



Dave Yost • Auditor of State

WOOD COUNTY
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WOOD COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Supplemental Nutrition Assistance Program	10.561	G-1415-11-5448	\$440,362
<i>Passed Through the Ohio Department of Education</i>			
School Breakfast Program			
Juvenile Court	10.553	FY 14	7,785
Juvenile Court	10.553	FY 15	5,138
Board of DD	10.553	FY 14	372
Board of DD	10.553	FY 15	593
Total CFDA # 10.553			13,888
National School Lunch Program			
Juvenile Court	10.555	FY 14	12,981
Juvenile Court	10.555	FY 15	8,198
Juvenile Court - Food Donation	10.555	FY 14	2,180
Juvenile Court - Food Donation	10.555	FY 15	4,325
Board of DD	10.555	FY 14	1,277
Board of DD	10.555	FY 15	2,211
Total CFDA # 10.555			31,172
Total Child Nutrition Cluster			45,060
Total U.S. Department of Agriculture			485,422
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through the Ohio Development Services Agency</i>			
Community Development Block Grants/Entitlement Grants			
Small Cities Program	14.228	B-F-2011-1DB-1	36
Small Cities Program	14.228	B-F-2012-1DB-1	183,701
Small Cities Program	14.228	B-F-2013-1DB-1	77,578
Small Cities Program	14.228	B-C-2012-1DB-1	3,024
Small Cities Program	14.228	B-W-2011-1DB-1	36,540
Small Cities Program	14.228	B-W-2011-1DB-2	31,025
Small Cities Program	14.228	B-W-2011-1DB-3	34,217
Total CFDA # 14.228			366,121
HOME Investment Partnerships Program	14.239	B-C-2012-1DB-2	187,268
Total CFDA # 14.239			187,268
Total U.S. Department of Housing and Urban Development			553,389
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Crime Victim Assistance	16.575	2014VAGENE200	43,636
Crime Victim Assistance	16.575	2015-VOCA-10202025	3,967
Crime Victim Assistance - State Victims Assistance Act	16.575	2015-SVAA-10202039	4,538
<i>Passed Through the Ohio Attorney General</i>			
Crime Victim Assistance - State Victims Assistance Act	16.575	2015-SVAA-10204881	1,978
Crime Victim Assistance - Victims of Crime Act	16.575	2014VACHAE517	16,123
Crime Victim Assistance - Victims of Crime Act	16.575	2015-VOCA-10204869	6,185
Total CFDA # 16.575			76,427
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-JG-A02-6411	12,788
Violence Against Woman Formula Grant	16.588	2013-WF-VA2-8118	19,322
Violence Against Woman Formula Grant	16.588	2013-WF-VA2-8118A	15,000
Violence Against Woman Formula Grant	16.588	2012-WF-VA2-8118	16,776
Total CFDA # 16.588			51,098
Total U.S. Department of Justice			140,313
U.S. DEPARTMENT OF LABOR			
<i>Passed Through the Montgomery County WIA Area 7</i>			
WIA Cluster			
Workforce Investment Act - Adult Program	17.258	2014-7287-1	168,048
Workforce Investment Act - Adult Program- OMJ Branding	17.258	2014-7287-1	6,512
Workforce Investment Act - Adult Program - Administration	17.258	2014-7287-1	7,601
Total WIA Adult			182,161

(Continued)

WOOD COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
Workforce Investment Act - Youth Activities	17.259	2014-7287-1	426,852
Workforce Investment Act - Dislocated Workers	17.278	2014-7287-1	89,687
Workforce Investment Act - Dislocated Workers - Administration	17.278	2014-7287-1	15,634
Total WIA Dislocated Workers			<u>105,321</u>
Total WIA Cluster			<u>714,334</u>
Total U.S. Department of Labor			<u>714,334</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	93720	180,400
Highway Planning and Construction	20.205	93550	227,759
Highway Planning and Construction	20.205	93896	6,880
Total CFDA # 20.205			<u>415,039</u>
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	HVE0-2014-87-00-00-00413-00	44,761
Total U.S. Department of Transportation			<u>459,800</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
<i>Direct Assistance</i>			
Small Business Liability Relief and Brownfields Revitalization Act	66.818	EPA-OSWER-OBLE-09-04	36,455
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through the Ohio Department of Education</i>			
Special Education_Grants to States	84.027	066308-6B-SF-2014	7,235
Special Education_Grants to States	84.027	066308-6B-SF-2015	13,610
Total CFDA # 84.027			<u>20,845</u>
<i>Passed Through the Ohio Department of Health</i>			
Special Education_Grants for Infants and Families	84.181	087-10021-HG0514	116,373
Total U.S. Department of Education			<u>137,218</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	G-1415-11-5448	32,477
Temporary Assistance for Needy Families	93.558	G-1415-11-5448	1,124,238
<i>Passed Through the Montgomery County WIA Area 7</i>			
Temporary Assistance for Needy Families	93.558	G-1415-11-5448	879
Total CFDA # 93.558			<u>1,125,117</u>
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Community - Based Child Abuse Prevention Grant	93.590	FY 13	2,000
Child Support Enforcement	93.563	FY 14	1,173,616
Child Care and Development Block Grant	93.575	G-1415-11-5448	79,340
Child Welfare Services_State Grants	93.645	G-1415-11-5448	54,413
Foster Care_Title IV-E	93.658	G-1415-11-5448	725,198
Adoption Assistance	93.659	G-1415-11-5448	208,482
Chafee Foster Care Independence Program	93.674	G-1415-11-5448	22,348
<i>Passed Through the Ohio Mental Health Addiction Services</i>			
Block Grants for Community Mental Health Services			
Community Plan	93.958	FY 14	35,361
Community Plan	93.958	FY 15	35,362
Forensic Services	93.958	FY 13	1,100
Forensic Services	93.958	FY 14	1,100
Total CFDA # 93.958			<u>72,923</u>

(Continued)

WOOD COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Social Services Block Grant	93.667	G-1415-11-5448	567,298
<i>Passed Through the Ohio Mental Health Addiction Services</i>			
Social Services Block Grant			
Wood County ADAMHS Board	93.667	FY 14	46,452
Wood County ADAMHS Board	93.667	FY 15	15,069
			<u>61,521</u>
<i>Passed Through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant			
Board of Developmental Disabilities	93.667	FY 14	79,131
Total CFDA # 93.667			<u>707,950</u>
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Medical Assistance Program	93.778	G-1415-11-5448	786,779
Medical Assistance Program	93.778	G-1415-11-5448	1,282
Total CFDA # 93.778			<u>788,061</u>
<i>Passed Through the Ohio Mental Health Addiction Services</i>			
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	FY 14	89,475
Regional and National Significance	93.243	FY 15	25,697
Total CFDA # 93.243			<u>115,172</u>
<i>Passed Through the Ohio Mental Health Addiction Services</i>			
Block Grants for the Prevention and Treatment of Substance Abuse			
Rural Women's Residential Project	93.959	FY 14	211,933
Rural Women's Residential Project	93.959	FY 15	50,041
Women's Specific Recovery Program	93.959	FY 14	44,589
Women's Specific Recovery Program	93.959	FY 15	10,446
State Incentive Grant - Prevention Partners	93.959	FY 14	12,623
State Incentive Grant - Prevention Partners	93.959	FY 15	4,545
Rural Opportunities, Inc. Rescue Our Youth	93.959	FY 14	38,205
Rural Opportunities, Inc. Youth Mentoring	93.959	FY 13	8,183
Youth Led Prevention	93.959	FY 13	907
Youth Led Prevention	93.959	FY 14	2,721
Rural Opportunities, Inc. Youth Mentoring	93.959	FY 14	24,549
Federal Per Capita	93.959	FY 14	271,533
Federal Per Capita	93.959	FY 15	61,126
Total CFDA # 93.959			<u>741,401</u>
Total U.S. Department of Health and Human Services			<u>5,848,498</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through the United Way</i>			
Emergency Food and Shelter National Board Program	97.024	FY 14	19,357
<i>Passed Through the Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	97.042	EMW-2013-EP-00060-S01	85,094
Homeland Security Grant Program	97.067	EMW-2011-SS-00070	45,444
Total U.S. Department of Homeland Security			<u>149,895</u>
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State:</i>			
Help America Vote Act	90.401	FY 14	5,774
TOTAL FEDERAL AWARDS EXPENDITURES			<u><u>\$ 8,531,098</u></u>

The accompanying notes are an integral part of this schedule.

WOOD COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

Program Title	Federal CFDA Number	Amounts Provided to Subrecipients
Temporary Assistance for Needy Families	93.558	\$ 228,195
Block Grants for Prevention and Treatment of Substance Abuse	93.959	408,742
Social Services Block Grant	93.667	61,521
Services_Projects of Regional and National Significance	93.243	115,172

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 C - 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 D – FOOD DONATION PROGRAM

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

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$371,375
Loan principal repaid	87,851
Ending loans receivable balance as of December 31, 2014	<u>\$283,524</u>
Cash balance on hand in the revolving loan fund as of December 31, 2014	<u>\$249,326</u>
Program expenditures:	
Other grants administered through the 14.228 program	\$366,121
Total CDBG 14.228	<u>\$366,121</u>

The table above reports gross loans receivable.

NOTE F – DOWNPAYMENT ASSISTANCE (HOME) PROGRAMS

The County utilizes CHIP funds for homebuyer down payment assistance, emergency repairs and home rehabilitation to low-to-moderate income households and eligible persons. All funds granted to low-to-moderate income applicants are in the form of a grant with declining “pay back” amounts. Per policy, a total of 20% of the original loan amount is due to the program at the time of the sale or transfer of ownership of properties that have been rehabilitated. This amount is increased if the homeowner sells or transfers the home before the 5 years have come to pass. The initial loan of this money is recorded as a disbursement on the accompanying Federal Awards Expenditures Schedule. Loans repaid are treated as program income and are utilized to make additional loans subject to certain compliance requirements imposed by HUD, but are also included as disbursements on the Schedule.

These loans are collateralized by liens placed on the mortgages. At December 31, 2014, the amount of loans outstanding under this program is \$271,391.

NOTE G - 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 H - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2014, the County made allowable transfers of \$418,931 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 \$1,125,117 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 2014 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,544,048
Transfer to Social Services Block Grant	<u>(418,931)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,125,117</u>

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

Wood County
One Courthouse Square
Bowling Green, Ohio 43402

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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 24, 2015. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services, aggregate discretely presented component units, as described in our report on the County's financial statements. The financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services discretely presented component units were not audited in accordance with *Government Auditing Standards*. We also noted the County restated beginning fund balance and net position.

Internal Control Over Financial Reporting

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

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

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

we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency in internal control. We consider finding 2014-002 to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2014-001.

Entity's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

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 communication is not suitable for any other purpose.



Dave Yost
Auditor of State

Columbus, Ohio

August 24, 2015



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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 *OMB CIRCULAR A-133*

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) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Wood County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 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 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, 2014.

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 OMB Circular A-133, 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 compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Wood County as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 24, 2015. Our report refers to other auditors whom audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services, aggregate discretely presented component units, as described in our report on the County's financial statements. We also noted the County restated beginning fund balance and net position. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* 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, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

August 24, 2015

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WOOD COUNTY
 SCHEDULE OF FINDINGS
 OMB CIRCULAR A -133 § .505
 DECEMBER 31, 2014

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA # 93.959 Block Grants for the Prevention and Treatment of Substance Abuse CFDA # 93.563 Child Support Enforcement <u>WIA Cluster</u> CFDA # 17.258 Workforce Investment Act - Adult Program, CFDA # 17.259 Workforce Investment Act - Youth Activities; CFDA # 17.278 Workforce Investment Act - Dislocated Workers
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

FINDING NUMBER 2014-001

Finding for Recovery Repaid Under Audit

Pursuant to Ohio Revised Code Section 2921.41(A) no public official...shall commit any theft offense, as defined in division (K) of section 2913.01 of the Revised Code, when either of the following applies: (1) The offender uses the offender's office in aid of committing the offense or permits or assents to its use in aid of committing the offense; (2) The property or service involved is owned by this state, any other state, the United States, a county, a municipal corporation, a township, or any political subdivision, department, or agency of any of them, is owned by a political party, or is part of a political campaign fund (B) Whoever violates this section is guilty of theft in office.

Monies were collected and receipted into the Wood County Juvenile Court's system. At the end of each day, funds were placed in an envelope and given to the Fiscal Director, Christy Manley, who was supposed to secure everything in her locked office overnight. The next day, Ms. Manley should have generated a system report and reconciled the report receipts to the total funds in the envelope. Ms. Manley then should have prepared a deposit slip and ensured it agreed to the report deposit amount. Ms. Manley should have taken the deposit to the bank, and brought back an automated receipt from the bank and attached it to the copy of the original deposit

Based on a review of the all the daily receipt reports, deposit slips, bank deposit receipts, and bank statement and deposit records from January 2012 to May 2015, we determined Ms. Manley failed to make timely deposits for a total of \$53,909 of deposits containing \$28,675 of cash. During an interview with Ms. Manley, she admitted to holding deposits in her own work bag, taking them home with her, and using the cash funds for personal expenditures. Each time she used court funds, she withheld making the entire day's deposit. This happened on 89 occasions. As she was able to repay the cash she had taken, Ms. Manley then made that day's deposit. During the period, Ms. Manley used \$28,675 of court funds for personal use. The deposits were delayed from a few days to a few years. In addition the deposit for November 28, 2012 was never made. This deposit when located on June 5, 2015 in a box of records supplied by Ms. Manley contained \$707 of stale-dated checks and the cash portion was \$20 short.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery is hereby issued against Christy Manley for public property converted or misappropriated totaling \$727 in favor of the Wood County Juvenile Court.

The \$727 was repaid under audit to the Wood County Juvenile Court on August 17, 2015.

FINDING NUMBER 2014-002

Significant Deficiency

Juvenile Court Monthly Bank Reconciliations

The Fiscal Director of the Juvenile Court prepared the bank reconciliation monthly. However, it contained unsupported and incorrect amounts; did not account for bank charges, fees and credit card payments adjustments; and no Supervisor was reviewing, verifying and approving the reconciliations. Because no one was monitoring the reconciliation process these errors and issues occurred. Monthly reconciliations are an invaluable and important part of the control process, and can help detect errors, variances, or misappropriations. Properly prepared and reviewed bank reconciliations would have prevented or aided in early detection of deposits not being made.

We recommend the monthly bank reconciliation be prepared by an employee who does not have system input access. The review and approval of the reconciliation should be performed by a Supervisor to ensure all required amounts are included, accurate, and supported by written documentation. The Supervisor should sign the reconciliation to document the approval.

Officials' Response:

The Wood County Juvenile Court has adopted a policy, and continues to adjust its policies, in order to review and approve bank reconciliation statements; to insure all payments are supported by adequate documentation; and to insure that there is proper documentation and approval for adjustments made within our financial system. Daily deposits are also being reviewed by a supervisor.

3. FINDINGS FOR FEDERAL AWARDS

None

WOOD COUNTY, OHIO

Comprehensive Annual Financial Report

FOR THE YEAR ENDED
DECEMBER 31, 2014

Michael Sibbersen, Auditor

**INTRODUCTORY
SECTION**

WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2014

Prepared by the Wood County
Auditor's Office

Michael Sibbersen
County Auditor

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WOOD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

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MICHAEL SIBBERSEN
WOOD COUNTY AUDITOR

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Extension 9150

August 24, 2015

Citizens of Wood County
Wood County Commissioners

It is my pleasure to present Wood County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Wood County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to 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, Dave Yost, has issued an unmodified opinion on Wood County's financial statements for the year ended December 31, 2014. 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 619 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 129,590. Bowling Green is the largest subdivision with a population of 31,802. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

The elected three-member Board of County Commissioners functions as both the legislative and executive branches. Each commissioner serves a term of four years. The County budget process is constantly evolving and refined throughout the year. The County Commissioners are required by law to adopt a permanent budget no later than March 31 of each year and a final budget no later than the end of the year. The County's budget is tied to the official certificate of 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 personal property tax settlements to the subdivisions and the distribution of local government funds are also the responsibility of the Auditor. An agent for the Ohio Department of Taxation, the Auditor processes and distributes delinquent estate tax payments, sells vendor's licenses, and is the sealer of weights and measures.

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

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

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

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

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

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

The economic picture in Wood County has continued to show remarkable improvement in both its current employment situation and better visibility going forward through the announcements of new jobs and capital investments by private sector employers.

In Perrysburg Township, FedEx broke ground on a \$42 million expansion of their distribution facility, First Solar announced the addition of new lines and the creation of one hundred twenty new jobs, IMCO Carbide announced an expansion of their existing facility, and Old Castle Glass announced an investment in new furnaces.

The City of Perrysburg saw the attraction of Costco and the opening of a new research and development center by Owens-Illinois.

The CSX Intermodal facility in Henry Township also began an expansion that will include the addition of two new state of the art cranes, and totals over \$40 million.

Finally, in Perry Township, Charter Steel announced a major expansion of their operations.

The County continued work on the "Good Jobs" initiative. The message of this endeavor is we have good jobs right here in Wood County if you are prepared with the skills and education necessary to get them. Focused primarily on young people in school, the Good Jobs group is discussing ways to encourage better understanding of modern manufacturing. The manufacturing jobs of today are clean, high-tech, and pay well. The keys to employment are skills and education.

Major Initiatives

Work on several capital projects started in 2014. The largest is an addition to the Wood County Justice Center. By renovating an attached building, sixty minimum security housing beds will be added. In addition, two dorms in the existing jail will be remodeled resulting in much needed increased space for female prisoners. The total cost of the project is \$2.9 million.

Other capital projects include an addition to the Job and Family Services building to accommodate growing needs of the "childrens services" unit. A new roof and boiler replacement at the nursing home are almost complete, with various interior upgrades in the planning stage. And with funding secured through the 2014 State capital budget, a significant accessibility project at the Wood County Historical Center will take place in 2015.

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

The County continues to monitor progress on the widening of the congested section of I-75 from Perrysburg to Findlay. The Ohio Department of Transportation estimates a cost of approximately \$151 million to add an

Long-Term Financial Planning

Because of conservative budgeting over the years, the County remains in a good position to fund core services while dealing with changes mandated by the State of Ohio. In spite of continued revenue reductions from the State, the appropriations and expenditures for 2014 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 (Aa2 by Moody's).

The County's General Fund budget has changed very little over the past several years, appropriations for 2014 were about the same as 2013 appropriations. Budget estimates for 2015, reflect an increase in budgeted expenditures over the past few years, while also reflecting improved revenues driven mainly by the continued growth in sales tax. Leading the increase in expenditures is the cost of health care insurance.

The County remains steadfast in its opposition to raising local taxes, especially to replace funding that had come from the State. Sales tax in Wood County has not been raised in over twenty years and it continues to be 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, 2013. This was the eighteenth consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

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

Lastly, I would like to acknowledge the fine efforts of the entire staff of the Wood County Auditor's Office. Special thanks must go to Assistant Chief Deputy Matt Oestreich, Deputy Auditors Vickie Clouser and Cheryl Frobose for payroll information, Judy Dreier accounts payable detail, Becky Graber for special projects, and Chief Deputy Karen Young for oversight and details contained in the County's CAFR.

Respectfully submitted,



Michael Sibbersen
Wood County Auditor

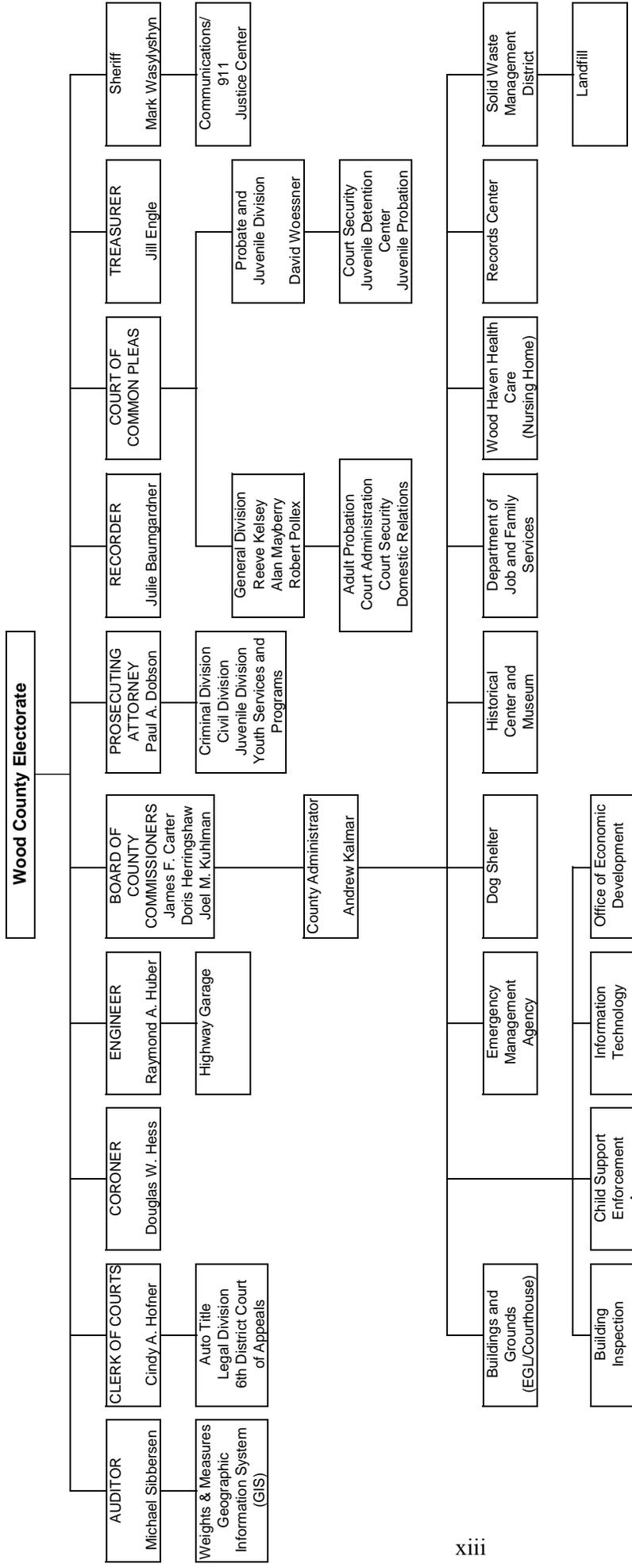
WOOD COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2014

ELECTED OFFICIALS

Commissioner..... James F. Carter
Commissioner..... Doris Herringshaw
Commissioner..... Joel M. Kuhlman
Auditor Michael Sibbersen
Treasurer Jill Engle
Recorder.....Julie Baumgardner
Clerk of Courts..... Cindy A. Hofner
Coroner Douglas W. Hess
Engineer Raymond A. Huber
Prosecuting AttorneyPaul A. Dobson
Sheriff.....Mark Wasylshyn
Common Pleas Judge Reeve Kelsey
Common Pleas Judge Alan Mayberry
Common Pleas Judge Robert Pollex
Probate/Juvenile Judge David Woessner

WOOD COUNTY ORGANIZATIONAL CHART



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			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 Lane Industries
- Wood Lane Residential Services/Properties
- 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, 2013

Executive Director/CEO

**FINANCIAL
SECTION**



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Wood County
One Courthouse Square
Bowling Green, Ohio 43402

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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2014, 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 Wood Lane Industries or Wood Lane Residential Services/Properties, which represent 47 percent, 45 percent, and 99.5 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Properties, is based solely on the report of other auditors. We conducted our audit 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. The other auditors audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Properties in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit 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 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.

Opinions

In our opinion, based on our audit and the reports 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2014, 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 3 to the financial statements, certain fund balances and governmental activities net position as of January 1, 2014 were restated for an incorrect fund classification. We did not modify our opinion regarding these matters.

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*, 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 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 them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2015, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

August 24, 2015

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Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
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, 2014. 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 2014 are as follows:

In total, the County's net position increased almost \$6.9 million, or approximately 4 percent from the prior year. Governmental activities increased by \$7 million (4 percent) while business-type activities decreased by \$130,000 (over 3 percent).

Permissive sales tax receipts increased 11 percent from the prior year (the tax rate has not been increased in over 20 years).

Using this Annual Report

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

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

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

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2014. 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, 2014
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 Units - The County's financial statements include financial data for Wood Lane Industries, Wood Lane Residential Services/Properties, and the Wood County Port Authority. These component units are more fully described in Notes 25, 26, and 27 to the basic financial statements.

Reporting the County's Most Significant Funds

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

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

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

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

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2014 and 2013.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<u>Assets</u>						
Current and Other Assets	\$148,989,981	\$136,458,781	\$8,133,183	\$8,105,969	\$157,123,164	\$144,564,750
Capital Assets, Net	84,557,784	85,286,826	4,796,682	3,763,773	89,354,466	89,050,599
Total Assets	<u>233,547,765</u>	<u>221,745,607</u>	<u>12,929,865</u>	<u>11,869,742</u>	<u>246,477,630</u>	<u>233,615,349</u>
<u>Liabilities</u>						
Current and Other Liabilities	7,566,342	6,956,136	425,399	440,505	7,991,741	7,396,641
Long-Term Liabilities	10,372,796	8,234,999	8,878,623	7,673,214	19,251,419	15,908,213
Total Liabilities	<u>17,939,138</u>	<u>15,191,135</u>	<u>9,304,022</u>	<u>8,113,719</u>	<u>27,243,160</u>	<u>23,304,854</u>
<u>Deferred Inflows of Resources</u>	<u>35,460,083</u>	<u>33,430,010</u>	<u>0</u>	<u>0</u>	<u>35,460,083</u>	<u>33,430,010</u>
<u>Net Position</u>						
Net Investment in Capital Assets	83,425,997	84,893,923	3,431,015	2,370,162	86,857,012	87,264,085
Restricted	54,563,511	52,572,766	0	0	54,563,511	52,572,766
Unrestricted	42,159,036	35,657,773	194,828	1,385,861	42,353,864	37,043,634
Total Net Position	<u>\$180,148,544</u>	<u>\$173,124,462</u>	<u>\$3,625,843</u>	<u>\$3,756,023</u>	<u>\$183,774,387</u>	<u>\$176,880,485</u>

For governmental activities, there was a sizable increase in current and other assets and primarily due to a \$12 million increase in cash and cash equivalents. Factors contributing to this increase include a significant increase in property tax revenue resulting from an additional 2.95 mill property tax levy for developmental disabilities operations. In addition, there was an 11 percent increase in sales tax revenue as the County's economy continues to expand with new business, expanding business, and an increase in retail sales. There was also improvement in interest earnings; in the prior year, the County reported negative interest revenue due to a decrease in the value of the County's investments. In 2014, interest revenue was \$1.5 million. The increase in long-term liabilities is generally due to general obligation bonds issued for the expansion of the Job and Family Services facility.

The decrease in net position for business-type activities was not significant (\$130,000). There was an increase net capital assets and the investment in capital assets due to ongoing construction and building improvements, most notably those at the nursing home. The increase in long-term liabilities and decrease in unrestricted net position was due to an increase in estimated landfill closure/postclosure costs.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Table 2 reflects the change in net position for 2014 and 2013.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$21,017,717	\$20,129,639	\$9,616,302	\$9,572,287	\$30,634,019	\$29,701,926
Operating Grants, Contributions, and Interest	33,172,569	32,054,854	0	0	33,172,569	32,054,854
Capital Grants and Contributions	712,835	1,371,389	42,765	100,878	755,600	1,472,267
Total Program Revenues	<u>54,903,121</u>	<u>53,555,882</u>	<u>9,659,067</u>	<u>9,673,165</u>	<u>64,562,188</u>	<u>63,229,047</u>
General Revenues						
Property Taxes Levied for:						
General Operating	5,735,831	5,688,218	0	0	5,735,831	5,688,218
Health-Alcohol, Drug Addiction, and Mental Health Services	6,183,058	6,121,330	0	0	6,183,058	6,121,330
Human Services-Job and Family Services	1,586,271	3,034,429	0	0	1,586,271	3,034,429
Human Services- Developmental Disabilities	19,028,360	10,977,624	0	0	19,028,360	10,977,624
Human Services-Senior Citizens	1,708,277	1,694,372	0	0	1,708,277	1,694,372
Conservation and Recreation- Historical Center	122,023	121,032	0	0	122,023	121,032
Permissive Sales Taxes	19,910,849	17,932,912	0	0	19,910,849	17,932,912
Other Local Taxes	144,766	112,805	0	0	144,766	112,805
Grants and Entitlements	3,248,354	3,286,328	0	0	3,248,354	3,286,328
Interest	1,514,619	(291,903)	0	2	1,514,619	(291,901)
Other	1,379,346	1,371,197	35,789	40,913	1,415,135	1,412,110
Total General Revenues	<u>60,561,754</u>	<u>50,048,344</u>	<u>35,789</u>	<u>40,915</u>	<u>60,597,543</u>	<u>50,089,259</u>
Total Revenues	<u>115,464,875</u>	<u>103,604,226</u>	<u>9,694,856</u>	<u>9,714,080</u>	<u>125,159,731</u>	<u>113,318,306</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	20,343,662	18,204,452	0	0	20,343,662	18,204,452
Judicial	8,777,318	8,672,547	0	0	8,777,318	8,672,547
Intergovernmental	409,604	400,546	0	0	409,604	400,546
Internal Service Fund-External Portion	4,298,092	1,858,033	0	0	4,298,092	1,858,033
Public Safety	9,673,456	8,126,701	0	0	9,673,456	8,126,701
Public Works	9,573,020	10,420,191	0	0	9,573,020	10,420,191
Health						
Alcohol, Drug Addiction, and Mental Health Services	9,716,799	9,939,245	0	0	9,716,799	9,939,245
Other Health	711,286	677,821	0	0	711,286	677,821

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<u>Program Expenses</u> (continued)						
Human Services						
Job and Family Services	\$9,946,606	\$9,139,155	\$0	\$0	\$9,946,606	\$9,139,155
Child Support Enforcement Agency	2,120,968	2,191,568	0	0	2,120,968	2,191,568
Developmental Disabilities	27,042,591	30,627,507	0	0	27,042,591	30,627,507
Other Human Services	2,705,217	2,609,985	0	0	2,705,217	2,609,985
Conservation and Recreation	327,306	318,888	0	0	327,306	318,888
Economic Development	1,367,615	1,191,839	0	0	1,367,615	1,191,839
Interest and Fiscal Charges	304,459	226,594	0	0	304,459	226,594
Building Inspection	0	0	984,502	985,714	984,502	985,714
Nursing Home	0	0	6,373,205	6,287,551	6,373,205	6,287,551
Landfill	0	0	3,590,123	2,134,518	3,590,123	2,134,518
Total Expenses	<u>107,317,999</u>	<u>104,605,072</u>	<u>10,947,830</u>	<u>9,407,783</u>	<u>118,265,829</u>	<u>114,012,855</u>
Increase (Decrease) in Net Position before Transfers	8,146,876	(1,000,846)	(1,252,974)	306,297	6,893,902	(694,549)
Transfers	<u>(1,122,794)</u>	<u>(551,121)</u>	<u>1,122,794</u>	<u>551,121</u>	<u>0</u>	<u>0</u>
Increase (Decrease) in Net Position	7,024,082	(1,551,967)	(130,180)	857,418	6,893,902	(694,549)
Net Position Beginning of Year	173,124,462	174,676,429	3,756,023	2,898,605	176,880,485	177,575,034
Net Position End of Year	<u>\$180,148,544</u>	<u>\$173,124,462</u>	<u>\$3,625,843</u>	<u>\$3,756,023</u>	<u>\$183,774,387</u>	<u>\$176,880,485</u>

For governmental activities, there was little change in total program revenues from the prior year. The increase in operating grants and contributions (due to Smart Ohio-a new grant, more Moving Ohio Forward grant resources, and increases in other grants such as CDBG and some law enforcement related grants) was offset by a decrease in capital grants and contributions (such as less Issue I grant resources). However, there was a substantial increase in general revenues due to reasons outlined previously; an increase in property tax revenue related to the additional 2.95 levy for developmental disabilities operations, additional sales tax revenue, and improved investment earnings. Governmental activities expenses increased less than 4 percent, a modest increase overall.

For business-type activities, over 99 percent of revenues generated by the enterprise funds are program revenues, meaning the business-type activities are almost entirely supported by charges for services. Revenues in 2014 largely mirrored those of 2013. The 16 percent increase in business-types activities expenses was almost exclusively related to the increase in the estimate for landfill closure/postclosure costs.

Wood County, Ohio
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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	
	2014	2013	2014	2013
General Government:				
Legislative and Executive	\$20,343,662	\$18,204,452	\$15,138,100	\$12,718,688
Judicial	8,777,318	8,672,547	4,464,225	4,714,081
Intergovernmental	409,604	400,546	409,604	400,546
Internal Service Fund-External Portion	4,298,092	1,858,033	2,114,799	224,651
Public Safety	9,673,456	8,126,701	8,176,483	6,555,170
Public Works	9,573,020	10,420,191	(947,941)	(32,902)
Health				
Alcohol, Drug Addiction and Mental Health Services	9,716,799	9,939,245	4,977,265	6,597,901
Other Health	711,286	677,821	352,678	344,147
Human Services				
Job and Family Services	9,946,606	9,139,155	3,008,782	2,489,639
Child Support Enforcement Agency	2,120,968	2,191,568	352,108	372,819
Developmental Disabilities	27,042,591	30,627,507	11,440,499	13,674,533
Other Human Services	2,705,217	2,609,985	2,411,621	2,311,701
Conservation and Recreation	327,306	318,888	312,603	302,786
Economic Development	1,367,615	1,191,839	(100,407)	148,836
Interest and Fiscal Charges	304,459	226,594	304,459	226,594
Total Expenses	<u>\$107,317,999</u>	<u>\$104,605,072</u>	<u>\$52,414,878</u>	<u>\$51,049,190</u>

For 2014, 49 percent of the costs for services provided by the County were paid for by general revenues, same as 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, 25 and 39 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 2014, the public works program was again fully funded 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.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Governmental Funds Financial Analysis

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

The General Fund had a 16 percent increase in fund balance. There was 13 percent increase in revenues primarily due to the increase sales tax revenues and investment earnings. Expenditures increased less than 2 percent.

Fund balance in the Motor Vehicle and Gasoline Tax Fund increased approximately \$279,000; revenues and expenditures were very similar to the prior year.

Fund balance increased 37 percent in the Alcohol, Drug Addiction, and Mental Health Services Fund. This was generally due to an increase in grant related revenues and a modest decrease in expenditures.

There was a 15 percent decrease in fund balance in the Job and Family Services Fund. Due to a healthy fund balance, the County reduced the millage of the property tax levy, thus reducing revenues. Expenditures increased over 8 percent. Annual expenditures fluctuate based on the need for services/assistance.

There was a 34 percent increase in fund balance in the Developmental Disabilities Fund. Revenues increased substantially due to the additional 2.95 mill property tax levy and there was a significant decrease in expenditures (expenditures are driven by the need for services/assistance).

Business-Type Activities Financial Analysis

Net position increased approximately \$332,000 in the Building Inspection Fund. Both revenues and expenses were very similar to the prior year; however, revenues continue to outpace expenses.

The Nursing Home Fund had an increase in net position of almost 25 percent despite little change in revenues or expenses from the prior year. The increase in net position was due to the contribution of capital assets from governmental activities.

The Landfill Fund had a 34 percent decrease in net position. This decrease was the result of the increase in the estimate for landfill 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, there was very little change from the original budget to the final budget. Actual revenues were 16 percent higher than the final budget due to conservative estimates for sales taxes, charges for services (property transfer fees, document recording fees, various court fees, etc.), and State provided resources (largely State funding). For expenditures, the overall change from the original budget to the final budget was not significant. There was a 5 percent decrease in actual expenditures compared to the final budget and, again, generally due to conservative budgeting. The largest changes were in the legislative and executive and judicial programs; however, there were generally only modest changes within the departments in those programs.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2014, was \$83,425,997 and \$3,431,015, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of additions to, or rehabilitation of, roads and bridges. Disposals included computers, routine equipment and vehicle replacement. Additions for business-type activities consisted of building improvements and equipment replacement. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2014, the County had several long-term obligations outstanding including \$5,596,170 in general obligation bonds, \$2,000 in special assessment bonds, and \$259,823 in OPWC loans, all payable from governmental activities. During 2014, the County issued \$2 million in general obligation bonds for an addition to the Job and Family Services facility.

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

Current Issues

The unemployment rate for the County in March 2015 was 4.7 percent, a decrease from a rate of 5.8 percent one year ago (March 2014). This rate is lower than the State rate of 5.4 percent and less than the national rate of 5.6 percent.

Sales tax revenue for 2014 was 11 percent higher than 2013. So far in 2015, sales tax revenues compared to last year (January through April) are almost 2 percent higher.

The General Fund cash balance as of April 2015 is 24 percent higher than one year ago (April 2014).

Request for Information

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

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Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Units
December 31, 2014
June 30, 2014 - Wood Lane Industries

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$88,885,480	\$7,109,333	\$95,994,813
Cash and Cash Equivalents in Segregated Accounts	212,957	66,834	279,791
Cash and Cash Equivalents with Fiscal Agent	1,915,927	0	1,915,927
Investments with Fiscal Agent	4,347,714	0	4,347,714
Accounts Receivable	188,820	324,497	513,317
Accrued Interest Receivable	276,468	0	276,468
Permissive Sales Taxes Receivable	5,026,919	0	5,026,919
Due from Other Governments	9,520,522	314,720	9,835,242
Due from External Parties	94,274	0	94,274
Prepaid Items	552,498	0	552,498
Materials and Supplies Inventory	585,614	56,333	641,947
Internal Balances	(261,466)	261,466	0
Property Taxes Receivable	36,561,610	0	36,561,610
Notes Receivable	554,915	0	554,915
Special Assessments Receivable	527,729	0	527,729
Nondepreciable Capital Assets	3,717,407	1,920,693	5,638,100
Depreciable Capital Assets, Net	80,840,377	2,875,989	83,716,366
Total Assets	233,547,765	12,929,865	246,477,630
<u>Liabilities</u>			
Accrued Wages Payable	1,727,778	191,683	1,919,461
Accounts Payable	1,133,055	100,713	1,233,768
Contracts Payable	858,178	14,457	872,635
Matured Compensated Absences Payable	21,558	0	21,558
Due to Other Governments	1,060,786	103,272	1,164,058
Due to External Parties	28,505	0	28,505
Accrued Interest Payable	20,731	0	20,731
Matured Bonds Payable	24,000	0	24,000
Matured Interest Payable	23,752	0	23,752
Claims Payable	2,575,963	0	2,575,963
Unearned Revenue	0	0	0
Retainage Payable	92,036	15,274	107,310
Deposits Held and Due to Others	0	0	0
Long-Term Liabilities:			
Due Within One Year	2,323,494	396,889	2,720,383
Due in More Than One Year	8,049,302	8,481,734	16,531,036
Total Liabilities	17,939,138	9,304,022	27,243,160
<u>Deferred Inflows of Resources</u>			
Property Taxes	35,460,083	0	35,460,083
<u>Net Position</u>			
Net Investment in Capital Assets	83,425,997	3,431,015	86,857,012
Restricted for:			
Debt Service	337,842	0	337,842
Capital Projects	84,475	0	84,475
Judicial	2,425,730	0	2,425,730
Public Safety	1,214,253	0	1,214,253
Public Works	10,615,442	0	10,615,442
Health	5,911,732	0	5,911,732
Human Services	28,190,948	0	28,190,948
Economic Development	713,775	0	713,775
Other Purposes	5,069,314	0	5,069,314
Unrestricted	42,159,036	194,828	42,353,864
Total Net Position	\$180,148,544	\$3,625,843	\$183,774,387

See Accompanying Notes to the Basic Financial Statements

Component Units

Wood Lane Industries	Wood Lane Residential Services/Properties	Wood County Port Authority
\$0	\$0	\$0
329,158	2,647,221	287,092
0	0	0
0	0	0
134,285	719,058	0
0	0	8,805
0	0	0
0	0	33,399
0	0	0
0	12,861	0
74,624	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	450,214	7,289,009
27,407	2,285,306	0
<u>565,474</u>	<u>6,114,660</u>	<u>7,618,305</u>
54,484	0	0
7,836	105,399	28,598
0	0	0
0	0	0
14,595	0	0
0	0	0
0	536	0
0	0	0
0	0	0
0	0	0
0	0	19,056
0	0	0
0	4,000	0
0	37,251	0
0	299,019	0
<u>76,915</u>	<u>446,205</u>	<u>47,654</u>
<u>0</u>	<u>0</u>	<u>0</u>
27,407	2,399,250	7,289,009
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
461,152	3,269,205	281,642
<u>\$488,559</u>	<u>\$5,668,455</u>	<u>\$7,570,651</u>

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Units
For the Year Ended December 31, 2014
For the Fiscal Year Ended June 30, 2014 - Wood Lane Industries

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$20,343,662	\$5,077,845	\$127,717	\$0
Judicial	8,777,318	3,441,592	871,501	0
Intergovernmental	409,604	0	0	0
Internal Service Fund-External Portion	4,298,092	2,183,293	0	0
Public Safety	9,673,456	1,000,170	496,803	0
Public Works	9,573,020	7,138,078	2,670,048	712,835
Health				
Alcohol, Drug Addiction, and Mental Health Services	9,716,799	26,795	4,712,739	0
Other Health	711,286	355,153	3,455	0
Human Services				
Job and Family Services	9,946,606	0	6,937,824	0
Child Support Enforcement Agency	2,120,968	358,045	1,410,815	0
Developmental Disabilities	27,042,591	1,018,654	14,583,438	0
Other Human Services	2,705,217	0	293,596	0
Conservation and Recreation	327,306	0	14,703	0
Economic Development	1,367,615	418,092	1,049,930	0
Interest and Fiscal Charges	304,459	0	0	0
Total Governmental Activities	107,317,999	21,017,717	33,172,569	712,835
<u>Business-Type Activities</u>				
Building Inspection	984,502	1,275,451	0	0
Nursing Home	6,373,205	6,374,212	0	0
Landfill	3,590,123	1,966,639	0	42,765
Total Business-Type Activities	10,947,830	9,616,302	0	42,765
Total Primary Government	\$118,265,829	\$30,634,019	\$33,172,569	\$755,600
<u>Component Units</u>				
Wood Lane Industries	\$4,520,787	\$4,276,915	\$70,758	\$0
Wood Lane Residential Services/Properties	12,066,764	13,138,283	17,080	0
Wood County Port Authority	114,872	0	86,380	0
Total Component Units	\$16,702,423	\$17,415,198	\$174,218	\$0

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year - Restated (Note 3)

Net Position End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Change in Net Position

Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties	Wood County Port Authority
(\$15,138,100)	\$0	(\$15,138,100)	\$0	\$0	\$0
(4,464,225)	0	(4,464,225)	0	0	0
(409,604)	0	(409,604)	0	0	0
(2,114,799)	0	(2,114,799)	0	0	0
(8,176,483)	0	(8,176,483)	0	0	0
947,941	0	947,941	0	0	0
(4,977,265)	0	(4,977,265)	0	0	0
(352,678)	0	(352,678)	0	0	0
(3,008,782)	0	(3,008,782)	0	0	0
(352,108)	0	(352,108)	0	0	0
(11,440,499)	0	(11,440,499)	0	0	0
(2,411,621)	0	(2,411,621)	0	0	0
(312,603)	0	(312,603)	0	0	0
100,407	0	100,407	0	0	0
(304,459)	0	(304,459)	0	0	0
(52,414,878)	0	(52,414,878)	0	0	0
0	290,949	290,949	0	0	0
0	1,007	1,007	0	0	0
0	(1,580,719)	(1,580,719)	0	0	0
0	(1,288,763)	(1,288,763)	0	0	0
(52,414,878)	(1,288,763)	(53,703,641)	0	0	0
0	0	0	(173,114)	0	0
0	0	0	0	1,088,599	0
0	0	0	0	0	(28,492)
0	0	0	(173,114)	1,088,599	(28,492)
5,735,831	0	5,735,831	0	0	0
6,183,058	0	6,183,058	0	0	0
1,586,271	0	1,586,271	0	0	0
19,028,360	0	19,028,360	0	0	0
1,708,277	0	1,708,277	0	0	0
122,023	0	122,023	0	0	0
19,910,849	0	19,910,849	0	0	0
144,766	0	144,766	0	0	0
3,248,354	0	3,248,354	0	0	0
1,514,619	0	1,514,619	395	7,903	1,102
0	0	0	0	198,135	0
1,379,346	35,789	1,415,135	94,949	42,323	0
60,561,754	35,789	60,597,543	95,344	248,361	1,102
(1,122,794)	1,122,794	0	0	0	0
59,438,960	1,158,583	60,597,543	95,344	248,361	1,102
7,024,082	(130,180)	6,893,902	(77,770)	1,336,960	(27,390)
173,124,462	3,756,023	176,880,485	566,329	4,331,495	7,598,041
\$180,148,544	\$3,625,843	\$183,774,387	\$488,559	\$5,668,455	\$7,570,651

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2014

	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	\$21,770,865	\$6,044,480	\$4,661,770	\$7,309,226
Cash and Cash Equivalents in Segregated Accounts	19,138	0	0	0
Accounts Receivable	83,654	20,922	0	0
Accrued Interest Receivable	276,468	0	0	0
Permissive Sales Taxes Receivable	5,026,919	0	0	0
Due from Other Governments	1,806,682	3,200,305	1,339,710	612,256
Due from External Parties	5,634	12,498	0	0
Prepaid Items	456,737	0	4,650	25,926
Materials and Supplies Inventory	156,599	378,814	0	20,343
Interfund Receivable	2,414,412	11,660	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	198,881	0	0	0
Property Taxes Receivable	6,526,230	0	6,538,368	1,739,443
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$38,742,219	\$9,668,679	\$12,544,498	\$9,707,194
<u>Liabilities</u>				
Accrued Wages Payable	\$890,201	\$84,971	\$18,502	\$161,274
Accounts Payable	227,764	35,340	413,384	247,101
Contracts Payable	4,072	71,147	0	6,785
Matured Compensated Absences Payable	0	0	0	694
Due to Other Governments	371,654	84,025	36,319	130,437
Due to External Parties	0	0	0	22,092
Interfund Payable	207,765	24,478	4,202	39,795
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	1,701,456	299,961	472,407	608,178
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	6,364,443	0	6,359,369	1,694,694
Unavailable Revenue	5,083,827	2,660,092	1,126,297	218,438
Total Deferred Inflows of Resources	11,448,270	2,660,092	7,485,666	1,913,132
<u>Fund Balance</u>				
Nonspendable	1,974,427	378,814	4,650	46,269
Restricted	0	6,329,812	4,581,775	7,139,615
Assigned	8,339,199	0	0	0
Unassigned (Deficit)	15,278,867	0	0	0
Total Fund Balance	25,592,493	6,708,626	4,586,425	7,185,884
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$38,742,219	\$9,668,679	\$12,544,498	\$9,707,194

See Accompanying Notes to the Basic Financial Statements

<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$20,143,041	\$23,208,743	\$83,138,125
366	193,453	212,957
0	84,244	188,820
0	0	276,468
0	0	5,026,919
1,710,892	850,677	9,520,522
0	10,968	29,100
62,842	0	550,155
23,519	6,339	585,614
0	12,846	2,438,918
0	0	198,881
19,812,211	1,945,358	36,561,610
0	554,915	554,915
0	527,729	527,729
<u>\$41,752,871</u>	<u>\$27,395,272</u>	<u>\$139,810,733</u>
\$422,884	\$149,946	\$1,727,778
139,718	69,748	1,133,055
0	776,174	858,178
19,461	1,403	21,558
116,586	44,221	783,242
0	6,413	28,505
101,855	1,751,251	2,129,346
0	24,000	24,000
0	23,752	23,752
0	92,036	92,036
<u>800,504</u>	<u>2,938,944</u>	<u>6,821,450</u>
19,147,852	1,893,725	35,460,083
1,883,311	1,104,949	12,076,914
<u>21,031,163</u>	<u>2,998,674</u>	<u>47,536,997</u>
86,361	6,339	2,496,860
19,834,843	10,096,475	47,982,520
0	11,885,955	20,225,154
0	(531,115)	14,747,752
<u>19,921,204</u>	<u>21,457,654</u>	<u>85,452,286</u>
<u>\$41,752,871</u>	<u>\$27,395,272</u>	<u>\$139,810,733</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Position of Governmental Activities
 December 31, 2014

Total Governmental Fund Balance \$85,452,286

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 84,557,784

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	56,978	
Accrued Interest Receivable	209,976	
Permissive Sales Taxes Receivable	3,468,972	
Due from Other Governments	6,700,764	
Interfund Receivable	10,968	
Delinquent Property Taxes Receivable	1,101,527	
Special Assessments Receivable	527,729	
		12,076,914

An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (1,000,487)

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

General Obligation Bonds Payable	(5,596,170)	
Special Assessment Bonds Payable	(2,000)	
Compensated Absences Payable	(4,514,803)	
OPWC Loans Payable	(259,823)	
		(10,372,796)

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. (20,731)

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. 9,455,574

Net Position of Governmental Activities \$180,148,544

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, 2014

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$5,828,803	\$0	\$6,280,409	\$1,611,987
Permissive Sales Taxes	19,896,720	0	0	0
Permissive Motor Vehicle License Taxes	0	4,013,595	0	0
Other Taxes	24,085	0	25,772	6,662
Charges for Services	7,168,360	1,128,672	26,795	0
Licenses and Permits	1,356	0	0	0
Fines, Costs, and Forfeitures	249,605	149,370	0	0
Intergovernmental	4,359,316	2,877,064	4,603,854	6,898,444
Special Assessments	0	0	0	0
Interest	1,313,629	9,785	0	0
Other	488,426	0	1,600	31,033
Total Revenues	39,330,300	8,178,486	10,938,430	8,548,126
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	16,666,805	0	0	0
Judicial	7,246,431	0	0	0
Intergovernmental	409,604	0	0	0
Public Safety	7,425,755	0	0	0
Public Works	562,407	7,866,662	0	0
Health	272,318	0	9,698,106	0
Human Services	642,974	0	0	9,770,254
Conservation and Recreation	148,060	0	0	0
Economic Development	415,698	0	0	0
Other	432,426	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	32,478	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	34,222,478	7,899,140	9,698,106	9,770,254
Excess of Revenues Over (Under) Expenditures	5,107,822	279,346	1,240,324	(1,222,128)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Transfers In	3,139,350	0	0	0
Transfers Out	(4,777,292)	0	0	(91,812)
Total Other Financing Sources (Uses)	(1,637,942)	0	0	(91,812)
Changes in Fund Balance	3,469,880	279,346	1,240,324	(1,313,940)
Fund Balance at Beginning of Year - Restated (Note 3)	22,122,613	6,429,280	3,346,101	8,499,824
Fund Balance End of Year	\$25,592,493	\$6,708,626	\$4,586,425	\$7,185,884

See Accompanying Notes to the Basic Financial Statements

<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$19,164,739	\$1,859,972	\$34,745,910
0	0	19,896,720
0	0	4,013,595
80,560	7,687	144,766
1,018,654	2,527,086	11,869,567
0	480,076	481,432
0	458,933	857,908
14,355,621	4,941,596	38,035,895
0	517,698	517,698
0	12,773	1,336,187
1,008	867,183	1,389,250
<u>34,620,582</u>	<u>11,673,004</u>	<u>113,288,928</u>
0	1,194,227	17,861,032
0	1,226,242	8,472,673
0	0	409,604
0	1,125,937	8,551,692
0	1,122,317	9,551,386
0	358,560	10,328,984
24,800,099	4,085,156	39,298,483
0	140,741	288,801
0	948,298	1,363,996
0	0	432,426
0	3,017,528	3,017,528
0	282,000	314,478
0	318,163	318,163
<u>24,800,099</u>	<u>13,819,169</u>	<u>100,209,246</u>
<u>9,820,483</u>	<u>(2,146,165)</u>	<u>13,079,682</u>
0	2,000,000	2,000,000
0	64,858	64,858
0	4,809,599	7,948,949
<u>(4,750,000)</u>	<u>(3,207,349)</u>	<u>(12,826,453)</u>
<u>(4,750,000)</u>	<u>3,667,108</u>	<u>(2,812,646)</u>
5,070,483	1,520,943	10,267,036
<u>14,850,721</u>	<u>19,936,711</u>	<u>75,185,250</u>
<u>\$19,921,204</u>	<u>\$21,457,654</u>	<u>\$85,452,286</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, 2014

Changes in Fund Balance - Total Governmental Funds \$10,267,036

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	846,921	
Capital Outlay - Depreciable Capital Assets	3,430,837	
Depreciation	<u>(5,006,800)</u>	(729,042)

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

Delinquent Property Taxes	(382,090)	
Permissive Sales Taxes	14,129	
Permissive Motor Vehicle License Taxes	1,892	
Charges for Services	(148,672)	
Intergovernmental	234,054	
Special Assessments	80,669	
Interest	75,801	
Other	<u>(6,911)</u>	(131,128)

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	230,000	
Special Assessment Bonds Payable	52,000	
OPWC Loans Payable	<u>32,478</u>	314,478

General obligation bonds issued are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.

General Obligation Bonds	(2,000,000)	
Unamortized Premium	<u>(64,858)</u>	(2,064,858)

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net position. 13,704

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. (406,470)

(continued)

Wood County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2014
 (continued)

<p>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.</p>		
Interest Revenue	\$123,782	
Transfers In	4,726,466	
Allocated to Activities	<u>(2,975,087)</u>	1,875,161
<p>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.</p>		<u>(2,114,799)</u>
Change in Net Position of Governmental Activities		<u><u>\$7,024,082</u></u>
See Accompanying Notes to the Basic Financial Statements		

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,310,902	\$5,720,197	\$5,875,992	\$155,795
Permissive Sales Taxes	16,000,000	16,000,000	19,785,740	3,785,740
Other Taxes	34,700	26,936	24,085	(2,851)
Charges for Services	6,619,932	6,571,392	7,192,848	621,456
Licenses and Permits	5,950	5,950	6,595	645
Fines, Costs, and Forfeitures	238,200	238,200	277,270	39,070
Intergovernmental	2,789,548	3,496,418	4,359,346	862,928
Interest	750,000	750,000	895,852	145,852
Other	444,542	444,659	467,971	23,312
Total Revenues	33,193,774	33,253,752	38,885,699	5,631,947
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	17,566,300	18,056,509	16,989,584	1,066,925
Judicial	7,787,936	7,842,523	7,383,210	459,313
Public Safety	7,378,775	7,585,587	7,481,275	104,312
Public Works	591,650	591,650	560,899	30,751
Health	272,310	272,318	272,318	0
Human Services	729,792	727,056	644,081	82,975
Conservation and Recreation	147,366	147,366	147,170	196
Economic Development	403,081	432,212	414,071	18,141
Other	1,991,986	617,797	433,492	184,305
Intergovernmental	407,800	409,781	409,781	0
Total Expenditures	37,276,996	36,682,799	34,735,881	1,946,918
Excess of Revenues Over (Under) Expenditures	(4,083,222)	(3,429,047)	4,149,818	7,578,865
<u>Other Financing Sources (Uses)</u>				
Advances In	858,146	858,146	858,146	0
Advances Out	(732,016)	(732,016)	(732,016)	0
Transfers In	46,122	2,296,122	3,139,350	843,228
Transfers Out	(1,158,595)	(4,779,746)	(4,777,292)	2,454
Total Other Financing Sources (Uses)	(986,343)	(2,357,494)	(1,511,812)	845,682
Changes in Fund Balance	(5,069,565)	(5,786,541)	2,638,006	8,424,547
Fund Balance Beginning of Year	18,520,408	18,520,408	18,520,408	0
Prior Year Encumbrances Appropriated	382,851	382,851	382,851	0
Fund Balance End of Year	\$13,833,694	\$13,116,718	\$21,541,265	\$8,424,547

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,100,000	\$4,100,000	\$4,008,780	(\$91,220)
Charges for Services	421,500	1,152,254	1,149,320	(2,934)
Fines, Costs, and Forfeitures	123,600	123,600	151,231	27,631
Intergovernmental	2,270,000	2,270,000	2,877,398	607,398
Interest	5,300	5,300	9,701	4,401
Total Revenues	<u>6,920,400</u>	<u>7,651,154</u>	<u>8,196,430</u>	<u>545,276</u>
<u>Expenditures</u>				
Current:				
Public Works	8,293,370	9,813,905	8,870,530	943,375
Debt Service:				
Principal Retirement	<u>0</u>	<u>34,000</u>	<u>32,478</u>	<u>1,522</u>
Total Expenditures	<u>8,293,370</u>	<u>9,847,905</u>	<u>8,903,008</u>	<u>944,897</u>
Changes in Fund Balance	(1,372,970)	(2,196,751)	(706,578)	1,490,173
Fund Balance Beginning of Year	5,376,419	5,376,419	5,376,419	0
Prior Year Encumbrances Appropriated	<u>631,363</u>	<u>631,363</u>	<u>631,363</u>	<u>0</u>
Fund Balance End of Year	<u>\$4,634,812</u>	<u>\$3,811,031</u>	<u>\$5,301,204</u>	<u>\$1,490,173</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,878,752	\$6,348,792	\$6,329,367	(\$19,425)
Other Taxes	36,910	28,596	25,772	(2,824)
Charges for Services	0	0	26,795	26,795
Intergovernmental	3,163,702	3,854,250	4,294,843	440,593
Other	0	0	1,600	1,600
Total Revenues	10,079,364	10,231,638	10,678,377	446,739
<u>Expenditures</u>				
Current:				
Health	10,714,675	10,578,259	9,620,151	958,108
Excess of Revenues Over (Under) Expenditures	(635,311)	(346,621)	1,058,226	1,404,847
<u>Other Financing Uses</u>				
Transfers Out	(3,018,554)	(3,018,554)	0	3,018,554
Changes in Fund Balance	(3,653,865)	(3,365,175)	1,058,226	4,423,401
Fund Balance Beginning of Year	3,483,545	3,483,545	3,483,545	0
Prior Year Encumbrances Appropriated	1,563	1,563	1,563	0
Fund Balance (Deficit) End of Year	(\$168,757)	\$119,933	\$4,543,334	\$4,423,401

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$1,793,125	\$1,629,738	\$1,625,040	(\$4,698)
Other Taxes	9,598	7,451	6,662	(789)
Intergovernmental	9,325,143	7,530,660	6,746,329	(784,331)
Other	35,000	35,000	30,848	(4,152)
Total Revenues	11,162,866	9,202,849	8,408,879	(793,970)
<u>Expenditures</u>				
Current:				
Human Services	15,175,452	12,910,452	9,710,383	3,200,069
Excess of Revenues Under Expenditures	(4,012,586)	(3,707,603)	(1,301,504)	2,406,099
<u>Other Financing Uses</u>				
Transfers Out	(185,000)	(145,000)	(91,812)	53,188
Changes in Fund Balance	(4,197,586)	(3,852,603)	(1,393,316)	2,459,287
Fund Balance Beginning of Year	8,509,290	8,509,290	8,509,290	0
Prior Year Encumbrances Appropriated	126,614	126,614	126,614	0
Fund Balance End of Year	\$4,438,318	\$4,783,301	\$7,242,588	\$2,459,287

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$19,883,439	\$18,921,516	\$19,213,718	\$292,202
Other Taxes	103,038	78,491	80,560	2,069
Charges for Services	539,968	539,968	1,077,374	537,406
Intergovernmental	13,798,017	15,229,623	14,750,782	(478,841)
Other	0	0	1,008	1,008
Total Revenues	34,324,462	34,769,598	35,123,442	353,844
<u>Expenditures</u>				
Current:				
Human Services	25,447,611	25,884,111	24,834,352	1,049,759
Excess of Revenues Over Expenditures	8,876,851	8,885,487	10,289,090	1,403,603
<u>Other Financing Uses</u>				
Transfers Out	(7,036,341)	(6,888,841)	(4,750,000)	2,138,841
Changes in Fund Balance	1,840,510	1,996,646	5,539,090	3,542,444
Fund Balance Beginning of Year	14,169,049	14,169,049	14,169,049	0
Fund Balance End of Year	\$16,009,559	\$16,165,695	\$19,708,139	\$3,542,444

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2014

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Assets</u>					
<u>Current Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$2,371,579	\$3,362,553	\$1,375,201	\$7,109,333	\$5,548,474
Cash and Cash Equivalents in Segregated Accounts	0	66,834	0	66,834	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	1,915,927
Investments with Fiscal Agent	0	0	0	0	4,347,714
Accounts Receivable	5,521	87,916	231,060	324,497	0
Due from Other Governments	0	260,783	53,937	314,720	0
Due from External Parties	0	0	0	0	65,174
Prepaid Items	0	0	0	0	2,343
Materials and Supplies Inventory	0	41,842	14,491	56,333	0
Interfund Receivable	0	0	1,501	1,501	429,449
Total Current Assets	2,377,100	3,819,928	1,676,190	7,873,218	12,309,081
<u>Non-Current Assets</u>					
Nondepreciable Capital Assets	0	1,016,693	904,000	1,920,693	0
Depreciable Capital Assets, Net	47,250	1,348,629	1,480,110	2,875,989	0
Total Non-Current Assets	47,250	2,365,322	2,384,110	4,796,682	0
Total Assets	2,424,350	6,185,250	4,060,300	12,669,900	12,309,081
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	28,608	146,126	16,949	191,683	0
Accounts Payable	0	66,839	33,874	100,713	0
Contracts Payable	0	0	14,457	14,457	0
Due to Other Governments	9,239	39,608	54,425	103,272	277,544
Interfund Payable	12,844	34,865	692,813	740,522	0
Claims Payable	0	0	0	0	2,575,963
Retainage Payable	0	0	15,274	15,274	0
Compensated Absences Payable	47,463	86,085	19,829	153,377	0
Capital Leases Payable	0	0	243,512	243,512	0
Total Current Liabilities	98,154	373,523	1,091,133	1,562,810	2,853,507
<u>Non-Current Liabilities</u>					
Compensated Absences Payable	39,389	58,918	30,690	128,997	0
Capital Leases Payable	0	0	1,122,155	1,122,155	0
Closure/Postclosure Costs Payable	0	0	7,230,582	7,230,582	0
Total Non-Current Liabilities	39,389	58,918	8,383,427	8,481,734	0
Total Liabilities	137,543	432,441	9,474,560	10,044,544	2,853,507
<u>Net Position</u>					
Net Investment in Capital Assets	47,250	2,365,322	1,018,443	3,431,015	0
Unrestricted (Deficit)	2,239,557	3,387,487	(6,432,703)	(805,659)	9,455,574
Total Net Position (Deficit)	\$2,286,807	\$5,752,809	(\$5,414,260)	2,625,356	\$9,455,574

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.

1,000,487

Net Position of Business-Type Activities

\$3,625,843

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Operating Revenues</u>					
Charges for Services	\$0	\$6,374,212	\$1,966,639	\$8,340,851	\$9,286,037
Licenses, Permits, and Inspections	1,275,451	0	0	1,275,451	0
Other	0	2,376	33,413	35,789	144,156
Total Operating Revenues	1,275,451	6,376,588	2,000,052	9,652,091	9,430,193
<u>Operating Expenses</u>					
Personal Services	739,787	4,001,729	497,738	5,239,254	350
Materials and Supplies	8,665	695,433	326,134	1,030,232	256
Contractual Services	125,928	1,326,159	658,260	2,110,347	1,515,264
Claims	0	0	0	0	13,172,199
Other	62,580	47,467	327,796	437,843	71,739
Closure and Postclosure Costs	0	0	1,233,966	1,233,966	0
Depreciation	6,788	134,607	454,481	595,876	0
Total Operating Expenses	943,748	6,205,395	3,498,375	10,647,518	14,759,808
Operating Income (Loss)	331,703	171,193	(1,498,323)	(995,427)	(5,329,615)
<u>Non-Operating Revenues (Expenses)</u>					
Loss on Disposal of Capital Assets	0	0	(12,824)	(12,824)	0
Interest Revenue	0	0	0	0	123,782
Interest Expense	0	0	(47,759)	(47,759)	0
Total Non-Operating Revenues (Expenses)	0	0	(60,583)	(60,583)	123,782
Income (Loss) Before Capital Contributions and Transfers	331,703	171,193	(1,558,906)	(1,056,010)	(5,205,833)
Capital Contributions	0	971,756	42,765	1,014,521	0
Transfers In	0	0	151,038	151,038	4,726,466
Changes in Net Position	331,703	1,142,949	(1,365,103)	109,549	(479,367)
Net Position (Deficit) at Beginning of Year - Restated (Note 3)	1,955,104	4,609,860	(4,049,157)		9,934,941
Net Position (Deficit) End of Year	\$2,286,807	\$5,752,809	(\$5,414,260)		\$9,455,574

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.

(239,729)

Change in Net Position of Business-Type Activities

(\$130,180)

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	Business-Type Activities			Total	Governmental
	Building Inspection	Nursing Home	Landfill	Enterprise	Activity Internal Service
Increase in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$1,280,220	\$6,416,148	\$1,891,631	\$9,587,999	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	8,793,800
Cash Payments for Personal Services	(720,154)	(3,973,032)	(487,331)	(5,180,517)	(350)
Cash Payments to Suppliers	16,091	(695,225)	(494,385)	(1,173,519)	(256)
Cash Payments for Contractual Services	(116,537)	(1,346,905)	(462,208)	(1,925,650)	(1,527,817)
Cash Payments for Claims	0	0	0	0	(13,200,824)
Cash Received from Other Revenues	0	2,376	39,285	41,661	144,156
Cash Payments for Other Expenses	(82,172)	(54,701)	(331,302)	(468,175)	(71,739)
Net Cash Provided by (Used for) Operating Activities	<u>377,448</u>	<u>348,661</u>	<u>155,690</u>	<u>881,799</u>	<u>(5,863,030)</u>
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Payments for Advances Out	0	0	(35,000)	(35,000)	0
Cash Received from Transfers In	0	0	151,038	151,038	4,726,466
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>116,038</u>	<u>116,038</u>	<u>4,726,466</u>
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	(18,767)	(81,198)	(383,118)	(483,083)	0
Interest Paid on General Obligation Bonds	0	0	(21,300)	(21,300)	0
Lease Principal	0	0	(214,714)	(214,714)	0
Lease Interest	0	0	(26,459)	(26,459)	0
Capital Contributions	0	0	42,765	42,765	0
Net Cash Used for Capital and Related Financing Activities	<u>(18,767)</u>	<u>(81,198)</u>	<u>(602,826)</u>	<u>(702,791)</u>	<u>0</u>
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(893,878)
Sale of Investments	0	0	0	0	4,049,392
Interest on Investments	0	0	0	0	123,782
Net Cash Provided by Investing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,279,296</u>
Net Increase in Cash and Cash Equivalents	358,681	267,463	(331,098)	295,046	2,142,732
Cash and Cash Equivalents Beginning of Year	<u>2,012,898</u>	<u>3,161,924</u>	<u>1,706,299</u>	<u>6,881,121</u>	<u>5,321,669</u>
Cash and Cash Equivalents End of Year	<u>\$2,371,579</u>	<u>\$3,429,387</u>	<u>\$1,375,201</u>	<u>\$7,176,167</u>	<u>\$7,464,401</u>

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014
(continued)

	Business-Type Activities			Total	Governmental
	Building Inspection	Nursing Home	Landfill	Enterprise	Activity Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Operating Income (Loss)	\$331,703	\$171,193	(\$1,498,323)	(\$995,427)	(\$5,329,615)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Closure and Postclosure Liability	0	0	1,233,966	1,233,966	0
Depreciation	6,788	134,607	454,481	595,876	0
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	4,769	4,897	(63,073)	(53,407)	0
(Increase) Decrease in Due from Other Governments	0	37,039	(4,893)	32,146	0
Decrease in Due from External Parties	0	0	0	0	(65,174)
Decrease in Prepaid Items	6,588	0	0	6,588	0
Decrease in Materials and Supplies Inventory	0	5,838	21,481	27,319	0
Increase in Interfund Receivable	0	0	(1,170)	(1,170)	(427,063)
Increase in Accrued Wages Payable	5,403	6,079	1,188	12,670	0
Decrease in Accounts Payable	(1,198)	(27,661)	(9,917)	(38,776)	0
Decrease in Contracts Payable	0	0	(557)	(557)	0
Increase (Decrease) in Due to Other Governments	3,167	(5,135)	2,688	720	(7,823)
Decrease in Due to External Parties	0	0	(4,437)	(4,437)	0
Increase in Interfund Payable	12,844	34,865	3,918	51,627	0
Decrease in Claims Payable	0	0	0	0	(33,355)
Increase in Retainage Payable	0	0	15,274	15,274	0
Increase (Decrease) in Compensated Absences Payable	7,384	(13,061)	5,064	(613)	0
Total Adjustments	45,745	177,468	1,654,013	1,877,226	(533,415)
Net Cash Provided by (Used for) Operating Activities	\$377,448	\$348,661	\$155,690	\$881,799	(\$5,863,030)

Non-Cash Capital and Investing Transactions

During 2014, governmental activities contributed capital assets to the Nursing Home enterprise fund, in the amount of \$971,756.

During 2014, the Landfill enterprise fund entered into a new lease for machinery and equipment, in the amount of \$229,535.

For 2014, the Health internal service fund's investments decreased by \$33,081 to reflect investments at fair value as of December 31, 2014.

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2014

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$6,287,088	\$6,822,868
Cash and Cash Equivalents in Segregated Accounts	0	1,131,760
Accounts Receivable	0	1,340,678
Due from Other Governments	0	4,421,232
Due from External Parties	0	28,505
Property Taxes Receivable	0	136,674,985
Special Assessments Receivable	0	10,589,315
	6,287,088	161,009,343
Total Assets	6,287,088	\$161,009,343
<u>Liabilities</u>		
Due to Other Governments	0	\$156,318,221
Due to External Parties	22,562	71,712
Undistributed Assets	0	4,434,188
Deposits Held and Due to Others	0	185,222
	22,562	185,222
Total Liabilities	22,562	\$161,009,343
<u>Net Position</u>		
Held in Trust for External Pool Participants	\$6,264,526	

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Change in Fiduciary Net Position
Investment Trust Fund
For the Year Ended December 31, 2014

<u>Additions</u>	
Interest	\$22,253
Capital Transactions	<u>625,132</u>
Total Additions	647,385
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Net Increase Resulting from Operations	647,385
Distributions to Participants	<u>(22,340)</u>
Change in Net Position	625,045
Net Position Beginning of Year	<u>5,639,481</u>
Net Position End of Year	<u><u>\$6,264,526</u></u>
See Accompanying Notes to the Basic Financial Statements	

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 Units

The component unit columns on the financial statements identify the financial data of the County's component units, Wood Lane Industries, Wood Lane Residential Services/Properties, and Wood County Port Authority. They are reported separately to emphasize that they are legally separate from the County. Information about these component units is presented in Notes 25, 26, and 27 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 1 - Reporting Entity (continued)

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(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 are to provide financial contributions for the operating expenses of the Port Authority, with the County making a significantly greater contribution, and in 2015, total operating expenses of the Port Authority will be 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.

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(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, 2014
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

Proprietary Funds

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(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 trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County's investment trust fund accounts for the external portion of the County's investment pool. The County's agency funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net 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, 2014
(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 funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net position. 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.

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

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 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, 2014
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. The County did not report any deferred outflows of resources for 2014.

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 as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, interfund, 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.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, department, and object level for all funds. Budgetary information for the Law Enforcement-Prosecutor, Drug Enforcement, and Commissary special revenue funds, the Developmental Disabilities Health and Health internal service funds, the investment trust fund, and the component units is not reported because they are not included in the entity for which the "appropriated budget" is adopted 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 Commissioners 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 units are held by the component units 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, 2014
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2014, the County invested in negotiable and nonnegotiable certificates of deposit, federal agency securities, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2014.

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 2014 was \$1,313,629, which includes \$1,116,553 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, 2014, 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.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

Buildings and Building Improvements	25-50 years
Improvements Other Than Buildings	5-25 years
Roads	15-40 years
Bridges	65 years
Machinery and Equipment	5 years
Computer Equipment	5 years
Furniture and Fixtures	10 years
Vehicles	5 years

K. Interfund Receivables/Payables

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

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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, special assessment bonds, and long-term loans are recognized as liabilities on the governmental fund financial statements when due.

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.

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 real estate assessment and other 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:

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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 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.

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.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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. Capital Contributions

Capital contributions arise from contributions from other funds of the County.

S. 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.

T. Estimates

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 3 - Restatement of Fund Balance and Net Position

In the prior year, the County did not classify an internal service fund correctly. The restatement had the following effect on fund balance/net position of the major and nonmajor funds of the County as they were previously reported.

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction and Mental Health Services	Job and Family Services
Fund Balance at December 31, 2013	\$22,122,613	\$6,429,280	\$3,346,101	\$8,499,824
Change in Fund Structure	0	0	0	0
Adjusted Fund Balance at December 31, 2013	<u>\$22,122,613</u>	<u>\$6,429,280</u>	<u>\$3,346,101</u>	<u>\$8,499,824</u>

	Developmental Disabilities	Other Governmental	Total
Fund Balance at December 31, 2013	\$18,599,841	\$19,936,711	\$78,934,370
Change in Fund Structure	(3,749,120)	0	(3,749,120)
Adjusted Fund Balance at December 31, 2013	<u>\$14,850,721</u>	<u>\$19,936,711</u>	<u>\$75,185,250</u>

	Building Inspection	Nursing Home	Landfill	Internal Service
Net Position at December 31, 2013	\$1,955,104	\$4,609,860	(\$4,049,157)	\$6,820,673
Change in Fund Structure	0	0	0	3,749,120
Claims Payable	0	0	0	(634,852)
Adjusted Net Position at December 31, 2013	<u>\$1,955,104</u>	<u>\$4,609,860</u>	<u>(\$4,049,157)</u>	<u>\$9,934,941</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 3 - Restatement of Fund Balance and Net Position (continued)

The restatement had the following effect on net position.

	Governmental Activities
Net Position at December 31, 2013	\$173,759,314
Claims Payable	(634,852)
Restated Net Position at December 31, 2013	\$173,124,462

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2014, the Bond Retirement and Special Assessment debt service funds had deficit fund balances, in the amount of \$480,738 and \$5,117, 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 Landfill enterprise fund, in the amount of \$5,414,260, is the result of accumulated operating losses 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, 2014, the Alcohol, Drug Addiction, and Mental Health Services special revenue fund had original appropriations in excess of estimated resources plus available balances, in the amount of \$168,757. The Moving Ohio Forward special revenue fund had final appropriations in excess of estimated resources plus available balances, in the amount of \$24,506. The County Auditor will review appropriations to ensure they are within available resources.

The Historical Center and Senior Citizen special revenue funds had expenditures in excess of appropriations in the other expenditure account, in the amount of \$1,602 and \$22,419, 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, 2014
(continued)

Note 5 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual for the General Fund; 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	\$3,469,880	\$279,346	\$1,240,324	(\$1,313,940)	\$5,070,483
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2013, Received in Cash 2014	2,269,976	603,321	83,401	286,452	945,827
Accrued 2014, Not Yet Received in Cash	(2,347,102)	(585,293)	(392,412)	(438,567)	(491,940)
Expenditure Accruals:					
Accrued 2013, Paid in Cash 2014	(1,467,743)	(480,343)	(393,909)	(512,112)	(797,242)
Accrued 2014, Not Yet Paid in Cash	1,701,456	299,961	472,407	608,178	800,504

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 5 - 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 2013	(\$678,973)	\$119	\$163,854	\$41,801	\$475,418
Unrecorded Activity 2014	311,498	(203)	(114,896)	(28,933)	(426,439)
Prepaid Items	19,202	0	2,997	(2,597)	(33,016)
Materials and Supplies Inventory	(28,250)	(80,413)	0	4,107	3,964
Advances In	858,146	0	0	0	0
Advances Out	(732,016)	0	0	0	0
Excess of Revenues					
Under Expenditures for Nonbudgeted Activity	1,911	0	0	0	(6)
Encumbrances Outstanding at Year End (Budget Basis)	(739,979)	(743,073)	(3,540)	(37,705)	(8,463)
Budget Basis	<u>\$2,638,006</u>	<u>(\$706,578)</u>	<u>\$1,058,226</u>	<u>(\$1,393,316)</u>	<u>\$5,539,090</u>

Note 6 - Deposits and Investments

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

Monies held by the County, which are not considered as 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, Government National Mortgage Association, and Student Loan Marketing 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, 2014
(continued)

Note 6 - Deposits and Investments (continued)

3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 6 - Deposits and Investments (continued)

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$9,900,307 of the County's bank balance of \$18,194,065 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2014, the County had the following investments:

	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
Negotiable Certificates of Deposit	\$16,095,527	\$250,090	\$15,845,437
Federal Home Loan Mortgage Corporation Notes	6,751,128	0	6,751,128
Federal Farm Credit Bank Notes	16,258,285	250,875	16,007,410
Federal Home Loan Bank Notes	40,002,094	0	40,002,094
Federal National Mortgage Association Notes	18,772,358	0	18,772,358
Mutual Funds	1,915,927	1,915,927	0
STAR Ohio	170,906	170,906	0
Total Investments	<u>\$99,966,225</u>	<u>\$2,587,798</u>	<u>\$97,378,427</u>

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.

All securities carry a rating of AAA by Moody's, except STAR Ohio which 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.

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	\$16,095,527	16.10%
Federal Home Loan Mortgage Corporation	6,751,128	6.75
Federal Farm Credit Bank	16,258,285	16.26
Federal Home Loan Bank	40,002,094	40.02
Federal National Mortgage Association	18,772,358	18.78

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 7 - Investment Pool

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

Condensed financial information for the investment pool is as follows:

Statement of Net Position
December 31, 2014

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$109,104,769
Accrued Interest Receivable	276,468
Total Assets	\$109,381,237
 <u>Net Position Held in Trust for Pool Participants</u>	
Internal Portion	\$103,094,149
External Portion	6,287,088
Total Net Position Held in Trust for Pool Participants	\$109,381,237

Statement of Changes in Net Position
December 31, 2014

<u>Revenues</u>	
Interest	\$1,482,222
<u>Expenses</u>	
Operating Expenses	0
Net Decrease Resulting from Operations	1,482,222
Distributions to Participants	(961,095)
Capital Transactions	12,326,888
Total Increase in Net Position	12,848,015
Net Position Beginning of Year	96,533,222
Net Position End of Year	\$109,381,237

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 7 - Investment Pool (continued)

Investments

As of December 31, 2014, the County's investment pool had the following investments:

	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
Negotiable Certificates of Deposit	\$16,095,527	\$250,090	\$15,845,437
Federal Home Loan Mortgage Corporation Notes	4,946,150	0	4,946,150
Federal Farm Credit Bank Notes	15,907,980	0	15,907,980
Federal Home Loan Bank Notes	39,208,070	0	39,208,070
Federal National Mortgage Association Notes	17,373,951	0	17,373,951
STAR Ohio	170,906	170,906	0
Total Investments	\$93,702,584	\$420,996	\$93,281,588

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.

All securities carry a rating of AAA by Moody's, except STAR Ohio which carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$16,095,527	17.18%
Federal Home Loan Mortgage Corporation	4,946,150	5.28
Federal Farm Credit Bank	15,907,980	16.98
Federal Home Loan Bank	39,208,070	41.84
Federal National Mortgage Association	17,373,951	18.54

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 8 - Receivables

Receivables at December 31, 2014, 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; amounts due from external parties; interfund; property 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 \$495,056, will not be received within one year. Special assessments receivable, in the amount of \$13,392, will not be received within one year. At December 31, 2014, the amount of delinquent special assessments was \$10,897. 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 agency funds.

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

	General	Agency
Gross Accounts Receivable	\$332,948	\$17,549,116
Less Allowance for Uncollectible Accounts	(249,294)	(16,208,438)
Net Accounts Receivable	\$83,654	\$1,340,678

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

Notes receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program, Housing Assistance program, and the Revolving Loan program. The notes have an annual interest rate of 3 to 4 percent and are repaid over seven to fifteen years. A summary of the changes in notes receivable during 2014 follows:

	Balance January 1, 2014	New Loans	Repayments	Balance December 31, 2014
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$29,759	\$0	\$29,759	\$0
Homebuyer Assistance	254,677	27,546	10,832	271,391
Revolving Loan				
American Cold Forge, LLC	341,616	0	58,092	283,524
	\$626,052	\$27,546	\$98,683	\$554,915

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 8 - Receivables (continued)

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$480,419
Sheriff's Contracts	24,763
Sheriff's Grant	12,004
Detention Contract	16,360
State of Ohio	760,692
Election Costs	21,147
Homestead and Rollback	379,459
Charges for Services	2,036
Bowling Green Municipal Court	13,886
Department of Public Defender	49,609
Department of Public Safety	2,892
Perrysburg Township	7,373
Wood County Educational Service Center	1,290
Williams County	1,326
Other	33,426
Total General Fund	1,806,682
Motor Vehicle and Gasoline Tax	
Gasoline Tax	1,167,447
Motor Vehicle License Fees	2,004,390
Fines and Costs	10,787
Charges for Services	17,681
Total Motor Vehicle and Gasoline Tax	3,200,305
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	859,011
Homestead and Rollback	363,848
Personal Property Phase-Out	116,851
Total Alcohol, Drug Addiction, and Mental Health Services	1,339,710
Job and Family Services	
Job and Family Services	438,567
Homestead and Rollback	94,612
Personal Property Phase-Out	79,077
Total Job and Family Services	612,256
Developmental Disabilities	
Title VI	10,128
Inform and Refer	7,292
Medicaid	430,152
Bridges	306
Homestead and Rollback	682,338
Personal Property Phase-Out	521,934
Charges for Services	58,742
Total Developmental Disabilities	1,710,892
Total Major Funds	8,669,845

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	\$200
Law Library	
Fines and Costs	22,349
Child Support Enforcement Agency	
CSEA	217,166
Juvenile Court	
VOCA	18,565
Victims of Crime Assistance - Prosecutor	
VOCA	43,634
Historical Center	
Homestead and Rollback	8,074
Senior Citizens	
Homestead and Rollback	101,889
Personal Property Phase-Out	36,439
Total Senior Citizens	138,328
Solid Waste Management District	
Ohio Environmental Protection Agency	125,000
CDBG	
CDBG	25,688
Sheriff	
Drug Awareness Resistance Education (D.A.R.E)	9,053
Electronic Monitoring	
Electronic Monitoring	48,016
Smart Ohio	
Smart Ohio	70,000
Adult Probation	
Intensive Supervision - Probate	105,295
Emergency Management Agency	
City of Perrysburg	10,311
Village of North Baltimore	1,716
Village of Pemberville	686
Total Emergency Management Agency	12,713
Brownfields Grant	
Brownfields Grant	6,596
Total Nonmajor Funds	850,677
Total Governmental Activities	\$9,520,522
Business-Type Activities	
Nursing Home	
Medicaid/Medicare	\$260,783
Landfill	
Charges for Services	53,937
Total Business-Type Activities	\$314,720

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 8 - Receivables (continued)

Agency Funds	
Local Government	\$1,011,012
Library Local Government	1,866,075
Gasoline Tax	863,241
Motor Vehicle License Fees	680,904
Total Agency Funds	<u><u>\$4,421,232</u></u>

Note 9 - Permissive Sales and Use Tax

In 1987, the County Commissioners, by resolution, imposed a 1 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies 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.

Note 10 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2014 represent the collection of 2013 taxes. Real property taxes received in 2014 were levied after October 1, 2013, on the assessed values as of January 1, 2013, 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 2014 represent the collection of 2013 taxes. Public utility real and tangible personal property taxes received in 2014 became a lien on December 31, 2012, were levied after October 1, 2013, 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 agency 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, 2014, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2014 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 10 - Property Taxes (continued)

The full tax rate for all County operations for the year ended December 31, 2014, was \$17.50 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2014 property tax receipts were based are as follows:

Real Property	
Residential	\$1,775,933,660
Agriculture	222,538,350
Commercial/Industrial/Mineral	670,752,280
Public Utility Property	
Real	15,451,270
Personal	86,909,430
Total Assessed Value	\$2,771,584,990

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2014, was as follows:

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,884,470	\$0	\$0	\$2,884,470
Construction in Progress	187,593	846,921	(201,577)	832,937
Total Nondepreciable Capital Assets	3,072,063	846,921	(201,577)	3,717,407
Depreciable Capital Assets				
Buildings and Building Improvements	40,800,868	201,577	0	41,002,445
Improvements Other Than Buildings	8,943,359	0	0	8,943,359
Roads	50,257,699	1,396,292	0	51,653,991
Bridges	51,984,852	1,050,961	(59,195)	52,976,618
Machinery and Equipment	7,868,650	230,315	(66,175)	8,032,790
Computer Equipment	2,617,833	51,231	(71,414)	2,597,650
Furniture and Fixtures	720,591	0	0	720,591
Vehicles	8,140,541	702,038	(422,001)	8,420,578
Total Depreciable Capital Assets	171,334,393	3,632,414	(618,785)	174,348,022

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
Governmental Activities: (continued)				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$17,586,424)	(\$866,970)	\$0	(\$18,453,394)
Improvements Other Than Buildings	(4,620,169)	(276,874)	0	(4,897,043)
Roads	(37,480,560)	(1,727,678)	0	(39,208,238)
Bridges	(13,620,868)	(784,189)	59,195	(14,345,862)
Machinery and Equipment	(6,549,323)	(450,635)	66,175	(6,933,783)
Computer Equipment	(2,224,890)	(124,678)	71,414	(2,278,154)
Furniture and Fixtures	(718,212)	(2,379)	0	(720,591)
Vehicles	(6,319,184)	(773,397)	422,001	(6,670,580)
Total Accumulated Depreciation	<u>(89,119,630)</u>	<u>(5,006,800)</u>	<u>618,785</u>	<u>(93,507,645)</u>
Total Depreciable Capital Assets, Net	<u>82,214,763</u>	<u>(1,374,386)</u>	<u>0</u>	<u>80,840,377</u>
Governmental Activities Capital Assets, Net	<u>\$85,286,826</u>	<u>(\$527,465)</u>	<u>(\$201,577)</u>	<u>\$84,557,784</u>
	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
Construction in Progress	773	1,356,794	(340,874)	1,016,693
Total Nondepreciable Capital Assets	<u>904,773</u>	<u>1,356,794</u>	<u>(340,874)</u>	<u>1,920,693</u>
Depreciable Capital Assets				
Buildings and Building Improvements	2,795,575	340,874	(40,389)	3,096,060
Improvements Other Than Buildings	1,357,605	0	0	1,357,605
Machinery and Equipment	4,685,483	266,048	(165,920)	4,785,611
Vehicles	362,301	18,767	0	381,068
Total Depreciable Capital Assets	<u>9,200,964</u>	<u>625,689</u>	<u>(206,309)</u>	<u>9,620,344</u>

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
Business-Type Activities: (continued)				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$1,381,136)	(\$82,173)	\$27,565	(\$1,435,744)
Improvements Other Than Buildings	(1,259,707)	(60,702)	0	(1,320,409)
Machinery and Equipment	(3,359,179)	(447,456)	165,920	(3,640,715)
Vehicles	(341,942)	(5,545)	0	(347,487)
Total Accumulated Depreciation	<u>(6,341,964)</u>	<u>(595,876)</u>	<u>193,485</u>	<u>(6,744,355)</u>
Total Depreciable Capital Assets, Net	<u>2,859,000</u>	<u>29,813</u>	<u>(12,824)</u>	<u>2,875,989</u>
Business-Type Activities Capital Assets, Net	<u>\$3,763,773</u>	<u>\$1,386,607</u>	<u>(\$353,698)</u>	<u>\$4,796,682</u>

Business-type activities accepted contributions of capital assets from governmental activities, in the amount of \$971,756.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$441,639
Judicial	232,604
Public Safety	824,169
Public Works	2,765,437
Health	97,351
Human Services	607,629
Conservation and Recreation	36,748
Economic Development	1,223
Total Depreciation Expense - Governmental Activities	<u>\$5,006,800</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2014, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Motor Vehicle and Gasoline Tax	\$4,166
Developmental Disabilities	7,345
Other Governmental	1,721,061
Landfill	681,840
Total General Fund	<u>\$2,414,412</u>
Due to Motor Vehicle and Gasoline Tax Fund from:	
General Fund	\$1,509
Job and Family Services	3,054
Other Governmental	429
Building Inspection	6,668
Total Motor Vehicle and Gasoline Tax Fund	<u>\$11,660</u>
Due to Other Governmental Funds from:	
General Fund	\$5,347
Job and Family Services	402
Landfill	7,097
Total Other Governmental Funds	<u>\$12,846</u>
Due to Landfill fund from:	
General Fund	\$425
Developmental Disabilities	354
Building Inspection	361
Nursing Home	361
Total Landfill Fund	<u>\$1,501</u>
Due to Internal Service Fund from:	
General Fund	\$200,484
Motor Vehicle and Gasoline Tax	20,312
Alcohol, Drug Addiction, and Mental Health Services	4,202
Job and Family Services	36,339
Developmental Disabilities	94,156
Other Governmental	29,761
Building Inspection	5,815
Nursing Home	34,504
Landfill	3,876
Total Internal Service Fund	<u>\$429,449</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 12 - Interfund Receivables/Payables (continued)

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 \$522,210, and the Landfill enterprise fund, in the amount of \$640,000, 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.

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$152,567 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2014, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third party administrator.

The changes in the claims liability for 2014 and 2013 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2014	\$240,410	\$0	\$0	(\$87,843)	\$152,567
2013	126,719	196,804	0	(83,113)	240,410

B. Health Insurance Program

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 13 - Risk Management (continued)

Under the health insurance program, the Health internal service fund provides coverage for up to a maximum annual benefit of \$1,000,000 per individual. Under the vision insurance program, the maximum benefit is \$200 every two years for adults and children. The dental insurance program maximum annual benefit is \$1,500. The County purchased commercial insurance for claims in excess of coverage provided by the Health internal service fund. The group aggregate stop-loss coverage for 2014 was \$7,861,298. Settled claims have not exceeded this commercial coverage in any of the past three years, and there has not been any significant reduction in coverage from the prior year.

Claims payable at December 31, 2014, was estimated by a third party administrator at \$1,902,535. The changes in the claims liability for 2014 and 2013 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2014	\$1,734,056	\$9,566,313	(\$9,397,834)	\$1,902,535
2013	1,408,929	7,614,632	(7,289,505)	1,734,056

Under the Developmental Disabilities health insurance program, the Developmental Disabilities Health internal service fund provides coverage for up to a maximum annual benefit of \$2,500,000 per individual. The dental insurance program maximum annual benefit is \$1,000. The County purchased commercial insurance for claims in excess of coverage provided by the Developmental Disabilities Health internal service fund. The group aggregate stop-loss coverage for 2014 was \$4,983,634. Settled claims have not exceeded this commercial coverage in any of the past three years, and there has not been any significant reduction in coverage from the prior year.

Claims payable at December 31, 2014, was estimated by a third party administrator at \$520,861. The changes in the claims liability for 2014 and 2013 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2014	\$634,852	\$3,605,886	(\$3,719,877)	\$520,861
2013	(326,314)	5,333,182	(4,372,016)	634,852

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, 2014
(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 2014, the County contracted for the following coverage:

	Amount	Deductible
General Liability	\$3,000,000	\$250,000
Commercial Umbrella Liability	10,000,000	10,000
Law Enforcement Professional Liability	1,000,000	250,000
Public Official Liability	1,000,000	250,000
Automobile Liability	1,000,000	250
Nursing Home Property	7,437,842	5,000
Nursing Home Liability	3,000,000	None
Old County Home Property		
Hog Barn	81,000	1,000
Ice House	100,000	1,000
Annex	260,000	1,000
Building	2,200,000	1,000
Fairgrounds	6,210,763	2,500
Property	101,794,253	1,000
Data Processing Equipment	2,699,720	500
Contractors' Equipment	10,036,463	500
Crime	300,000	2,500

With the exceptions of health, vision, dental, and drug card insurance, and workers' compensation, all insurance is held with Brooks Insurance Company 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 2013, and no insurance settlement has exceeded insurance coverage during the last three years.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2014. The following amounts remain on these contracts.

Project	Outstanding Balance
Bridge Replacement	\$905,711
Building Expansion Services	4,620,625
Building Repairs	619,948
Community Development Block Grant Project	418,571
Ditch Maintenance	64,371
Equipment	24,975
GIS Mapping Services	267,700
Landfill Capping Project	42,549
Landfill License	29,900
Real Estate Revaluation Services	191,053
Software License	72,000

At year end, the amount of significant encumbrances expected to be honored upon performance by the vendor in 2015 are as follows:

General Fund	\$739,979
Motor Vehicle and Gasoline Tax	743,073
Nonmajor Governmental Funds	6,104,856
Total	\$7,587,908

Note 15 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed 2 percent. For the year ended December 31, 2014, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's 2014 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2014, 2013, and 2012 was \$4,721,407, \$5,218,274, and \$3,942,463, respectively. For 2014, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the member-directed plan for 2014 were \$128,568 made by the County and \$91,834 made by the plan members.

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

New members have a choice of three retirement plans; a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DCP allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The CP offers features of both the DBP and the DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. The DBP portion of the CP payment is payable to a member on or after age sixty; the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the STRS Ohio Board upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 11 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased 1 percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For 2014, plan members were required to contribute 11 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2014, 2013, and 2012 were \$65,314, \$76,229, and \$83,285, respectively. For 2014, 96 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the CP for 2014 were \$5,681 made by the County and \$4,463 made by the plan members.

Note 16 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 16 - Postemployment Benefits (continued)

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided 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 <http://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent for both plans as recommended by the OPERS actuary.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2014, 2013, and 2012 was \$783,614, \$399,448, and \$1,569,111, respectively. For 2014, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 16 - Postemployment Benefits (continued)

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in a cost-sharing multiple-employer defined benefit Health Care Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the Defined Benefit or Combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in STRS Ohio's financial report which may be obtained by calling (888) 227-7877 or by visiting the STRS Ohio Web site at www.strsoh.org.

Funding Policy - Chapter 3307 of the Ohio Revised Code authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2014, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to postemployment health care. The County's contribution for health care for the years ended December 31, 2014, 2013, and 2012 was \$5,461, \$5,864, and \$6,407, respectively. For 2014, 96 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. The STRS Board voted to discontinue the current 1 percent allocation to the Health Care Plan effective July 1, 2014.

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, 2014
(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, 2014, was as follows:

	Interest Rate	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
Governmental Activities						
General Obligation Bonds						
2002 Human Services Building Refunding (Original Amount \$645,000)	3.0-4.1%	\$100,000	\$0	\$50,000	\$50,000	\$50,000
Bond Premium		602	0	314	288	0
2007 Wood County District Public Library Refunding (Original Amount \$3,635,000)	4.0-5.5	3,425,000	0	180,000	3,245,000	185,000
Bond Premium		254,763	0	18,307	236,456	0
2014 Job and Family Services Addition (Original Amount \$2,000,000)	1.0-4.0	0	2,000,000	0	2,000,000	55,000
Bond Premium		0	64,858	432	64,426	0
Total General Obligation Bonds		3,780,365	2,064,858	249,053	5,596,170	290,000
Special Assessment Bonds with Governmental Commitment						
1994 Water Line 316A (Original Amount \$1,040,000)	4.35-13	50,000	0	50,000	0	0
1995 Sanitary Sewer 238 Ayers Road (Original Amount \$38,000)	6.99	4,000	0	2,000	2,000	2,000
Total Special Assessment Bonds		54,000	0	52,000	2,000	2,000
Other Long-Term Obligations						
Compensated Absences Payable		4,108,333	1,006,727	600,257	4,514,803	1,999,016
2012 OPWC Loans Payable		292,301	0	32,478	259,823	32,478
Total Other Long-Term Obligations		4,400,634	1,006,727	632,735	4,774,626	2,031,494
Total Governmental Activities		\$8,234,999	\$3,071,585	\$933,788	\$10,372,796	\$2,323,494

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 18 - Long-Term Obligations (continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
<u>Business-Type Activities</u>					
Compensated Absences Payable	\$282,987	\$23,041	\$23,654	\$282,374	\$153,377
Capital Leases Payable	1,393,611	186,770	214,714	1,365,667	243,512
Closure/Postclosure Costs Payable	5,996,616	1,233,966	0	7,230,582	0
Total Business-Type Activities	<u>\$7,673,214</u>	<u>\$1,443,777</u>	<u>\$238,368</u>	<u>\$8,878,623</u>	<u>\$396,889</u>

General Obligation Bonds

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

In 2002, the County issued refunding bonds to partially refund bonds previously issued in 1994 for the Human Services Building. All of the refunded bonds have been paid.

In 2007, the County issued refunding bonds to partially refund bonds previously issued in 2002 for the Wood County District Public Library. All of the refunded bonds have been paid.

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, 2014, the County had \$1,178,324 in unspent proceeds.

Special Assessment Bonds

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

Compensated Absences Payable

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 18 - Long-Term Obligations (continued)

OPWC Loans Payable

The County has entered into a loan agreement 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.

Capital Leases Payable

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

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, 2014, 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 for governmental activities:

Year	General Obligation Bonds		Special Assessment Bonds		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2015	\$290,000	\$242,006	\$2,000	\$140	\$32,478
2016	250,000	228,488	0	0	32,478
2017	260,000	219,862	0	0	32,478
2018	265,000	210,963	0	0	32,478
2019	280,000	198,787	0	0	32,478
2020-2024	1,605,000	773,813	0	0	97,433
2025-2029	1,335,000	342,962	0	0	0
2030-2034	460,000	158,163	0	0	0
2035-2039	550,000	61,999	0	0	0
	<u>\$5,295,000</u>	<u>\$2,437,043</u>	<u>\$2,000</u>	<u>\$140</u>	<u>\$259,823</u>

The County's legal debt margin was \$62,494,625 at December 31, 2014.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 18 - Long-Term Obligations (continued)

Industrial Revenue Bonds

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

	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Amount Outstanding at 12/31/14</u>
Piping Industry Training Center	7/1/09	\$2,900,000	\$2,138,750
Phoenix Technologies	3/1/09	2,800,000	560,990
Reclamation Technologies, Inc.	6/15/06	3,253,000	1,693,000
Edge Seal Technologies, Inc.	4/27/06	2,800,000	420,000
Kellermeyer Partnership Project	12/31/05	1,650,000	1,085,000
Kellermeyer Partnership Project	12/31/05	2,850,000	1,870,000
TWT Warehousing	9/15/04	2,250,000	865,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	1,965,000
NW Ohio Carpenter's Joint Apprentice and Training Trust	3/1/02	3,765,000	2,355,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	1,485,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
C M C Group, Inc.	7/1/01	2,600,000	455,000
Hammil Manufacturing Co.	6/1/01	750,000	290,000
Hammil Manufacturing Co.	5/1/00	2,000,000	800,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	2,000,000
DOWA THT America, Inc.	7/1/99	7,300,000	7,300,000
Williams Industrial Service, Inc.	7/1/99	1,000,000	270,000
Precision Aggregate	11/1/96	2,500,000	390,000
		<u>\$51,503,000</u>	<u>\$31,242,740</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, 2014
(continued)

Note 19 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Principal payments in 2014 was \$214,714 for the enterprise funds.

	Business-Type Activities
Machinery and Equipment	\$2,503,132
Less Accumulated Depreciation	(1,539,929)
Carrying Value, December 31, 2014	\$963,203

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, 2014.

Year	Business-Type Activities	
	Principal	Interest
2015	\$243,512	\$30,433
2016	198,438	28,881
2017	191,988	23,033
2018	179,876	17,927
2019	301,757	11,817
2020	250,096	4,149
Total	\$1,365,667	\$116,240

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 \$7,230,582 reported as the landfill closure and postclosure liability at December 31, 2014, represents the cumulative amount reported to date based on the use of 82 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,620,370 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2014. The County expects to close the landfill in 2026. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 21 - Interfund Transfers

During 2014, the following transfers were made:

		Transfers Out				
		General	Job and Family Services	Developmental Disabilities	Other Governmental	Total
Transfers In	Governmental Activities					
	General	\$0	\$91,812	\$0	\$3,047,538	\$3,139,350
	Other Governmental	4,299,788	0	500,000	9,811	4,809,599
	Total Governmental Activities	4,299,788	91,812	500,000	3,057,349	7,948,949
	Business-Type Activity					
	Landfill	1,038	0	0	150,000	151,038
	Internal Service	476,466	0	4,250,000	0	4,726,466
Total	<u>\$4,777,292</u>	<u>\$91,812</u>	<u>\$4,750,000</u>	<u>\$3,207,349</u>	<u>\$12,826,453</u>	

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

Note 22 - Fund Balance

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

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Nonspendable for:				
Prepaid Items	\$456,737	\$0	\$4,650	\$25,926
Materials and Supplies Inventory	156,599	378,814	0	20,343
Interfund Loans	1,162,210	0	0	0
Unclaimed Monies/Estates	198,881	0	0	0
Total Nonspendable	<u>1,974,427</u>	<u>378,814</u>	<u>4,650</u>	<u>46,269</u>

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services Operations	\$0	\$0	\$4,581,775	\$0
Job and Family Services Operations	0	0	0	7,139,615
Road and Bridge Repair/Improvement	0	6,329,812	0	0
Total Restricted	0	6,329,812	4,581,775	7,139,615
Assigned for:				
Court Operations	1,656,503	0	0	0
Document Recording	357,688	0	0	0
Economic Development	1,053,336	0	0	0
Projected Budget Shortage	4,619,179	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	641,353	0	0	0
Total Assigned	8,339,199	0	0	0
Unassigned	15,278,867	0	0	0
Total Fund Balance	\$25,592,493	\$6,708,626	\$4,586,425	\$7,185,884

Fund Balance	Developmental Disabilities	Other Governmental
Nonspendable for:		
Prepaid Items	\$62,842	\$0
Materials and Supplies Inventory	23,519	6,339
Total Nonspendable	86,361	6,339

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	Other Governmental
Restricted for:		
Child Support Enforcement	\$0	\$293,658
Court Operations	0	2,143,706
Cycle Program	0	530
Debt Retirement	0	421,226
Delinquent Tax Collections	0	1,173,854
Developmental Disabilities Operations	19,834,843	0
Ditch Maintenance	0	186,182
Dog and Kennel Operations	0	254,401
Economic Development	0	773,404
Emergency Management Agency	0	183,836
Historical Center	0	2,209
Landfill	0	708,996
Law Library Operations	0	185,890
Permanent Improvements	0	1,107,935
Real Estate Assessments	0	1,568,386
Road and Bridge Repair/Improvement	0	12,750
Senior Citizens	0	30,933
Sheriff Operations	0	1,044,973
Youth Olympics	0	3,606
Total Restricted	19,834,843	10,096,475
Assigned for:		
Debt Retirement	0	25,005
Permanent Improvements	0	11,860,950
Total Assigned	0	11,885,955
Unassigned (Deficit)	0	(531,115)
Total Fund Balance	\$19,921,204	\$21,457,654

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(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 2151.34 of the Ohio Revised Code. The JRC is controlled by ten judges; one from each county. Each county's ability to influence the operations of the JRC is limited to its representation. Wood County serves as the fiscal agent.

Note 24 - Related Organizations

A. Wood County District Public Library

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

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 24 - Related Organizations (continued)

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 2014, this allocation was \$26,345.

Note 25 - Wood Lane Industries

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Materials and Supplies Inventory

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

B. Deposits and Investments

At fiscal year end, the carrying amount of the Industries' deposits was \$329,158 and the bank balance was \$250,262. The entire bank balance was covered by federal depository insurance. The Industries had no investments at fiscal year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 25 - Wood Lane Industries (continued)

C. Capital Assets

The Industries had capital assets of machinery and equipment, in the amount of \$225,377, as of June 30, 2014. Accumulated depreciation was \$197,970, with a net capital asset amount of \$27,407. Depreciation is computed using the straight-line method over a ten year useful life.

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

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Capital Assets

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

<u>Asset Category</u>	<u>Estimated Lives</u>
Buildings and Improvements	7-39 years
Furniture and Equipment	3-7 years

B. Deposits and Investments

At year end, the carrying amount of the Residential Services/Properties deposits was \$2,647,221 and the bank balance was \$2,654,858; \$479,433 of the bank balance was exposed to custodial credit risk because it was uninsured and uncollateralized. The Residential Services/Properties had no investments at year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

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

C. Capital Assets

A summary of the Residential Services/Properties capital assets as of December 31, 2014, follows:

Land	\$450,214
Buildings	3,677,086
Furniture and Equipment	273,229
Vehicles	75,340
	4,475,869
Less Accumulated Depreciation	(1,740,349)
Net Capital Assets	\$2,735,520

D. Long-Term Obligations

	Interest Rate	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
Mortgage Loans Payable	4.79-7.5%	\$275,268	\$67,500	\$6,498	\$336,270	\$37,251

Note 27 - Wood County Port Authority

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

B. Deposits and Investments

At year end, the carrying amount of the Port Authorities’ deposits was \$287,092 and the bank balance was \$306,808; \$32,388 of the bank balance was exposed to custodial credit risk because it was uninsured and uncollateralized. The Port Authority had no investments at year end.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(continued)

Note 27 - Wood County Port Authority (continued)

C. Capital Assets

The Port Authorities' capital assets as of December 31, 2014, consisted of construction in progress of \$7,289,009.

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

Note 28 - Contingent Liabilities

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

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

Note 29 - Subsequent Event

On May 19, 2015, the County issued \$165,000 in special assessment bonds for ditch improvements. The bonds have an interest rate of 3 percent and mature in 2025.

On June 10, 2015, the County issued \$980,000 in general obligation bonds for renovation of the Wood Haven Facility. The bonds have an interest rate of 4 percent and mature in 2035.

**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.

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)**

Cycle Program

To account for donations restricted for youth programs administered by 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.

Electric Monitoring Offenders

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

Smart Ohio

To account for a grant from the Ohio Department of Rehabilitation and Correction restricted for community treatment programs.

(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.

Moving Ohio Forward

To account for a state grant restricted for removal of blighted properties within the County.

Brownfields Grant

To account for a grant from the United States Environmental Protection Agency restricted for assessing brownfields.

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.

Ditch Maintenance

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

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.

Law Enforcement - Prosecutor

To account for fines and forfeitures restricted for use by the prosecutor 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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

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 assigned for the payment of principal, interest, and fiscal charges on general obligation debt.

Special Assessment

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

Special Assessment Bond

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

Nonmajor Capital Projects Funds

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

Issue I

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

Permanent Improvement

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

(continued)

**Nonmajor Capital Projects Funds
(continued)**

Wood Lane Building Construction

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

Justice Center

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

Museum Elevator

To account for transfers from other funds assigned for construction and renovations to the elevator at the Wood County Historical Museum.

Job and Family Services Addition

To account for bond proceeds restricted for the construction of an addition to the Wood County Job and Family Services building.

Historical Museum

To account for a grant from the Ohio Cultural Facilities Commission restricted for renovations at the Historical Museum.

Construction - Ditches

To account for special assessments 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.

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	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	\$8,822,270	\$480,084	\$13,906,389	\$23,208,743
Cash and Cash Equivalents in Segregated Accounts	193,453	0	0	193,453
Accounts Receivable	84,244	0	0	84,244
Due from Other Governments	850,677	0	0	850,677
Due from External Parties	0	0	10,968	10,968
Materials and Supplies Inventory	6,339	0	0	6,339
Interfund Receivable	12,846	0	0	12,846
Property Taxes Receivable	1,945,358	0	0	1,945,358
Notes Receivable	554,915	0	0	554,915
Special Assessments Receivable	511,659	3,773	12,297	527,729
Total Assets	\$12,981,761	\$483,857	\$13,929,654	\$27,395,272
<u>Liabilities</u>				
Accrued Wages Payable	\$149,785	\$0	\$161	\$149,946
Accounts Payable	67,318	0	2,430	69,748
Contracts Payable	155,567	0	620,607	776,174
Matured Compensated Absences Payable	1,403	0	0	1,403
Due to Other Governments	44,173	0	48	44,221
Due to External Parties	6,413	0	0	6,413
Interfund Payable	1,132,733	517,216	101,302	1,751,251
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,752	0	23,752
Retainage Payable	21,647	0	70,389	92,036
Total Liabilities	1,579,039	564,968	794,937	2,938,944
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	1,893,725	0	0	1,893,725
Unavailable Revenue	1,077,911	3,773	23,265	1,104,949
Total Deferred Inflows of Resources	2,971,636	3,773	23,265	2,998,674
<u>Fund Balance</u>				
Nonspendable	6,339	0	0	6,339
Restricted	8,424,747	421,226	1,250,502	10,096,475
Assigned	0	25,005	11,860,950	11,885,955
Unassigned (Deficit)	0	(531,115)	0	(531,115)
Total Fund Balance (Deficit)	8,431,086	(84,884)	13,111,452	21,457,654
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$12,981,761	\$483,857	\$13,929,654	\$27,395,272

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$273,983	\$186,666	\$3,596	\$216,128
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	200	22,349	0	217,166
Materials and Supplies Inventory	1,617	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$275,800</u>	<u>\$209,015</u>	<u>\$3,596</u>	<u>\$433,294</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$11,527	\$2,572	\$0	\$53,750
Accounts Payable	1,349	17,915	0	502
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	1,403	0	0
Due to Other Governments	5,143	610	0	15,104
Due to External Parties	0	0	0	6,413
Interfund Payable	1,763	625	0	63,867
Retainage Payable	0	0	0	0
Total Liabilities	<u>19,782</u>	<u>23,125</u>	<u>0</u>	<u>139,636</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	1,617	0	0	0
Restricted	254,401	185,890	3,596	293,658
Total Fund Balance	<u>256,018</u>	<u>185,890</u>	<u>3,596</u>	<u>293,658</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$275,800</u>	<u>\$209,015</u>	<u>\$3,596</u>	<u>\$433,294</u>

<u>Real Estate Assessment</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Juvenile Court</u>
\$1,605,980	\$706,958	\$484,715	\$3,606	\$12,750	\$1,047,491
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	18,565
3,481	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,609,461</u>	<u>\$706,958</u>	<u>\$484,715</u>	<u>\$3,606</u>	<u>\$12,750</u>	<u>\$1,066,056</u>
\$13,955	\$3,294	\$9,189	\$0	\$0	\$14,325
2,500	0	0	0	0	572
5,166	0	0	0	0	0
0	0	0	0	0	0
3,474	811	2,463	0	0	3,558
0	0	0	0	0	0
3,145	785	1,277	0	0	3,267
9,354	0	0	0	0	0
<u>37,594</u>	<u>4,890</u>	<u>12,929</u>	<u>0</u>	<u>0</u>	<u>21,722</u>
0	0	0	0	0	0
0	0	0	0	0	18,565
0	0	0	0	0	18,565
3,481	0	0	0	0	0
1,568,386	702,068	471,786	3,606	12,750	1,025,769
<u>1,571,867</u>	<u>702,068</u>	<u>471,786</u>	<u>3,606</u>	<u>12,750</u>	<u>1,025,769</u>
<u>\$1,609,461</u>	<u>\$706,958</u>	<u>\$484,715</u>	<u>\$3,606</u>	<u>\$12,750</u>	<u>\$1,066,056</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014
(continued)

	Cycle Program	VOCA- Prosecutor	Historical Center	Senior Citizens
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$530	\$94,821	\$2,209	\$30,933
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	43,634	8,074	138,328
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	138,853	1,806,505
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$530</u>	<u>\$138,455</u>	<u>\$149,136</u>	<u>\$1,975,766</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$2,576	\$0	\$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	85	0	0
Due to External Parties	0	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>2,661</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	135,411	1,758,314
Unavailable Revenue	0	43,634	11,516	186,519
Total Deferred Inflows of Resources	<u>0</u>	<u>43,634</u>	<u>146,927</u>	<u>1,944,833</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	530	92,160	2,209	30,933
Total Fund Balance	<u>530</u>	<u>92,160</u>	<u>2,209</u>	<u>30,933</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$530</u>	<u>\$138,455</u>	<u>\$149,136</u>	<u>\$1,975,766</u>

Solid Waste Management District	Probation Services	CDBG	Sheriff	Electronic Monitoring	Electronic Monitoring Offenders
\$658,512	\$57,769	\$1,348,169	\$879,407	\$20,857	\$194,127
0	0	0	1,639	0	0
57,882	0	0	0	0	26,362
125,000	0	25,688	9,053	48,016	0
0	0	0	0	0	0
7,097	0	0	5,749	0	0
0	0	0	0	0	0
0	0	554,915	0	0	0
0	0	0	0	0	0
<u>\$848,491</u>	<u>\$57,769</u>	<u>\$1,928,772</u>	<u>\$895,848</u>	<u>\$68,873</u>	<u>\$220,489</u>
\$5,404	\$0	\$37	\$17,109	\$2,416	\$0
6,575	0	7,500	4,244	5,069	0
0	0	143,805	0	0	0
0	0	0	0	0	0
1,332	0	5	7,531	590	0
0	0	0	0	0	0
1,184	0	1,051,357	1,352	887	0
0	0	12,293	0	0	0
<u>14,495</u>	<u>0</u>	<u>1,214,997</u>	<u>30,236</u>	<u>8,962</u>	<u>0</u>
0	0	0	0	0	0
125,000	0	0	9,053	24,008	25,310
<u>125,000</u>	<u>0</u>	<u>0</u>	<u>9,053</u>	<u>24,008</u>	<u>25,310</u>
0	0	0	0	0	0
708,996	57,769	713,775	856,559	35,903	195,179
<u>708,996</u>	<u>57,769</u>	<u>713,775</u>	<u>856,559</u>	<u>35,903</u>	<u>195,179</u>
<u>\$848,491</u>	<u>\$57,769</u>	<u>\$1,928,772</u>	<u>\$895,848</u>	<u>\$68,873</u>	<u>\$220,489</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014
(continued)

	Smart Ohio	Adult Probation	EMA	Moving Ohio Forward
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$15,000	\$26,959	\$180,208	\$13,839
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	70,000	105,295	12,713	0
Materials and Supplies Inventory	0	1,241	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$85,000</u>	<u>\$133,495</u>	<u>\$192,921</u>	<u>\$13,839</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$6,020	\$6,265	\$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	1,482	1,547	0
Due to External Parties	0	0	0	0
Interfund Payable	0	1,419	1,273	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>8,921</u>	<u>9,085</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	70,000	52,647	0	0
Total Deferred Inflows of Resources	<u>70,000</u>	<u>52,647</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	1,241	0	0
Restricted	15,000	70,686	183,836	13,839
Total Fund Balance	<u>15,000</u>	<u>71,927</u>	<u>183,836</u>	<u>13,839</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$85,000</u>	<u>\$133,495</u>	<u>\$192,921</u>	<u>\$13,839</u>

<u>Brownfields Grant</u>	<u>Indigent Guardianship</u>	<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Ditch Maintenance</u>
\$0	\$16,558	\$27,545	\$379,989	\$118,095	\$112,813
0	0	0	0	0	0
0	0	0	0	0	0
6,596	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	511,659
<u>\$6,596</u>	<u>\$16,558</u>	<u>\$27,545</u>	<u>\$379,989</u>	<u>\$118,095</u>	<u>\$624,472</u>
\$0	\$0	\$0	\$0	\$0	\$1,346
0	0	0	0	0	21,092
6,596	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	438
0	0	0	0	0	0
0	0	0	0	0	532
0	0	0	0	0	0
<u>6,596</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,408</u>
0	0	0	0	0	0
0	0	0	0	0	511,659
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>511,659</u>
0	0	0	0	0	0
0	16,558	27,545	379,989	118,095	89,405
<u>0</u>	<u>16,558</u>	<u>27,545</u>	<u>379,989</u>	<u>118,095</u>	<u>89,405</u>
<u>\$6,596</u>	<u>\$16,558</u>	<u>\$27,545</u>	<u>\$379,989</u>	<u>\$118,095</u>	<u>\$624,472</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014
(continued)

	Probate Conduct of Business	Law Enforcement- Prosecutor	Legal Research	Drug Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,946	\$0	\$98,111	\$0
Cash and Cash Equivalents in Segregated Accounts	0	3,400	0	17,831
Accounts Receivable	0	0	0	0
Due from Other Governments	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
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$3,946</u>	<u>\$3,400</u>	<u>\$98,111</u>	<u>\$17,831</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable				
Due to Other Governments	0	0	0	0
Due to External Parties	0	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	3,946	3,400	98,111	17,831
Total Fund Balance	<u>3,946</u>	<u>3,400</u>	<u>98,111</u>	<u>17,831</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$3,946</u>	<u>\$3,400</u>	<u>\$98,111</u>	<u>\$17,831</u>

<u>Commissary</u>	<u>Total</u>
\$0	\$8,822,270
170,583	193,453
0	84,244
0	850,677
0	6,339
0	12,846
0	1,945,358
0	554,915
0	511,659
<u>\$170,583</u>	<u>\$12,981,761</u>
\$0	\$149,785
0	67,318
0	155,567
	1,403
0	44,173
0	6,413
0	1,132,733
0	21,647
<u>0</u>	<u>1,579,039</u>
0	1,893,725
0	1,077,911
<u>0</u>	<u>2,971,636</u>
0	6,339
170,583	8,424,747
<u>170,583</u>	<u>8,431,086</u>
<u>\$170,583</u>	<u>\$12,981,761</u>

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2014

	<u>Bond Retirement</u>	<u>Special Assessment</u>	<u>Special Assessment Bond</u>	<u>Total</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$45,260	\$2,099	\$432,725	\$480,084
Special Assessments Receivable	0	0	3,773	3,773
Total Assets	<u>\$45,260</u>	<u>\$2,099</u>	<u>\$436,498</u>	<u>\$483,857</u>
<u>Liabilities</u>				
Interfund Payable	\$510,000	\$7,216	\$0	\$517,216
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,998	0	12,754	23,752
Total Liabilities	<u>525,998</u>	<u>7,216</u>	<u>31,754</u>	<u>564,968</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	0	3,773	3,773
<u>Fund Balance</u>				
Restricted	20,255	0	400,971	421,226
Assigned	25,005	0	0	25,005
Unassigned (Deficit)	<u>(525,998)</u>	<u>(5,117)</u>	<u>0</u>	<u>(531,115)</u>
Total Fund Balance (Deficit)	<u>(480,738)</u>	<u>(5,117)</u>	<u>400,971</u>	<u>(84,884)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$45,260</u>	<u>\$2,099</u>	<u>\$436,498</u>	<u>\$483,857</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014

	Permanent Improvement	Wood Lane Building Construction	Justice Center	Museum Elevator
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,718,922	\$1,917,778	\$2,998,126	\$400,000
Due from External Parties	10,968	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u><u>\$6,729,890</u></u>	<u><u>\$1,917,778</u></u>	<u><u>\$2,998,126</u></u>	<u><u>\$400,000</u></u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	2,092	0	0	0
Contracts Payable	171,784	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u><u>173,876</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	10,968	0	0	0
<u>Fund Balance</u>				
Restricted	0	0	0	0
Assigned	6,545,046	1,917,778	2,998,126	400,000
Total Fund Balance	<u><u>6,545,046</u></u>	<u><u>1,917,778</u></u>	<u><u>2,998,126</u></u>	<u><u>400,000</u></u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$6,729,890</u></u>	<u><u>\$1,917,778</u></u>	<u><u>\$2,998,126</u></u>	<u><u>\$400,000</u></u>

<u>Job and Family Services Addition</u>	<u>Construction- Ditches</u>	<u>Parks and Open Spaces</u>	<u>Total</u>
\$1,627,147	\$198,626	\$45,790	\$13,906,389
0	0	0	10,968
0	12,297	0	12,297
<u>\$1,627,147</u>	<u>\$210,923</u>	<u>\$45,790</u>	<u>\$13,929,654</u>
\$0	\$161	\$0	\$161
0	338	0	2,430
448,823	0	0	620,607
0	48	0	48
0	101,302	0	101,302
70,389	0	0	70,389
<u>519,212</u>	<u>101,849</u>	<u>0</u>	<u>794,937</u>
0	12,297	0	23,265
1,107,935	96,777	45,790	1,250,502
0	0	0	11,860,950
<u>1,107,935</u>	<u>96,777</u>	<u>45,790</u>	<u>13,111,452</u>
<u>\$1,627,147</u>	<u>\$210,923</u>	<u>\$45,790</u>	<u>\$13,929,654</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, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,859,972	\$0	\$0	\$1,859,972
Other Taxes	7,687	0	0	7,687
Charges for Services	2,527,086	0	0	2,527,086
Licenses and Permits	480,076	0	0	480,076
Fines, Costs, and Forfeitures	458,933	0	0	458,933
Intergovernmental	4,291,917	0	649,679	4,941,596
Special Assessments	512,183	789	4,726	517,698
Interest	11,366	1,407	0	12,773
Other	208,645	505,146	153,392	867,183
Total Revenues	10,357,865	507,342	807,797	11,673,004
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,194,227	0	0	1,194,227
Judicial	1,226,242	0	0	1,226,242
Public Safety	1,125,937	0	0	1,125,937
Public Works	1,122,317	0	0	1,122,317
Health	358,560	0	0	358,560
Human Services	4,085,156	0	0	4,085,156
Conservation and Recreation	140,741	0	0	140,741
Economic Development	948,298	0	0	948,298
Capital Outlay	0	0	3,017,528	3,017,528
Debt Service:				
Principal Retirement	0	282,000	0	282,000
Interest and Fiscal Charges	0	315,394	2,769	318,163
Total Expenditures	10,201,478	597,394	3,020,297	13,819,169
Excess of Revenues Over (Under) Expenditures	156,387	(90,052)	(2,212,500)	(2,146,165)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	2,000,000	2,000,000
Premium on Bonds Issued	0	64,858	0	64,858
Transfers In	402,648	140	4,406,811	4,809,599
Transfers Out	(197,538)	(6,811)	(3,003,000)	(3,207,349)
Total Other Financing Sources (Uses)	205,110	58,187	3,403,811	3,667,108
Changes in Fund Balance	361,497	(31,865)	1,191,311	1,520,943
Fund Balance (Deficit) Beginning of Year	8,069,589	(53,019)	11,920,141	19,936,711
Fund Balance (Deficit) End of Year	\$8,431,086	(\$84,884)	\$13,111,452	\$21,457,654

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	18,258	0	47,434	358,045
Licenses and Permits	318,115	0	0	0
Fines, Costs, and Forfeitures	18,780	392,274	0	0
Intergovernmental	2,000	0	0	1,410,815
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,733	4,742	0	185,613
Total Revenues	358,886	397,016	47,434	1,954,473
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	314,482	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	358,560	0	0	0
Human Services	0	0	0	2,041,967
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	358,560	314,482	0	2,041,967
Excess of Revenues Over (Under) Expenditures	326	82,534	47,434	(87,494)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	175,000
Transfers Out	0	0	(47,538)	0
Total Other Financing Sources (Uses)	0	0	(47,538)	175,000
Changes in Fund Balance	326	82,534	(104)	87,506
Fund Balance (Deficit) Beginning of Year	255,692	103,356	3,700	206,152
Fund Balance End of Year	\$256,018	\$185,890	\$3,596	\$293,658

<u>Real Estate Assessment</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Juvenile Court</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
881,318	133,935	144,112	0	0	10,530
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	385,529
0	0	0	0	0	0
0	0	0	0	0	0
53	3,759	4,287	6,122	0	893
<u>881,371</u>	<u>137,694</u>	<u>148,399</u>	<u>6,122</u>	<u>0</u>	<u>396,952</u>
734,905	90,052	306,839	9,621	0	0
0	0	0	0	0	438,023
0	0	0	0	0	0
0	0	0	0	0	0
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>734,905</u>	<u>90,052</u>	<u>306,839</u>	<u>9,621</u>	<u>0</u>	<u>438,023</u>
<u>146,466</u>	<u>47,642</u>	<u>(158,440)</u>	<u>(3,499)</u>	<u>0</u>	<u>(41,071)</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>
146,466	47,642	(158,440)	(3,499)	0	(41,071)
<u>1,425,401</u>	<u>654,426</u>	<u>630,226</u>	<u>7,105</u>	<u>12,750</u>	<u>1,066,840</u>
<u>\$1,571,867</u>	<u>\$702,068</u>	<u>\$471,786</u>	<u>\$3,606</u>	<u>\$12,750</u>	<u>\$1,025,769</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, 2014
(continued)

	Cycle Program	VOCA- Prosecutor	Historical Center	Senior Citizens
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$124,001	\$1,735,971
Other Taxes	0	0	513	7,174
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	48,726	15,223	285,988
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	530	0	0	0
Total Revenues	530	48,726	139,737	2,029,133
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	52,810	0	0
Judicial	0	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	2,043,189
Conservation and Recreation	0	0	140,741	0
Economic Development	0	0	0	0
Total Expenditures	0	52,810	140,741	2,043,189
Excess of Revenues Over (Under) Expenditures	530	(4,084)	(1,004)	(14,056)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	25,000	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	25,000	0	0
Changes in Fund Balance	530	20,916	(1,004)	(14,056)
Fund Balance (Deficit) Beginning of Year	0	71,244	3,213	44,989
Fund Balance End of Year	\$530	\$92,160	\$2,209	\$30,933

Solid Waste Management District	Probation Services	CDBG	Sheriff	Electronic Monitoring	Electronic Monitoring Offenders
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
631,681	11,294	0	5,749	0	30,320
0	0	0	161,961	0	0
0	0	0	0	0	0
4,371	0	627,182	406,524	96,032	0
0	0	0	0	0	0
0	0	9,525	0	0	0
338	0	0	575	0	0
<u>636,390</u>	<u>11,294</u>	<u>636,707</u>	<u>574,809</u>	<u>96,032</u>	<u>30,320</u>
0	0	0	0	0	0
0	11,122	0	0	103,640	16,926
0	0	0	644,873	0	0
488,620	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	605,133	0	0	0
<u>488,620</u>	<u>11,122</u>	<u>605,133</u>	<u>644,873</u>	<u>103,640</u>	<u>16,926</u>
<u>147,770</u>	<u>172</u>	<u>31,574</u>	<u>(70,064)</u>	<u>(7,608)</u>	<u>13,394</u>
0	0	0	101,673	20	0
(150,000)	0	0	0	0	0
<u>(150,000)</u>	<u>0</u>	<u>0</u>	<u>101,673</u>	<u>20</u>	<u>0</u>
(2,230)	172	31,574	31,609	(7,588)	13,394
<u>711,226</u>	<u>57,597</u>	<u>682,201</u>	<u>824,950</u>	<u>43,491</u>	<u>181,785</u>
<u>\$708,996</u>	<u>\$57,769</u>	<u>\$713,775</u>	<u>\$856,559</u>	<u>\$35,903</u>	<u>\$195,179</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, 2014
(continued)

	Smart Ohio	Adult Probation	EMA	Moving Ohio Forward
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	0	694	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	105,000	210,590	237,663	413,223
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	105,000	210,590	238,357	413,223
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	90,000	218,059	0	0
Public Safety	0	0	305,378	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	343,165
Total Expenditures	90,000	218,059	305,378	343,165
Excess of Revenues Over (Under) Expenditures	15,000	(7,469)	(67,021)	70,058
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	97,955	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	97,955	0
Changes in Fund Balance	15,000	(7,469)	30,934	70,058
Fund Balance (Deficit) Beginning of Year	0	79,396	152,902	(56,219)
Fund Balance End of Year	\$15,000	\$71,927	\$183,836	\$13,839

<u>Brownfields Grant</u>	<u>Indigent Guardianship</u>	<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Ditch Maintenance</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	13,990	1,821	99,868	13,791	0
0	0	0	0	0	0
0	0	0	0	0	0
43,051	0	0	0	0	0
0	0	0	0	0	512,183
0	0	0	1,841	0	0
0	0	0	0	0	0
<u>43,051</u>	<u>13,990</u>	<u>1,821</u>	<u>101,709</u>	<u>13,791</u>	<u>512,183</u>
0	0	0	0	0	0
0	12,398	0	19,608	1,783	0
43,051	0	0	0	0	0
0	0	0	0	0	633,697
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>43,051</u>	<u>12,398</u>	<u>0</u>	<u>19,608</u>	<u>1,783</u>	<u>633,697</u>
<u>0</u>	<u>1,592</u>	<u>1,821</u>	<u>82,101</u>	<u>12,008</u>	<u>(121,514)</u>
0	0	0	0	0	3,000
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>
0	1,592	1,821	82,101	12,008	(118,514)
0	14,966	25,724	297,888	106,087	207,919
<u>\$0</u>	<u>\$16,558</u>	<u>\$27,545</u>	<u>\$379,989</u>	<u>\$118,095</u>	<u>\$89,405</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, 2014
(continued)

	Probate Conduct of Business	Law Enforcement- Prosecutor	Legal Research	Drug Enforcement
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	747	0	8,283	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	2,979	0	44,900
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	747	2,979	8,283	44,900
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	201	0	0	0
Public Safety	0	3,042	0	45,407
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	201	3,042	0	45,407
Excess of Revenues Over (Under) Expenditures	546	(63)	8,283	(507)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance	546	(63)	8,283	(507)
Fund Balance (Deficit) Beginning of Year	3,400	3,463	89,828	18,338
Fund Balance End of Year	\$3,946	\$3,400	\$98,111	\$17,831

<u>Commissary</u>	<u>Total</u>
\$0	\$1,859,972
0	7,687
115,216	2,527,086
0	480,076
0	458,933
0	4,291,917
0	512,183
0	11,366
0	208,645
<u>115,216</u>	<u>10,357,865</u>
0	1,194,227
0	1,226,242
84,186	1,125,937
0	1,122,317
0	358,560
0	4,085,156
0	140,741
0	948,298
<u>84,186</u>	<u>10,201,478</u>
<u>31,030</u>	<u>156,387</u>
0	402,648
0	(197,538)
<u>0</u>	<u>205,110</u>
31,030	361,497
<u>139,553</u>	<u>8,069,589</u>
<u><u>\$170,583</u></u>	<u><u>\$8,431,086</u></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, 2014

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$789	\$789
Interest	0	0	1,407	1,407
Other	504,590	0	556	505,146
Total Revenues	504,590	0	2,752	507,342
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	230,000	0	52,000	282,000
Interest and Fiscal Charges	280,681	0	34,713	315,394
Total Expenditures	510,681	0	86,713	597,394
Excess of Revenues Under Expenditures	(6,091)	0	(83,961)	(90,052)
<u>Other Financing Sources (Uses)</u>				
Premium on Bonds Issued	64,858	0	0	64,858
Transfers In	0	0	140	140
Transfers Out	0	(6,811)	0	(6,811)
Total Other Financing Sources (Uses)	64,858	(6,811)	140	58,187
Changes in Fund Balance	58,767	(6,811)	(83,821)	(31,865)
Fund Balance (Deficit) Beginning of Year	(539,505)	1,694	484,792	(53,019)
Fund Balance (Deficit) End of Year	(\$480,738)	(\$5,117)	\$400,971	(\$84,884)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014

	Issue I	Permanent Improvement	Wood Lane Building Construction	Justice Center
<u>Revenues</u>				
Intergovernmental	\$564,702	\$0	\$84,977	\$0
Special Assessments	0	0	0	0
Other	0	152,454	0	0
Total Revenues	<u>564,702</u>	<u>152,454</u>	<u>84,977</u>	<u>0</u>
<u>Expenditures</u>				
Capital Outlay	730,754	1,082,028	243,526	1,874
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>730,754</u>	<u>1,082,028</u>	<u>243,526</u>	<u>1,874</u>
Excess of Revenues Under Expenditures	<u>(166,052)</u>	<u>(929,574)</u>	<u>(158,549)</u>	<u>(1,874)</u>
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	0	0
Transfers In	0	500,000	500,000	3,000,000
Transfers Out	0	(3,000,000)	0	0
Total Other Financings Sources (Uses)	<u>0</u>	<u>(2,500,000)</u>	<u>500,000</u>	<u>3,000,000</u>
Changes in Fund Balance	(166,052)	(3,429,574)	341,451	2,998,126
Fund Balance Beginning of Year	<u>166,052</u>	<u>9,974,620</u>	<u>1,576,327</u>	<u>0</u>
Fund Balance End of the Year	<u><u>\$0</u></u>	<u><u>\$6,545,046</u></u>	<u><u>\$1,917,778</u></u>	<u><u>\$2,998,126</u></u>

<u>Museum Elevator</u>	<u>Job and Family Services Addition</u>	<u>Historical Museum</u>	<u>Construction-Ditches</u>	<u>Parks and Open Spaces</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$649,679
0	0	0	4,726	0	4,726
0	0	0	938	0	153,392
0	0	0	5,664	0	807,797
0	892,065	37	67,244	0	3,017,528
0	0	0	2,769	0	2,769
0	892,065	37	70,013	0	3,020,297
0	(892,065)	(37)	(64,349)	0	(2,212,500)
0	2,000,000	0	0	0	2,000,000
400,000	0	0	6,811	0	4,406,811
0	0	0	(3,000)	0	(3,003,000)
400,000	2,000,000	0	3,811	0	3,403,811
400,000	1,107,935	(37)	(60,538)	0	1,191,311
0	0	37	157,315	45,790	11,920,141
<u>\$400,000</u>	<u>\$1,107,935</u>	<u>\$0</u>	<u>\$96,777</u>	<u>\$45,790</u>	<u>\$13,111,452</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.

Developmental Disabilities Health

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

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, 2014

	Workers' Compensation Retro Reserve	Developmental Disabilities Health	Health	Total
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,064,794	\$4,483,680	\$0	\$5,548,474
Cash and Cash Equivalents with Fiscal Agent	0	0	1,915,927	1,915,927
Investments with Fiscal Agent	0	0	4,347,714	4,347,714
Due from External Parties	65,174	0	0	65,174
Prepaid Items	2,343	0	0	2,343
Interfund Receivable	429,449	0	0	429,449
Total Assets	<u>1,561,760</u>	<u>4,483,680</u>	<u>6,263,641</u>	<u>12,309,081</u>
<u>Current Liabilities</u>				
Due to Other Governments	277,544	0	0	277,544
Claims Payable	152,567	520,861	1,902,535	2,575,963
Total Liabilities	<u>430,111</u>	<u>520,861</u>	<u>1,902,535</u>	<u>2,853,507</u>
Total Net Position				
Unrestricted	<u><u>\$1,131,649</u></u>	<u><u>\$3,962,819</u></u>	<u><u>\$4,361,106</u></u>	<u><u>\$9,455,574</u></u>

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2014

	Workers' Compensation Retro Reserve	Developmental Disabilities Health	Health	Total
<u>Operating Revenues</u>				
Charges for Services	\$495,082	\$699,836	\$8,091,119	\$9,286,037
Other	144,156	0	0	144,156
Total Operating Revenues	<u>639,238</u>	<u>699,836</u>	<u>8,091,119</u>	<u>9,430,193</u>
<u>Operating Expenses</u>				
Personal Services	350	0	0	350
Materials and Supplies	256	0	0	256
Contractual Services	198,415	526,979	789,870	1,515,264
Claims	0	3,605,886	9,566,313	13,172,199
Other	66,729	0	5,010	71,739
Total Operating Expenses	<u>265,750</u>	<u>4,132,865</u>	<u>10,361,193</u>	<u>14,759,808</u>
Operating Income (Loss)	373,488	(3,433,029)	(2,270,074)	(5,329,615)
<u>Non-Operating Revenues</u>				
Interest Revenue	0	31,580	92,202	123,782
Income (Loss) Before Transfers	373,488	(3,401,449)	(2,177,872)	(5,205,833)
Transfers In	<u>476,466</u>	<u>4,250,000</u>	<u>0</u>	<u>4,726,466</u>
Changes in Net Position	849,954	848,551	(2,177,872)	(479,367)
Net Position Beginning of Year	<u>281,695</u>	<u>3,114,268</u>	<u>6,538,978</u>	<u>9,934,941</u>
Net Position End of Year	<u><u>\$1,131,649</u></u>	<u><u>\$3,962,819</u></u>	<u><u>\$4,361,106</u></u>	<u><u>\$9,455,574</u></u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2014

	Workers' Compensation Retro Reserve	Developmental Disabilities Health	Health	Total
Increase in Cash and Cash Equivalents				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Transactions with Other Funds	\$2,845	\$699,836	\$8,091,119	\$8,793,800
Cash Payments for Personal Services	(350)	0	0	(350)
Cash Payments to Suppliers	(256)	0	0	(256)
Cash Payments for Contractual Services	(210,968)	(526,979)	(789,870)	(1,527,817)
Cash Payments for Claims	(83,113)	(3,719,877)	(9,397,834)	(13,200,824)
Cash Received from Other Revenues	144,156	0	0	144,156
Cash Payments for Other Expenses	(66,729)	0	(5,010)	(71,739)
Net Cash Used for Operating Activities	<u>(214,415)</u>	<u>(3,547,020)</u>	<u>(2,101,595)</u>	<u>(5,863,030)</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Transfers In	476,466	4,250,000	0	4,726,466
<u>Cash Flows from Investing Activities</u>				
Purchase of Investments	0	0	(893,878)	(893,878)
Sale of Investments	0	0	4,049,392	4,049,392
Interest on Investments	0	31,580	92,202	123,782
Net Cash Provided by Investing Activities	<u>0</u>	<u>31,580</u>	<u>3,247,716</u>	<u>3,279,296</u>
Net Increase in Cash and Cash Equivalents	262,051	734,560	1,146,121	2,142,732
Cash and Cash Equivalents Beginning of Year	<u>802,743</u>	<u>3,749,120</u>	<u>769,806</u>	<u>5,321,669</u>
Cash and Cash Equivalents End of Year	<u>\$1,064,794</u>	<u>\$4,483,680</u>	<u>\$1,915,927</u>	<u>\$7,464,401</u>
Reconciliation of Operating Income (Loss) to <u>Net Cash Used for Operating Activities</u>				
Operating Income (Loss)	<u>\$373,488</u>	<u>(\$3,433,029)</u>	<u>(\$2,270,074)</u>	<u>(\$5,329,615)</u>
Adjustments to Reconcile Operating Income (Loss) to <u>Net Cash Used for Operating Activities</u>				
Increase in Due from External Parties	(65,174)	0	0	(65,174)
Increase in Interfund Receivable	(427,063)	0	0	(427,063)
Decrease in Due to Other Governments	(7,823)	0	0	(7,823)
Increase (Decrease) in Claims Payable	(87,843)	(113,991)	168,479	(33,355)
Total Adjustments	<u>(587,903)</u>	<u>(113,991)</u>	<u>168,479</u>	<u>(533,415)</u>
Net Cash Used for Operating Activities	<u>(\$214,415)</u>	<u>(\$3,547,020)</u>	<u>(\$2,101,595)</u>	<u>(\$5,863,030)</u>

Wood County, Ohio
Combining Statements - Fiduciary Funds

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

Investment Trust Fund

Park and Recreation

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

Agency Funds

Health

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

Family and Children First

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

Soil and Water Conservation

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

Northwest Community Correctional Center

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

Juvenile Residential Center

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

Emergency Planning Commission

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

Housing Trust

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

Delinquent Land Court Costs

To account for court costs associated with the sale of delinquent properties.

(continued)

Wood County, Ohio
Combining Statements - Fiduciary Funds

**Agency Funds
(continued)**

Auditor

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

Nursing Home Residents

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

Domestic Violence Shelter

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

Arson Registry

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

Payroll

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

Undivided Tax

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

Alimony and Child Support

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

County Court

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

Sheriff

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

Inmate

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

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,125,537	\$81,218	\$0	\$1,206,755
Due from External Parties	41,509	22,092	41,509	22,092
Total Assets	\$1,167,046	\$103,310	\$41,509	\$1,228,847
<u>Liabilities</u>				
Due to External Parties	\$4,990	\$33,215	\$4,990	\$33,215
Undistributed Assets	1,162,056	108,300	74,724	1,195,632
Total Liabilities	\$1,167,046	\$141,515	\$79,714	\$1,228,847
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$146,823	\$0	\$31,048	\$115,775
<u>Liabilities</u>				
Undistributed Assets	\$146,823	\$0	\$31,048	\$115,775
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$226,853	\$0	\$14,682	\$212,171
<u>Liabilities</u>				
Due to External Parties	\$0	\$2,722	\$0	\$2,722
Undistributed Assets	226,853	0	17,404	209,449
Total Liabilities	\$226,853	\$2,722	\$17,404	\$212,171
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$132,470	\$105,613	\$0	\$238,083
<u>Liabilities</u>				
Due to External Parties	\$0	\$11,484	\$0	\$11,484
Undistributed Assets	132,470	105,613	11,484	226,599
Total Liabilities	\$132,470	\$117,097	\$11,484	\$238,083
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$272,111	\$51,865	\$0	\$323,976
<u>Liabilities</u>				
Due to External Parties	\$27,093	\$24,291	\$27,093	\$24,291
Undistributed Assets	245,018	78,958	24,291	299,685
Total Liabilities	\$272,111	\$103,249	\$51,384	\$323,976
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$63,833	\$0	\$3,745	\$60,088
<u>Liabilities</u>				
Undistributed Assets	\$63,833	\$0	\$3,745	\$60,088

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014
(continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$124,239	\$0	\$10,693	\$113,546
<u>Liabilities</u>				
Undistributed Assets	\$124,239	\$0	\$10,693	\$113,546
<u>Delinquent Land Court Costs</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$132	\$0	\$132	\$0
<u>Liabilities</u>				
Undistributed Assets	\$132	\$0	\$132	\$0
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$113,048	\$0	\$3,139	\$109,909
<u>Liabilities</u>				
Undistributed Assets	\$113,048	\$0	\$3,139	\$109,909
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$21,560	\$0	\$18,390	\$3,170
<u>Liabilities</u>				
Deposits Held and Due to Others	\$21,560	\$0	\$18,390	\$3,170
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$13,362	\$0	\$555	\$12,807
<u>Liabilities</u>				
Undistributed Assets	\$13,362	\$0	\$555	\$12,807
<u>Arson Registry</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$50	\$25	\$0	\$75
<u>Liabilities</u>				
Undistributed Assets	\$50	\$25	\$0	\$75
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$88,050	\$0	\$62,136	\$25,914
<u>Liabilities</u>				
Undistributed Assets	\$88,050	\$0	\$62,136	\$25,914

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014
(continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,892,315	\$880,287	\$1,368,833	\$4,403,769
Due from Other Governments	4,466,331	4,421,232	4,466,331	4,421,232
Due from External Parties	4,437	0	4,437	0
Property Taxes Receivable	129,853,281	136,674,985	129,853,281	136,674,985
Special Assessments Receivable	9,354,099	10,589,315	9,354,099	10,589,315
Total Assets	<u>\$148,570,463</u>	<u>\$152,565,819</u>	<u>\$145,046,981</u>	<u>\$156,089,301</u>
<u>Liabilities</u>				
Due to Other Governments	\$148,134,156	\$152,565,819	\$144,381,754	\$156,318,221
Undistributed Assets	436,307	0	665,227	(228,920)
Total Liabilities	<u>\$148,570,463</u>	<u>\$152,565,819</u>	<u>\$145,046,981</u>	<u>\$156,089,301</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$19,312	\$0	\$3,768	\$15,544
Due from External Parties	2,895	6,413	2,895	6,413
Total Assets	<u>\$22,207</u>	<u>\$6,413</u>	<u>\$6,663</u>	<u>\$21,957</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$22,207</u>	<u>\$6,413</u>	<u>\$6,663</u>	<u>\$21,957</u>
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,054,372	\$422,089	\$550,503	\$925,958
Accounts Receivable	1,495,193	1,340,678	1,495,193	1,340,678
Total Assets	<u>\$2,549,565</u>	<u>\$1,762,767</u>	<u>\$2,045,696</u>	<u>\$2,266,636</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,549,565</u>	<u>\$1,762,767</u>	<u>\$2,045,696</u>	<u>\$2,266,636</u>
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$431,809	\$680	\$269,633	\$162,856
<u>Liabilities</u>				
Due to External Parties	\$36,525	\$0	\$36,525	\$0
Undistributed Assets	12,795	256,838	269,633	0
Deposits Held and Due to Others	382,489	0	219,633	162,856
Total Liabilities	<u>\$431,809</u>	<u>\$256,838</u>	<u>\$525,791</u>	<u>\$162,856</u>
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$22,838	\$1,420	\$26	\$24,232
<u>Liabilities</u>				
Due to External Parties	\$5,036	\$0	\$5,036	\$0
Undistributed Assets	0	5,036	0	5,036
Deposits Held and Due to Others	17,802	1,420	26	19,196
Total Liabilities	<u>\$22,838</u>	<u>\$6,456</u>	<u>\$5,062</u>	<u>\$24,232</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014
(continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,198,823	\$1,119,008	\$1,494,963	\$6,822,868
Cash and Cash Equivalents in Segregated Accounts	1,549,891	424,189	842,320	1,131,760
Accounts Receivable	1,495,193	1,340,678	1,495,193	1,340,678
Due from Other Governments	4,466,331	4,421,232	4,466,331	4,421,232
Due from External Parties	48,841	28,505	48,841	28,505
Property Taxes Receivable	129,853,281	136,674,985	129,853,281	136,674,985
Special Assessments Receivable	9,354,099	10,589,315	9,354,099	10,589,315
Total Assets	<u>\$153,966,459</u>	<u>\$154,597,912</u>	<u>\$147,555,028</u>	<u>\$161,009,343</u>
<u>Liabilities</u>				
Due to Other Governments	\$148,134,156	\$152,565,819	\$144,381,754	\$156,318,221
Due to External Parties	73,644	71,712	73,644	71,712
Undistributed Assets	5,336,808	2,323,950	3,226,570	4,434,188
Deposits Held and Due to Others	421,851	1,420	238,049	185,222
Total Liabilities	<u>\$153,966,459</u>	<u>\$154,962,901</u>	<u>\$147,920,017</u>	<u>\$161,009,343</u>

**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, 2014

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,310,902	\$5,720,197	\$5,875,992	\$155,795
Permissive Sales Taxes	16,000,000	16,000,000	19,785,740	3,785,740
Other Taxes	34,700	26,936	24,085	(2,851)
Charges for Services	6,619,932	6,571,392	7,192,848	621,456
Licenses and Permits	5,950	5,950	6,595	645
Fines, Costs, and Forfeitures	238,200	238,200	277,270	39,070
Intergovernmental	2,789,548	3,496,418	4,359,346	862,928
Interest	750,000	750,000	895,852	145,852
Other	444,542	444,659	467,971	23,312
Total Revenues	33,193,774	33,253,752	38,885,699	5,631,947
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	93,350	147,961	147,609	352
Materials and Supplies	431,959	381,375	285,147	96,228
Contractual Services	906,288	1,402,509	1,204,220	198,289
Other	0	39,616	39,616	0
Capital Outlay	644,542	681,830	657,155	24,675
Total County	2,076,139	2,653,291	2,333,747	319,544
Commissioners				
Personal Services	751,715	758,921	754,724	4,197
Materials and Supplies	2,500	2,500	2,470	30
Contractual Services	5,700	5,200	3,281	1,919
Other	2,000	2,850	2,850	0
Total Commissioners	761,915	769,471	763,325	6,146
Central Services				
Personal Services	18,707	18,707	14,354	4,353
Materials and Supplies	66,322	66,322	62,396	3,926
Contractual Services	248,500	248,500	247,593	907
Other	10,000	11,309	11,309	0
Total Central Services	343,529	344,838	335,652	9,186
Auditor				
Personal Services	638,165	638,165	542,814	95,351
Materials and Supplies	12,400	12,400	6,146	6,254
Contractual Services	33,063	33,063	27,054	6,009
Other	13,000	13,000	9,842	3,158
Total Auditor	696,628	696,628	585,856	110,772

(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, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Appraising Personal Property				
Personal Services	\$224,638	\$224,638	\$220,983	\$3,655
Materials and Supplies	5,650	5,650	3,258	2,392
Other	1,530	1,530	1,222	308
Total Appraising Personal Property	231,818	231,818	225,463	6,355
Treasurer				
Personal Services	173,085	173,085	171,808	1,277
Materials and Supplies	50,000	50,000	37,858	12,142
Contractual Services	6,500	6,500	3,782	2,718
Other	3,000	3,000	2,227	773
Total Treasurer	232,585	232,585	215,675	16,910
Prosecuting Attorney				
Personal Services	1,288,228	1,283,227	1,260,801	22,426
Materials and Supplies	12,000	11,000	10,335	665
Contractual Services	53,076	60,076	58,662	1,414
Other	74,352	73,352	73,130	222
Total Prosecuting Attorney	1,427,656	1,427,655	1,402,928	24,727
Budget Commission				
Personal Services	21,063	21,063	20,546	517
Materials and Supplies	150	150	150	0
Contractual Services	1,635	1,635	1,635	0
Other	100	100	100	0
Total Budget Commission	22,948	22,948	22,431	517
Board of Revision				
Personal Services	44,597	44,597	40,573	4,024
Materials and Supplies	170	170	160	10
Other	600	600	410	190
Total Board of Revision	45,367	45,367	41,143	4,224
Bureau of Inspection				
Contractual Services	120,000	120,000	104,755	15,245
Planning Commission				
Personal Services	102,235	102,235	100,467	1,768
Materials and Supplies	1,300	1,300	1,291	9
Contractual Services	500	500	0	500
Other	2,174	2,174	1,718	456
Total Planning Commission	106,209	106,209	103,476	2,733
Data Processing				
Contractual Services	21,000	21,000	21,000	0

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Board of Elections				
Personal Services	\$544,836	\$542,539	\$534,732	\$7,807
Materials and Supplies	32,766	16,436	16,409	27
Contractual Services	216,779	244,439	244,439	0
Other	3,800	1,711	1,711	0
Capital Outlay	30,691	23,746	23,736	10
Total Board of Elections	828,872	828,871	821,027	7,844
Maintenance and Operating-Courthouse				
Personal Services	1,025,947	1,039,235	1,034,594	4,641
Materials and Supplies	91,291	88,291	83,714	4,577
Contractual Services	1,040,811	1,049,311	953,120	96,191
Other	12,512	12,512	5,966	6,546
Total Maintenance and Operating-Courthouse	2,170,561	2,189,349	2,077,394	111,955
Maintenance and Operating-EGL Complex				
Personal Services	345	345	345	0
Materials and Supplies	4,098	4,098	4,098	0
Contractual Services	3,223	3,223	1,283	1,940
Total Maintenance and Operating-EGL Complex	7,666	7,666	5,726	1,940
Recorder				
Personal Services	409,076	410,276	409,912	364
Materials and Supplies	15,000	13,800	9,680	4,120
Contractual Services	22,528	12,528	8,909	3,619
Other	7,802	17,802	14,408	3,394
Capital Outlay	4,000	4,000	2,040	1,960
Total Recorder	458,406	458,406	444,949	13,457
Records Center				
Personal Services	139,651	139,951	139,677	274
Materials and Supplies	15,000	15,000	9,399	5,601
Contractual Services	128,480	127,461	71,057	56,404
Total Records Center	283,131	282,412	220,133	62,279
Insurance on Property				
Contractual Services	606,011	591,011	424,062	166,949
Insurance on Person				
Personal Services	3,331,218	3,328,424	3,304,461	23,963
Pensions				
Personal Services	2,693,000	2,593,000	2,549,883	43,117
Taxes				
Other	4,000	5,119	5,119	0

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Miscellaneous				
Other	\$191,295	\$191,295	\$145,684	\$45,611
Annexations				
Other	200	200	138	62
Information Technology				
Personal Services	152,963	155,763	152,448	3,315
Materials and Supplies	1,500	1,590	1,590	0
Contractual Services	1,850	1,760	1,078	682
Other	450	450	100	350
Total Information Technology	156,763	159,563	155,216	4,347
Operation Fuel Facility				
Materials and Supplies	500	495	99	396
Contractual Services	10,383	10,388	8,473	1,915
Other	500,000	500,000	489,675	10,325
Total Operation Fuel Facility	510,883	510,883	498,247	12,636
Workers Compensation Self Insurance				
Personal Services	115,500	115,500	65,500	50,000
Recorder's Equipment				
Materials and Supplies	10,000	90,000	89,625	375
Contractual Services	41,000	11,000	10,057	943
Capital Outlay	72,000	22,000	16,912	5,088
Total Recorder's Equipment	123,000	123,000	116,594	6,406
Total Legislative and Executive	17,566,300	18,056,509	16,989,584	1,066,925
Judicial				
Domestic Relations				
Personal Services	238,323	238,323	237,646	677
Materials and Supplies	2,483	2,483	1,566	917
Contractual Services	37,343	37,343	35,869	1,474
Other	6,038	6,038	3,870	2,168
Total Domestic Relations	284,187	284,187	278,951	5,236
Court of Appeals				
Other	110,000	123,186	123,186	0
Court of Common Pleas Mediation				
Personal Services	80,508	80,508	79,586	922
Materials and Supplies	781	781	539	242
Contractual Services	2,096	2,096	631	1,465
Other	825	825	645	180
Total Court of Common Pleas Mediation	84,210	84,210	81,401	2,809

(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, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Jury Commission				
Personal Services	\$63,718	\$63,718	\$63,302	\$416
Materials and Supplies	10,563	10,563	7,832	2,731
Contractual Services	7,487	7,487	6,077	1,410
Other	18,695	18,695	14,832	3,863
Total Jury Commission	100,463	100,463	92,043	8,420
Adult Probation				
Personal Services	598,239	598,239	592,493	5,746
Materials and Supplies	3,400	3,400	3,400	0
Contractual Services	14,540	14,540	12,631	1,909
Other	1,403	1,403	1,200	203
Total Adult Probation	617,582	617,582	609,724	7,858
Court Security				
Personal Services	366,062	365,912	321,092	44,820
Materials and Supplies	2,025	2,025	1,996	29
Contractual Services	10,754	11,354	11,328	26
Other	2,362	1,912	1,912	0
Total Court Security	381,203	381,203	336,328	44,875
Common Pleas Courts 1, 2, and 4				
Personal Services	932,047	932,047	922,217	9,830
Materials and Supplies	12,233	12,233	8,992	3,241
Contractual Services	54,343	54,343	36,745	17,598
Other	167,712	157,712	147,424	10,288
Total Common Pleas Courts 1, 2, and 4	1,166,335	1,156,335	1,115,378	40,957
Juvenile Court				
Personal Services	400,157	400,157	398,833	1,324
Materials and Supplies	11,472	11,472	10,819	653
Contractual Services	38,177	38,177	27,755	10,422
Other	18,350	18,350	10,664	7,686
Total Juvenile Court	468,156	468,156	448,071	20,085
Juvenile Probation				
Personal Services	208,113	208,113	203,765	4,348
Materials and Supplies	2,250	2,250	2,036	214
Contractual Services	17,775	17,775	14,580	3,195
Other	6,484	6,484	5,293	1,191
Total Juvenile Probation	234,622	234,622	225,674	8,948
Detention Home				
Personal Services	890,200	890,200	882,377	7,823
Materials and Supplies	38,127	38,127	35,619	2,508
Contractual Services	23,061	23,061	17,661	5,400
Other	75,852	75,852	70,709	5,143
Total Detention Home	1,027,240	1,027,240	1,006,366	20,874

(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, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Probate Court				
Personal Services	\$377,350	\$377,350	\$343,227	\$34,123
Materials and Supplies	3,150	3,150	2,398	752
Contractual Services	13,300	13,300	11,753	1,547
Other	11,376	11,376	8,267	3,109
Total Probate Court	405,176	405,176	365,645	39,531
Clerk of Courts				
Personal Services	654,399	654,399	609,737	44,662
Materials and Supplies	15,907	15,907	8,913	6,994
Contractual Services	33,312	33,312	20,354	12,958
Other	3,500	3,500	964	2,536
Total Clerk of Courts	707,118	707,118	639,968	67,150
Fostoria Municipal Court				
Personal Services	8,500	8,500	7,500	1,000
Contractual Services	12,000	12,000	12,000	0
Other	1,500	1,500	1,000	500
Total Fostoria Municipal Court	22,000	22,000	20,500	1,500
Perrysburg Municipal Court				
Personal Services	94,000	93,807	84,400	9,407
Contractual Services	20,000	20,000	20,000	0
Other	12,550	20,423	20,160	263
Total Perrysburg Municipal Court	126,550	134,230	124,560	9,670
Bowling Green Municipal Court				
Personal Services	123,000	123,546	120,063	3,483
Contractual Services	70,000	70,000	70,000	0
Other	13,700	15,208	12,204	3,004
Total Bowling Green Municipal Court	206,700	208,754	202,267	6,487
Public Defender				
Personal Services	756,174	756,174	751,406	4,768
Materials and Supplies	4,889	4,169	3,792	377
Contractual Services	31,437	31,437	25,157	6,280
Other	28,041	28,041	19,781	8,260
Capital Outlay	2,150	2,870	2,243	627
Total Public Defender	822,691	822,691	802,379	20,312
Miscellaneous				
Other	455,094	493,965	406,275	87,690

(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, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Title Administration				
Personal Services	\$487,346	\$484,846	\$434,662	\$50,184
Materials and Supplies	10,765	10,115	5,218	4,897
Contractual Services	20,353	28,353	20,129	8,224
Other	37,828	39,774	39,754	20
Capital Outlay	12,317	8,317	4,731	3,586
Total Title Administration	568,609	571,405	504,494	66,911
Total Judicial	7,787,936	7,842,523	7,383,210	459,313
Public Safety				
Coroner				
Personal Services	69,316	69,526	63,757	5,769
Materials and Supplies	50	1,591	1,591	0
Contractual Services	500	500	148	352
Other	70,500	100,796	100,796	0
Total Coroner	140,366	172,413	166,292	6,121
Sheriff				
Personal Services	2,237,283	2,353,173	2,338,945	14,228
Materials and Supplies	25,316	25,316	25,173	143
Contractual Services	234,669	227,869	207,468	20,401
Other	122,631	122,631	121,568	1,063
Total Sheriff	2,619,899	2,728,989	2,693,154	35,835
Communications Center				
Personal Services	695,497	758,044	739,416	18,628
Materials and Supplies	6,000	6,000	5,587	413
Contractual Services	95,000	129,960	129,629	331
Other	40,250	26,632	25,664	968
Total Communications Center	836,747	920,636	900,296	20,340
Other Expenditure				
Contractual Services	25,000	27,000	25,100	1,900
Jail-Sheriff				
Personal Services	2,573,323	2,612,409	2,603,886	8,523
Materials and Supplies	350,000	115,000	114,810	190
Contractual Services	657,000	663,337	656,423	6,914
Other	165,300	334,663	321,314	13,349
Total Jail-Sheriff	3,745,623	3,725,409	3,696,433	28,976
Wood County Work Center				
Other	11,140	11,140	0	11,140
Total Public Safety	7,378,775	7,585,587	7,481,275	104,312

(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, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Works				
Engineer				
Personal Services	\$576,600	\$576,200	\$548,028	\$28,172
Materials and Supplies	5,000	5,000	3,447	1,553
Contractual Services	3,500	3,900	3,766	134
Other	6,550	6,550	5,658	892
Total Public Works	<u>591,650</u>	<u>591,650</u>	<u>560,899</u>	<u>30,751</u>
Health				
Registration of Vital Statistics				
Other	1,700	1,708	1,708	0
Other Health				
Contractual Services	<u>270,610</u>	<u>270,610</u>	<u>270,610</u>	<u>0</u>
Total Health	<u>272,310</u>	<u>272,318</u>	<u>272,318</u>	<u>0</u>
Human Services				
Veteran Services				
Personal Services	217,147	218,147	173,615	44,532
Materials and Supplies	7,195	7,995	6,314	1,681
Contractual Services	245,000	242,505	215,529	26,976
Other	<u>70,450</u>	<u>68,409</u>	<u>61,617</u>	<u>6,792</u>
Total Veteran Services	539,792	537,056	457,075	79,981
Public Assistance				
Other	<u>190,000</u>	<u>190,000</u>	<u>187,006</u>	<u>2,994</u>
Total Human Services	<u>729,792</u>	<u>727,056</u>	<u>644,081</u>	<u>82,975</u>
Conservation and Recreation				
Historical Society				
Personal Services	<u>147,366</u>	<u>147,366</u>	<u>147,170</u>	<u>196</u>
Economic Development				
Economic Development				
Personal Services	158,696	161,706	160,282	1,424
Materials and Supplies	2,000	2,000	810	1,190
Contractual Services	60,654	60,654	48,178	12,476
Other	<u>181,731</u>	<u>207,852</u>	<u>204,801</u>	<u>3,051</u>
Total Economic Development	<u>403,081</u>	<u>432,212</u>	<u>414,071</u>	<u>18,141</u>
Other				
Airport				
Other	26,345	26,345	26,345	0
Miscellaneous				
Other	398,408	387,408	319,231	68,177
Contingencies				
Other	250,000	39,458	23,130	16,328

(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, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Budget Stabilization Other	\$1,216,965	\$64,318	\$0	\$64,318
Unclaimed Monies Other	100,268	100,268	64,786	35,482
Total Other	<u>1,991,986</u>	<u>617,797</u>	<u>433,492</u>	<u>184,305</u>
Intergovernmental Agriculture				
Contractual Services	16,000	17,981	17,981	0
Other	391,800	391,800	391,800	0
Total Intergovernmental	<u>407,800</u>	<u>409,781</u>	<u>409,781</u>	<u>0</u>
Total Expenditures	<u>37,276,996</u>	<u>36,682,799</u>	<u>34,735,881</u>	<u>1,946,918</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,083,222)</u>	<u>(3,429,047)</u>	<u>4,149,818</u>	<u>7,578,865</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	858,146	858,146	858,146	0
Advances Out	(732,016)	(732,016)	(732,016)	0
Transfers In	46,122	2,296,122	3,139,350	843,228
Transfers Out	(1,158,595)	(4,779,746)	(4,777,292)	2,454
Total Other Financing Sources (Uses)	<u>(986,343)</u>	<u>(2,357,494)</u>	<u>(1,511,812)</u>	<u>845,682</u>
Changes in Fund Balance	(5,069,565)	(5,786,541)	2,638,006	8,424,547
Fund Balance Beginning of Year	18,520,408	18,520,408	18,520,408	0
Prior Year Encumbrances Appropriated	382,851	382,851	382,851	0
Fund Balance End of Year	<u>\$13,833,694</u>	<u>\$13,116,718</u>	<u>\$21,541,265</u>	<u>\$8,424,547</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, 2014

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,100,000	\$4,100,000	\$4,008,780	(\$91,220)
Charges for Services	421,500	1,152,254	1,149,320	(2,934)
Fines, Costs, and Forfeitures	123,600	123,600	151,231	27,631
Intergovernmental	2,270,000	2,270,000	2,877,398	607,398
Interest	5,300	5,300	9,701	4,401
Total Revenues	6,920,400	7,651,154	8,196,430	545,276
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	622,306	563,305	436,578	126,727
Materials and Supplies	1,260,755	1,560,755	1,425,961	134,794
Contractual Services	4,930,994	6,124,530	5,481,129	643,401
Other	1,111,116	1,136,095	1,126,405	9,690
Capital Outlay	368,199	429,220	400,457	28,763
Debt Service:				
Principal Retirement	0	34,000	32,478	1,522
Total Expenditures	8,293,370	9,847,905	8,903,008	944,897
Changes in Fund Balance	(1,372,970)	(2,196,751)	(706,578)	1,490,173
Fund Balance Beginning of Year	5,376,419	5,376,419	5,376,419	0
Prior Year Encumbrances Appropriated	631,363	631,363	631,363	0
Fund Balance End of Year	\$4,634,812	\$3,811,031	\$5,301,204	\$1,490,173

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, 2014

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,878,752	\$6,348,792	\$6,329,367	(\$19,425)
Other Taxes	36,910	28,596	25,772	(2,824)
Charges for Services	0	0	26,795	26,795
Intergovernmental	3,163,702	3,854,250	4,294,843	440,593
Other	0	0	1,600	1,600
Total Revenues	10,079,364	10,231,638	10,678,377	446,739
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	451,138	451,138	430,321	20,817
Materials and Supplies	12,000	12,000	10,055	1,945
Contractual Services	9,016,000	9,016,000	8,421,538	594,462
Other	700,000	700,000	381,637	318,363
Capital Outlay	16,563	16,563	8,016	8,547
Total Community Mental Health	10,195,701	10,195,701	9,251,567	944,134
Women's Health				
Contractual Services	325,000	287,499	287,499	0
Indigent Driver Alcohol Treatment				
Contractual Services	80,000	19,564	19,564	0
Community Mental Health-ODMH Medicaid				
Contractual Services	13,588	13,588	0	13,588
Community Mental Health-Title XX				
Contractual Services	100,000	61,521	61,521	0
Community Mental Health-ODADAS Medicaid				
Contractual Services	386	386	0	386
Total Expenditures	10,714,675	10,578,259	9,620,151	958,108
Excess of Revenues Over (Under) Expenditures	(635,311)	(346,621)	1,058,226	1,404,847
<u>Other Financing Uses</u>				
Transfers Out	(3,018,554)	(3,018,554)	0	3,018,554
Changes in Fund Balance	(3,653,865)	(3,365,175)	1,058,226	4,423,401
Fund Balance Beginning of Year	3,483,545	3,483,545	3,483,545	0
Prior Year Encumbrances Appropriated	1,563	1,563	1,563	0
Fund Balance (Deficit) End of Year	(\$168,757)	\$119,933	\$4,543,334	\$4,423,401

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, 2014

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$1,793,125	\$1,629,738	\$1,625,040	(\$4,698)
Other Taxes	9,598	7,451	6,662	(789)
Intergovernmental	9,325,143	7,530,660	6,746,329	(784,331)
Other	35,000	35,000	30,848	(4,152)
Total Revenues	11,162,866	9,202,849	8,408,879	(793,970)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	5,220,039	4,723,039	4,508,708	214,331
Materials and Supplies	160,177	160,177	115,830	44,347
Contractual Services	1,346,804	1,261,804	1,180,916	80,888
Other	1,181,089	476,089	403,858	72,231
Capital Outlay	118,625	118,625	52,202	66,423
Total Public Assistance	8,026,734	6,739,734	6,261,514	478,220
Work Force Investment Act				
Contractual Services	1,559,256	726,256	652,959	73,297
Other	234,861	124,861	10,995	113,866
Total Work Force Investment Act	1,794,117	851,117	663,954	187,163
Children's Services				
Contractual Services	3,500,000	3,500,000	2,308,523	1,191,477
Other	62,732	62,732	0	62,732
Total Children's Services	3,562,732	3,562,732	2,308,523	1,254,209
Child and Adult Protect-Levy				
Contractual Services	290,000	320,000	305,745	14,255
Other	1,391,869	1,321,869	95,641	1,226,228
Capital Outlay	85,000	85,000	49,871	35,129
Total Child and Adult Protect-Levy	1,766,869	1,726,869	451,257	1,275,612
Trust-Homeless Donation				
Other	25,000	30,000	25,135	4,865
Total Expenditures	15,175,452	12,910,452	9,710,383	3,200,069
Excess of Revenues Under Expenditures	(4,012,586)	(3,707,603)	(1,301,504)	2,406,099

(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, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Uses</u>				
Transfers Out	(\$185,000)	(\$145,000)	(\$91,812)	\$53,188
Changes in Fund Balance	(4,197,586)	(3,852,603)	(1,393,316)	2,459,287
Fund Balance Beginning of Year	8,509,290	8,509,290	8,509,290	0
Prior Year Encumbrances Appropriated	126,614	126,614	126,614	0
Fund Balance End of Year	<u>\$4,438,318</u>	<u>\$4,783,301</u>	<u>\$7,242,588</u>	<u>\$2,459,287</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, 2014

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$19,883,439	\$18,921,516	\$19,213,718	\$292,202
Other Taxes	103,038	78,491	80,560	2,069
Charges for Services	539,968	539,968	1,077,374	537,406
Intergovernmental	13,798,017	15,229,623	14,750,782	(478,841)
Other	0	0	1,008	1,008
Total Revenues	34,324,462	34,769,598	35,123,442	353,844
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	1,857,678	1,947,678	1,818,462	129,216
Other	100,000	110,000	107,122	2,878
Total Residential Development Services	1,957,678	2,057,678	1,925,584	132,094
Community Assistance				
Contractual Services	55,000	55,000	37,770	17,230
Other	6,800	6,800	978	5,822
Total Community Assistance	61,800	61,800	38,748	23,052
Board of DD				
Personal Services	11,600,833	11,618,333	10,922,299	696,034
Materials and Supplies	662,376	697,376	674,074	23,302
Contractual Services	9,625,919	9,660,919	9,622,645	38,274
Other	758,935	818,935	812,263	6,672
Capital Outlay	73,000	73,000	53,334	19,666
Total Board of DD	22,721,063	22,868,563	22,084,615	783,948
Title I				
Personal Services	40,500	40,500	36,323	4,177
Family Resource Services				
Contractual Services	99,100	99,100	92,479	6,621
Capital Outlay	102,000	102,000	70,380	31,620
Total Family Resource Services	201,100	201,100	162,859	38,241
Supported Living				
Personal Services	25,200	32,400	30,704	1,696
Materials and Supplies	0	1,000	355	645
Contractual Services	183,600	210,400	201,123	9,277
Total Supported Living	208,800	243,800	232,182	11,618

(continued)

Wood County, Ohio
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Toy Lending				
Personal Services	\$78,670	\$78,670	\$69,666	\$9,004
Benefit Separation				
Personal Services	178,000	321,318	277,693	43,625
Other	0	6,682	6,682	0
Total Benefit Separation	178,000	328,000	284,375	43,625
Trust Donations				
Other	0	4,000	0	4,000
Total Expenditures	25,447,611	25,884,111	24,834,352	1,049,759
Excess of Revenues Over Expenditures	8,876,851	8,885,487	10,289,090	1,403,603
<u>Other Financing Uses</u>				
Transfers Out	(7,036,341)	(6,888,841)	(4,750,000)	2,138,841
Changes in Fund Balance	1,840,510	1,996,646	5,539,090	3,542,444
Fund Balance Beginning of Year	14,169,049	14,169,049	14,169,049	0
Fund Balance End of Year	<u>\$16,009,559</u>	<u>\$16,165,695</u>	<u>\$19,708,139</u>	<u>\$3,542,444</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, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$992,815	\$1,280,220	\$287,405
<u>Expenses</u>			
Personal Services	729,650	720,154	9,496
Materials and Supplies	3,000	2,676	324
Contractual Services	123,676	116,537	7,139
Other	75,500	60,699	14,801
Capital Outlay	30,000	21,728	8,272
Total Expenses	961,826	921,794	40,032
Changes in Fund Balance	30,989	358,426	327,437
Fund Balance Beginning of Year	2,012,898	2,012,898	0
Fund Balance End of Year	<u>\$2,043,887</u>	<u>\$2,371,324</u>	<u>\$327,437</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, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,425,750	\$6,377,880	(\$47,870)
Other	3,000	2,376	(624)
Total Revenues	<u>6,428,750</u>	<u>6,380,256</u>	<u>(48,494)</u>
<u>Expenses</u>			
Personal Services	4,075,126	3,973,032	102,094
Materials and Supplies	798,000	664,669	133,331
Contractual Services	1,600,073	1,353,653	246,420
Other	105,206	54,985	50,221
Capital Outlay	202,079	119,724	82,355
Total Expenses	<u>6,780,484</u>	<u>6,166,063</u>	<u>614,421</u>
Changes in Fund Balance	(351,734)	214,193	565,927
Fund Balance Beginning of Year	3,016,219	3,016,219	0
Prior Year Encumbrances Appropriated	<u>117,139</u>	<u>117,139</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,781,624</u></u>	<u><u>\$3,347,551</u></u>	<u><u>\$565,927</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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,517,000	\$1,891,631	\$374,631
Other	20,000	39,285	19,285
Total Revenues	<u>1,537,000</u>	<u>1,930,916</u>	<u>393,916</u>
<u>Expenses</u>			
Personal Services	489,928	487,331	2,597
Materials and Supplies	352,772	346,449	6,323
Contractual Services	508,257	489,004	19,253
Other	361,319	361,202	117
Capital Outlay	820,062	819,973	89
Debt Service:			
Interest Expense	21,300	21,300	0
Total Expenses	<u>2,553,638</u>	<u>2,525,259</u>	<u>28,379</u>
Excess of Revenues Under Expenses	(1,016,638)	(594,343)	422,295
Advances Out	(35,000)	(35,000)	0
Transfers In	300,000	151,038	(148,962)
Changes in Fund Balance	(751,638)	(478,305)	273,333
Fund Balance Beginning of Year	1,612,767	1,612,767	0
Prior Year Encumbrances Appropriated	93,532	93,532	0
Fund Balance End of Year	<u>\$954,661</u>	<u>\$1,227,994</u>	<u>\$273,333</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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$21,500	\$18,258	(\$3,242)
Licenses and Permits	302,000	318,115	16,115
Fines, Costs, and Forfeitures	16,000	18,625	2,625
Intergovernmental	0	2,000	2,000
Other	2,000	1,733	(267)
Total Revenues	341,500	358,731	17,231
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	245,333	237,190	8,143
Materials and Supplies	11,000	8,014	2,986
Contractual Services	56,881	52,140	4,741
Other	12,109	9,505	2,604
Capital Outlay	58,165	57,213	952
Total Expenditures	383,488	364,062	19,426
Changes in Fund Balance	(41,988)	(5,331)	36,657
Fund Balance Beginning of Year	252,737	252,737	0
Prior Year Encumbrances Appropriated	13,596	13,596	0
Fund Balance End of Year	\$224,345	\$261,002	\$36,657

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, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$270,000	\$387,583	\$117,583
Other	4,700	4,742	42
Total Revenues	<u>\$274,700</u>	<u>\$392,325</u>	<u>\$117,625</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	73,025	69,607	3,418
Materials and Supplies	3,571	3,080	491
Contractual Services	257,500	240,399	17,101
Other	5,000	4,004	996
Capital Outlay	2,700	2,096	604
Total Expenditures	<u>341,796</u>	<u>319,186</u>	<u>22,610</u>
Changes in Fund Balance	(67,096)	73,139	140,235
Fund Balance Beginning of Year	<u>113,527</u>	<u>113,527</u>	<u>0</u>
Fund Balance End of Year	<u>\$46,431</u>	<u>\$186,666</u>	<u>\$140,235</u>

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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$47,538	\$47,538	\$0
<u>Expenditures</u>			
	0	0	0
Excess of Revenues Over Expenditures	47,538	47,538	0
<u>Other Financing Uses</u>			
Transfers Out	(47,538)	(47,538)	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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$375,000	\$393,830	\$18,830
Intergovernmental	1,356,000	1,318,550	(37,450)
Other	108,000	185,613	77,613
Total Revenues	<u>1,839,000</u>	<u>1,897,993</u>	<u>58,993</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,591,254	1,546,870	44,384
Materials and Supplies	45,000	44,329	671
Contractual Services	520,208	459,417	60,791
Other	2,000	203	1,797
Capital Outlay	8,000	0	8,000
Total Expenditures	<u>2,166,462</u>	<u>2,050,819</u>	<u>115,643</u>
Excess of Revenues Under Expenditures	(327,462)	(152,826)	174,636
<u>Other Financing Sources</u>			
Transfers In	<u>175,000</u>	<u>175,000</u>	<u>0</u>
Changes in Fund Balance	(152,462)	22,174	174,636
Fund Balance Beginning of Year	148,005	148,005	0
Prior Year Encumbrances Appropriated	<u>29,954</u>	<u>29,954</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$25,497</u></u>	<u><u>\$200,133</u></u>	<u><u>\$174,636</u></u>

Wood County, Ohio
Real Estate Assessment Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$847,100	\$881,318	\$34,218
Other	0	53	53
Total Revenues	<u>847,100</u>	<u>881,371</u>	<u>34,271</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	363,977	330,340	33,637
Materials and Supplies	14,000	2,077	11,923
Contractual Services	1,102,223	850,836	251,387
Other	4,115	1,939	2,176
Capital Outlay	100,000	25,782	74,218
Total Real Estate Assessment	1,584,315	1,210,974	373,341
Trust-Auditor Agricultural Land Use			
Other	1,500	1,500	0
Total Expenditures	<u>1,585,815</u>	<u>1,212,474</u>	<u>373,341</u>
Changes in Fund Balance	(738,715)	(331,103)	407,612
Fund Balance Beginning of Year	967,085	967,085	0
Prior Year Encumbrances Appropriated	487,338	487,338	0
Fund Balance End of Year	<u><u>\$715,708</u></u>	<u><u>\$1,123,320</u></u>	<u><u>\$407,612</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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$144,297	\$133,935	(\$10,362)
Other	0	3,759	3,759
Total Revenues	144,297	137,694	(6,603)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	98,646	81,156	17,490
Materials and Supplies	5,000	3,058	1,942
Contractual Services	42,000	1,020	40,980
Other	24,973	4,642	20,331
Capital Outlay	18,516	0	18,516
Total Expenditures	189,135	89,876	99,259
Changes in Fund Balance	(44,838)	47,818	92,656
Fund Balance Beginning of Year	657,624	657,624	0
Prior Year Encumbrances Appropriated	1,516	1,516	0
Fund Balance End of Year	\$614,302	\$706,958	\$92,656

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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$207,500	\$144,112	(\$63,388)
Other	0	4,287	4,287
Total Revenues	207,500	148,399	(59,101)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	157,040	132,346	24,694
Materials and Supplies	40,000	20,433	19,567
Contractual Services	105,000	76,506	28,494
Other	128,000	59,868	68,132
Capital Outlay	28,561	12,709	15,852
Total Expenditures	458,601	301,862	156,739
Changes in Fund Balance	(251,101)	(153,463)	97,638
Fund Balance Beginning of Year	634,392	634,392	0
Prior Year Encumbrances Appropriated	3,561	3,561	0
Fund Balance End of Year	\$386,852	\$484,490	\$97,638

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, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$5,000	\$6,122	\$1,122
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	11,000	9,621	1,379
Changes in Fund Balance	(6,000)	(3,499)	2,501
Fund Balance Beginning of Year	7,105	7,105	0
Fund Balance End of Year	<u>\$1,105</u>	<u>\$3,606</u>	<u>\$2,501</u>

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, 2014

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

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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$12,500	\$10,530	(\$1,970)
Intergovernmental	421,994	388,319	(33,675)
Other	993	893	(100)
Total Revenues	435,487	399,742	(35,745)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	23,622	22,752	870
Contractual Services	600	0	600
Other	2,778	0	2,778
Total VOCA- Juvenile	27,000	22,752	4,248
Litter Collection			
Materials and Supplies	119	119	0
Juvenile Indigent Driver			
Contractual Services	200	0	200
Felony Delinquent Care			
Personal Services	315,388	314,492	896
Materials and Supplies	13,000	5,190	7,810
Contractual Services	79,570	24,889	54,681
Other	32,000	18,244	13,756
Total Felony Delinquent Care	439,958	362,815	77,143
ARRA Juvenile Court IV-E			
Personal Services	3,000	0	3,000
Materials and Supplies	2,000	0	2,000
Other	150,000	17,169	132,831
Capital Outlay	18,000	12,000	6,000
Total ARRA Juvenile Court IV-E	173,000	29,169	143,831
Computer-Juvenile Court			
Capital Outlay	35,000	30,246	4,754
Total Expenditures	675,277	445,101	230,176
Excess of Revenues			
Under Expenditures	(239,790)	(45,359)	194,431
<u>Other Financing Sources</u>			
Transfers In	6,555	0	(6,555)
Changes in Fund Balance	(233,235)	(45,359)	187,876
Fund Balance Beginning of Year	1,087,533	1,087,533	0
Fund Balance End of Year	\$854,298	\$1,042,174	\$187,876

Wood County, Ohio
 Cycle Program 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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$500	\$530	\$30
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Cycle-Prosecuting Attorney			
Materials and Supplies	200	0	200
Changes in Fund Balance	300	530	230
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$300	\$530	\$230

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, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$47,589	\$52,141	\$4,552
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	59,352	52,507	6,845
Contractual Services	500	0	500
Total Expenditures	59,852	52,507	7,345
Excess of Revenues Under Expenditures	(12,263)	(366)	11,897
<u>Other Financing Sources</u>			
Transfers In	25,000	25,000	0
Changes in Fund Balance	12,737	24,634	11,897
Fund Balance Beginning of Year	70,187	70,187	0
Fund Balance End of Year	<u>\$82,924</u>	<u>\$94,821</u>	<u>\$11,897</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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$123,501	\$125,005	\$1,504
Other Taxes	513	513	0
Intergovernmental	15,125	15,223	98
Total Revenues	139,139	140,741	1,602
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	139,139	140,741	(1,602)
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
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, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$1,728,983	\$1,750,027	\$21,044
Other Taxes	7,174	7,174	0
Intergovernmental	<u>284,613</u>	<u>285,988</u>	<u>1,375</u>
Total Revenues	2,020,770	2,043,189	22,419
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	<u>2,020,770</u>	<u>2,043,189</u>	<u>(22,419)</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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$645,000	\$625,190	(\$19,810)
Intergovernmental	0	4,371	4,371
Other	1,000	1,338	338
Total Revenues	<u>646,000</u>	<u>630,899</u>	<u>(15,101)</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	142,847	139,677	3,170
Materials and Supplies	2,777	2,773	4
Contractual Services	436,250	303,123	133,127
Other	48,513	47,664	849
Capital Outlay	2,134	2,044	90
Total Expenditures	<u>632,521</u>	<u>495,281</u>	<u>137,240</u>
Excess of Revenues Over Expenditures	13,479	135,618	122,139
<u>Other Financing Uses</u>			
Transfers Out	<u>(231,000)</u>	<u>(150,000)</u>	<u>81,000</u>
Changes in Fund Balance	(217,521)	(14,382)	203,139
Fund Balance Beginning of Year	657,332	657,332	0
Prior Year Encumbrances Appropriated	<u>7,727</u>	<u>7,727</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$447,538</u></u>	<u><u>\$650,677</u></u>	<u><u>\$203,139</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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$11,000	\$11,789	\$789
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	2,500	1,454	1,046
Materials and Supplies	1,500	1,064	436
Contractual Services	3,000	2,880	120
Other	3,000	1,509	1,491
Capital Outlay	5,500	4,215	1,285
Total Expenditures	15,500	11,122	4,378
Changes in Fund Balance	(4,500)	667	5,167
Fund Balance Beginning of Year	56,259	56,259	0
Fund Balance End of Year	\$51,759	\$56,926	\$5,167

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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$557,494	\$612,326	\$54,832
Interest	41	61	20
Other	55,660	72,546	16,886
Total Revenues	613,195	684,933	71,738
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Contractual Services	6,882	6,700	182
RLF Cameo			
Contractual Services	17,980	0	17,980
Block Grant 2011			
Other	36	36	0
CHIP 2012			
Contractual Services	2,787	2,787	0
Other	237	237	0
Total CHIP 2012	3,024	3,024	0
Block Grant 2012			
Personal Services	3,400	2,997	403
Materials and Supplies	1,443	22	1,421
Contractual Services	294,174	248,235	45,939
Other	4,183	2,908	1,275
Capital Outlay	349	349	0
Total Block Grant 2012	303,549	254,511	49,038
CHIP Home Investment 2012			
Contractual Services	205,484	187,268	18,216
CHIP Ohio Housing 2012			
Contractual Services	35,662	34,942	720
Block Grant 2013			
Personal Services	5,712	4,675	1,037
Materials and Supplies	1,000	0	1,000
Contractual Services	533,288	460,620	72,668
Other	3,000	1,650	1,350
Capital Outlay	800	0	800
Total Block Grant 2013	543,800	466,945	76,855
Total Expenditures	1,116,417	953,426	162,991
Excess of Revenues Over (Under) Expenditures	(503,222)	(268,493)	234,729

(continued)

Wood County, Ohio
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>			
Advances In	\$724,800	\$724,800	\$0
Advances Out	<u>(500,500)</u>	<u>(500,500)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>224,300</u>	<u>224,300</u>	<u>0</u>
Changes in Fund Balance	(278,922)	(44,193)	234,729
Fund Balance Beginning of Year	521,560	521,560	0
Prior Year Encumbrances Appropriated	<u>425,240</u>	<u>425,240</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$667,878</u></u>	<u><u>\$902,607</u></u>	<u><u>\$234,729</u></u>

Wood County, Ohio
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$403,058	\$406,524	\$3,466
Intergovernmental	120,000	161,961	41,961
Total Revenues	523,058	568,485	45,427
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	52,400	46,828	5,572
Materials and Supplies	10,000	6,897	3,103
Contractual Services	126,850	75,378	51,472
Other	1,000	0	1,000
Capital Outlay	8,928	5,444	3,484
Total Handgun License	199,178	134,547	64,631
Wireless 9-1-1			
Personal Services	102,023	96,960	5,063
Materials and Supplies	1,500	286	1,214
Contractual Services	127,000	122,775	4,225
Other	53,272	20,698	32,574
Capital Outlay	65,591	61,131	4,460
Total Wireless 9-1-1	349,386	301,850	47,536
Continued Professional Training			
Personal Services	1,691	382	1,309
VAWA Grant			
Personal Services	63,599	57,845	5,754
Materials and Supplies	200	86	114
Other	1,504	1,209	295
Capital Outlay	1,248	1,248	0
Total VAWA Grant	66,551	60,388	6,163
D.A.R.E.			
Personal Services	134,430	122,919	11,511
DUI Education			
Capital Outlay	800	0	800

(continued)

Wood County, Ohio
 Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014
 (continued)

	Budget	Actual	Variance Over (Under)
High Visibility Traffic Grant Personal Services	\$53,096	\$37,792	\$15,304
Trust-Crime Prevention Other	186	0	186
Total Expenditures	805,318	657,878	147,440
Excess of Revenues Under Expenditures	(282,260)	(89,393)	192,867
<u>Other Financing Sources</u> Transfers In	101,673	101,673	0
Changes in Fund Balance	(180,587)	12,280	192,867
Fund Balance Beginning of Year	822,627	822,627	0
Prior Year Encumbrances Appropriated	19,000	19,000	0
Fund Balance End of Year	\$661,040	\$853,907	\$192,867

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, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$96,032	\$96,032	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	63,089	60,575	2,514
Materials and Supplies	2,105	735	1,370
Contractual Services	39,011	37,170	1,841
Other	8	8	0
Total Expenditures	<u>104,213</u>	<u>98,488</u>	<u>5,725</u>
Excess of Revenues Under Expenditures	(8,181)	(2,456)	5,725
<u>Other Financing Sources</u>			
Transfers In	<u>0</u>	<u>20</u>	<u>20</u>
Changes in Fund Balance	(8,181)	(2,436)	5,745
Fund Balance Beginning of Year	<u>23,293</u>	<u>23,293</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$15,112</u></u>	<u><u>\$20,857</u></u>	<u><u>\$5,745</u></u>

Wood County, Ohio
Electronic Monitoring Offenders Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$32,000	\$29,268	(\$2,732)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	11,500	2,868	8,632
Materials and Supplies	1,500	30	1,470
Contractual Services	125,000	19,173	105,827
Other	3,000	727	2,273
Capital Outlay	15,000	1,727	13,273
Total Expenditures	156,000	24,525	131,475
Changes in Fund Balance	(124,000)	4,743	128,743
Fund Balance Beginning of Year	187,657	187,657	0
Fund Balance End of Year	\$63,657	\$192,400	\$128,743

Wood County, Ohio
Smart Ohio 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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$105,000	\$105,000	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Smart Ohio Grant			
Contractual Services	105,000	90,000	15,000
Changes in Fund Balance	0	15,000	15,000
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$15,000	\$15,000

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, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$210,590	\$210,590	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	176,280	174,680	1,600
Materials and Supplies	7,961	6,928	1,033
Contractual Services	4,865	4,270	595
Other	21,304	21,014	290
Capital Outlay	13,602	12,283	1,319
Total Expenditures	<u>224,012</u>	<u>219,175</u>	<u>4,837</u>
Changes in Fund Balance	(13,422)	(8,585)	4,837
Fund Balance Beginning of Year	<u>35,544</u>	<u>35,544</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$22,122</u></u>	<u><u>\$26,959</u></u>	<u><u>\$4,837</u></u>

Wood County, Ohio
EMA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$694	\$694
Intergovernmental	207,956	224,950	16,994
Total Revenues	207,956	225,644	17,688
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	180,722	177,001	3,721
Materials and Supplies	5,400	4,695	705
Contractual Services	13,418	6,879	6,539
Other	70,000	64,457	5,543
Capital Outlay	7,946	6,228	1,718
Total EMA	277,486	259,260	18,226
EMA Communications			
Contractual Services	2,765	2,265	500
Other	250	0	250
Capital Outlay	2,000	2,000	0
Total EMA Communications	5,015	4,265	750
State Homeland Security Program			
Materials and Supplies	10,280	10,280	0
Contractual Services	34,695	34,695	0
Total State Homeland Security Program	44,975	44,975	0
Total Expenditures	327,476	308,500	18,976
Excess of Revenues Under Expenditures	(119,520)	(82,856)	36,664
<u>Other Financing Sources (Uses)</u>			
Advances Out	(68,528)	(68,528)	0
Transfers In	99,000	97,955	(1,045)
Total Other Financing Sources (Uses)	30,472	29,427	(1,045)
Changes in Fund Balance	(89,048)	(53,429)	35,619
Fund Balance Beginning of Year	228,435	228,435	0
Prior Year Encumbrances Appropriated	2,427	2,427	0
Fund Balance End of Year	\$141,814	\$177,433	\$35,619

Wood County, Ohio
Moving Ohio Forward 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, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$413,223	\$413,223	\$0
<u>Expenditures</u>			
Current:			
Economic Development			
Moving Ohio Forward			
Contractual Services	<u>413,170</u>	<u>374,825</u>	<u>38,345</u>
Excess of Revenues Over Expenditures	53	38,398	38,345
<u>Other Financing Uses</u>			
Advances Out	<u>(170,350)</u>	<u>(170,350)</u>	<u>0</u>
Changes in Fund Balance	(170,297)	(131,952)	38,345
Fund Balance Beginning of Year	43,516	43,516	0
Prior Year Encumbrances Appropriated	<u>102,275</u>	<u>102,275</u>	<u>0</u>
Fund Balance End of Year	<u><u>(\$24,506)</u></u>	<u><u>\$13,839</u></u>	<u><u>\$38,345</u></u>

Wood County, Ohio
Brownfields 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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$36,455	\$36,455	\$0
<u>Expenditures</u>			
Current:			
Public Safety			
Brownfields Grant			
Contractual Services	36,455	36,455	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
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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,100	\$13,660	\$560
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	20,000	16,557	3,443
Changes in Fund Balance	(6,900)	(2,897)	4,003
Fund Balance Beginning of Year	18,155	18,155	0
Fund Balance End of Year	\$11,255	\$15,258	\$4,003

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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,800	\$1,791	(\$9)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	800	1,791	991
Fund Balance Beginning of Year	25,604	25,604	0
Fund Balance End of Year	\$26,404	\$27,395	\$991

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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,000	\$99,160	\$59,160
Interest	1,000	1,844	844
Total Revenues	41,000	101,004	60,004
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	66,683	26,442	40,241
Changes in Fund Balance	(25,683)	74,562	100,245
Fund Balance Beginning of Year	284,088	284,088	0
Prior Year Encumbrances Appropriated	6,619	6,619	0
Fund Balance End of Year	<u>\$265,024</u>	<u>\$365,269</u>	<u>\$100,245</u>

Wood County, Ohio
 Probate Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,900	\$13,571	(\$329)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	20,000	1,783	18,217
Changes in Fund Balance	(6,100)	11,788	17,888
Fund Balance Beginning of Year	105,267	105,267	0
Fund Balance End of Year	\$99,167	\$117,055	\$17,888

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, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$512,110	\$512,183	\$73
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	106,000	52,278	53,722
Materials and Supplies	59,000	50,052	8,948
Contractual Services	529,736	499,352	30,384
Other	17,932	13,443	4,489
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>717,668</u>	<u>615,125</u>	<u>102,543</u>
Excess of Revenues Under Expenditures	(205,558)	(102,942)	102,616
<u>Other Financing Sources</u>			
Transfers In	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Changes in Fund Balance	(202,558)	(99,942)	102,616
Fund Balance Beginning of Year	211,255	211,255	0
Prior Year Encumbrances Appropriated	<u>1,368</u>	<u>1,368</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$10,065</u></u>	<u><u>\$112,681</u></u>	<u><u>\$102,616</u></u>

Wood County, Ohio
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$800	\$740	(\$60)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	2,000	201	1,799
Changes in Fund Balance	(1,200)	539	1,739
Fund Balance Beginning of Year	3,361	3,361	0
Fund Balance End of Year	\$2,161	\$3,900	\$1,739

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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$8,000	\$8,290	\$290
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	15,000	0	15,000
Changes in Fund Balance	(7,000)	8,290	15,290
Fund Balance Beginning of Year	89,206	89,206	0
Fund Balance End of Year	\$82,206	\$97,496	\$15,290

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, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Other	\$508,660	\$504,590	(\$4,070)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	230,000	230,000	0
Interest and Fiscal Charges	280,681	280,681	0
Total Expenditures	510,681	510,681	0
Excess of Revenues Under Expenditures	(2,021)	(6,091)	(4,070)
<u>Other Financing Sources (Uses)</u>			
Premium on Bonds Issued	64,858	64,858	0
Advances Out	(75,000)	(75,000)	0
Total Other Financing Sources (Uses)	(10,142)	(10,142)	0
Changes in Fund Balance	(12,163)	(16,233)	(4,070)
Fund Balance Beginning of Year	61,493	61,493	0
Fund Balance End of Year	<u>\$49,330</u>	<u>\$45,260</u>	<u>(\$4,070)</u>

Wood County, Ohio
Special Assessment Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$4,321	\$4,726	\$405
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	2,769	2,769	0
Excess of Revenues Over Expenditures	1,552	1,957	405
<u>Other Financing Sources (Uses)</u>			
Advances In	7,216	7,216	0
Advances Out	(8,768)	(8,768)	0
Total Other Financing Sources (Uses)	(1,552)	(1,552)	0
Changes in Fund Balance	0	405	405
Fund Balance Beginning of Year	1,694	1,694	0
Fund Balance End of Year	<u>\$1,694</u>	<u>\$2,099</u>	<u>\$405</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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$25	\$2,196	\$2,171
Other	0	556	556
Total Revenues	<u>25</u>	<u>2,752</u>	<u>2,727</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	52,000	52,000	0
Interest and Fiscal Charges	34,713	34,713	0
Total Expenditures	<u>86,713</u>	<u>86,713</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(86,688)</u>	<u>(83,961)</u>	<u>2,727</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	0	140	140
Transfers Out	(131,226)	0	131,226
Total Other Financing Sources (Uses)	<u>(131,226)</u>	<u>140</u>	<u>131,366</u>
Changes in Fund Balance	(217,914)	(83,821)	134,093
Fund Balance Beginning of Year	<u>516,546</u>	<u>516,546</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$298,632</u></u>	<u><u>\$432,725</u></u>	<u><u>\$134,093</u></u>

Wood County, Ohio
Issue I Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$730,754	\$730,754	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Other	730,754	730,754	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
 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, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Other	\$129,984	\$152,454	\$22,470
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>2,652,336</u>	<u>1,549,658</u>	<u>1,102,678</u>
Excess of Revenues			
Under Expenditures	<u>(2,522,352)</u>	<u>(1,397,204)</u>	<u>1,125,148</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	500,000	500,000	0
Transfers Out	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>0</u>
Changes in Fund Balance	(5,022,352)	(3,897,204)	1,125,148
Fund Balance Beginning of Year	9,833,106	9,833,106	0
Prior Year Encumbrances Appropriated	<u>157,159</u>	<u>157,159</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$4,967,913</u></u>	<u><u>\$6,093,061</u></u>	<u><u>\$1,125,148</u></u>

Wood County, Ohio
Wood Lane Building Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$84,977	\$84,977
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	324,600	244,091	80,509
Excess of Revenues Under Expenditures	(324,600)	(159,114)	165,486
<u>Other Financing Sources</u>			
Transfers In	500,000	500,000	0
Changes in Fund Balance	175,400	340,886	165,486
Fund Balance Beginning of Year	1,576,892	1,576,892	0
Fund Balance End of Year	<u>\$1,752,292</u>	<u>\$1,917,778</u>	<u>\$165,486</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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	2,998,100	2,984,134	13,966
Other	1,900	1,874	26
Total Expenditures	<u>3,000,000</u>	<u>2,986,008</u>	<u>13,992</u>
Excess of Revenues Under Expenditures	(3,000,000)	(2,986,008)	13,992
<u>Other Financing Sources</u>			
Transfers In	<u>3,000,000</u>	<u>3,000,000</u>	<u>0</u>
Changes in Fund Balance	0	13,992	13,992
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>\$13,992</u></u>	<u><u>\$13,992</u></u>

Wood County, Ohio
Museum Elevator 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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	102,200	102,200	0
Excess of Revenues Under Expenditures	(102,200)	(102,200)	0
<u>Other Financing Sources</u>			
Transfers In	400,000	400,000	0
Changes in Fund Balance	297,800	297,800	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$297,800	\$297,800	\$0

Wood County, Ohio
Job and Family Services Addition 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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,995,000	1,835,705	159,295
Other	5,000	1,599	3,401
Total Expenditures	<u>2,000,000</u>	<u>1,837,304</u>	<u>162,696</u>
Excess of Revenues Under Expenditures	(2,000,000)	(1,837,304)	162,696
<u>Other Financing Sources</u>			
General Obligation Bonds Issued	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>
Changes in Fund Balance	0	162,696	162,696
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>\$162,696</u></u>	<u><u>\$162,696</u></u>

Wood County, Ohio
 Historical Museum 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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	37	37	0
Changes in Fund Balance	(37)	(37)	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	37	37	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Other	\$938	\$938	\$0
<u>Expenditures</u>			
<u>Capital Outlay</u>			
Capital Improvements			
Personal Services	46,828	17,600	29,228
Contractual Services	124,950	113,503	11,447
Other	5,700	133	5,567
Total Expenditures	<u>177,478</u>	<u>131,236</u>	<u>46,242</u>
Excess of Revenues Under Expenditures	(176,540)	(130,298)	46,242
<u>Other Financing Uses</u>			
Transfers Out	<u>(6,858)</u>	<u>(3,000)</u>	<u>3,858</u>
Changes in Fund Balance	(183,398)	(133,298)	50,100
Fund Balance Beginning of Year	266,853	266,853	0
Prior Year Encumbrances Appropriated	<u>700</u>	<u>700</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$84,155</u></u>	<u><u>\$134,255</u></u>	<u><u>\$50,100</u></u>

Wood County, Ohio
Parks and Open Spaces Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2014

	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
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, 2014

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$5,541	\$2,845	(\$2,696)
Other	3,587	144,156	140,569
Total Revenues	9,128	147,001	137,873
<u>Expenses</u>			
Personal Services	885	350	535
Materials and Supplies	300	256	44
Contractual Services	213,545	210,968	2,577
Other	66,942	66,729	213
Claims	153,000	83,113	69,887
Capital Outlay	100	0	100
Total Expenses	434,772	361,416	73,356
Excess of Revenues			
Under Expenditures	(425,644)	(214,415)	211,229
<u>Other Financing Sources</u>			
Transfers In	476,466	476,466	0
Changes in Fund Balance	50,822	262,051	211,229
Fund Balance Beginning of Year	802,718	802,718	0
Prior Year Encumbrances Appropriated	25	25	0
Fund Balance End of Year	\$853,565	\$1,064,794	\$211,229

**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 source.

Debt Capacity..... S-26

This schedule presents 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)

	2014	2013	2012	2011
Governmental Activities				
Net Investment in Capital Assets	\$83,425,997	\$84,893,923	\$84,312,793	\$75,203,774
Restricted	54,563,511	52,572,766	54,642,369	58,204,608
Unrestricted	42,159,036	35,657,773	35,721,267	34,455,415
Total Governmental Activities Net Position	180,148,544	173,124,462	174,676,429	167,863,797
Business-Type Activities				
Net Investment in Capital Assets	3,431,015	2,370,162	2,327,091	2,095,710
Unrestricted (Deficit)	194,828	1,385,861	571,514	(963,923)
Total Business-Type Activities Net Position	3,625,843	3,756,023	2,898,605	1,131,787
Primary Government				
Net Investment in Capital Assets	86,857,012	87,264,085	86,639,884	77,299,484
Restricted	54,563,511	52,572,766	54,642,369	58,204,608
Unrestricted	42,353,864	37,043,634	36,292,781	33,491,492
Total Primary Government Net Position	\$183,774,387	\$176,880,485	\$177,575,034	\$168,995,584

2010	2009	2008	2007	2006	2005
\$76,501,053	\$77,715,468	\$79,137,530	\$75,692,446	\$73,881,680	\$74,262,614
60,983,979	59,173,621	55,271,294	58,707,196	56,024,223	53,382,096
31,794,919	31,055,909	29,994,723	27,380,884	19,133,003	15,157,155
<u>169,279,951</u>	<u>167,944,998</u>	<u>164,403,547</u>	<u>161,780,526</u>	<u>149,038,906</u>	<u>142,801,865</u>
2,188,288	2,454,686	2,871,425	2,533,946	2,417,366	2,120,189
(1,379,507)	(1,252,939)	(646,596)	1,102,846	1,696,431	2,001,754
<u>808,781</u>	<u>1,201,747</u>	<u>2,224,829</u>	<u>3,636,792</u>	<u>4,113,797</u>	<u>4,121,943</u>
78,689,341	80,170,154	82,008,955	78,226,392	76,299,046	76,382,803
60,983,979	59,173,621	55,271,294	58,707,196	56,024,223	53,382,096
30,415,412	29,802,970	29,348,127	28,483,730	20,829,434	17,158,909
<u>\$170,088,732</u>	<u>\$169,146,745</u>	<u>\$166,628,376</u>	<u>\$165,417,318</u>	<u>\$153,152,703</u>	<u>\$146,923,808</u>

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

	2014	2013	2012	2011
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$20,343,662	\$18,204,452	\$18,786,699	\$18,688,910
Judicial	8,777,318	8,672,547	8,649,069	8,751,299
Intergovernmental	409,604	400,546	399,721	399,357
Internal Service Fund-External Portion	4,298,092	1,858,033	1,820,969	1,555,204
Public Safety	9,673,456	8,126,701	8,521,931	8,477,217
Public Works	9,573,020	10,420,191	8,684,793	9,533,303
Health				
Alcohol, Drug Addiction, and Mental Health				
Services	9,716,799	9,939,245	12,125,554	13,467,613
Other Health	711,286	677,821	657,171	641,306
Human Services				
Job and Family Services	9,946,606	9,139,155	8,474,376	8,455,507
Child Support Enforcement Agency	2,120,968	2,191,568	2,087,079	2,051,966
Developmental Disabilities	27,042,591	30,627,507	30,504,782	29,236,746
Other Human Services	2,705,217	2,609,985	2,642,824	2,751,451
Conservation and Recreation	327,306	318,888	302,599	284,227
Economic Development	1,367,615	1,191,839	1,154,650	1,086,472
Interest and Fiscal Charges	304,459	226,594	400,487	376,317
Total Governmental Activities Expenses	<u>107,317,999</u>	<u>104,605,072</u>	<u>105,212,704</u>	<u>105,756,895</u>
Business-Type Activities				
Building Inspection	984,502	985,714	847,254	902,766
Nursing Home	6,373,205	6,287,551	6,304,977	6,043,274
Landfill	3,590,123	2,134,518	1,718,498	1,746,552
Total Business-Type Activities Expenses	<u>10,947,830</u>	<u>9,407,783</u>	<u>8,870,729</u>	<u>8,692,592</u>
Total Primary Government Expenses	<u>118,265,829</u>	<u>114,012,855</u>	<u>114,083,433</u>	<u>114,449,487</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	5,077,845	5,370,747	5,360,790	5,445,183
Judicial	3,441,592	2,994,903	3,227,779	3,068,059
Internal Service Fund-External Portion	2,183,293	1,633,382	1,576,476	1,423,050
Public Safety	1,000,170	946,056	847,095	888,290
Public Works	7,138,078	6,514,718	6,551,037	5,815,608
Health				
Alcohol, Drug Addiction, and Mental Health				
Services	26,795	4,595	8,343	231
Other Health	355,153	331,619	342,314	340,243
Human Services				
Child Support Enforcement Agency	358,045	414,568	380,214	365,832
Developmental Disabilities	1,018,654	1,515,311	1,306,643	1,247,481
Economic Development	418,092	403,740	337,435	272,257
Total Charges for Services	<u>21,017,717</u>	<u>20,129,639</u>	<u>19,938,126</u>	<u>18,866,234</u>
Operating Grants, Contributions, and Interest	33,172,569	32,054,854	34,068,103	37,653,165
Capital Grants and Contributions	712,835	1,371,389	8,978,454	630,347
Total Governmental Activities Program Revenues	<u>54,903,121</u>	<u>53,555,882</u>	<u>62,984,683</u>	<u>57,149,746</u>

2010	2009	2008	2007	2006	2005
\$19,669,072	\$18,627,790	\$19,240,213	\$17,789,568	\$17,170,831	\$17,802,965
8,849,847	8,418,442	8,560,864	7,872,922	7,859,875	7,446,259
399,154	427,415	426,745	502,346	309,530	427,016
1,760,266	1,335,689	1,455,081	1,418,064	1,176,556	1,505,316
8,549,690	8,636,547	9,079,266	8,193,165	7,986,357	9,090,728
9,285,390	9,893,629	10,471,311	9,396,403	12,182,962	9,321,445
12,848,899	13,959,263	14,119,112	13,454,378	13,397,107	11,871,066
636,379	641,056	666,827	628,595	517,840	465,842
9,549,928	11,838,164	11,914,199	10,229,599	10,602,912	9,237,254
2,112,490	2,028,862	2,061,973	2,052,623	2,165,525	2,284,056
28,699,379	28,275,645	26,311,665	25,431,379	24,783,050	24,003,808
2,849,210	2,721,638	2,701,471	2,641,010	2,348,469	2,220,585
471,532	359,553	321,207	301,984	291,413	253,394
1,076,951	1,072,277	1,630,361	1,269,256	1,270,983	896,738
425,681	478,325	513,248	429,053	596,103	701,636
107,183,868	108,714,295	109,473,543	101,610,345	102,659,513	97,528,108
956,702	1,232,919	1,348,482	1,225,768	1,259,527	1,235,069
5,821,926	5,860,729	6,444,440	6,545,321	6,413,035	6,072,828
2,991,937	2,841,440	2,749,867	2,338,918	2,248,499	2,041,228
9,770,565	9,935,088	10,542,789	10,110,007	9,921,061	9,349,125
116,954,433	118,649,383	120,016,332	111,720,352	112,580,574	106,877,233
5,061,643	4,886,825	4,826,384	5,233,883	5,248,103	5,193,796
3,203,519	2,938,898	2,525,625	2,403,761	2,540,375	2,547,112
1,439,627	1,788,588	1,717,965	1,544,757	1,431,043	1,680,117
987,599	1,175,491	1,361,847	1,204,815	1,301,727	842,233
6,385,404	7,000,586	7,231,751	7,252,058	9,612,767	6,619,276
563	961	9,645	2,981	2,300	12,252
334,716	288,918	292,076	296,975	278,056	276,313
375,861	303,991	380,207	361,346	363,954	415,706
1,363,237	1,316,168	1,639,680	1,675,731	1,376,018	1,203,812
287,660	291,111	337,661	454,128	516,712	539,090
19,439,829	19,991,537	20,322,841	20,430,435	22,671,055	19,329,707
38,579,522	42,470,992	39,313,129	37,555,978	35,247,914	34,013,720
838,328	379,780	836,516	1,408,173	185,552	1,981,652
58,857,679	62,842,309	60,472,486	59,394,586	58,104,521	55,325,079

(continued)

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

	2014	2013	2012	2011
Business-Type Activities				
Charges for Services				
Building Inspection	\$1,275,451	\$1,300,226	\$1,042,338	\$1,088,611
Nursing Home	6,374,212	6,477,381	6,278,660	5,990,056
Landfill	1,966,639	1,794,680	1,674,118	1,793,624
Total Charges for Services	9,616,302	9,572,287	8,995,116	8,872,291
Capital Grants and Contributions	42,765	100,878	16,042	0
Total Business-Type Activities Program Revenues	9,659,067	9,673,165	9,011,158	8,872,291
Total Primary Government Program Revenues	64,562,188	63,229,047	71,995,841	66,022,037
<u>Net (Expense) Revenue</u>				
Governmental Activities	(52,414,878)	(51,049,190)	(42,228,021)	(48,607,149)
Business-Type Activities	(1,288,763)	265,382	140,429	179,699
Total Primary Government Net Expense	(53,703,641)	(50,783,808)	(42,087,592)	(48,427,450)
<u>General Revenues and Other Changes in Net Position</u>				
Governmental Activities				
Property Taxes Levied for:				
General Operating	5,735,831	5,688,218	5,654,931	5,911,834
Health-Alcohol, Drug Addiction, and Mental Health Services	6,183,058	6,121,330	6,080,552	6,141,757
Human Services-Job and Family Services	1,586,271	3,034,429	3,128,263	246,375
Human Services-Developmental Disabilities	19,028,360	10,977,624	10,335,897	10,170,679
Human Services-Senior Citizens	1,708,277	1,694,372	1,684,442	1,744,844
Conservation and Recreation-Historical Center	122,023	121,032	120,320	125,778
Permissive Sales Taxes	19,910,849	17,932,912	17,173,175	16,721,733
Other Taxes	144,766	112,805	112,842	111,339
Grants and Entitlements not Restricted to Specific Programs	3,248,354	3,286,328	2,762,356	2,643,316
Interest	1,514,619	(291,903)	1,149,526	2,147,839
Other	1,379,346	1,371,197	1,231,725	1,368,804
Transfers	(1,122,794)	(551,121)	(393,376)	(143,303)
Total Governmental Activities	59,438,960	49,497,223	49,040,653	47,190,995
Business-Type Activities				
Interest	0	2	2	4
Other	35,789	40,913	1,233,011	0
Transfers	1,122,794	551,121	393,376	143,303
Total Business-Type Activities	1,158,583	592,036	1,626,389	143,307
Total Primary Government	60,597,543	50,089,259	50,667,042	47,334,302
<u>Change in Net Position</u>				
Governmental Activities	7,024,082	(1,551,967)	6,812,632	(1,416,154)
Business-Type Activities	(130,180)	857,418	1,766,818	323,006
Total Primary Government	\$6,893,902	(\$694,549)	\$8,579,450	(\$1,093,148)

2010	2009	2008	2007	2006	2005
\$831,800	\$826,133	\$1,066,728	\$1,152,427	\$1,299,059	\$1,692,592
6,622,150	6,268,999	6,016,219	6,016,168	6,308,663	6,266,004
1,716,662	1,453,155	1,590,067	1,797,672	1,750,724	1,620,791
9,170,612	8,548,287	8,673,014	8,966,267	9,358,446	9,579,387
30,052	72,105	45,098	85,000	0	0
9,200,664	8,620,392	8,718,112	9,051,267	9,358,446	9,579,387
68,058,343	71,462,701	69,190,598	68,445,853	67,462,967	64,904,466
(48,326,189)	(45,871,986)	(49,001,057)	(42,215,759)	(44,554,992)	(42,203,029)
(569,901)	(1,314,696)	(1,824,677)	(1,058,740)	(562,615)	230,262
(48,896,090)	(47,186,682)	(50,825,734)	(43,274,499)	(45,117,607)	(41,972,767)
5,965,979	6,067,441	5,973,222	6,079,003	6,228,901	5,444,271
6,150,852	5,486,324	5,402,940	5,544,107	5,729,160	3,840,202
2,961,720	3,311,411	2,366,748	2,354,705	2,449,768	2,366,677
10,134,153	10,349,223	10,422,886	10,836,611	11,340,509	11,029,987
1,757,919	1,783,074	1,777,339	1,804,504	1,638,990	1,545,406
126,956	130,939	127,089	129,308	133,073	115,254
15,671,971	15,052,960	15,820,157	17,157,429	14,809,637	14,802,878
120,907	119,868	122,094	143,863	146,269	177,723
3,590,082	3,388,424	3,677,155	3,468,090	3,316,695	3,026,241
1,677,641	2,673,090	4,879,252	6,214,465	4,524,150	2,171,228
1,679,896	1,342,297	1,467,910	1,807,029	1,029,350	1,378,559
(176,934)	(291,614)	(412,714)	(581,735)	(554,469)	(561,364)
49,661,142	49,413,437	51,624,078	54,957,379	50,792,033	45,337,062
1	0	0	0	0	0
0	0	0	0	0	0
176,934	291,614	412,714	581,735	554,469	561,364
176,935	291,614	412,714	581,735	554,469	561,364
49,838,077	49,705,051	52,036,792	55,539,114	51,346,502	45,898,426
1,334,953	3,541,451	2,623,021	12,741,620	6,237,041	3,134,033
(392,966)	(1,023,082)	(1,411,963)	(477,005)	(8,146)	791,626
\$941,987	\$2,518,369	\$1,211,058	\$12,264,615	\$6,228,895	\$3,925,659

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

	2014	2013	2012	2011
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	1,974,427	2,075,644	2,162,627	2,186,934
Restricted	0	0	0	0
Assigned	8,339,199	7,302,320	2,598,978	2,328,060
Unassigned	15,278,867	12,744,649	18,337,976	17,724,924
Total General Fund	25,592,493	22,122,613	23,099,581	22,239,918
All Other Governmental Funds				
Reserved	0	0	0	0
Unreserved, Reported in				
Special Revenue Funds	0	0	0	0
Debt Service Funds (Deficit)	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	522,433	423,350	431,001	534,075
Restricted	47,982,520	41,696,196	38,422,333	48,606,352
Assigned	11,885,955	11,577,839	11,604,252	11,117,840
Unassigned (Deficit)	(531,115)	(634,748)	(670,988)	(1,248,583)
Total All Other Governmental Funds	59,859,793	53,062,637	49,786,598	59,009,684
Total Governmental Funds	\$85,452,286	\$75,185,250	\$72,886,179	\$81,249,602

Note: The County implemented GASB Statement No. 54 in 2010.

2010	2009	2008	2007	2006	2005
\$0	\$1,293,102	\$1,674,595	\$1,696,645	\$1,695,550	\$1,765,636
0	16,233,818	17,420,864	16,680,070	11,903,884	7,090,616
2,043,465	n/a	n/a	n/a	n/a	n/a
238,605	n/a	n/a	n/a	n/a	n/a
2,009,846	n/a	n/a	n/a	n/a	n/a
13,274,650	n/a	n/a	n/a	n/a	n/a
<u>17,566,566</u>	<u>17,526,920</u>	<u>19,095,459</u>	<u>18,376,715</u>	<u>13,599,434</u>	<u>8,856,252</u>
0	2,341,441	2,118,560	1,833,484	2,045,579	1,435,928
0	42,610,138	40,809,649	44,398,016	43,211,009	39,293,832
0	34,532	(138,145)	(76,375)	(144,881)	(174,571)
0	10,368,154	8,836,524	8,049,334	6,910,766	8,307,607
704,454	n/a	n/a	n/a	n/a	n/a
48,819,575	n/a	n/a	n/a	n/a	n/a
10,626,559	n/a	n/a	n/a	n/a	n/a
(810,988)	n/a	n/a	n/a	n/a	n/a
<u>59,339,600</u>	<u>55,354,265</u>	<u>51,626,588</u>	<u>54,204,459</u>	<u>52,022,473</u>	<u>48,862,796</u>
<u>\$76,906,166</u>	<u>\$72,881,185</u>	<u>\$70,722,047</u>	<u>\$72,581,174</u>	<u>\$65,621,907</u>	<u>\$57,719,048</u>

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

	2014	2013	2012	2011
Revenues				
Property Taxes	\$34,745,910	\$27,549,024	\$27,119,703	\$24,299,941
Permissive Sales Taxes	19,896,720	17,662,029	17,205,173	16,519,667
Permissive Motor Vehicle License Taxes	4,013,595	4,017,682	3,991,296	3,982,973
Other Taxes	144,766	112,805	112,842	111,339
Charges for Services	11,869,567	12,031,057	12,295,410	10,622,340
Licenses and Permits	481,432	494,337	426,497	440,772
Fines, Costs, and Forfeitures	857,908	811,545	833,112	796,987
Intergovernmental	38,035,895	38,169,740	38,840,544	42,104,547
Special Assessments	517,698	555,906	801,755	766,680
Interest	1,336,187	(283,113)	1,204,979	1,972,505
Other	1,389,250	1,353,523	1,231,725	1,368,804
Total Revenues	113,288,928	102,474,535	104,063,036	102,986,555
Expenditures				
Current:				
General Government:				
Legislative and Executive	17,861,032	16,894,159	16,784,422	17,180,532
Judicial	8,472,673	8,480,566	8,393,890	8,584,152
Intergovernmental	409,604	400,546	399,721	399,357
Public Safety	8,551,692	8,862,303	8,351,023	8,246,039
Public Works	9,551,386	9,176,663	10,140,819	8,106,562
Health	10,328,984	10,517,831	12,747,214	14,021,344
Human Services	39,298,483	39,322,692	49,713,601	41,454,753
Conservation and Recreation	288,801	278,754	273,419	292,725
Economic Development	1,363,996	1,191,256	1,170,776	1,081,278
Other	432,426	494,264	506,911	489,830
Capital Outlay	3,017,528	2,562,581	2,401,678	1,807,739
Debt Service:				
Payment to Refunded Bond Escrow Agent	0	0	0	0
Principal Retirement	314,478	734,478	754,593	742,997
Interest and Fiscal Charges	318,163	247,976	284,924	320,043
Issuance Costs	0	0	0	0
Total Expenditures	100,209,246	99,164,069	111,922,991	102,727,351
Excess of Revenues Over (Under) Expenditures	13,079,682	3,310,466	(7,859,955)	259,204
Other Financing Sources (Uses)				
General Obligation Bonds Issued	2,000,000	0	0	0
Premium on Bonds Issued	64,858	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
OPWC Loans Issued	0	0	324,779	0
Inception of Capital Lease	0	0	0	0
Transfers In	7,948,949	2,496,192	2,676,139	7,401,796
Transfers Out	(12,826,453)	(3,507,587)	(3,504,386)	(3,317,564)
Total Other Financing Sources (Uses)	(2,812,646)	(1,011,395)	(503,468)	4,084,232
Changes in Fund Balance	\$10,267,036	\$2,299,071	(\$8,363,423)	\$4,343,436
Debt Service as a Percentage of Noncapital Expenditures	0.66%	1.01%	1.11%	1.07%

2010	2009	2008	2007	2006	2005
\$27,338,192	\$26,804,547	\$25,949,558	\$26,699,540	\$27,410,533	\$24,236,944
15,486,671	15,084,917	16,129,904	15,048,296	14,926,452	14,917,807
3,949,165	3,854,097	3,983,158	4,042,836	4,003,730	3,856,819
120,907	119,868	122,094	143,863	146,269	177,723
11,567,676	11,452,059	11,523,765	12,144,073	14,418,668	11,669,716
384,463	410,730	607,209	589,924	618,030	274,874
812,148	459,066	468,456	490,248	756,588	602,367
44,615,184	46,181,659	44,276,058	42,254,634	39,822,034	40,431,404
722,345	1,008,983	1,033,717	1,094,185	836,989	912,515
1,524,810	2,766,247	4,465,611	5,929,398	4,160,631	2,058,157
1,689,896	1,737,184	2,121,511	1,815,992	1,042,863	1,293,461
<u>108,211,457</u>	<u>109,879,357</u>	<u>110,681,041</u>	<u>110,252,989</u>	<u>108,142,787</u>	<u>100,431,787</u>
17,754,175	18,020,261	18,985,464	17,158,087	16,527,375	17,231,779
8,589,281	8,231,182	8,294,740	7,747,981	7,556,736	7,145,549
399,154	427,415	426,745	502,346	309,530	427,016
8,154,157	8,321,424	8,666,591	7,829,141	7,451,992	8,623,679
7,906,046	9,121,901	12,777,994	10,426,922	9,045,799	8,288,532
13,411,213	14,512,281	14,715,766	14,041,751	13,854,531	12,266,405
41,908,394	44,170,694	42,008,293	39,707,613	38,686,475	36,741,752
305,233	304,312	292,561	279,988	265,961	240,488
1,052,286	1,070,029	1,617,825	1,254,359	1,296,278	912,852
399,657	383,069	426,933	435,076	400,652	346,668
2,334,574	1,515,141	2,792,539	1,572,916	4,170,963	2,655,405
0	0	0	89,125	0	0
971,455	927,815	895,259	1,220,092	1,806,694	2,781,849
370,658	423,081	457,753	446,590	606,564	717,785
0	0	0	84,236	0	0
<u>103,556,283</u>	<u>107,428,605</u>	<u>112,358,463</u>	<u>102,796,223</u>	<u>101,979,550</u>	<u>98,379,759</u>
4,655,174	2,450,752	(1,677,422)	7,456,766	6,163,237	2,052,028
0	0	0	3,635,000	0	0
0	0	0	366,126	0	0
0	0	0	(3,916,890)	0	0
0	0	0	0	0	0
0	0	231,009	0	0	12,608
2,600,348	4,029,035	3,473,113	2,406,400	5,979,298	3,277,883
<u>(3,230,541)</u>	<u>(4,320,649)</u>	<u>(3,885,827)</u>	<u>(2,988,135)</u>	<u>(4,239,676)</u>	<u>(3,839,247)</u>
<u>(630,193)</u>	<u>(291,614)</u>	<u>(181,705)</u>	<u>(497,499)</u>	<u>1,739,622</u>	<u>(548,756)</u>
<u>\$4,024,981</u>	<u>\$2,159,138</u>	<u>(\$1,859,127)</u>	<u>\$6,959,267</u>	<u>\$7,902,859</u>	<u>\$1,503,272</u>
1.34%	1.29%	1.29%	1.88%	2.42%	3.70%

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			
2014	\$1,998,472,010	\$686,203,550	\$7,670,501,600	\$86,909,430	\$98,760,716
2013	1,983,571,020	680,256,760	7,610,936,514	81,492,340	92,604,932
2012	1,976,399,020	653,783,570	7,514,807,400	75,882,730	86,230,375
2011	2,088,328,050	703,517,610	7,976,701,885	72,328,340	82,191,295
2010	2,084,674,650	710,407,110	7,985,947,885	69,271,320	78,717,409
2009	2,074,054,730	680,548,860	7,870,295,971	69,227,410	78,667,511
2008	2,013,382,050	658,682,600	7,634,470,428	70,298,130	79,884,239
2007	1,980,042,050	654,674,520	7,527,761,628	88,017,410	100,019,784
2006	1,943,363,630	632,569,660	7,359,809,400	84,698,130	96,247,875
2005	1,692,790,570	532,326,650	6,357,477,771	95,634,220	108,675,250

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. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The assessment percentage was 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax was 2010.

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

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$2,771,584,990	\$7,769,262,316	35.67%	\$15.04
0	0	2,745,320,120	7,703,541,446	35.64	12.72
0	0	2,706,065,320	7,601,037,775	35.60	12.69
0	0	2,864,174,000	8,058,893,180	35.54	10.94
3,356,260	3,356,260	2,867,709,340	8,068,021,554	35.54	12.17
6,708,210	6,708,210	2,830,539,210	7,955,671,692	35.58	11.80
6,809,423	108,950,768	2,749,172,203	7,823,305,435	35.14	10.99
13,523,158	108,185,264	2,736,257,138	7,735,966,676	35.37	11.03
240,768,558	1,284,098,976	2,901,399,978	8,740,156,251	33.20	11.21
304,440,354	1,217,761,416	2,625,191,794	7,683,914,437	34.16	11.48

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

	2014	2013	2012	2011
Voted Millage				
Alcohol, Drug Addiction, and Mental Health Services				
Effective Millage Rates				
Residential/Agricultural	\$2.4997	\$2.4983	\$2.4960	\$2.4035
Commercial/Industrial	2.6000	2.6000	2.6000	2.1959
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000
Job and Family Services				
Effective Millage Rates				
Residential/Agricultural	0.6500	1.3000	1.3000	0.0000
Commercial/Industrial	0.6500	1.3000	1.3000	0.0000
Tangible/Public Utility Personal	0.6500	1.3000	1.3000	0.0000
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	6.9781	4.0245	4.0182	3.7698
Commercial/Industrial	7.8054	4.8044	4.7309	4.3849
Tangible/Public Utility Personal	9.6500	6.7000	6.7000	6.7000
Commission on Aging				
Effective Millage Rates				
Residential/Agricultural	0.7000	0.7000	0.7000	0.6903
Commercial/Industrial	0.7000	0.7000	0.7000	0.7000
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000
Park District				
Effective Millage Rates				
Residential/Agricultural	1.0000	1.0000	1.0000	0.9862
Commercial/Industrial	1.0000	1.0000	1.0000	1.0000
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
General Health District				
Effective Millage Rates				
Residential/Agricultural	0.5000	0.5000	0.5000	0.4177
Commercial/Industrial	0.5000	0.5000	0.5000	0.4518
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	12.3278	10.0228	10.0142	8.2675
Commercial/Industrial	13.2554	10.9044	10.8309	8.7325
Tangible/Public Utility Personal	15.1000	12.8000	12.8000	11.5000
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	14.7278	12.4228	12.4142	10.6675
Commercial/Industrial	15.6554	13.3044	13.2309	11.4325
Tangible/Public Utility Personal	17.5000	15.2000	15.2000	13.9000
Total Weighted Average Tax Rate	15.0444	12.7237	12.6896	10.9370

2010	2009	2008	2007	2006	2005
\$2.4009	\$2.0510	\$2.0912	\$2.0906	\$2.0843	\$1.5078
2.4516	2.1065	2.1094	2.1091	2.1002	1.5674
2.6000	2.6000	2.6000	2.6000	2.6000	2.1000
1.2796	1.2750	0.8684	0.8681	0.8655	0.9763
1.3000	1.2982	0.8723	0.8722	0.8685	0.9703
1.3000	1.3000	1.3000	1.3000	1.3000	1.3000
3.7627	3.7491	3.8228	3.8216	3.8101	4.2976
4.2553	4.2106	4.2165	4.2160	4.1982	4.6902
6.7000	6.7000	6.7000	6.7000	6.7000	6.7000
0.6890	0.6865	0.7000	0.7000	0.5912	0.6668
0.7000	0.6990	0.7000	0.7000	0.6061	0.6772
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.9843	0.9807	0.4676	0.4675	0.4661	0.5257
1.0000	0.9986	0.4697	0.4696	0.4677	0.5225
1.0000	1.0000	0.7000	0.7000	0.7000	0.7000
0.4170	0.4155	0.4236	0.4235	0.4222	0.4762
0.4383	0.4342	0.4349	0.4348	0.4330	0.4836
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
9.5334	9.1578	8.3736	8.3713	8.2395	8.4503
10.1451	9.7471	8.8028	8.8017	8.6736	8.9111
12.8000	12.8000	12.5000	12.5000	12.5000	12.0000
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
11.9334	11.5578	10.7736	10.7713	10.6395	10.8503
12.5451	12.1471	11.2028	11.2017	11.0736	11.3111
15.2000	15.2000	14.9000	14.9000	14.9000	14.4000
12.1678	11.7972	10.9921	11.0275	11.2121	11.4846

(continued)

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

	2014	2013	2012	2011
School Districts				
Bowling Green CSD	\$58.0000	\$57.6500	\$56.8000	\$57.7000
Eastwood LSD	39.6000	39.9000	40.3000	38.9000
Elmwood LSD	37.3000	37.4500	37.4000	37.7000
Fostoria CSD	63.5100	60.0000	58.5800	58.3100
Lake LSD	63.4400	63.5900	57.0900	56.2100
North Baltimore LSD	56.9500	56.3000	59.1000	57.1000
Northwood LSD	76.8150	77.6650	79.4150	78.3150
Otsego LSD	49.2000	46.6000	47.1500	47.3500
Perrysburg EVSD	71.2000	69.8500	66.5000	63.7300
Rossford EVSD	52.3000	52.3000	52.3000	52.3000
Out-of-County School Districts				
Anthony Wayne LSD	71.6000	67.1000	66.8000	66.8000
Gibsonburg EVSD	51.9000	51.9000	51.9000	51.9000
Lakota LSD	42.7000	42.7000	42.7000	42.7000
McComb LSD	33.7900	34.2800	34.3000	35.5500
Patrick Henry LSD	45.9500	45.9500	41.3100	41.3100
Joint Vocational School Districts				
Four County JVSD	3.2000	3.2000	3.2000	3.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000
Corporations				
Bairdstown Village	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000
Bowling Green City	5.6000	5.6000	5.0000	5.0000
Bradner Village	10.3000	8.2000	8.8000	8.8000
Custar Village	6.2000	6.2000	6.2000	6.2000
Cygnets Village	2.4000	2.4000	2.4000	2.4000
Fostoria City	4.3000	4.3000	4.3000	4.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000
Haskins Village	9.5000	9.5000	9.5000	9.5000
Hoytville Village	4.0000	4.0000	4.0000	4.0000
Jerry City Village	8.5000	8.5000	8.5000	8.5000
Luckey Village	6.5000	6.5000	6.5000	6.5000
Millbury Village	5.8000	5.8000	3.4000	3.4000
Milton Center Village	10.0000	10.0000	10.0000	10.0000
North Baltimore Village	5.6000	5.5000	4.9000	4.9000
Northwood City	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000
Perrysburg City	6.5000	5.6500	5.2500	5.2500
Portage Village	2.2000	2.2000	2.2000	2.2000
Risingsun Village	13.5000	13.5000	13.5000	13.5000
Rossford City	7.7000	7.7000	7.7000	7.7000
Tontogany Village	1.2000	1.2000	1.2000	1.2000
Walbridge Village	1.7000	1.7000	1.7000	1.7000
Wayne Village	11.7000	11.7000	11.7000	11.7000
West Millgrove Village	12.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	4.3000	4.3000	4.3000

2010	2009	2008	2007	2006	2005
\$56.1500	\$56.1500	\$56.1500	\$56.7800	\$53.9000	\$52.2000
39.9500	40.0500	40.2000	40.0500	48.8000	43.8000
37.7000	37.3000	36.8000	37.6000	37.3000	39.0000
57.6900	60.1600	60.1600	60.5600	60.5600	65.3100
56.6100	56.8100	58.7500	59.0500	51.7000	52.2000
55.7700	51.5000	51.6000	51.6000	51.1000	51.8000
78.3150	80.2000	71.7000	72.0000	71.3000	72.0000
47.3500	48.6500	48.8500	49.1000	49.3000	49.6000
63.9300	63.3800	61.6400	61.5600	61.0500	62.6500
52.3000	52.3000	52.3000	52.3000	52.3000	52.3000
66.8000	66.7000	66.8000	67.7000	68.2000	68.2000
52.1000	52.2000	52.2000	52.6000	52.9000	52.9000
42.7000	42.9000	42.9000	36.4000	41.5000	41.4500
33.2800	34.6900	34.7800	34.9000	34.7400	34.8600
41.3100	41.3100	41.3100	41.3100	41.3100	41.3100
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000	5.7000	5.7000
5.0000	5.0000	5.0000	5.0000	5.0000	5.0000
8.8000	8.2000	8.5000	8.5000	8.7000	9.0000
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	7.2000	10.2000	10.2000	8.2000
4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
8.5000	8.5000	8.5000	8.5000	11.5000	11.5000
6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
3.4000	3.4000	3.4000	3.4000	3.4000	3.4000
10.0000	10.0000	10.0000	10.0000	10.0000	5.0000
4.9000	4.9000	5.7500	4.4000	4.5000	2.7000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
1.8000	1.8000	1.8000	1.8000	2.4000	2.4000
5.2500	5.7500	5.5500	5.6500	5.6500	5.8500
2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
13.5000	13.5000	13.5000	13.5000	13.5000	13.5000
7.7000	7.7000	7.7000	7.7000	6.9500	3.4500
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	12.3000	12.3000	12.3000
12.4000	12.4000	12.4000	12.4000	12.4000	12.4000
4.3000	4.3000	3.6000	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)

	2014	2013	2012	2011
Townships				
Bloom	\$6.5000	\$6.5000	\$6.5000	\$9.3000
Center	5.8000	5.8000	5.8000	5.8000
Freedom	9.0000	8.0000	8.0000	8.0000
Grand Rapids	7.7500	5.4000	5.4000	5.4000
Henry	7.7000	7.7000	7.7000	7.7000
Jackson	10.9500	10.7000	10.7000	10.7000
Lake	15.2000	15.2000	15.2000	15.2000
Liberty	4.4500	4.4500	4.4500	4.4500
Middleton	8.6000	11.6000	9.6000	11.6000
Milton	8.2000	8.2000	8.2000	8.2000
Montgomery	6.9000	6.9000	6.9000	6.9000
Perry	6.1000	6.1000	6.1000	6.1000
Perrysburg	18.6000	18.6000	14.6000	14.6000
Plain	4.9000	4.9000	4.9000	4.9000
Portage	4.4000	4.4000	4.4000	4.4000
Troy	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.4000	6.4000	6.4000
Webster	5.7000	5.7000	5.7000	5.7000
Weston	8.4000	8.4000	8.4000	8.4000
Other Units				
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000
Fort Meigs Cemetery	0.0000	0.0000	0.0000	0.0000
Kaubisch Memorial Public Library	1.5000	1.5000	1.5000	0.0000
Mid County Ambulance District	2.0000	2.0000	2.0000	2.0000
North Baltimore Public Library	1.9500	1.9500	1.9500	1.9500
Northwest EMS District	4.0000	4.0000	4.0000	4.0000
Pemberville Public Library	0.0000	0.0000	1.0000	1.0000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000
TARTA	2.5000	2.5000	2.5000	2.5000
Way Library	1.5000	1.5000	1.5000	1.5000
Wood County District Public Library	1.1000	1.1000	1.1000	1.1000

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.

2010	2009	2008	2007	2006	2005
\$9.3000	\$9.3000	\$9.3000	\$9.7000	\$6.5000	\$6.5000
5.8000	5.8000	5.8000	5.8000	5.8000	5.8000
8.0000	8.0000	8.0000	8.0000	7.0000	6.8000
5.4000	5.4000	5.4000	5.7000	6.7000	6.7000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
15.2000	15.2000	15.2000	12.3000	12.3000	12.3000
4.4500	4.4500	5.2000	5.2000	5.2000	5.2000
10.4000	11.2000	11.2000	11.2000	11.2000	11.2000
8.2000	8.2000	7.6000	7.6000	5.1000	5.1000
6.9000	6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	6.1000	6.1000	6.1000	6.1000	6.1000
14.6000	14.6000	14.6000	14.6000	12.2500	12.2500
4.9000	4.9000	4.9000	4.9000	4.9000	4.4000
4.4000	4.4000	4.4000	4.4000	4.4000	4.4000
7.4000	7.4000	7.4000	7.4000	7.4000	7.4000
6.4000	6.4000	6.9500	6.9500	6.9500	5.2000
5.7000	5.7000	5.5000	5.5000	5.5000	5.5000
8.4000	8.4000	9.4000	9.0000	7.0000	7.0000
3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3.5000	4.0000	4.0000	4.0000	4.0000	5.0000
1.0000	1.0000	1.0000	1.0000	1.0000	0.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
1.5000	1.5000	1.0000	1.0000	1.0000	1.0000
0.3100	0.3700	0.1700	0.2700	0.2500	0.3000

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
2014	\$40,080,833	\$40,078,980	100.00%	\$1,075,981	\$41,154,961	102.68%	\$1,276,489	3.18%
2013	33,419,357	32,636,869	97.66	1,007,315	33,644,184	100.67	1,343,730	4.02
2012	32,993,785	32,065,756	97.19	966,718	33,032,474	100.12	1,572,013	4.76
2011	30,086,313	29,259,767	97.25	1,031,842	30,291,609	100.68	1,442,212	4.79
2010	33,530,847	32,403,391	96.64	1,316,304	33,719,695	100.56	1,718,322	5.12
2009	32,084,315	30,909,038	96.34	900,909	31,809,947	99.14	1,792,712	5.59
2008	28,949,570	28,019,097	96.79	882,275	28,901,372	99.83	1,374,225	4.75
2007	29,711,437	28,685,806	96.55	824,843	29,510,649	99.32	1,358,667	4.57
2006	28,751,302	28,147,006	97.90	676,777	28,823,783	100.25	1,331,079	4.63
2005	25,758,345	24,967,493	96.93	686,429	25,653,922	99.59	1,210,324	4.70

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
2014	\$0	\$44,426	n/a	\$80,262	n/a
2013	0	10,663	n/a	25,200	n/a
2012	0	34,531	n/a	35,868	n/a
2011	0	55,613	n/a	34,579	n/a
2010	0	110,392	n/a	149,876	n/a
2009	994,746	851,789	85.63	142,957	14.37
2008	2,467,091	1,455,807	59.01	1,011,285	40.99
2007	3,274,683	2,875,810	87.82	398,874	12.18
2006	3,424,060	3,289,461	96.07	558,915	16.32
2005	4,292,570	4,293,235	100.02	576,807	13.44

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	2014			2005		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Toledo Edison Company First Energy	Utility	\$45,504,290	1	1.64%	\$26,228,800	2	1.00%
Troy Energy LLC	Utility	44,842,970	2	1.62			
Waltrust/Walgreen Company	Retail	10,814,520	3	0.39			
American Transmission Systems, Inc.	Utility	10,590,640	4	0.38	7,414,610	10	0.28
Columbia Gas of Ohio, Inc.	Utility	10,239,650	5	0.37			
Edward Rose Development Co. LLC	Commercial	7,273,140	6	0.26			
Ohio Power Company	Utility	7,248,880	7	0.26			
Hancock Wood Electric Cooperative	Utility	6,805,040	8	0.24			
First Solar, Inc.	Manufacturer	6,265,870	9	0.23			
Southeastern Container	Manufacturer	5,466,190	10	0.20			
Acustar/Chrysler Corporation	Manufacturer				36,496,460	1	1.39
Beatrice Hunt Wesson	Processor				13,176,310	3	0.50
Cooper Standard Automotive	Manufacturer				13,109,840	4	0.50
Meijer, Inc.	Retail				12,156,900	5	0.46
LOF Glass, Inc./Libbey Owens Ford, Inc.	Manufacturer				10,042,750	6	0.38
CSX Railroad	Railroad				9,652,980	7	0.37
Corporate Properties/Prefinish Metals/ Walbridge Coatings	Industrial				8,894,874	8	0.34
Levis Commons LLC	Retail				7,836,010	9	0.30
Total Principal Taxpayers		155,051,190		5.59	145,009,534		5.52
All Other Taxpayers		2,616,533,800		94.41	2,480,182,260		94.48
Total County Assessed Value		<u>\$2,771,584,990</u>		<u>100.00%</u>	<u>\$2,625,191,794</u>		<u>100.00%</u>

Source: Wood County Auditor

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	2014	2013	2012	2011
Sales Tax Payments	\$4,179,795	\$5,291,688	\$4,919,675	\$4,867,155
Direct Pay Tax Return Payments	982,242	655,719	639,665	630,194
Seller's Use Tax Return Payments	2,025,086	1,858,930	1,562,474	1,643,227
Consumer's Use Tax Return Payments	837,733	777,193	784,313	694,180
Motor Vehicle Tax Payments	2,452,822	2,247,636	2,174,873	2,059,294
Non-Resident Motor Vehicle Tax Payments	78,396	75,702	71,630	68,135
Watercraft and Outboard Motors	34,880	28,366	28,859	22,126
Non-Resident Watercraft	6,202	n/a	n/a	n/a
Department of Liquor Control	63,008	60,363	57,791	53,402
Sales Tax on Motor Vehicle Fuel Refunds	3,981	2,702	2,831	1,367
Sales/Use Tax Voluntary Payments	645,934	28,480	41,835	12,807
Statewide Master Numbers	7,093,189	7,101,018	7,042,121	6,791,589
Sales/Use Tax Assessment Payments	104,222	65,418	79,438	78,386
Streamlined Sales Tax Payments	23,136	18,905	20,903	19,764
Use Tax Amnesty Payments	195	32,355	11,014	2,370
Transient Sales	1,605,447	n/a	n/a	n/a
Certified Assessment Payments	4,801	n/a	n/a	n/a
Audit Payments	59,058	n/a	n/a	n/a
Administrative Rotary Fund Fee	(201,120)	(181,140)	(173,466)	(168,906)
Sales/Use Tax Refunds Approved	(87,841)	(130,423)	(90,781)	(53,357)
Destination Sourcing Adjustment	(317)	0	0	0
Total	<u>\$19,910,849</u>	<u>\$17,932,912</u>	<u>\$17,173,175</u>	<u>\$16,721,733</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

2010	2009	2008	2007	2006	2005
\$4,762,269	\$4,366,899	\$4,597,764	\$4,998,840	\$4,403,350	\$4,171,982
520,918	416,821	356,325	448,887	253,837	303,583
1,509,535	1,539,045	1,661,557	1,571,662	1,429,954	1,265,014
539,314	536,635	618,751	660,424	513,487	583,082
1,872,446	1,813,968	1,826,927	2,097,826	1,732,472	1,983,711
64,819	49,137	41,660	13,812	0	0
20,804	23,665	33,047	29,036	34,698	45,278
n/a	n/a	n/a	n/a	n/a	n/a
49,754	47,911	45,066	46,572	39,749	37,254
1,436	1,363	1,501	1,577	1,985	1,866
27,982	16,870	9,790	25,453	9,046	20,699
6,487,873	6,358,994	6,711,561	7,425,747	6,546,160	6,594,909
68,943	79,924	111,249	51,879	37,433	22,893
8,465	8,255	5,220	15,471	638	0
0	0	0	0	0	0
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
(158,303)	(152,050)	(159,808)	(173,322)	(149,947)	(150,303)
(104,284)	(54,477)	(39,549)	(55,002)	(43,225)	(77,090)
0	0	(904)	(1,433)	0	0
<u>\$15,671,971</u>	<u>\$15,052,960</u>	<u>\$15,820,157</u>	<u>\$17,157,429</u>	<u>\$14,809,637</u>	<u>\$14,802,878</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					Business-Type Activities		Total Primary Government
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	OPWC Loans	General Obligation Bonds	Capital Leases	
2014	\$5,596,170	\$2,000	\$0	\$259,823	\$0	\$1,365,667	\$7,223,660
2013	3,780,365	54,000	0	292,301	0	1,393,611	5,520,277
2012	4,393,986	161,000	0	324,779	45,000	1,125,753	6,050,518
2011	5,012,915	268,000	47,593	0	175,936	923,614	6,428,058
2010	5,483,481	375,000	93,590	0	352,316	1,147,726	7,452,113
2009	5,995,233	737,000	138,045	0	513,729	1,150,934	8,534,941
2008	6,481,987	1,079,000	183,860	0	675,141	1,128,054	9,548,042
2007	6,948,739	1,401,000	6,110	0	831,554	1,935,863	11,123,266
2006	7,839,428	1,743,000	9,202	0	1,092,967	1,396,726	12,081,323
2005	9,341,052	2,062,000	11,896	0	1,364,600	1,922,183	14,701,731

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>
\$55.74	0.14%
42.71	0.11
47.20	0.13
50.87	0.15
59.39	0.17
68.07	0.20
76.18	0.23
88.70	0.28
97.29	0.32
118.67	0.39

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)
2014	\$5,596,170	0.07%	\$43.18
2013	3,780,365	0.05	29.25
2012	4,438,986	0.06	34.63
2011	5,188,851	0.06	41.07
2010	5,835,797	0.07	46.50
2009	6,508,962	0.08	51.91
2008	7,157,128	0.09	57.10
2007	7,780,294	0.10	62.04
2006	8,932,395	0.10	71.93
2005	10,705,652	0.14	86.41

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	\$5,556,823	100.00%	\$5,556,823
All Villages, Townships, and Cities wholly within the County	29,264,186	100.00	29,264,186
City of Fostoria	348,488	10.29	35,866
All School Districts wholly within the County	30,091,427	100.00	30,091,427
Anthony Wayne LSD	17,766,750	2.33	414,763
Bowling Green CSD	25,360,000	99.91	25,336,458
Elmwood LSD	5,109,999	96.96	4,954,764
Fostoria CSD	3,428,000	21.74	745,110
Four County JVSD	3,820,000	0.08	3,071
Gibsonburg EVSD	2,989,995	1.44	43,022
Lake LSD	8,732,071	99.60	8,696,950
Lakota LSD	16,957,642	25.94	4,398,127
McComb LSD	1,290,000	19.66	253,616
North Baltimore LSD	10,244,680	99.79	10,222,956
Otsego LSD	17,860,000	83.85	14,975,099
Patrick Henry LSD	3,840,000	1.69	64,858
Penta JVSD	39,580,000	49.42	19,560,167
Vanguard JVSD	4,400,000	2.66	117,174
Total Overlapping Debt	<u>\$221,083,238</u>		<u>149,177,614</u>
Total Direct and Overlapping Debt			<u>\$154,734,437</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 2014 tax year.

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

	2014	2013	2012	2011
Total Assessed Valuation	<u>\$2,771,584,990</u>	<u>\$2,745,320,120</u>	<u>\$2,706,065,320</u>	<u>\$2,864,174,000</u>
Overall Debt Limitation	67,789,625	67,133,003	66,151,633	70,104,350
Gross Indebtedness	5,556,823	3,871,301	4,650,779	5,163,000
Less Debt Outside Limitation				
General Obligation Bonds	0	0	45,000	175,000
Special Assessment Bonds	2,000	54,000	161,000	268,000
OPWC Loans	<u>259,823</u>	<u>292,301</u>	<u>324,779</u>	<u>0</u>
Net Indebtedness	5,295,000	3,525,000	4,120,000	4,720,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>5,295,000</u>	<u>3,525,000</u>	<u>4,120,000</u>	<u>4,720,000</u>
Legal Debt Margin Within Limitation	<u>\$62,494,625</u>	<u>\$63,608,003</u>	<u>\$62,031,633</u>	<u>\$65,384,350</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	92.19%	94.75%	93.77%	93.27%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$27,715,850	\$27,453,201	\$27,060,653	\$28,641,740
Gross Indebtedness	5,556,823	3,871,301	4,650,779	5,163,000
Less Debt Outside Limitation				
General Obligation Bonds	0	0	45,000	175,000
Special Assessment Bonds	2,000	54,000	161,000	268,000
OPWC Loans	<u>259,823</u>	<u>292,301</u>	<u>324,779</u>	<u>0</u>
Net Indebtedness	5,295,000	3,525,000	4,120,000	4,720,000
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>5,295,000</u>	<u>3,525,000</u>	<u>4,120,000</u>	<u>4,720,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$22,420,850</u>	<u>\$23,928,201</u>	<u>\$22,940,653</u>	<u>\$23,921,740</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	80.90%	87.16%	84.77%	83.52%

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.

2010	2009	2008	2007	2006	2005
<u>\$2,867,709,340</u>	<u>\$2,830,539,210</u>	<u>\$2,749,172,203</u>	<u>\$2,736,257,138</u>	<u>\$2,901,399,978</u>	<u>\$2,625,191,794</u>
70,192,734	69,263,480	67,229,305	66,906,428	71,034,999	64,129,795
6,035,000	7,122,000	8,164,000	9,161,000	10,648,000	12,722,000
350,000	510,000	670,000	825,000	1,085,000	1,355,000
375,000	737,000	1,079,000	1,401,000	1,743,000	2,062,000
0	0	0	0	0	0
5,310,000	5,875,000	6,415,000	6,935,000	7,820,000	9,305,000
0	0	0	0	0	0
5,310,000	5,875,000	6,415,000	6,935,000	7,820,000	9,305,000
<u>\$64,882,734</u>	<u>\$63,388,480</u>	<u>\$60,814,305</u>	<u>\$59,971,428</u>	<u>\$63,214,999</u>	<u>\$54,824,795</u>
92.44%	91.52%	90.46%	89.63%	88.99%	85.49%
\$28,677,093	\$28,305,392	\$27,491,722	\$27,362,571	\$29,014,000	\$26,251,918
6,035,000	7,122,000	8,164,000	9,161,000	10,648,000	12,722,000
350,000	510,000	670,000	825,000	1,085,000	1,355,000
375,000	737,000	1,079,000	1,401,000	1,743,000	2,062,000
0	0	0	0	0	0
5,310,000	5,875,000	6,415,000	6,935,000	7,820,000	9,305,000
0	0	0	0	0	0
5,310,000	5,875,000	6,415,000	6,935,000	7,820,000	9,305,000
<u>\$23,367,093</u>	<u>\$22,430,392</u>	<u>\$21,076,722</u>	<u>\$20,427,571</u>	<u>\$21,194,000</u>	<u>\$16,946,918</u>
81.48%	79.24%	76.67%	74.66%	73.05%	64.55%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2014	129,590	\$5,058,416,060	\$39,034	5.20%
2013	129,264	4,988,685,552	38,913	7.20
2012	128,200	4,947,581,000	38,593	6.90
2011	126,355	4,799,790,000	37,821	8.30
2010	125,488	4,498,629,000	35,845	10.10
2009	125,380	4,352,807,000	34,716	10.90
2008	125,340	4,530,640,000	36,166	6.80
2007	125,399	4,365,219,000	34,842	5.40
2006	124,183	4,168,822,000	33,343	5.20
2005	123,889	3,912,442,000	31,375	5.60

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	2014			2005		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	6,175	1	9.76%	5,361	1	8.20%
Owens Community College	College	1,484	2	2.34	1,525	3	2.33
Norplas Industries, Inc.	Manufacturer	1,230	3	1.94	700	7	1.07
Wood County	Government	1,200	4	1.90	1,221	4	1.87
DaimlerChrysler Corp.	Manufacturer	1,054	5	1.67	1,647	2	2.52
First Solar, Inc.	Manufacturer	1,000	6	1.58			
Owens-Illinois, Inc.	Manufacturer	775	7	1.22	550	9	0.84
Wood County Hospital	Hospital	711	8	1.12			
Waltrust/Walgreen Company	Retail	700	9	1.11			
FedEx Ground	Distribution	552	10	0.87			
Cooper Standard Automotive	Manufacturer				1,049	5	1.60
Rudolph/Libbe, Inc.	General Contractor				900	6	1.37
NFO World Group	Information Research				625	8	0.95
Great Lakes Window, Inc.	Manufacturer				500	10	0.76
Total		14,881		23.51%	14,078		21.53%
Total Employment Within Wood County		63,300			65,400		

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

	2014	2013	2012	2011
General Government:				
Legislative and Executive				
Commissioners	49.00	47.50	46.50	46.00
Auditor	22.00	22.00	22.00	22.50
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	25.00	25.50	25.00	26.00
Planning Commission	2.00	2.00	2.00	3.00
Board of Elections	19.00	20.00	21.50	17.00
Recorder	11.00	11.00	11.00	11.50
Records Center	4.00	4.00	4.00	5.00
Judicial				
Domestic Relations	3.50	3.50	3.50	3.50
Jury Commission	1.00	1.00	1.00	1.00
Adult Probation	17.00	17.00	16.50	17.50
Court Security	8.50	8.50	8.00	9.50
Common Pleas Court Administration	4.50	4.00	4.00	4.00
Common Pleas Court Number 1	6.00	5.00	6.00	6.00
Common Pleas Court Number 2	4.50	4.50	6.00	5.50
Common Pleas Court Number 4	6.00	6.00	6.00	6.00
Juvenile Court and Juvenile Detention	42.50	45.50	45.50	41.00
Law Library	1.50	1.50	2.00	2.00
Probate Court	9.00	9.00	9.00	10.00
Clerk of Courts	18.00	19.00	20.00	20.00
Title Administration	8.00	8.00	7.00	7.00
Public Defender	13.00	13.00	13.00	13.00
Public Safety				
Coroner	2.50	2.50	2.50	2.00
Sheriff and Justice Center	119.00	122.50	114.50	120.00
Emergency Management Agency	3.00	3.00	4.00	4.00
Building Inspection	12.00	11.00	11.50	12.00
Public Works				
Engineer	16.00	17.50	20.00	21.50
Highway Garage	28.50	29.50	30.50	32.00
Solid Waste Management District	9.00	9.00	10.00	11.00
Health				
Alcohol, Drug Addiction, and Mental Health Services	5.50	5.50	4.50	6.50
Dog and Kennel	4.50	4.50	4.50	4.50
Human Services				
Job and Family Services	87.50	88.50	82.00	79.00
Child Support Enforcement Agency	27.00	28.00	28.00	29.00
Developmental Disabilities	202.00	226.00	217.50	215.00
Veterans Services	4.50	4.50	5.50	5.50
Nursing Home	86.00	82.50	80.50	73.50
Economic Development				
Economic Development	2.00	2.00	2.00	3.00
Conservation and Recreation				
Historical Center and Museum	4.00	4.00	4.00	4.00
Total	<u>893.00</u>	<u>923.00</u>	<u>906.00</u>	<u>904.50</u>

Source: Wood County Auditor

Method: 1.00 for full-time, .5 for part-time, and .25 for appointed board/seasonal employee as of December 31.

2010	2009	2008	2007	2006	2005
47.50	50.50	48.50	50.00	46.50	43.00
25.00	24.50	25.50	25.00	24.00	28.50
5.00	5.00	5.00	5.00	5.00	5.00
26.00	26.00	26.00	22.50	23.00	22.00
3.00	3.00	3.00	3.00	3.00	3.00
11.50	11.50	14.00	13.00	12.50	14.00
11.50	14.00	14.00	14.00	15.00	14.00
5.00	4.00	4.00	4.00	3.00	3.00
3.50	3.50	3.50	4.00	4.00	4.00
1.00	1.00	1.00	1.00	1.00	1.00
17.50	16.50	16.50	15.50	15.50	15.50
9.00	8.00	7.00	8.00	7.50	4.50
4.00	4.00	4.00	4.50	4.50	3.50
6.00	6.00	6.00	6.00	7.00	6.00
5.50	5.50	4.50	5.50	5.50	5.50
6.00	6.00	6.00	6.00	6.00	6.00
46.00	47.00	48.50	47.00	45.50	48.50
2.00	2.00	n/a	n/a	n/a	n/a
10.00	10.00	9.50	9.50	9.50	10.00
20.00	20.00	20.00	20.00	18.00	19.50
8.00	8.00	8.00	8.50	9.50	8.50
13.00	13.00	13.00	13.00	13.00	12.00
2.00	2.00	2.50	2.50	2.50	2.50
119.00	123.00	124.50	123.50	120.00	120.00
4.00	4.00	3.50	3.50	3.50	3.50
10.50	11.50	17.50	19.00	18.00	18.50
19.50	20.00	21.00	20.50	19.50	21.50
33.00	36.00	38.50	41.00	33.50	43.00
12.00	12.00	12.00	12.00	12.00	12.00
6.00	7.00	7.00	7.00	7.00	7.00
4.50	4.50	4.50	4.50	4.50	4.50
78.50	82.50	84.00	81.00	78.50	75.00
31.00	30.00	29.00	31.00	29.00	30.00
227.00	222.50	205.50	211.50	207.00	209.00
5.00	5.50	5.50	5.50	6.00	6.00
76.00	79.00	85.00	90.00	90.50	100.00
3.00	3.00	3.00	3.00	3.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
<u>921.00</u>	<u>935.50</u>	<u>934.50</u>	<u>944.50</u>	<u>917.00</u>	<u>936.50</u>

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

	2014	2013	2012	2011
General Government:				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	2,217	2,293	2,106	1,875
Number of Exempt Conveyances	1,919	1,865	1,965	1,728
Number of Parcels Transferred	6,296	6,467	6,628	5,882
Number of Dog Tags Sold	20,168	20,647	20,903	21,062
Number of Kennel Licenses Sold	105	120	135	144
Number of Weights/Measures Inspections	355	353	360	356
Number of Establishments	277	258	254	265
Number of Commercial Scales	718	690	722	726
Number of Retail Motor Fuel Dispensers	1,387	1,387	1,401	1,450
Commissioners				
Number of Resolutions	1,681	1,836	1,971	2,054
Number of Annexations	3	7	5	7
Board of Elections				
Number of Registered Voters	96,326	96,278	108,014	104,515
Number of Voters Last General Election	36,747	26,207	64,342	41,573
Percentage of Register Voters that Voted	38	27	60	40
Recorder				
Number of Documents Filed	17,057	20,967	21,111	18,352
Number of Mortgages Filed	4,108	5,442	5,639	4,720
Number of Deeds Filed	5,068	4,778	4,600	4,034
Judicial				
Common Pleas Court				
Number of General Civil Cases Completed	781	946	1,183	1,310
Number of Domestic Relations Cases Completed	1,034	1,165	1,132	1,023
Number of Criminal Cases Completed	673	691	671	605
Number of Cases Pending	914	998	1,157	1,156
Probate Court				
Number of Adoption/Placement Cases Filed	35	51	27	29
Number of Civil Action Cases Filed	20	15	12	14
Number of Estate Cases Filed	516	519	507	565
Number of Guardianship Cases Filed	80	54	66	57
Number of Mental Illness Cases Filed	4	0	0	2
Number of Trust Cases Filed	1	1	4	6
Number of Marriage Applications	713	780	789	796
Number of Miscellaneous Filings	111	100	91	103
Juvenile Court				
Number of Delinquent Cases Filed	831	892	1,038	963
Number of Traffic Cases Filed	616	572	663	731
Number of Dependent/Neglect/Abuse Cases Filed	295	323	279	268
Number of Unruly Cases Filed	114	122	103	100
Number of Adult Cases Filed	18	17	16	15
Number of Change of Custody Cases Filed	309	314	366	351
Number of Support Cases Filed	548	580	678	675
Number of Parentage Cases Filed	24	27	28	35

2010	2009	2008	2007	2006	2005
2,022	1,865	2,011	2,417	2,639	2,996
1,647	1,769	1,824	1,969	1,970	2,044
5,647	5,413	5,905	6,567	7,189	8,067
20,896	20,851	20,686	20,319	19,445	19,071
157	152	131	139	152	146
324	368	432	417	408	446
256	257	274	277	292	297
727	722	730	720	723	693
1,410	1,476	1,495	1,464	1,503	1,467
2,005	2,052	2,307	2,256	2,284	2,321
15	8	14	13	13	13
103,312	101,928	101,891	93,281	94,067	93,617
44,760	35,813	65,164	28,918	52,211	38,061
43	35	64	31	56	41
18,538	19,717	18,948	22,150	25,456	27,492
4,785	5,557	5,025	6,552	8,396	9,327
4,486	3,537	3,486	4,027	4,295	4,823
1,375	1,405	1,273	1,111	909	965
1,086	1,148	1,181	1,150	1,168	1,171
546	589	575	538	618	674
1,174	1,185	1,177	1,178	1,083	1,042
48	41	39	35	52	51
12	13	9	13	17	12
575	560	577	520	576	537
63	66	57	84	64	51
6	1	1	4	8	6
3	2	1	4	5	3
715	735	780	761	815	796
85	108	91	117	86	89
1,007	1,165	1,170	1,360	1,494	1,461
697	739	858	975	1,054	1,042
285	314	407	371	372	357
104	124	134	143	181	166
15	14	15	25	20	34
304	282	264	249	253	245
817	802	738	806	835	835
51	42	57	62	50	50

(continued)

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

	2014	2013	2012	2011
Public Safety				
Sheriff				
911 Division/Communications				
Number of 911 Calls Answered Sheriff's Office	34,586	43,715	43,070	37,062
Number of 911 Calls Answered All Locations	34,586	43,715	43,070	37,062
Civil Division				
Number of Sheriff Foreclosure Property Sales	225	285	344	370
Number of Warrants, Summons, and Subpoenas Served	2,785	3,146	2,961	3,031
Enforcement				
Number of Murder/Non-Negligent Manslaughter	2	0	1	0
Number of Rapes and Other Sexual Assaults	22	39	26	14
Number of Breaking and Entering	127	157	110	79
Number of Thefts	226	316	241	355
Number of Vandalism/Criminal Damaging	161	136	127	165
Number of Domestic Violence Incidents	57	47	57	75
Number of Domestic Disputes Incidents	102	107	160	104
Justice Center Operations				
Number of Inmates Booked	3,870	4,402	4,570	4,446
Number of Inmates Released	3,654	4,389	4,640	4,454
Average Daily Population	133	160	155	145
Road Patrol Division				
Number of Complaints Received and Investigated	31,227	26,217	22,858	24,462
Number of Criminal Charges	388	444	609	556
Number of Accidents Investigated	887	718	815	797
Number of Injury Accidents	164	162	189	151
Number of Fatal Accidents	7	6	6	7
Public Works				
Engineer				
Miles of Roads Resurfaced	7	8	7	2
Number of Bridges Replaced/Improved	4	8	6	4
Number of Culverts Replaced	1	2	2	6
Ditch Maintenance				
Number of Total Projects	53	62	38	20
Number of Miles of Dip Out	35	30	32	38
Number of Miles of Mow and Debrush	54	40	30	68
Number of Miles of Rip Rap	1	1	1	1
Number of Total Septic Sytem Requests	61	26	29	26
Number of Total Private Culvert Requests	80	59	65	64
Number of Total Private Culvert Set with Grade	59	39	42	30
Health				
Dog Shelter				
Number of Dogs Impounded	531	555	671	671
Number of Adoptions	240	280	312	245
Number of Redemptions	207	173	191	200

2010	2009	2008	2007	2006	2005
37,207	33,078	32,178	33,750	33,215	7,104
37,207	33,078	32,178	33,750	33,215	18,990
397	343	326	261	247	190
3,275	2,867	1,956	1,912	1,922	1,852
0	0	0	0	0	1
32	26	28	25	21	32
146	93	143	74	84	70
194	400	399	440	451	411
110	220	189	274	347	346
78	209	331	258	314	155
114	125	219	178	205	301
4,186	4,296	4,402	4,582	5,081	4,830
4,203	4,323	4,351	4,449	5,043	4,894
148	149	159	157	150	160
22,052	21,631	21,450	22,107	22,251	20,907
562	763	1,244	809	667	690
755	744	880	915	766	577
174	153	261	211	139	112
2	3	5	7	6	2
22	11	11	5	2	1
7	5	12	10	2	9
3	4	8	7	9	11
23	27	17	30	24	32
30	44	25	29	29	37
68	44	14	8	5	10
0	1	1	0	2	1
31	36	43	16	239	147
50	80	75	73	104	120
28	34	41	28	37	24
665	628	768	727	726	802
235	167	247	215	217	206
167	201	238	256	224	274

(continued)

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

	2014	2013	2012	2011
Human Services				
Jobs and Family Services				
Number of Individuals - Food Stamps	12,733	13,598	13,887	13,638
Number of Individuals - Cash Assistance	681	778	1,145	1,633
Number of Children and Families - Medicaid	12,832	21,383	24,913	23,234
Number of Aged/Blind/Disabled - Medicaid	3,073	4,420	4,267	4,639
Number of Families - PRC	264	323	325	1,242
Monthly Average Children - Child Care	470	530	643	590
Children's Services				
Total Average Kids in Care	45	46	43	66
Child Support Enforcement Agency				
Number of Contempt of Court Actions	268	308	344	350
Number of Misdemeanor Criminal Nonsupport Actions	46	51	42	53
Number of Paternities - Administrative	90	90	102	n/a
Number of Acknowledged Father Child Relationships	140	300	274	400
Number of Open Cases	6,668	6,907	6,971	7,084
Board of Developmental Disabilities				
Number of Clients Enrolled - Children	404	403	385	443
Number of Clients Enrolled - Adults	494	505	472	365
Number of Clients Enrolled - Early Intervention	103	104	89	114
Number of Clients Enrolled - School	273	79	266	168
Number of Clients Enrolled - Sheltered Workshop	145	158	141	87
Number of Clients Community Employment/Training	216	198	187	196
Veteran Services				
Number of Client Contacts	15,815	15,694	15,947	15,881
Number of Veterans Transported to Medical Facilities	444	428	467	621
Number of Newletters Distributed	10,250	6,490	6,300	7,500
Number of Flags and Grave Markers Distributed	9,734	10,167	9,915	9,742
Number of Persons Assisted Emergency Financial	333	199	231	258
Number of VA Claims/Documents Processed	21,470	21,562	19,472	18,646
Economic Development and Assistance				
Economic Development Commission				
Job Creations	230	210	230	719
Job Retention	800	100	556	1,151
Business-Type Activity				
Building Inspection				
Number of Residential Permits Issued (Wood County)	2,844	2,638	2,401	2,216
Number of Residential Inspections (Wood County)	6,696	5,535	4,743	4,406
Number of Commercial Permits Issued (Wood County)	1,045	1,079	1,412	1,059
Number of Commercial Inspections (Wood County)	2,920	3,452	4,208	3,328
Number of Commercial Permits Issued (Other County)	757	639	575	574
Number of Commercial Inspections (Other County)	2,609	2,034	2,318	2,120
Landfill				
In-District Tonnage	33,530	35,619	36,961	39,761
Out-of-District Tonnage	4,998	4,239	1,493	1,507
Nursing Home				
Admissions	147	153	172	193
Discharges	122	145	176	196
Residents Returning Home	84	100	117	137
Resident In-House Days	26,652	29,621	28,000	27,522

Source: Wood County Departments and Offices

2010	2009	2008	2007	2006	2005
13,313	12,347	9,710	8,537	8,443	7,999
1,722	1,420	905	891	1,160	1,400
21,952	23,695	18,872	16,784	17,520	17,770
4,243	4,035	3,986	3,674	3,424	3,359
2,648	2,983	2,473	1,355	2,344	1,444
560	506	554	545	388	331
72	59	80	65	95	102
350	365	350	429	423	513
60	97	83	102	70	117
n/a	122	146	141	128	133
n/a	295	305	305	333	362
7,313	7,035	6,965	6,851	6,193	6,489
428	374	324	274	269	224
363	344	328	297	293	299
91	98	79	74	68	54
142	29	32	29	29	27
125	75	74	59	52	69
200	153	141	144	153	149
15,040	14,460	14,431	15,700	11,165	8,741
429	387	474	317	240	198
7,500	7,500	8,000	7,900	8,100	4,500
9,416	9,216	8,497	8,234	9,139	9,006
256	187	195	255	313	163
18,569	17,920	17,429	11,568	11,072	10,827
517	189	234	460	493	1,234
1,810	0	1,559	1,527	641	1,315
2,557	2,114	2,439	2,824	3,238	4,167
4,917	4,083	6,030	7,672	10,219	12,746
875	889	1,189	1,462	1,432	1,304
2,506	3,389	5,284	5,379	5,501	5,062
509	399	597	706	645	693
1,785	1,459	2,341	2,741	2,882	3,541
38,983	27,339	36,221	42,126	36,417	34,182
2,783	1,824	792	897	408	194
188	174	145	167	170	162
181	46	154	137	161	143
120	121	108	121	104	97
28,506	26,848	26,912	29,998	32,277	32,139

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

	2014	2013	2012	2011
General Government:				
Legislative and Executive				
Auditor				
Vehicles	2	2	2	2
Commissioners				
Vehicles	2	2	2	2
Prosecuting Attorney				
Vehicles	1	1	1	1
Judicial				
Adult Probation				
Vehicles	2	2	2	2
Juvenile Court and Juvenile Detention				
Vehicles	5	5	5	5
Public Safety				
Emergency Management Agency				
Vehicles	2	2	2	2
Sheriff and Justice Center				
Vehicles	65	60	60	66
Public Works				
Engineer				
Vehicles	54	52	50	48
Centerline Miles of Roads	245	245	245	244
Number of Bridges	444	439	438	438
Number of Culverts	2500	2500	2100	2100
Solid Waste Management District				
Vehicles	1	3	3	3
Health				
Dog and Kennel				
Vehicles	6	5	5	5
Human Services				
Developmental Disabilities				
Vehicles	95	97	97	95
Job and Family Services				
Vehicles	14	11	11	11
Veterans Services				
Vehicles	2	2	2	2
Economic Development				
Economic Development				
Vehicles	2	2	2	2
Business-Type Activity:				
Building Inspection				
Vehicles	11	10	10	10
Landfill				
Vehicles	4	4	4	4
Nursing Home				
Vehicles	2	2	2	2

Source: Various County Departments

2010	2009	2008	2007	2006	2005
2	2	2	2	2	2
2	2	2	2	4	3
1	1	1	1	1	1
2	2	2	2	2	2
5	5	5	5	5	5
2	2	2	2	2	2
61	78	85	87	80	83
52	54	53	45	48	42
241	242	244	244	241	242
435	442	444	442	449	450
2100	2100	2100	2100	2100	2100
3	3	3	3	3	2
6	7	7	7	6	5
92	104	95	92	84	79
11	11	11	10	10	10
2	2	2	2	2	2
2	2	2	2	2	2
10	14	16	17	17	16
4	4	4	4	5	5
2	2	2	2	2	2

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Dave Yost • Auditor of State

FINANCIAL CONDITION

WOOD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 24, 2015