)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Contractual Services	40,000	40,000	0
Changes in Fund Balance	2,065	(37,936)	(40,001)
Fund Balance Beginning of Year	41,955	41,955	0
Fund Balance End of Year	\$44,020	\$4,019	(\$40,001)

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$210,592	\$210,592	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	209,900	207,259	2,641
Materials and Supplies	910	0	910
Total Expenditures	210,810	207,259	3,551
Changes in Fund Balance	(218)	3,333	3,551
Fund Balance Beginning of Year	14,951	14,951	0
Fund Balance End of Year	\$14,733	\$18,284	\$3,551

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$187,317	\$187,385	\$68
Other	30,000	30,337	337
Total Revenues	<u>217,317</u>	<u>217,722</u>	<u>405</u>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	226,561	217,314	9,247
Materials and Supplies	5,400	2,328	3,072
Contractual Services	74,485	59,130	15,355
Other	10,426	2,710	7,716
Capital Outlay	15,200	2,172	13,028
Total Expenditures	<u>332,072</u>	<u>283,654</u>	<u>48,418</u>
Excess of Revenues Under Expenditures	(114,755)	(65,932)	48,823
<u>Other Financing Sources</u>			
Transfers In	161,156	170,578	9,422
Changes in Fund Balance	46,401	104,646	58,245
Fund Balance Beginning of Year	42,285	42,285	0
Prior Year Encumbrances Appropriated	2,485	2,485	0
Fund Balance End of Year	<u>\$91,171</u>	<u>\$149,416</u>	<u>\$58,245</u>

Wood County, Ohio
Coronavirus Relief 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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$6,902,448	\$6,902,448	\$0
Interest	3,481	3,481	0
Total Revenues	<u>6,905,929</u>	<u>6,905,929</u>	<u>0</u>
<u>Expenditures</u>			
Current:			
General Government			
Legislative and Executive			
CARES Act Grant			
Personal Services	104,482	104,482	0
Materials and Supplies	19,885	19,885	0
Other	969,861	969,861	0
Capital Outlay	<u>317,119</u>	<u>317,119</u>	<u>0</u>
Total Legislative and Executive	1,411,347	1,411,347	0
Judicial			
CARES Act Grant			
Capital Outlay	<u>167,438</u>	<u>167,438</u>	<u>0</u>
Total General Government	<u>1,578,785</u>	<u>1,578,785</u>	<u>0</u>
Public Safety			
CARES Act Grant			
Personal Services	5,125,248	5,125,248	0
Capital Outlay	<u>66,578</u>	<u>66,578</u>	<u>0</u>
Total Public Safety	<u>5,191,826</u>	<u>5,191,826</u>	<u>0</u>
Public Works			
CARES Act Grant			
Personal Services	5,877	5,877	0
Capital Outlay	<u>12,300</u>	<u>12,300</u>	<u>0</u>
Total Public Works	<u>18,177</u>	<u>18,177</u>	<u>0</u>
Health			
CARES Act Grant			
Capital Outlay	<u>5,517</u>	<u>5,517</u>	<u>0</u>
Human Services			
CARES Act Grant			
Capital Outlay	<u>38,330</u>	<u>38,330</u>	<u>0</u>
Economic Development			
CARES Act Grant			
Other	<u>73,294</u>	<u>73,294</u>	<u>0</u>
Total Expenditures	<u>6,905,929</u>	<u>6,905,929</u>	<u>0</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>\$0</u>	<u>\$0</u>	<u>\$0</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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,300	\$13,049	(\$1,251)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	10,000	7,266	2,734
Changes in Fund Balance	4,300	5,783	1,483
Fund Balance Beginning of Year	35,258	35,258	0
Fund Balance End of Year	\$39,558	\$41,041	\$1,483

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,900	\$1,914	\$14
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	900	1,914	1,014
Fund Balance Beginning of Year	37,001	37,001	0
Fund Balance End of Year	\$37,901	\$38,915	\$1,014

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$100,000	\$106,385	\$6,385
Interest	3,000	9,340	6,340
Total Revenues	103,000	115,725	12,725
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	99,676	40,748	58,928
Changes in Fund Balance	3,324	74,977	71,653
Fund Balance Beginning of Year	659,608	659,608	0
Prior Year Encumbrances Appropriated	9,676	9,676	0
Fund Balance End of Year	\$672,608	\$744,261	\$71,653

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,500	\$13,520	(\$980)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	30,000	11,519	18,481
Changes in Fund Balance	(15,500)	2,001	17,501
Fund Balance Beginning of Year	147,489	147,489	0
Fund Balance End of Year	\$131,989	\$149,490	\$17,501

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, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$149,077	\$149,077	\$0
Interest	8	8	0
Total Revenues	<u>149,085</u>	<u>149,085</u>	<u>0</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Election Security Grant			
Personal Services	57,870	57,847	23
Materials and Supplies	45,636	42,136	3,500
Contractual Services	39,031	26,757	12,274
Other	25,917	25,917	0
Capital Outlay	7,931	7,931	0
Total Expenditures	<u>176,385</u>	<u>160,588</u>	<u>15,797</u>
Changes in Fund Balance	(27,300)	(11,503)	15,797
Fund Balance Beginning of Year	<u>27,416</u>	<u>27,416</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$116</u></u>	<u><u>\$15,913</u></u>	<u><u>\$15,797</u></u>

Wood County, Ohio
Election Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$70,459	\$70,459	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Center of Tech and Civic Life Grant			
Personal Services	12,780	12,780	0
Materials and Supplies	26,879	26,282	597
Contractual Services	30,750	28,515	2,235
Total Expenditures	<u>70,409</u>	<u>67,577</u>	<u>2,832</u>
Changes in Fund Balance	50	2,882	2,832
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$50</u></u>	<u><u>\$2,882</u></u>	<u><u>\$2,832</u></u>

Wood County, Ohio
Ditch Maintenance Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$427,797	\$511,088	\$83,291
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	84,731	82,985	1,746
Materials and Supplies	20,023	19,979	44
Contractual Services	425,529	425,529	0
Other	71,383	71,341	42
Capital Outlay	34,550	34,550	0
Total Expenditures	636,216	634,384	1,832
Excess of Revenues Under Expenditures	(208,419)	(123,296)	85,123
<u>Other Financing Sources</u>			
Transfers In	0	61,230	61,230
Changes in Fund Balance	(208,419)	(62,066)	146,353
Fund Balance Beginning of Year	412,623	412,623	0
Prior Year Encumbrances Appropriated	34,550	34,550	0
Fund Balance End of Year	\$238,754	\$385,107	\$146,353

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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$32,832	\$32,289	(\$543)
Intergovernmental	25,000	25,000	0
Total Revenues	<u>57,832</u>	<u>57,289</u>	<u>(543)</u>
<u>Expenditures</u>			
Current:			
Public Works			
Storm Water Management			
Personal Services	64,258	64,258	0
Contractual Services	25,279	25,279	0
Other	666	666	0
Total Expenditures	<u>90,203</u>	<u>90,203</u>	<u>0</u>
Excess of Revenues			
Under Expenditures	(32,371)	(32,914)	(543)
<u>Other Financing Sources</u>			
Transfers In	25,000	25,000	0
Changes in Fund Balance	(7,371)	(7,914)	(543)
Fund Balance Beginning of Year	8,102	8,102	0
Fund Balance End of Year	<u>\$731</u>	<u>\$188</u>	<u>(\$543)</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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$800	\$705	(\$95)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	2,000	788	1,212
Changes in Fund Balance	(1,200)	(83)	1,117
Fund Balance Beginning of Year	1,371	1,371	0
Fund Balance End of Year	\$171	\$1,288	\$1,117

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$23,500	\$23,585	\$85
<u>Expenditures</u>			
Current:			
Human Services			
Domestic Violence Shelter			
Other	26,000	22,183	3,817
Changes in Fund Balance	(2,500)	1,402	3,902
Fund Balance Beginning of Year	11,912	11,912	0
Fund Balance End of Year	\$9,412	\$13,314	\$3,902

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,000	\$7,689	\$689
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	50,000	0	50,000
Changes in Fund Balance	(43,000)	7,689	50,689
Fund Balance Beginning of Year	140,688	140,688	0
Fund Balance End of Year	\$97,688	\$148,377	\$50,689

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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$402,905	\$531,073	\$128,168
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	310,000	310,000	0
Interest and Fiscal Charges	128,239	128,239	0
Total Expenditures	438,239	438,239	0
Excess of Revenues Over (Under) Expenditures	(35,334)	92,834	128,168
<u>Other Financing Sources (Uses)</u>			
Advances Out	(116,400)	(116,400)	0
Transfers In	148,916	20,245	(128,671)
Total Other Financing Sources (Uses)	32,516	(96,155)	(128,671)
Changes in Fund Balance	(2,818)	(3,321)	(503)
Fund Balance Beginning of Year	50,588	50,588	0
Fund Balance End of Year	\$47,770	\$47,267	(\$503)

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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$70,415	\$148,943	\$78,528
Other	80,413	0	(80,413)
Total Revenues	150,828	148,943	(1,885)
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	23,010	22,226	784
Excess of Revenues Over Expenditures	127,818	126,717	(1,101)
<u>Other Financing Sources (Uses)</u>			
Advances In	0	7,180	7,180
Advances Out	(128,385)	(125,980)	2,405
Total Other Financing Sources (Uses)	(128,385)	(118,800)	9,585
Changes in Fund Balance	(567)	7,917	8,484
Fund Balance Beginning of Year	18,465	18,465	0
Fund Balance End of Year	<u>\$17,898</u>	<u>\$26,382</u>	<u>\$8,484</u>

Wood County, Ohio
Special Assessment Bond Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$0	\$370	\$370
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	370	370
Fund Balance Beginning of Year	279,883	279,883	0
Fund Balance End of Year	\$279,883	\$280,253	\$370

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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$66,475	\$13,000	(\$53,475)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	5,601,500	3,067,842	2,533,658
Excess of Revenues Under Expenditures	<u>(5,535,025)</u>	<u>(3,054,842)</u>	<u>2,480,183</u>
<u>Other Financing Sources</u>			
Sale of Capital Assets	1,703,525	1,703,525	0
Transfers In	3,500,000	3,500,000	0
Total Other Financing Sources	<u>5,203,525</u>	<u>5,203,525</u>	<u>0</u>
Changes in Fund Balance	(331,500)	2,148,683	2,480,183
Fund Balance Beginning of Year	<u>2,085,823</u>	<u>2,085,823</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,754,323</u></u>	<u><u>\$4,234,506</u></u>	<u><u>\$2,480,183</u></u>

Wood County, Ohio
Justice Center Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2020

	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, 2020

	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, 2020

	<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	669,654	653,299	16,355
Excess of Revenues Under Expenditures	(669,654)	(653,299)	16,355
<u>Other Financing Sources</u>			
Transfers In	200,000	200,000	0
Changes in Fund Balance	(469,654)	(453,299)	16,355
Fund Balance Beginning of Year	171,504	171,504	0
Prior Year Encumbrances Appropriated	669,654	669,654	0
Fund Balance End of Year	<u>\$371,504</u>	<u>\$387,859</u>	<u>\$16,355</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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$941	\$21,574	\$20,633
Other	0	3,350	3,350
Total Revenues	941	24,924	23,983
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	149,191	3,502	145,689
Contractual Services	211,080	3,649	207,431
Other	6,015	5,489	526
Total Capital Outlay	366,286	12,640	353,646
Debt Service:			
Interest and Fiscal Charges	5,159	5,159	0
Total Expenditures	371,445	17,799	353,646
Excess of Revenues Over (Under) Expenditures	(370,504)	7,125	377,629
<u>Other Financing Sources (Uses)</u>			
General Obligation Bonds Issued	18,073	0	(18,073)
Advances In	138,279	153,997	15,718
Advances Out	(13,912)	(13,912)	0
Transfers Out	(61,230)	(61,230)	0
Total Other Financing Sources (Uses)	81,210	78,855	(2,355)
Changes in Fund Balance	(289,294)	85,980	375,274
Fund Balance Beginning of Year	347,800	347,800	0
Prior Year Encumbrances Appropriated	103	103	0
Fund Balance End of Year	\$58,609	\$433,883	\$375,274

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, 2020

	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
 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, 2020

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	233,373	233,373	0
Changes in Fund Balance	(233,373)	(233,373)	0
Fund Balance Beginning of Year	232,856	232,856	0
Prior Year Encumbrances Appropriated	517	517	0
Fund Balance End of Year	\$0	\$0	\$0

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

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$519,067	\$508,148	(\$10,919)
Other	8,066	352,485	344,419
Total Revenues	<u>527,133</u>	<u>860,633</u>	<u>333,500</u>
<u>Expenses</u>			
Personal Services	700	0	700
Materials and Supplies	200	0	200
Contractual Services	399,320	175,227	224,093
Other	86,295	86,144	151
Capital Outlay	250	0	250
Total Expenses	<u>486,765</u>	<u>261,371</u>	<u>225,394</u>
Changes in Fund Balance	40,368	599,262	558,894
Fund Balance Beginning of Year	2,264,777	2,264,777	0
Prior Year Encumbrances Appropriated	<u>23,322</u>	<u>23,322</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,328,467</u></u>	<u><u>\$2,887,361</u></u>	<u><u>\$558,894</u></u>

**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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Governmental Activities				
Net Investment in Capital Assets	\$97,818,305	\$96,217,314	\$97,584,788	\$92,806,907
Restricted	85,801,819	74,468,376	59,196,907	56,886,216
Unrestricted (Deficit)	<u>552,668</u>	<u>(9,806,144)</u>	<u>(4,562,583)</u>	<u>(5,325,033)</u>
Total Governmental Activities Net Position	<u>184,172,792</u>	<u>160,879,546</u>	<u>152,219,112</u>	<u>144,368,090</u>
Business-Type Activities				
Net Investment in Capital Assets	5,690,818	5,097,465	5,061,730	5,201,689
Unrestricted (Deficit)	<u>(12,810,570)</u>	<u>(11,938,622)</u>	<u>(10,487,052)</u>	<u>(8,392,542)</u>
Total Business-Type Activities Net Position	<u>(7,119,752)</u>	<u>(6,841,157)</u>	<u>(5,425,322)</u>	<u>(3,190,853)</u>
Primary Government				
Net Investment in Capital Assets	103,509,123	101,314,779	102,646,518	98,008,596
Restricted	85,801,819	74,468,376	59,196,907	56,886,216
Unrestricted (Deficit)	<u>(12,257,902)</u>	<u>(21,744,766)</u>	<u>(15,049,635)</u>	<u>(13,717,575)</u>
Total Primary Government Net Position	<u>\$177,053,040</u>	<u>\$154,038,389</u>	<u>\$146,793,790</u>	<u>\$141,177,237</u>

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

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$91,358,571	\$89,791,955	\$83,425,997	\$84,893,923	\$84,312,793	\$75,203,774
59,567,923	56,110,178	54,563,511	52,572,766	54,642,369	58,204,608
<u>19,446,000</u>	<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>170,372,494</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>
4,269,458	3,272,236	3,431,015	2,370,162	2,327,091	2,095,710
(3,233,053)	(1,696,973)	(2,900,776)	1,385,861	571,514	(963,923)
<u>1,036,405</u>	<u>1,575,263</u>	<u>530,239</u>	<u>3,756,023</u>	<u>2,898,605</u>	<u>1,131,787</u>
95,628,029	93,064,191	86,857,012	87,264,085	86,639,884	77,299,484
59,567,923	56,110,178	54,563,511	52,572,766	54,642,369	58,204,608
<u>16,212,947</u>	<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>\$171,408,899</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>

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

	2020	2019	2018	2017
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$26,348,974	\$29,100,186	\$25,738,866	\$25,314,481
Judicial	9,118,610	10,294,551	10,189,348	9,967,292
Intergovernmental	468,200	446,748	444,365	442,610
Internal Service Fund-External Portion	1,811,264	1,982,330	2,139,216	1,779,240
Public Safety	11,786,514	10,273,441	10,785,435	10,704,251
Public Works	10,871,520	15,883,745	12,948,610	12,402,958
Health				
Alcohol, Drug Addiction, and Mental Health Services	12,159,204	10,399,740	9,957,173	9,760,009
Other Health	675,621	815,068	792,386	815,601
Human Services				
Job and Family Services	13,556,613	13,021,208	13,337,086	13,337,324
Child Support Enforcement Agency	2,435,156	2,636,669	2,415,247	2,371,051
Developmental Disabilities	20,674,729	21,666,034	22,973,950	23,111,387
Other Human Services	3,174,091	2,963,467	2,882,852	2,818,729
Conservation and Recreation	433,821	420,195	398,729	383,887
Economic Development	1,349,481	723,505	664,596	1,946,305
Interest and Fiscal Charges	152,160	150,109	171,176	76,880
Total Governmental Activities Expenses	<u>115,015,958</u>	<u>120,776,996</u>	<u>115,839,035</u>	<u>115,232,005</u>
Business-Type Activities				
Building Inspection	1,641,986	1,812,391	1,667,969	1,392,408
Nursing Home	8,246,956	8,445,724	7,566,826	7,132,593
Landfill	3,244,264	2,734,151	2,032,614	3,098,865
Total Business-Type Activities Expenses	<u>13,133,206</u>	<u>12,992,266</u>	<u>11,267,409</u>	<u>11,623,866</u>
Total Primary Government Expenses	<u>128,149,164</u>	<u>133,769,262</u>	<u>127,106,444</u>	<u>126,855,871</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	6,125,620	5,079,361	5,279,184	5,321,645
Judicial	4,027,388	4,073,586	4,161,099	3,859,657
Internal Service Fund-External Portion	1,702,973	2,029,799	2,089,513	1,937,685
Public Safety	1,534,352	1,935,767	2,376,912	1,454,429
Public Works	8,232,009	8,947,458	7,131,204	8,197,452
Health				
Alcohol, Drug Addiction, and Mental Health Services	347,502	17,583	24,542	20
Other Health	391,338	411,395	386,789	356,879
Human Services				
Job and Family Services	0	1,145	0	0
Child Support Enforcement Agency	446,427	453,483	450,314	447,918
Developmental Disabilities	812,805	515,124	508,052	529,161
Other Human Services	23,845	23,343	24,973	544
Economic Development	531,691	551,940	500,473	447,069
Total Charges for Services	<u>24,175,950</u>	<u>24,039,984</u>	<u>22,933,055</u>	<u>22,552,459</u>
Operating Grants, Contributions, and Interest	37,536,756	31,432,284	27,773,811	28,673,731
Capital Grants and Contributions	1,747,551	1,827,527	7,486,472	4,886,515
Total Governmental Activities Program Revenues	<u>63,460,257</u>	<u>57,299,795</u>	<u>58,193,338</u>	<u>56,112,705</u>

2016	2015	2014	2013	2012	2011
\$21,203,975	\$19,232,702	\$20,343,662	\$18,204,452	\$18,786,699	\$18,688,910
9,506,509	9,135,703	8,777,318	8,672,547	8,649,069	8,751,299
415,473	434,643	409,604	400,546	399,721	399,357
988,184	2,205,372	4,298,092	1,858,033	1,820,969	1,555,204
10,212,730	10,074,413	9,673,456	8,126,701	8,521,931	8,477,217
10,918,605	9,524,192	9,573,020	10,420,191	8,684,793	9,533,303
9,931,455	9,774,175	9,716,799	9,939,245	12,125,554	13,467,613
720,564	679,980	711,286	677,821	657,171	641,306
11,627,729	10,774,737	9,946,606	9,139,155	8,474,376	8,455,507
2,179,207	2,157,530	2,120,968	2,191,568	2,087,079	2,051,966
27,192,277	28,746,138	27,042,591	30,627,507	30,504,782	29,236,746
2,710,064	2,777,560	2,705,217	2,609,985	2,642,824	2,751,451
355,018	345,998	327,306	318,888	302,599	284,227
1,171,987	1,207,935	1,367,615	1,191,839	1,154,650	1,086,472
233,458	250,008	304,459	226,594	400,487	376,317
109,367,235	107,321,086	107,317,999	104,605,072	105,212,704	105,756,895
1,368,957	965,842	984,502	985,714	847,254	902,766
7,566,209	6,607,985	6,373,205	6,287,551	6,304,977	6,043,274
2,518,359	1,722,959	3,590,123	2,134,518	1,718,498	1,746,552
11,453,525	9,296,786	10,947,830	9,407,783	8,870,729	8,692,592
120,820,760	116,617,872	118,265,829	114,012,855	114,083,433	114,449,487
5,087,347	4,937,122	5,077,845	5,370,747	5,360,790	5,445,183
3,711,660	3,898,815	3,441,592	2,994,903	3,227,779	3,068,059
2,500,550	2,515,885	2,183,293	1,633,382	1,576,476	1,423,050
1,459,165	1,096,766	1,000,170	946,056	847,095	888,290
6,220,419	7,045,583	7,138,078	6,514,718	6,551,037	5,815,608
2,006	23,259	26,795	4,595	8,343	231
461,990	346,805	355,153	331,619	342,314	340,243
0	2,480	0	0	0	0
512,008	428,953	358,045	414,568	380,214	365,832
475,281	834,825	1,018,654	1,515,311	1,306,643	1,247,481
0	0	0	0	0	0
456,706	461,302	418,092	403,740	337,435	272,257
20,887,132	21,591,795	21,017,717	20,129,639	19,938,126	18,866,234
30,831,863	30,002,981	33,172,569	32,054,854	34,068,103	37,653,165
4,343,709	5,710,722	712,835	1,371,389	8,978,454	630,347
56,062,704	57,305,498	54,903,121	53,555,882	62,984,683	57,149,746

(continued)

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

	2020	2019	2018	2017
Business-Type Activities				
Charges for Services				
Building Inspection	\$1,468,127	\$1,915,167	\$1,785,860	\$1,688,796
Nursing Home	7,438,766	6,579,556	6,216,333	5,685,121
Landfill	2,932,347	2,809,428	2,493,752	2,785,611
Total Charges for Services	11,839,240	11,304,151	10,495,945	10,159,528
Operating Grants, Contributions, and Interest	218,761	0	0	40,000
Capital Grants and Contributions	0	0	0	0
Total Business-Type Activities Program Revenues	12,058,001	11,304,151	10,495,945	10,199,528
Total Primary Government Program Revenues	75,518,258	68,603,946	68,689,283	66,312,233
Net (Expense) Revenue				
Governmental Activities	(51,555,701)	(63,477,201)	(57,645,697)	(59,119,300)
Business-Type Activities	(1,075,205)	(1,688,115)	(771,464)	(1,424,338)
Total Primary Government Net Expense	(52,630,906)	(65,165,316)	(58,417,161)	(60,543,638)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	7,594,014	7,130,612	6,711,336	6,609,274
Health-Alcohol, Drug Addiction, and Mental Health Services	7,975,420	6,939,596	6,481,660	6,599,673
Human Services-Job and Family Services	3,784,437	3,550,165	3,328,771	3,387,359
Human Services-Developmental Disabilities	21,150,478	19,567,445	15,613,464	11,794,339
Human Services-Senior Citizens	2,037,774	1,911,612	1,791,418	1,824,941
Conservation and Recreation-Historical Center	161,568	151,711	142,778	140,634
Payment in Lieu of Taxes	65,037	65,045	0	0
Permissive Sales Taxes	24,513,928	23,686,838	22,318,776	21,728,747
Other Taxes	189,995	178,180	149,001	138,177
Grants and Entitlements not Restricted to Specific Programs	3,556,617	3,587,550	4,125,368	3,396,957
Interest	2,263,933	4,022,099	2,052,908	1,566,658
Other	2,116,359	1,499,182	1,276,451	2,126,203
Transfers	(560,613)	(152,400)	1,504,788	(150,945)
Total Governmental Activities	74,848,947	72,137,635	65,496,719	59,162,017
Business-Type Activities				
Interest	0	0	0	0
Other	235,997	119,880	41,783	32,864
Transfers	560,613	152,400	(1,504,788)	150,945
Total Business-Type Activities	796,610	272,280	(1,463,005)	183,809
Total Primary Government	75,645,557	72,409,915	64,033,714	59,345,826
Change in Net Position				
Governmental Activities	23,293,246	8,660,434	7,851,022	42,717
Business-Type Activities	(278,595)	(1,415,835)	(2,234,469)	(1,240,529)
Total Primary Government	\$23,014,651	\$7,244,599	\$5,616,553	(\$1,197,812)

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

2016	2015	2014	2013	2012	2011
\$1,547,283	\$1,378,422	\$1,275,451	\$1,300,226	\$1,042,338	\$1,088,611
5,547,264	6,443,531	6,374,212	6,477,381	6,278,660	5,990,056
2,605,318	2,267,270	1,966,639	1,794,680	1,674,118	1,793,624
9,699,865	10,089,223	9,616,302	9,572,287	8,995,116	8,872,291
0	0	0	0	0	0
0	0	42,765	100,878	16,042	0
9,699,865	10,089,223	9,659,067	9,673,165	9,011,158	8,872,291
65,762,569	67,394,721	64,562,188	63,229,047	71,995,841	66,022,037
(53,304,531)	(50,015,588)	(52,414,878)	(51,049,190)	(42,228,021)	(48,607,149)
(1,753,660)	792,437	(1,288,763)	265,382	140,429	179,699
(55,058,191)	(49,223,151)	(53,703,641)	(50,783,808)	(42,087,592)	(48,427,450)
6,484,286	6,462,504	5,735,831	5,688,218	5,654,931	5,911,834
6,501,743	6,454,959	6,183,058	6,121,330	6,080,552	6,141,757
219,580	1,558,952	1,586,271	3,034,429	3,128,263	246,375
19,117,501	19,163,290	19,028,360	10,977,624	10,335,897	10,170,679
1,797,368	1,786,665	1,708,277	1,694,372	1,684,442	1,744,844
137,947	137,501	122,023	121,032	120,320	125,778
0	0	0	0	0	0
20,918,104	20,639,561	19,910,849	17,932,912	17,173,175	16,721,733
130,266	130,201	144,766	112,805	112,842	111,339
3,290,652	3,401,081	3,248,354	3,286,328	2,762,356	2,643,316
266,821	1,293,961	1,514,619	(291,903)	1,149,526	2,147,839
2,745,970	1,614,354	1,379,346	1,371,197	1,231,725	1,368,804
(1,151,062)	(130,593)	(1,122,794)	(551,121)	(393,376)	(143,303)
60,459,176	62,512,436	59,438,960	49,497,223	49,040,653	47,190,995
0	0	0	2	2	4
63,740	121,994	35,789	40,913	1,233,011	0
1,151,062	130,593	1,122,794	551,121	393,376	143,303
1,214,802	252,587	1,158,583	592,036	1,626,389	143,307
61,673,978	62,765,023	60,597,543	50,089,259	50,667,042	47,334,302
7,154,645	12,496,848	7,024,082	(1,551,967)	6,812,632	(1,416,154)
(538,858)	1,045,024	(130,180)	857,418	1,766,818	323,006
\$6,615,787	\$13,541,872	\$6,893,902	(\$694,549)	\$8,579,450	(\$1,093,148)

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund				
Nonspendable	\$2,922,158	\$2,965,226	\$2,681,385	\$2,909,299
Committed	965,908	1,347,761	952,096	637,889
Assigned	12,904,320	11,548,613	13,437,267	10,386,620
Unassigned	<u>26,178,791</u>	<u>23,562,980</u>	<u>18,661,366</u>	<u>20,558,438</u>
Total General Fund	<u>42,971,177</u>	<u>39,424,580</u>	<u>35,732,114</u>	<u>34,492,246</u>
All Other Governmental Funds				
Nonspendable	565,512	450,028	586,918	493,393
Restricted	78,502,676	68,459,353	53,334,664	50,739,807
Committed	421,790	841,158	2,193,202	350,000
Assigned	27,729,963	15,280,932	11,880,422	9,046,848
Unassigned (Deficit)	<u>(686,823)</u>	<u>(885,830)</u>	<u>(720,240)</u>	<u>(554,940)</u>
Total All Other Governmental Funds	<u>106,533,118</u>	<u>84,145,641</u>	<u>67,274,966</u>	<u>60,075,108</u>
Total Governmental Funds	<u><u>\$149,504,295</u></u>	<u><u>\$123,570,221</u></u>	<u><u>\$103,007,080</u></u>	<u><u>\$94,567,354</u></u>

2016	2015	2014	2013	2012	2011
\$2,207,862	\$2,016,046	\$1,974,427	\$2,075,644	\$2,162,627	\$2,186,934
355,071	0	0	0	0	0
9,967,368	8,500,443	8,339,199	7,302,320	2,598,978	2,328,060
19,109,810	18,739,733	15,278,867	12,744,649	18,337,976	17,724,924
<u>31,640,111</u>	<u>29,256,222</u>	<u>25,592,493</u>	<u>22,122,613</u>	<u>23,099,581</u>	<u>22,239,918</u>
539,257	522,558	522,433	423,350	431,001	534,075
51,020,553	48,656,232	47,982,520	41,696,196	38,422,333	48,606,352
350,000	0	0	0	0	0
7,862,710	8,136,953	11,885,955	11,577,839	11,604,252	11,117,840
(526,498)	(446,563)	(531,115)	(634,748)	(670,988)	(1,248,583)
<u>59,246,022</u>	<u>56,869,180</u>	<u>59,859,793</u>	<u>53,062,637</u>	<u>49,786,598</u>	<u>59,009,684</u>
<u>\$90,886,133</u>	<u>\$86,125,402</u>	<u>\$85,452,286</u>	<u>\$75,185,250</u>	<u>\$72,886,179</u>	<u>\$81,249,602</u>

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

	2020	2019	2018	2017
<u>Revenues</u>				
Property Taxes	\$42,578,819	\$39,037,248	\$34,098,744	\$30,386,155
Payment in Lieu of Taxes	65,037	65,045	0	0
Permissive Sales Taxes	24,408,562	23,214,487	22,102,959	21,725,892
Permissive Motor Vehicle License Taxes	5,252,528	5,363,458	4,335,448	4,288,333
Other Taxes	189,995	178,180	149,001	138,177
Charges for Services	13,303,079	12,717,501	12,298,026	12,990,020
Licenses and Permits	549,387	521,745	551,762	522,710
Fines, Costs, and Forfeitures	875,236	874,708	1,225,296	902,159
Intergovernmental	43,896,047	38,437,383	33,327,494	34,450,537
Special Assessments	681,917	563,654	884,568	495,492
Interest	2,452,594	3,834,204	1,860,814	1,508,970
Other	1,822,503	1,500,023	1,330,460	2,066,304
Total Revenues	136,075,704	126,307,636	112,164,572	109,474,749
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	21,592,724	20,655,659	21,033,868	20,522,196
Judicial	8,982,173	9,848,089	9,738,685	9,556,084
Intergovernmental	468,200	446,748	444,365	442,610
Public Safety	11,097,067	10,145,562	9,945,115	9,433,063
Public Works	11,418,086	8,957,188	8,505,937	9,166,966
Health	12,684,846	10,888,700	10,503,024	10,331,037
Human Services	36,967,322	36,490,298	39,159,413	39,430,061
Conservation and Recreation	349,872	336,667	317,000	322,310
Economic Development	1,325,820	675,259	638,587	1,913,740
Other	468,620	714,498	588,766	732,796
Capital Outlay	4,506,962	6,024,103	3,374,113	1,820,803
Debt Service:				
Principal Retirement	326,239	332,478	312,478	292,478
Interest and Fiscal Charges	155,624	153,445	176,554	284,178
Total Expenditures	110,343,555	105,668,694	104,737,905	104,248,322
Excess of Revenues Over (Under) Expenditures	25,732,149	20,638,942	7,426,667	5,226,427
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	0	2,665,000
Premium on Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	(2,665,000)
OPWC Loans Issued	0	0	0	0
Sale of Capital Assets	1,703,525	576,599	8,271	0
Transfers In	14,906,170	5,686,117	6,746,925	2,499,500
Transfers Out	(16,407,770)	(6,338,517)	(5,742,137)	(4,044,706)
Total Other Financing Sources (Uses)	201,925	(75,801)	1,013,059	(1,545,206)
Changes in Fund Balance	\$25,934,074	\$20,563,141	\$8,439,726	\$3,681,221
Debt Service as a Percentage of Noncapital Expenditures	0.47%	0.48%	0.48%	0.57%

2016	2015	2014	2013	2012	2011
\$34,457,510	\$35,478,125	\$34,745,910	\$27,549,024	\$27,119,703	\$24,299,941
0	0	0	0	0	0
20,993,546	20,136,848	19,896,720	17,662,029	17,205,173	16,519,667
4,254,403	4,177,907	4,013,595	4,017,682	3,991,296	3,982,973
130,266	130,201	144,766	112,805	112,842	111,339
10,776,435	11,458,858	11,869,567	12,031,057	12,295,410	10,622,340
646,082	471,416	481,432	494,337	426,497	440,772
809,373	820,245	857,908	811,545	833,112	796,987
36,295,951	37,560,812	38,035,895	38,169,740	38,840,544	42,104,547
656,349	571,111	517,698	555,906	801,755	766,680
146,387	1,313,363	1,336,187	(283,113)	1,204,979	1,972,505
2,747,303	1,626,955	1,389,250	1,353,523	1,231,725	1,368,804
111,913,605	113,745,841	113,288,928	102,474,535	104,063,036	102,986,555
19,665,035	19,340,889	17,861,032	16,894,159	16,784,422	17,180,532
9,346,231	9,065,801	8,472,673	8,480,566	8,393,890	8,584,152
415,473	434,643	409,604	400,546	399,721	399,357
9,380,676	9,307,706	8,551,692	8,862,303	8,351,023	8,246,039
8,907,878	9,140,373	9,551,386	9,176,663	10,140,819	8,106,562
10,626,566	10,396,138	10,328,984	10,517,831	12,747,214	14,021,344
41,183,246	40,276,938	39,298,483	39,322,692	49,713,601	41,454,753
314,693	307,093	288,801	278,754	273,419	292,725
1,160,672	1,212,337	1,363,996	1,191,256	1,170,776	1,081,278
762,191	548,730	432,426	494,264	506,911	489,830
3,590,790	6,349,864	3,017,528	2,562,581	2,401,678	1,807,739
282,478	324,478	314,478	734,478	754,593	742,997
260,586	267,378	318,163	247,976	284,924	320,043
105,896,515	106,972,368	100,209,246	99,164,069	111,922,991	102,727,351
6,017,090	6,773,473	13,079,682	3,310,466	(7,859,955)	259,204
0	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
2,428,346	1,131,162	7,948,949	2,496,192	2,676,139	7,401,796
(3,684,705)	(7,231,519)	(12,826,453)	(3,507,587)	(3,504,386)	(3,317,564)
(1,256,359)	(6,100,357)	(2,812,646)	(1,011,395)	(503,468)	4,084,232
\$4,760,731	\$673,116	\$10,267,036	\$2,299,071	(\$8,363,423)	\$4,343,436
0.54%	0.61%	0.66%	1.01%	1.11%	1.07%

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			
2020	\$2,429,977,850	\$741,703,740	\$9,061,947,400	\$402,958,940	\$457,907,886
2019	2,404,676,600	735,778,130	8,972,727,800	239,222,800	271,844,091
2018	2,380,994,710	725,401,900	8,875,418,885	165,719,490	188,317,602
2017	2,256,712,500	698,386,010	8,443,138,600	153,054,240	173,925,273
2016	2,232,617,420	686,164,160	8,339,375,942	140,069,080	159,169,409
2015	2,218,126,950	688,817,870	8,305,556,628	125,882,310	143,048,080
2014	1,998,472,010	686,203,550	7,670,501,600	86,909,430	98,760,716
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

Source: Wood County Auditor

(1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-14 for the direct rate by property type.

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property.

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

Total			
Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
\$3,574,640,530	\$9,519,855,286	37.55%	\$14.24
\$3,379,677,530	\$9,244,571,891	36.56	14.00
\$3,272,116,100	\$9,063,736,487	36.10	13.03
\$3,108,152,750	\$8,617,063,873	36.07	12.06
\$3,058,850,660	\$8,498,545,351	35.99	13.58
\$3,032,827,130	\$8,448,604,707	35.90	14.18
\$2,771,584,990	\$7,769,262,316	35.67	15.04
\$2,745,320,120	\$7,703,541,446	35.64	12.72
\$2,706,065,320	\$7,601,037,775	35.60	12.69
\$2,864,174,000	\$8,058,893,180	35.54	10.94

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

	2020	2019	2018	2017
Voted Millage				
Alcohol, Drug Addiction, and Mental Health Services				
Effective Millage Rates				
Residential/Agricultural	\$2.2886	\$2.1546	\$2.1515	\$2.2495
Commercial/Industrial	2.5538	2.5402	2.5270	2.6000
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000
Job and Family Services				
Effective Millage Rates				
Residential/Agricultural	1.1186	1.1206	1.1189	1.1699
Commercial/Industrial	1.2654	1.2701	1.2635	1.3000
Tangible/Public Utility Personal	1.3000	1.3000	1.3000	1.3000
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	5.5739	5.5839	4.7410	3.6249
Commercial/Industrial	7.1994	7.2257	6.2457	4.9460
Tangible/Public Utility Personal	9.1500	9.1500	8.1800	6.7000
Commission on Aging				
Effective Millage Rates				
Residential/Agricultural	0.6023	0.6034	0.6025	0.6299
Commercial/Industrial	0.6814	0.6839	0.6804	0.7000
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000
Park District				
Effective Millage Rates				
Residential/Agricultural	0.8604	0.8620	0.8607	0.8999
Commercial/Industrial	0.9734	0.9770	0.9719	1.0000
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
General Health District				
Effective Millage Rates				
Residential/Agricultural	0.4299	0.4306	0.4300	0.4497
Commercial/Industrial	0.4862	0.4880	0.4859	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	10.8737	10.7551	9.9046	9.0238
Commercial/Industrial	13.1596	13.1849	12.1744	11.0460
Tangible/Public Utility Personal	15.2500	15.2500	14.2800	12.8000
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	13.2737	13.1551	12.3046	11.4238
Commercial/Industrial	15.5596	15.5849	14.5744	13.4460
Tangible/Public Utility Personal	17.6500	17.6500	16.6800	15.2000
Total Weighted Average Tax Rate	14.2413	14.0022	13.0285	12.0641

2016	2015	2014	2013	2012	2011
\$2.2518	\$2.2532	\$2.4997	\$2.4983	\$2.4960	\$2.4035
2.6000	2.6000	2.6000	2.6000	2.6000	2.1959
2.6000	2.6000	2.6000	2.6000	2.6000	2.6000
0.0000	0.5859	0.6500	1.3000	1.3000	0.0000
0.0000	0.6500	0.6500	1.3000	1.3000	0.0000
0.0000	0.6500	0.6500	1.3000	1.3000	0.0000
6.2862	6.2902	6.9781	4.0245	4.0182	3.7698
7.8658	7.8552	7.8054	4.8044	4.7309	4.3849
9.6500	9.6500	9.6500	6.7000	6.7000	6.7000
0.6306	0.6310	0.7000	0.7000	0.7000	0.6903
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.9009	0.9014	1.0000	1.0000	1.0000	0.9862
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.4501	0.4504	0.5000	0.5000	0.5000	0.4177
0.5000	0.5000	0.5000	0.5000	0.5000	0.4518
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
10.5196	11.1121	12.3278	10.0228	10.0142	8.2675
12.6658	13.3052	13.2554	10.9044	10.8309	8.7326
14.4500	15.1000	15.1000	12.8000	12.8000	11.5000
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
12.9196	13.5121	14.7278	12.4228	12.4142	10.6675
15.0658	15.7052	15.6554	13.3044	13.2309	11.1326
16.8500	17.5000	17.5000	15.2000	15.2000	13.9000
13.5811	14.1758	15.0444	12.7237	12.6896	10.9370

(continued)

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

	2020	2019	2018	2017
School Districts				
Bowling Green CSD	\$57.1600	\$57.0800	\$57.4500	\$57.5000
Eastwood LSD	34.7500	34.9000	34.9000	34.6500
Elmwood LSD	36.4000	36.6000	37.0500	36.9000
Fostoria CSD	60.1200	60.5000	60.4800	60.0200
Lake LSD	62.8400	62.9900	63.3400	62.5900
North Baltimore LSD	54.6000	55.4000	58.2500	54.9000
Northwood LSD	81.8500	81.6500	81.2500	82.6500
Otsego LSD	46.0000	46.3500	46.2000	46.2000
Perrysburg EVSD	77.9000	71.0900	71.1000	72.9000
Rossford EVSD	68.6500	68.8500	69.2000	69.6000
Out-of-County School Districts				
Anthony Wayne LSD	72.7700	72.6600	73.7700	73.7800
Gibsonburg EVSD	49.2000	49.2000	49.7000	49.7000
Lakota LSD	40.0000	40.0000	40.0000	40.0000
McComb LSD	31.4600	31.4600	31.7600	33.0100
Patrick Henry LSD	40.3000	41.5000	41.1000	40.6300
Joint Vocational School Districts				
Four County JVSD	4.2000	4.2000	4.2000	4.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000
Corporations				
Bairdstown Village	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000
Bowling Green City	6.2000	6.2000	6.2000	6.2000
Bradner Village	9.5500	10.0000	9.9000	10.0000
Custar Village	6.2000	6.2000	6.2000	6.2000
Cygnets Village	2.4000	2.4000	2.4000	2.4000
Fostoria City	10.3000	10.3000	10.3000	4.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000
Haskins Village	10.5000	10.5000	9.5000	9.5000
Hoytville Village	4.0000	4.0000	4.0000	4.0000
Jerry City Village	5.0000	5.0000	5.0000	5.0000
Luckey Village	6.5000	6.5000	6.5000	6.5000
Millbury Village	5.8000	5.8000	5.8000	5.8000
Milton Center Village	10.0000	10.0000	10.0000	10.0000
North Baltimore Village	5.4000	5.3500	5.3000	5.5000
Northwood City	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000
Perrysburg City	5.6500	5.6500	6.3000	6.3000
Portage Village	2.2000	2.2000	2.2000	2.2000
Risingsun Village	12.2000	14.0000	14.0000	14.0000
Rossford City	11.1000	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

2016	2015	2014	2013	2012	2011
\$57.5000	\$57.5500	\$58.0000	\$57.6500	\$56.8000	\$57.7000
33.1500	37.9000	39.6000	39.9000	40.3000	38.9000
36.9000	36.9000	37.3000	37.4500	37.4000	37.7000
59.5700	59.7600	63.5100	60.0000	58.5800	58.3100
62.9400	63.4400	63.4400	63.5900	57.0900	56.2100
55.3000	55.1500	56.9500	56.3000	59.1000	57.1000
81.2500	79.8150	76.8150	77.6650	79.4150	78.3150
47.0000	46.8500	49.2000	46.6000	47.1500	47.3500
73.3000	71.6500	71.2000	69.8500	66.5000	63.7300
58.2000	52.3000	52.3000	52.3000	52.3000	52.3000
71.3000	71.3000	71.6000	67.1000	66.8000	66.8000
49.7000	50.5000	51.9000	51.9000	51.9000	51.9000
42.7000	42.7000	42.7000	42.7000	42.7000	42.7000
33.1200	33.1400	33.7900	34.2800	34.3000	35.5500
40.8300	45.4500	45.9500	45.9500	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	5.6000	5.0000	5.0000
9.9000	9.9000	10.3000	8.2000	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
5.8000	5.5000	5.8000	5.8000	3.4000	3.4000
10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
5.3000	5.4000	5.6000	5.5000	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	6.3000	6.5000	5.6500	5.2500	5.2500
2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
14.0000	14.0000	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)

	2020	2019	2018	2017
Townships				
Bloom	\$6.5000	\$6.5000	\$6.5000	\$6.5000
Center	6.8000	5.8000	5.8000	5.8000
Freedom	9.0000	9.0000	9.0000	9.0000
Grand Rapids	8.0000	7.7500	7.7500	7.7500
Henry	8.9000	8.9000	8.9000	7.7000
Jackson	6.9500	6.9500	10.9500	9.9500
Lake	16.2000	16.2000	16.2000	15.2000
Liberty	4.1000	4.1000	4.1000	4.4500
Middleton	11.6000	11.6000	11.6000	11.6000
Milton	8.2000	8.2000	8.2000	8.2000
Montgomery	6.6000	6.6000	6.9000	6.9000
Perry	6.6000	6.1000	6.1000	6.1000
Perrysburg	22.1000	22.1000	20.6000	20.6000
Plain	5.4000	5.4000	5.4000	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	6.0000	5.7000	5.7000
Weston	9.9000	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	4.5000	5.5000	5.5000	5.5000
North Baltimore Public Library	1.9500	1.9500	1.9500	1.9500
Northwest EMS District	6.0000	6.0000	6.0000	6.0000
Pemberville Public Library	0.8000	0.8000	0.8000	0.8000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000
South East Ambulance District	6.5000	6.5000	0.0000	0.0000
TARTA	2.5000	2.5000	2.5000	2.5000
Way Library	1.9000	1.9000	1.9000	1.9000
Wayne Library	1.0000	1.0000	1.0000	1.0000
Weston Public Library	1.0000	1.0000	1.0000	1.0000
Wood County District Public Library	1.0000	1.0200	1.0200	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.

2016	2015	2014	2013	2012	2011
\$6.5000	\$6.5000	\$6.5000	\$6.5000	\$6.5000	\$9.3000
5.8000	5.8000	5.8000	5.8000	5.8000	5.8000
9.0000	9.0000	9.0000	8.0000	8.0000	8.0000
7.7500	7.7500	7.7500	5.4000	5.4000	5.4000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
10.9500	10.9500	10.9500	10.7000	10.7000	10.7000
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	11.6000	8.6000	11.6000	9.6000	11.6000
8.2000	8.2000	8.2000	8.2000	8.2000	8.2000
6.9000	6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	6.2000	6.1000	6.1000	6.1000	6.1000
18.6000	18.6000	18.6000	18.6000	14.6000	14.6000
4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
5.4000	5.4000	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	1.5000	0.0000
2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
1.9500	1.9500	1.9500	1.9500	1.9500	1.9500
6.0000	4.0000	4.0000	4.0000	4.0000	4.0000
0.8000	0.8000	0.0000	0.0000	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	1.0000	0.0000	0.0000	0.0000	0.0000
1.0000	0.0000	0.0000	0.0000	0.0000	0.0000
1.0600	1.0800	1.1000	1.1000	1.1000	1.1000

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2020	\$48,918,399	\$48,083,620	98.29%	\$882,809	\$48,966,429	100.10%	\$1,227,114	2.51%
2019	45,597,689	44,736,028	98.11	661,842	45,397,870	99.56	906,702	1.99
2018	41,017,247	40,265,895	98.17	743,292	41,009,187	99.98	1,229,962	3.00
2017	36,002,277	35,308,161	98.07	892,781	36,200,942	100.55	870,585	2.42
2016	39,956,592	39,388,795	98.58	890,465	40,279,260	100.81	984,583	2.46
2015	41,506,534	40,596,945	97.81	878,667	41,475,612	99.93	1,268,704	3.06
2014	40,080,833	40,078,980	100.00	1,075,981	41,154,961	102.68	1,276,489	3.18
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

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
2020	\$0	\$0	n/a	\$79,057	n/a
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

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	2020			2011		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Rover Pipeline LLC	Pipeline	\$266,933,710	1	7.45%			
Nexus Gas Transmission LLC	Utility	92,604,740	2	2.59			
Toledo Edison Company First Energy	Utility	47,875,490	3	1.34	\$36,496,170	1	1.29%
American Transmission Systems, Inc.	Utility	42,126,070	4	1.18	7,600,570	7	0.27
Troy Energy LLC	Utility	37,375,950	5	1.05			
Columbia Gas of Ohio, Inc.	Utility	17,628,450	6	0.49			
First Solar, Inc.	Manufacturer	11,725,810	7	0.33			
Columbia Gas Transmission Corp	Utility	11,662,400	8	0.33			
Generation Pipeline LLC	Pipeline	10,325,550	9	0.29			
Ohio Power Company	Utility	9,157,170	10	0.26			
Ramco Auburn Crossroads LLC	Commercial				10,411,600	2	0.36
Levis Commons LLC	Retail				10,279,550	3	0.36
Wal-Mart	Retail				10,051,180	4	0.35
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				7,590,020	8	0.26
Levis Town Square Land LLC	Retail				6,639,900	9	0.23
Bowling Green Associates LLC	Commercial				6,602,580	10	0.23
Total Principal Taxpayers		<u>547,415,340</u>		<u>15.31</u>	<u>112,744,950</u>		<u>3.94</u>
All Other Taxpayers		<u>3,027,225,190</u>		<u>84.69</u>	<u>2,751,429,050</u>		<u>96.06</u>
Total County Assessed Value		<u>\$3,574,640,530</u>		<u>100.00%</u>	<u>\$2,864,174,000</u>		<u>100.00%</u>

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	2020	2019	2018	2017
Sales Tax Payments	\$4,711,626	\$4,952,648	\$4,532,117	\$4,241,383
Direct Pay Tax Return Payments	331,339	345,197	309,181	781,217
Seller's Use Tax Return Payments	5,008,399	3,650,131	3,267,748	3,197,093
Consumer's Use Tax Return Payments	955,879	1,129,960	1,083,784	1,025,896
Motor Vehicle Tax Payments	3,131,946	3,078,920	2,746,655	2,708,389
Non-Resident Motor Vehicle Tax Payments	130,282	115,209	115,778	106,279
Watercraft and Outboard Motors	57,587	37,728	51,148	43,175
Non-Resident Watercraft	9,567	8,989	6,185	9,796
Department of Liquor Control	105,597	78,242	76,072	70,525
Sales Tax on Motor Vehicle Fuel Refunds	1,778	2,482	3,487	2,517
Sales/Use Tax Voluntary Payments	6,305	36,410	32,251	48,234
Statewide Master Numbers	7,818,406	7,810,596	7,810,388	7,534,817
Sales/Use Tax Assessment Payments	56,608	145,322	67,222	74,916
Streamlined Sales Tax Payments	622,511	341,029	42,748	38,568
Use Tax Amnesty Payments	3	21	2,839	5,132
Transient Sales	1,847,149	2,173,787	2,299,243	2,056,295
Certified Assessment Payments	53,776	89,324	69,177	74,311
Audit Payments	57,385	35,303	35,149	16,681
Administrative Rotary Fund Fee	(247,615)	(239,261)	(225,442)	(219,482)
Sales/Use Tax Refunds Approved	(144,599)	(105,199)	(6,954)	(86,995)
Destination Sourcing Adjustment	0	0	0	0
Total	<u>\$24,513,928</u>	<u>\$23,686,838</u>	<u>\$22,318,776</u>	<u>\$21,728,747</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

2016	2015	2014	2013	2012	2011
\$3,970,171	\$3,800,973	\$4,179,795	\$5,291,688	\$4,919,675	\$4,867,155
1,130,608	1,203,834	982,242	655,719	639,665	630,194
2,628,601	2,283,312	2,025,086	1,858,930	1,562,474	1,643,227
851,294	806,454	837,733	777,193	784,313	694,180
2,666,412	2,824,684	2,452,822	2,247,636	2,174,873	2,059,294
86,380	86,960	78,396	75,702	71,630	68,135
39,655	32,227	34,880	28,366	28,859	22,126
8,051	4,484	6,202	n/a	n/a	n/a
73,249	69,060	63,008	60,363	57,791	53,402
3,254	3,706	3,981	2,702	2,831	1,367
27,594	39,487	645,934	28,480	41,835	12,807
7,467,662	7,300,810	7,093,189	7,101,018	7,042,121	6,791,589
54,243	77,275	104,222	65,418	79,438	78,386
27,847	23,187	23,136	18,905	20,903	19,764
55	83	195	32,355	11,014	2,370
2,288,235	2,162,009	1,605,447	n/a	n/a	n/a
67,690	121,590	4,801	n/a	n/a	n/a
31,923	98,051	59,058	n/a	n/a	n/a
(211,294)	(208,480)	(201,120)	(181,140)	(173,466)	(168,906)
(293,526)	(90,145)	(87,841)	(130,423)	(90,781)	(53,357)
0	0	(317)	0	0	0
<u>\$20,918,104</u>	<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>
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	
2020	\$3,653,860	\$0	\$0	\$81,194	\$790,000	\$90,012	\$4,615,066
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

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>
\$35.20	0.07%
40.44	0.08
46.26	0.10
50.85	0.12
56.90	0.13
61.59	0.15
55.74	0.14
42.71	0.11
47.20	0.13
50.87	0.15

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)
2020	\$4,443,860	0.05%	\$33.89
2019	4,796,455	0.05	36.67
2018	5,139,050	0.06	39.32
2017	5,461,644	0.06	41.85
2016	5,959,081	0.07	45.76
2015	6,264,981	0.07	48.29
2014	5,596,170	0.07	43.18
2013	3,780,365	0.05	29.25
2012	4,438,986	0.06	34.63
2011	5,188,851	0.06	41.07

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	\$3,735,054	100.00%	\$3,735,054
All Villages, Townships, and Cities wholly within the County	28,699,772	100.00	28,699,772
City of Fostoria	135,384	9.26	12,537
All School Districts wholly within the County	142,392,063	100.00	142,392,063
Anthony Wayne LSD	55,075,000	3.52	1,938,640
Bowling Green CSD	24,625,376	99.96	24,615,526
Elmwood LSD	2,640,000	98.36	2,596,704
Fostoria CSD	8,890,000	22.04	1,959,356
Four County JVSD	2,710,412	0.10	2,710
Gibsonburg EVSD	1,400,000	1.46	20,440
Lake LSD	3,455,000	99.61	3,441,526
Lakota LSD	13,035,000	24.97	3,254,840
North Baltimore LSD	7,531,682	99.83	7,518,878
Otsego LSD	13,046,808	98.59	12,862,848
Patrick Henry LSD	29,488,704	1.43	421,688
Penta JVSD	21,542,000	50.10	10,792,542
Vanguard JVSD	2,115,000	2.43	51,395
Total Overlapping Debt	<u>\$356,782,201</u>		<u>240,581,465</u>
Total Direct and Overlapping Debt			<u>\$244,316,519</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 2020 tax year.

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

	2020	2019	2018	2017
Total Assessed Valuation	<u>\$3,574,640,530</u>	<u>\$3,379,677,530</u>	<u>\$3,272,116,100</u>	<u>\$3,108,152,750</u>
Overall Debt Limitation	87,866,013	82,991,938	80,302,903	76,203,819
Gross Indebtedness	4,476,194	4,842,433	5,214,911	5,567,389
Less Debt Outside Limitation				
General Obligation Bonds	790,000	830,000	870,000	910,000
Special Assessment Bonds	0	0	0	0
OPWC Loans	<u>81,194</u>	<u>97,433</u>	<u>129,911</u>	<u>162,389</u>
Net Indebtedness	3,605,000	3,915,000	4,215,000	4,495,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>3,605,000</u>	<u>3,915,000</u>	<u>4,215,000</u>	<u>4,495,000</u>
Legal Debt Margin Within Limitation	<u>\$84,261,013</u>	<u>\$79,076,938</u>	<u>\$76,087,903</u>	<u>\$71,708,819</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	95.90%	95.28%	94.75%	94.10%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$35,746,405	\$33,796,775	\$32,721,161	\$31,081,528
Gross Indebtedness	4,476,194	4,842,433	5,214,911	5,567,389
Less Debt Outside Limitation				
General Obligation Bonds	790,000	830,000	870,000	910,000
Special Assessment Bonds	0	0	0	0
OPWC Loans	<u>81,194</u>	<u>97,433</u>	<u>129,911</u>	<u>162,389</u>
Net Indebtedness	3,605,000	3,915,000	4,215,000	4,495,000
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>3,605,000</u>	<u>3,915,000</u>	<u>4,215,000</u>	<u>4,495,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$32,141,405</u>	<u>\$29,881,775</u>	<u>\$28,506,161</u>	<u>\$26,586,528</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	89.92%	88.42%	87.12%	85.54%

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.

2016	2015	2014	2013	2012	2011
<u>\$3,058,850,660</u>	<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>
74,971,267	74,320,678	67,789,625	67,133,003	66,151,633	70,104,350
5,894,867	6,212,345	5,556,823	3,871,301	4,650,779	5,163,000
945,000	980,000	0	0	45,000	175,000
0	0	2,000	54,000	161,000	268,000
194,867	227,345	259,823	292,301	324,779	0
4,755,000	5,005,000	5,295,000	3,525,000	4,120,000	4,720,000
0	0	0	0	0	0
4,755,000	5,005,000	5,295,000	3,525,000	4,120,000	4,720,000
<u>\$70,216,267</u>	<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>
93.66%	93.27%	92.19%	94.75%	93.77%	93.27%
\$30,588,507	\$30,328,271	\$27,715,850	\$27,453,201	\$27,060,653	\$28,641,740
5,894,867	6,212,345	5,556,823	3,871,301	4,650,779	5,163,000
945,000	980,000	0	0	45,000	175,000
0	0	2,000	54,000	161,000	268,000
194,867	227,345	259,823	292,301	324,779	0
4,755,000	5,005,000	5,295,000	3,525,000	4,120,000	4,720,000
0	0	0	0	0	0
4,755,000	5,005,000	5,295,000	3,525,000	4,120,000	4,720,000
<u>\$25,833,507</u>	<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>
84.45%	83.50%	80.90%	87.16%	84.77%	83.52%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2020	131,113	\$6,415,752,429	\$48,933	7.10%
2019	130,817	6,257,107,927	47,831	3.70
2018	130,696	5,902,623,448	45,163	4.00
2017	130,492	5,745,432,268	44,029	4.40
2016	130,219	5,578,581,960	42,840	4.10
2015	129,730	5,322,821,900	41,030	4.30
2014	129,590	5,058,416,060	39,034	5.20
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

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	2020			2011		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	2,423	1	3.75%	5,361	1	8.93%
FedEx Ground	Distribution	2,300	2	3.57			
Magna	Manufacturer	2,200	3	3.41			
First Solar, Inc.	Manufacturer	1,500	4	2.33	1,100	4	1.83
Home Depot	Retail	1,100	5	1.71			
Amazon	Retail	1,000	6	1.55			
Waltrust/Walgreen Company	Retail	1,000	7	1.55	760	7	1.26
Owens Community College	College	938	8	1.45	1,525	2	2.54
Wood County	Government	842	9	1.31	1,221	3	2.03
Wood County Hospital	Hospital	833	10	1.29	900	5	1.50
Fiat Chrysler Automobiles	Manufacturer				850	6	1.41
Norplas Industries	Manufacturer				650	8	1.08
TNS Market Research (NFO)	Information Research				625	9	1.04
CSX Transportation	Railroad				500	10	0.83
Total		<u>14,136</u>		<u>21.92%</u>	<u>13,492</u>		<u>22.45%</u>
Total Employment Within Wood County		<u>64,500</u>			<u>60,100</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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Government:				
Legislative and Executive				
Commissioners	48.00	47.00	49.50	51.00
Auditor	22.00	19.50	19.50	20.00
Treasurer	5.00	5.50	5.00	6.00
Prosecuting Attorney	29.00	29.00	30.00	28.00
Planning Commission	2.00	2.00	2.00	2.00
Board of Elections	10.00	16.00	16.00	16.00
Recorder	9.00	10.00	10.50	11.00
Records Center	3.00	4.00	4.00	4.00
Judicial				
Domestic Relations	3.50	3.50	3.00	3.50
Jury Commission	1.00	1.00	1.00	1.00
Adult Probation	17.00	16.00	18.00	16.00
Court Security	5.50	5.50	6.00	7.50
Common Pleas Court Administration	5.00	4.00	4.00	5.00
Common Pleas Court Number 1	6.00	6.00	6.00	6.00
Common Pleas Court Number 2	5.00	5.00	5.00	5.00
Common Pleas Court Number 4	7.00	6.00	6.00	6.00
Juvenile Court and Juvenile Detention	40.50	46.00	46.00	46.00
Law Library	2.50	1.50	1.50	1.50
Probate Court	9.00	9.00	9.00	9.00
Clerk of Courts	20.00	19.00	19.00	19.00
Title Administration	8.00	7.00	7.00	8.00
Public Defender	15.50	15.50	15.50	15.50
Public Safety				
Coroner	2.50	2.50	2.50	2.50
Sheriff and Justice Center	134.00	132.50	126.50	124.00
Emergency Management Agency	3.00	3.00	3.00	3.00
Building Inspection	14.50	15.00	14.00	14.00
Public Works				
Engineer	19.00	18.50	17.00	16.00
Highway Garage	25.50	27.50	26.50	30.50
Solid Waste Management District	10.00	10.00	10.00	10.00
Health				
Alcohol, Drug Addiction, and Mental Health Services	7.00	7.00	7.00	7.00
Dog and Kennel	5.00	5.00	6.00	4.50
Human Services				
Job and Family Services	94.00	90.50	91.00	105.00
Child Support Enforcement Agency	25.00	25.00	25.00	25.00
Developmental Disabilities	137.50	136.00	120.50	112.00
Veterans Services	7.50	5.50	5.50	4.50
Nursing Home	77.50	79.50	81.00	71.00
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>841.50</u>	<u>825.00</u>	<u>822.00</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.

2016	2015	2014	2013	2012	2011
51.00	49.00	49.00	47.50	46.50	46.00
22.50	23.50	22.00	22.00	22.00	22.50
5.00	5.00	5.00	5.00	5.00	5.00
28.00	26.00	25.00	25.50	25.00	26.00
2.00	2.00	2.00	2.00	2.00	3.00
16.50	12.00	19.00	20.00	21.50	17.00
11.00	11.00	11.00	11.00	11.00	11.50
4.00	4.00	4.00	4.00	4.00	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	17.00	16.50	17.50
8.50	8.50	8.50	8.50	8.00	9.50
5.00	4.50	4.50	4.00	4.00	4.00
6.00	6.00	6.00	5.00	6.00	6.00
5.00	4.50	4.50	4.50	6.00	5.50
6.00	6.00	6.00	6.00	6.00	6.00
42.50	42.50	42.50	45.50	45.50	41.00
1.50	1.50	1.50	1.50	2.00	2.00
9.00	9.00	9.00	9.00	9.00	10.00
18.00	18.00	18.00	19.00	20.00	20.00
8.00	8.00	8.00	8.00	7.00	7.00
15.00	14.50	13.00	13.00	13.00	13.00
2.50	2.00	2.50	2.50	2.50	2.00
122.00	122.00	119.00	122.50	114.50	120.00
3.00	3.00	3.00	3.00	4.00	4.00
13.00	12.50	12.00	11.00	11.50	12.00
17.00	16.50	16.00	17.50	20.00	21.50
27.50	27.50	28.50	29.50	30.50	32.00
9.00	9.00	9.00	9.00	10.00	11.00
7.00	5.50	5.50	5.50	4.50	6.50
4.50	4.50	4.50	4.50	4.50	4.50
105.00	102.50	87.50	88.50	82.00	79.00
25.00	27.00	27.00	28.00	28.00	29.00
111.50	182.50	202.00	226.00	217.50	215.00
4.50	4.50	4.50	4.50	5.50	5.50
74.00	76.50	86.00	82.50	80.50	73.50
2.00	2.00	2.00	2.00	2.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
<u>817.50</u>	<u>878.50</u>	<u>893.00</u>	<u>923.00</u>	<u>906.00</u>	<u>904.50</u>

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

	2020	2019	2018	2017
General Government:				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	2,542	2,588	2,570	2,560
Number of Exempt Conveyances	1,895	1,741	1,799	1,939
Number of Parcels Transferred	6,531	6,505	6,689	6,908
Number of Dog Tags Sold	19,287	20,162	20,248	19,557
Number of Kennel Licenses Sold	78	86	93	96
Number of Weights/Measures Inspections	298	350	376	394
Number of Establishments	201	217	235	248
Number of Commercial Scales	635	678	705	636
Number of Retail Motor Fuel Dispensers	1,467	1,498	1,470	1,432
Commissioners				
Number of Resolutions	1,624	1,408	1,427	1,307
Number of Annexations	3	1	1	5
Board of Elections				
Number of Registered Voters	90,819	90,502	92,609	94,320
Number of Voters Last General Election	68,103	28,800	49,370	29,434
Percentage of Registered Voters that Voted	75	32	53	31
Recorder				
Number of Documents Filed	20,539	16,903	17,231	17,564
Number of Mortgages Filed	6,420	4,523	4,132	4,506
Number of Deeds Filed	5,323	5,245	5,553	5,445
Judicial				
Common Pleas Court				
Number of General Civil Cases Completed	691	885	889	811
Number of Domestic Relations Cases Completed	845	984	952	995
Number of Criminal Cases Completed	572	648	675	729
Number of Cases Pending	1,069	872	871	927
Probate Court				
Number of Adoption/Placement Cases Filed	43	32	47	40
Number of Civil Action Cases Filed	17	26	23	15
Number of Estate Cases Filed	547	543	600	538
Number of Guardianship Cases Filed	50	61	77	75
Number of Mental Illness Cases Filed	7	2	7	11
Number of Trust Cases Filed	2	0	0	4
Number of Marriage Applications	664	754	797	820
Number of Miscellaneous Filings	129	154	145	108
Juvenile Court				
Number of Delinquent Cases Filed	511	711	719	729
Number of Traffic Cases Filed	368	570	532	606
Number of Dependent/Neglect/Abuse Cases Filed	393	497	483	461
Number of Unruly Cases Filed	46	56	75	70
Number of Adult Cases Filed	19	18	17	14
Number of Change of Custody Cases Filed	268	308	278	309
Number of Support Cases Filed	250	481	526	612
Number of Parentage Cases Filed	17	27	23	22

2016	2015	2014	2013	2012	2011
2,624	2,440	2,217	2,293	2,106	1,875
1,893	1,666	1,919	1,865	1,965	1,728
7,000	5,640	6,296	6,467	6,628	5,882
19,962	19,719	20,168	20,647	20,903	21,062
104	100	105	120	135	144
389	363	355	353	360	356
234	261	277	258	254	265
671	706	718	690	722	726
1,418	1,391	1,387	1,387	1,401	1,450
1,437	1,440	1,681	1,836	1,971	2,054
4	7	3	7	5	7
93,817	88,278	96,326	96,278	108,014	104,515
65,551	38,199	36,747	26,207	64,342	41,573
70	43	38	27	60	40
18,624	17,285	17,057	20,967	21,111	18,352
4,897	4,461	4,108	5,442	5,639	4,720
5,484	5,054	5,068	4,778	4,600	4,034
850	763	781	946	1,183	1,310
1,006	922	1,034	1,165	1,132	1,023
619	567	673	691	671	605
966	921	914	998	1,157	1,156
44	43	35	51	27	29
20	35	20	15	12	14
553	556	516	519	507	565
73	80	80	54	66	57
5	4	4	0	0	2
2	4	1	1	4	6
759	779	713	780	789	796
117	97	111	100	91	103
813	736	831	892	1,038	963
605	491	616	572	663	731
339	311	295	323	279	268
82	103	114	122	103	100
36	12	18	17	16	15
311	275	309	314	366	351
567	484	548	580	678	675
14	27	24	27	28	35

(continued)

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

	2020	2019	2018	2017
Public Safety				
Sheriff				
911 Division/Communications				
Number of 911 Calls Answered Sheriff's Office	34,243	37,529	48,019	61,639
Number of 911 Calls Answered All Locations	34,243	37,529	48,019	61,639
Civil Division				
Number of Sheriff Foreclosure Property Sales	40	119	123	149
Number of Warrants, Summons, and Subpoenas Served	2,917	3,526	3,010	3,230
Enforcement				
Number of Murder/Non-Negligent Manslaughter	2	1	0	1
Number of Rapes and Other Sexual Assaults	37	28	25	27
Number of Breaking and Entering	30	45	110	81
Number of Thefts	158	172	186	171
Number of Vandalism/Criminal Damaging	79	104	129	141
Number of Domestic Violence Incidents	88	74	90	87
Number of Domestic Disputes Incidents	187	156	147	153
Justice Center Operations				
Number of Inmates Booked	2,410	3,407	3,885	3,996
Number of Inmates Released	2,442	3,394	3,616	3,975
Average Daily Population	115	151	160	153
Road Patrol Division				
Number of Complaints Received and Investigated	22,447	22,512	22,578	25,338
Number of Criminal Charges	395	503	490	537
Number of Accidents Investigated	818	1,027	930	963
Number of Injury Accidents	157	205	190	174
Number of Fatal Accidents	8	3	8	4
Public Works				
Engineer				
Miles of Roads Resurfaced	9	3	4	2
Number of Bridges Replaced/Improved	4	4	3	5
Number of Culverts Replaced	4	6	9	2
Ditch Maintenance				
Number of Total Projects	18	61	58	55
Number of Miles of Dip Out	27	23	21	17
Number of Miles of Mow and Debrush	35	26	27	22
Number of Miles of Rip Rap	0	1	1	3
Number of Total Septic Sytem Requests	n/a	n/a	n/a	n/a
Number of Total Private Culvert Requests	175	162	160	154
Number of Total Private Culvert Set with Grade	139	129	120	110
Health				
Dog Shelter				
Number of Dogs Impounded	339	480	466	426
Number of Adoptions	137	151	215	166
Number of Redemptions	165	220	216	182

2016	2015	2014	2013	2012	2011
38,411	38,462	34,586	43,715	43,070	37,062
38,411	38,462	34,586	43,715	43,070	37,062
206	192	225	285	344	370
3,031	2,972	2,785	3,146	2,961	3,031
0	0	2	0	1	0
36	20	22	39	26	14
70	89	127	157	110	79
185	236	226	316	241	355
109	190	161	136	127	165
81	95	57	47	57	75
150	143	102	107	160	104
3,820	3,751	3,870	4,402	4,570	4,446
3,791	3,719	3,654	4,389	4,640	4,454
141	124	133	160	155	145
28,261	24,183	31,227	26,217	22,858	24,462
426	412	388	444	609	556
931	903	887	718	815	797
191	163	164	162	189	151
8	7	7	6	6	7
7	3	7	8	7	2
10	6	4	8	6	4
5	4	1	2	2	6
60	61	53	62	38	20
40	25	35	30	32	38
52	30	54	40	30	68
0	0	1	1	1	1
29	27	61	26	29	26
144	85	80	59	65	64
95	65	59	39	42	30
475	538	531	555	671	671
210	213	240	280	312	245
185	215	207	173	191	200

(continued)

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

	2020	2019	2018	2017
Human Services				
Jobs and Family Services				
Number of Individuals - Food Stamps	10,371	9,586	8,353	11,098
Number of Individuals - Cash Assistance	456	469	447	567
Number of Children and Families - Medicaid	17,096	15,724	16,761	53,348
Number of Aged/Blind/Disabled - Medicaid	n/a	n/a	n/a	n/a
Number of Families - PRC	501	458	453	450
Monthly Average Children - Child Care	368	460	479	486
Children's Services				
Total Average Kids in Care	56	61	63	53
Child Support Enforcement Agency				
Number of Contempt of Court Actions	48	267	337	378
Number of Misdemeanor Criminal Nonsupport Actions	6	30	14	16
Number of Paternities - Administrative	51	70	79	58
Number of Acknowledged Father Child Relationships	93	92	107	114
Number of Open Cases	5,875	6,071	6,298	6,362
Board of Developmental Disabilities				
Number of Clients Enrolled - Children	520	509	447	400
Number of Clients Enrolled - Adults	599	591	575	572
Number of Clients Enrolled - Early Intervention	123	132	118	113
Number of Clients Enrolled - School	387	363	334	277
Number of Clients Enrolled - Sheltered Workshop	172	218	190	196
Number of Clients Community Employment/Training	276	341	202	135
Veteran Services				
Number of Client Contacts	3,944	12,324	12,922	12,441
Number of Veterans Transported to Medical Facilities	508	798	458	368
Number of Newsletters Distributed	0	9,500	6,000	11,000
Number of Flags and Grave Markers Distributed	12,826	11,399	10,611	10,621
Number of Persons Assisted Emergency Financial	167	135	166	188
Number of VA Claims/Documents Processed	16,394	30,607	26,177	37,466
Economic Development and Assistance				
Economic Development Commission				
Job Creations	2,400	1,150	1,250	500
Job Retention	2,000	400	1,400	700
Business-Type Activity				
Building Inspection				
Number of Residential Permits Issued (Wood County)	3,212	3,488	3,615	3,334
Number of Residential Inspections (Wood County)	6,896	7,252	7,586	7,567
Number of Commercial Permits Issued (Wood County)	1,072	1,076	1,218	1,279
Number of Commercial Inspections (Wood County)	2,807	3,320	3,846	3,604
Number of Commercial Permits Issued (Other County)	949	1,091	984	989
Number of Commercial Inspections (Other County)	3,979	3,829	3,407	3,504
Landfill				
In-District Tonnage	53,884	46,739	44,006	50,468
Out-of-District Tonnage	10,602	10,953	9,465	8,669
Nursing Home				
Admissions	175	257	176	146
Discharges	176	240	179	146
Residents Returning Home	118	155	103	88
Resident In-House Days	28,427	25,183	23,954	22,744

Source: Wood County Departments and Offices

2016	2015	2014	2013	2012	2011
11,547	12,175	12,733	13,598	13,887	13,638
580	612	681	778	1,145	1,633
53,167	10,748	12,832	21,383	24,913	23,234
n/a	2,945	3,073	4,420	4,267	4,639
362	277	264	323	325	1,242
466	477	470	530	643	590
39	43	45	46	43	66
320	229	268	308	344	350
20	32	46	51	42	53
61	131	90	90	102	n/a
107	114	140	300	274	400
6,451	6,486	6,668	6,907	6,971	7,084
422	369	404	403	385	443
513	497	494	505	472	365
103	74	103	104	89	114
283	222	273	79	266	168
168	142	145	158	141	87
254	216	216	198	187	196
14,424	14,219	15,815	15,694	15,947	15,881
301	391	444	428	467	621
7,500	7,000	10,250	6,490	6,300	7,500
10,197	10,375	9,734	10,167	9,915	9,742
290	609	333	199	231	258
23,037	25,418	21,470	21,562	19,472	18,646
450	290	230	210	230	719
700	2,061	800	100	556	1,151
3,280	2,943	2,844	2,638	2,401	2,216
7,447	7,197	6,696	5,535	4,743	4,406
1,198	1,030	1,045	1,079	1,412	1,059
3,594	3,224	2,920	3,452	4,208	3,328
897	842	757	639	575	574
3,315	2,774	2,609	2,034	2,318	2,120
49,376	40,637	33,530	35,619	36,961	39,761
9,299	8,852	4,998	4,239	1,493	1,507
170	176	147	153	172	193
148	178	122	145	176	196
120	114	84	100	117	137
23,741	26,764	26,652	29,621	28,000	27,522

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

	2020	2019	2018	2017
General Government:				
Legislative and Executive				
Auditor				
Vehicles	2	2	2	3
Commissioners				
Vehicles	2	2	2	2
Prosecuting Attorney				
Vehicles	0	0	0	1
Judicial				
Adult Probation				
Vehicles	1	1	2	2
Juvenile Court and Juvenile Detention				
Vehicles	5	7	7	7
Public Safety				
Emergency Management Agency				
Vehicles	2	2	2	2
Sheriff and Justice Center				
Vehicles	73	70	66	65
Public Works				
Engineer				
Vehicles	58	55	55	57
Centerline Miles of Roads	244	244	244	245
Number of Bridges	441	441	443	441
Number of Culverts	2500	2500	2500	2500
Solid Waste Management District				
Vehicles	0	1	1	1
Health				
Dog and Kennel				
Vehicles	6	5	5	4
Human Services				
Developmental Disabilities				
Vehicles	79	82	82	87
Job and Family Services				
Vehicles	10	9	9	13
Veterans Services				
Vehicles	0	2	2	2
Economic Development				
Economic Development				
Vehicles	0	0	0	0
Business-Type Activity:				
Building Inspection				
Vehicles	14	12	14	13
Landfill				
Vehicles	5	5	5	5
Nursing Home				
Vehicles	1	2	2	1

Source: Various County Departments

2016	2015	2014	2013	2012	2011
2	2	2	2	2	2
2	2	2	2	2	2
1	1	1	1	1	1
2	2	2	2	2	2
6	5	5	5	5	5
2	2	2	2	2	2
64	64	65	60	60	66
56	54	54	52	50	48
245	245	245	245	245	244
441	441	444	439	438	438
2500	2500	2500	2500	2100	2100
1	1	1	3	3	3
6	6	6	5	5	5
87	95	95	97	97	95
13	14	14	11	11	11
2	2	2	2	2	2
0	0	2	2	2	2
12	11	11	10	10	10
5	5	4	4	4	4
1	2	2	2	2	2

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Wood County Turbine

On the front cover is a photograph taken by Eric & Jackie Palmer of one of the four wind turbines that sit beside the Wood County Landfill. The first two turbines began operation in 2003 earning the distinction of being Ohio's first utility-sized wind farm. The wind turbines operate when wind speeds are between 9 and 55 mph, with the peak energy production being at 32 mph. The four turbines generate enough power to supply 2,500 residential homes a year!

WOOD COUNTY OFFICES

111 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 11/30/2021

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
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