



**WOOD COUNTY  
DECEMBER 31, 2024**

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>Passed Through Ohio Department of Education and Workforce</b>				
Child Nutrition Cluster				
School Breakfast Program				
Juvenile Court	10.553	FY24		\$7,265
Juvenile Court	10.553	FY25		7,915
Board of DD	10.553	FY24		3,643
Board of DD	10.553	FY25		2,567
Total AL # 10.553				<u>21,390</u>
National School Lunch Program				
Juvenile Court	10.555	FY24		11,488
Juvenile Court	10.555	FY25		12,539
Juvenile Court - Food Donation	10.555	FY24		12,716
Juvenile Court - Food Donation	10.555	FY25		6,298
Board of DD	10.555	FY24		5,904
Board of DD	10.555	FY25		3,763
Total AL # 10.555				<u>52,708</u>
Total Child Nutrition Cluster				<u>74,098</u>
<b>Passed Through Ohio Department of Job and Family Services</b>				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FY24		574,279
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FY25		229,939
Total AL # 10.561				<u>804,218</u>
Total SNAP Cluster				<u>804,218</u>
Total U.S. Department of Agriculture				<u>878,316</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>Passed Through Ohio Department of Development</b>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
Small Cities Program	14.228	B-F-2022-1DB-1		210,145
Small Cities Program	14.228	B-X-2022-1DB-1		163,500
Small Cities Program	14.228	S-C-2022-1DB-1		17,989
Small Cities Program	14.228	S-C-2022-1DB-2		30,000
Small Cities Program	14.228	B-C-2022-1DB-1		324,108
Total AL # 14.228				<u>745,742</u>
<b>Passed Through Ohio Development Services Agency</b>				
Home Investment Partnerships Program	14.239	B-C-2022-1DB-2		478,931
Home Investment Partnerships Program	14.239	B-C-2020-1DB-2		430
Total AL # 14.239				<u>479,361</u>
Total U.S. Department of Housing and Urban Development				<u>1,225,103</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<b>Passed Through Ohio Office of Criminal Justice Services</b>				
Crime Victim Assistance	16.575	2024-VOCA-135504360		30,064
Crime Victim Assistance	16.575	2025-VOCA-135905310		10,853
<b>Passed Through Ohio Attorney General</b>				
Crime Victim Assistance	16.575	2023-VOCA-135109749		39,017
Total AL # 16.575				<u>79,934</u>
<b>Passed Through Ohio Office of Criminal Justice Services</b>				
Violence Against Women Formula Grants	16.588	2023-WF-VA2-8118		55,211
Total AL # 16.588				<u>55,211</u>
Total U.S. Department of Justice				<u>135,145</u>
<b>U.S. DEPARTMENT OF LABOR</b>				
<b>Passed Through the Montgomery County WIA Area 7</b>				
Employment Service Cluster				
Employment Service / Wagner-Peyser Funded Activities	17.207	FY24		1,455
Total AL # 17.207				<u>1,455</u>
Total Employment Service Cluster				<u>1,455</u>
WIOA - Unemployment Insurance	17.225	PY22		17,000
WIOA - Unemployment Insurance	17.225	PY23		41,760
Total AL # 17.225				<u>58,760</u>
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	FY24		312,962
Total AL # 17.277				<u>312,962</u>
Trade Adjustment Assistance	17.245	FY24		235
Total AL # 17.245				<u>235</u>
WIOA Cluster				
WIOA - Adult Program	17.258	FY 23		89,785
WIOA - Adult Program	17.258	PY 23		39,179
WIOA - Adult Program	17.258	FY 24		81,081
WIOA - Adult Program	17.258	FY 24		5,000
WIOA - Adult Program	17.258	FY 24		92
WIOA - Adult Program	17.258	FY 24		111,351
WIOA - Adult Program	17.258	FY 24		3,510
Total AL # 17.258				<u>329,998</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
WIOA - Youth Activities	17.259	PY22		36,595
WIOA - Youth Activities	17.259	PY23		102,793
Total AL # 17.259				139,388
WIOA - Dislocated Workers Formula Grants	17.278	FY23		59,722
WIOA - Dislocated Workers Formula Grants	17.278	PY23		26,552
WIOA - Dislocated Workers Formula Grants	17.278	FY24		23,380
WIOA - Dislocated Workers Formula Grants	17.278	FY24		34
WIOA - Dislocated Workers Formula Grants	17.278	FY24		92,400
Total AL # 17.278				202,088
Total WIOA Cluster				671,474
H-1B Job Training Grants	17.268	FY24		18,603
Total U.S. Department of Labor				1,063,489
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b>Passed Through Ohio Department of Transportation</b>				
Highway Planning and Construction	20.205	108147		6,059
Highway Planning and Construction	20.205	116424		398,803
Highway Planning and Construction	20.205	118118		281,674
Highway Planning and Construction	20.205	117345		3,812
Highway Planning and Construction	20.205	117674		697,454
Total AL # 20.205				1,387,802
<b>Passed Through Ohio Department of Public Safety</b>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2024-00049		11,536
Total AL # 20.600				11,536
Total Highway Safety Cluster				11,536
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2024-00049		6,198
Total AL # 20.608				6,198
Total U.S. Department of Transportation				1,405,536
<b>U.S. DEPARTMENT OF TREASURY</b>				
<b>Direct Award</b>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		\$2,396,334	2,396,334
<b>Passed Through the Ohio Mental Health &amp; Addiction Services</b>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	FY24	235	235
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	FY25	1,573,122	1,573,122
<b>Passed Through the Ohio Department of Development</b>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	LED-2023-203249		28,175
Total AL # 21.027			3,969,691	3,997,866
Total U.S. Department of Treasury			3,969,691	3,997,866
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Direct Award</b>				
Geographic Programs - Great Lakes Restoration Initiative	66.469			52,737
Total AL # 66.469				52,737
Total U.S. Environmental Protection Agency				52,737
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b>Passed Through Ohio Department of Developmental Disabilities</b>				
Special Education_Grants for Infants and Families	84.181	FY24		1,834
Special Education_Grants for Infants and Families	84.181	FY25		398,199
Total AL # 84.181				400,033
Total U.S. Department of Education				400,033
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Passed Through Ohio Department of Health</b>				
Injury Prevention and Control Research and State Community Based Programs	93.136	FY24		10,000
Total AL # 93.136				10,000
<b>Passed Through Ohio Department of Job and Family Services</b>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FY23		24,762
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FY24		4,887
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FY24		18,560
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FY25		20,969
Total AL # 93.556				69,178
Temporary Assistance for Needy Families	93.558	FY22		94,390
Temporary Assistance for Needy Families	93.558	FY24		1,211,041
Temporary Assistance for Needy Families	93.558	FY25		3,323
Total AL # 93.558				1,308,754
Child Support Services	93.563	JFSFCS24I		622
Child Support Services	93.563	JFSFCS23I		923
Child Support Services	93.563	JFSCCS22I		58,042
Child Support Services	93.563	JFSCCS24I		277,737
Child Support Services	93.563	JFSCCS24		868,310
Child Support Services	93.563	JFSCCS25		374,928
Total AL # 93.563				1,580,562

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Provided Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
CCDF Cluster				
Child Care and Development Block Grant	93.575	FY24		50,343
Child Care and Development Block Grant	93.575	FY25		42,019
Total AL # 93.575				92,362
Total CCDF Cluster				92,362
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY23		3,061
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY24		604
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY25		55,212
Total AL # 93.645				58,877
Foster Care Title IV-E	93.658	FY24		1,142,654
Foster Care Title IV-E	93.658	FY25		342,971
Total AL # 93.658				1,485,625
Adoption Assistance	93.659	FY24		567,271
Adoption Assistance	93.659	FY25		189,266
Total AL # 93.659				756,537
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	FY23		3,144
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	FY24		29,459
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	FY25		3,233
Total AL # 93.674				35,836
COVID-19 Elder Abuse Prevention Intervention Program	93.747	FY21		13,703
Total AL # 93.747				13,703
Children's Health Insurance Program	93.767	FY24		42,105
Children's Health Insurance Program	93.767	FY25		2,638
Total AL # 93.767				44,743
Medicaid Cluster				
Medical Assistance Program	93.778	FY24		873,843
Medical Assistance Program	93.778	FY25		377,314
Medical Assistance Program	93.778	FY24		3,743
Total AL # 93.778				1,254,900
Total Medicaid Cluster				1,254,900
<b>Passed Through Ohio Department of Mental Health and Addiction Services</b>				
Opioid STR	93.788	FY24	323,539	329,619
Opioid STR	93.788	FY25	497,550	851,452
Opioid STR	93.788	FY25		12,478
Total AL # 93.788			821,089	1,193,549
Block Grants for Community Mental Health Services				
Community Plan	93.958	FY24		35,361
Community Plan	93.958	FY25		35,361
Forensic Services	93.958	FY24		1,100
Forensic Services	93.958	FY25		1,100
BSCA Community	93.958	FY24		30,001
Total AL # 93.958				102,923
Block Grants for the Prevention and Treatment of Substance Abuse				
Rural Women's Residential Project	93.959	FY24	231,652	231,652
Rural Women's Residential Project	93.959	FY25	56,352	56,352
Federal Per Capita - Prevention	93.959	FY24	60,106	60,106
Federal Per Capita - Prevention	93.959	FY25	60,106	60,106
Federal Per Capita - Treatment	93.959	FY24		234,091
Federal Per Capita - Treatment	93.959	FY25		107,250
Total AL # 93.959			408,216	749,557
Social Services Block Grant	93.667	FY24	18,416	18,416
Social Services Block Grant	93.667	FY25	33,894	33,894
<b>Passed Through Ohio Department of Job and Family Services</b>				
Social Services Block Grant	93.667	FY24		710,129
Social Services Block Grant	93.667	FY25		246,912
<b>Passed Through Ohio Department of Developmental Disabilities</b>				
Social Services Block Grant	93.667	FY24		80,238
Total AL # 93.667			52,310	1,089,589
Total U.S. Department of Health and Human Services			1,281,615	9,846,695
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<b>Passed Through Ohio Emergency Management Agency</b>				
Emergency Management Performance Grants	97.042	EMC-2023-EP-00003		85,663
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006		27,553
Total AL # 97.042				113,216
Total U.S. Department of Homeland Security				113,216
<b>Total Expenditures of Federal Awards</b>			<b>\$5,251,306</b>	<b>\$19,118,136</b>

The accompanying notes are an integral part of this schedule.

## **WOOD COUNTY**

### **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR § 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2024**

#### **NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wood County, Ohio (the County) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

#### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

#### **NOTE C – INDIRECT COST RATE**

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

#### **NOTE D – SUBRECIPIENTS**

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

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

#### **NOTE E – CHILD NUTRITION CLUSTER**

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

#### **NOTE F – FOOD DONATION PROGRAM**

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

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

The current cash balance on the County's local program income account as of December 31, 2024 is \$1,513,243.



**NOTE H – MATCHING REQUIREMENTS**

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

**NOTE I – TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2024, the County made allowable transfers of \$641,350 from the Temporary Assistance for Needy Families (TANF) (AL #93.558) program to the Social Services Block Grant (SSBG) (AL #93.667) program. The Schedule shows the County spent approximately \$1,308,754 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 2024 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,950,104
Transfer to Social Services Block Grant	<u>(641,350)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 1,308,754</u></b>

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# OHIO AUDITOR OF STATE KEITH FABER



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

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

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

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 22, 2025, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement 101, *Compensated Absences*. Our report includes a reference to other auditors who audited the financial statements of the Wood County Port Authority, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### ***Report on Internal Control Over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2024-001 that we consider to be a material weakness.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***County's Response to Finding***

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

### ***Purpose of This Report***

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

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

September 22, 2025



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

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

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

To the Board of County Commissioners:

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Wood County, Ohio's (County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Wood County's major federal programs for the year ended December 31, 2024. Wood County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Wood County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal Program***

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

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

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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


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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Wood County, Ohio (County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated September 22, 2025, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement 101, *Compensated Absences*. Our report refers to other auditors whom audited the financial statements of Wood County Port Authority, the discretely presented component unit, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

September 22, 2025

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**WOOD COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2024**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Supplemental Nutrition Assistance Program (SNAP) Cluster Coronavirus State and Local Fiscal Recovery Funds – AL #21.027 Temporary Assistance for Needy Families – AL #93.558 Child Support Services – AL #93.563 Foster Care Title IV-E – AL #93.658 Social Services Block Grant – AL #93.667 Block Grants for the Prevention and Treatment of Substance Abuse – AL #93.959
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
---

**FINDING NUMBER 2024-001**

**Material Weakness – Financial Reporting**

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16. Governmental Accounting Standards Board (GASB) Cod. 1100 paragraph .101 states a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles, and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions.

We identified the following errors requiring adjustments to the financial statements in accordance with the provisions of Governmental Accounting Standards Board Statement No. 54 (GASB Cod. 1800.165-179):

- General Fund Nonspendable fund balance was understated in the amount of \$818,677.
- General Fund Assigned fund balance was understated in the amount of \$6,604,126.
- General Fund Unassigned fund balance was overstated in the amount of \$7,422,803.

These errors were not identified and corrected due to deficiencies in the County's internal controls over financial statement monitoring. Failure to prepare accurate financial statements and notes to the financial statements could lead to the Board of County Commissioners making misinformed decisions. The accompanying financial statements and notes to the financial statements have been adjusted to correct these errors. In addition to the adjustments noted above, we also identified misstatements ranging in the amounts of \$1,187 to \$541,068 that we have brought to the County's attention.

The County should adopt policies and procedures over financial reporting, including a final review of the financial statements and notes to the financial statements by the County Auditor and Board of Commissioners to help identify and correct any errors and omissions.

**Officials' Response:**

See Corrective Action Plan

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

None

## Matthew Oestreich, Wood County Auditor



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



### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR § 200.511(b) DECEMBER 31, 2024

Finding Number	Finding Summary	Status	Additional Information
2023-001	Ohio Rev. Code § 5705.41(B), budgetary expenditures exceeded appropriations.	Corrective action taken and finding is fully corrected.	

## Matthew Oestreich, Wood County Auditor



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



### **CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2024**

**Finding Number:**

2024-001

**Planned Corrective Action:**

This finding was a result of inadvertent errors made in the classification of fund balance for funds that are rolled up into the General Fund by our CPA firm. The errors have been fully corrected in the 2024 General Fund trial balance and ACFR, which will be carried forward to 2025. A more detailed and thorough review of the draft basic financial statements will be done by our CPA firm and us next year to uncover any potential misstatements prior to being filed on the Hinkle System.

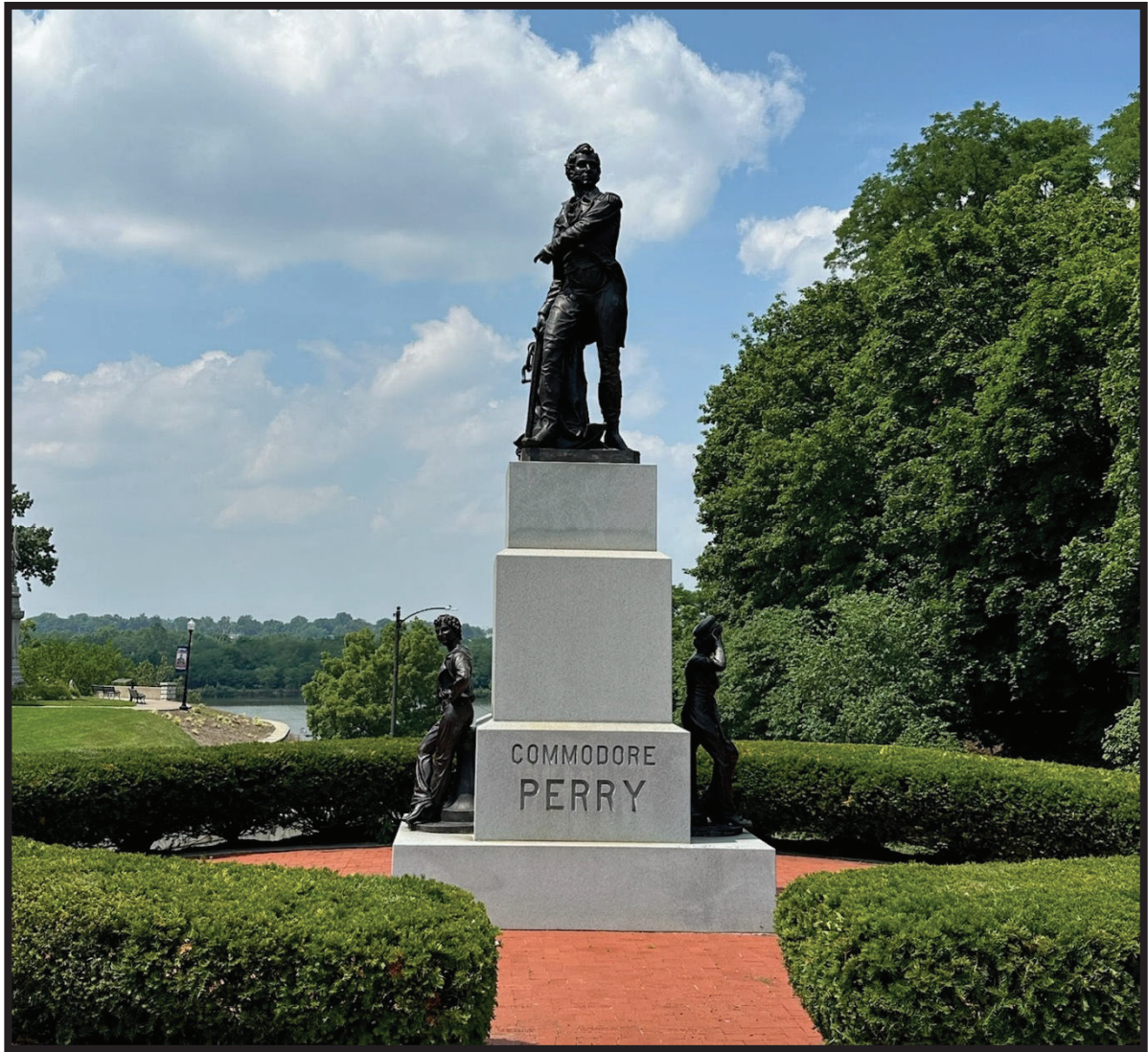
**Anticipated Completion Date:**

05/30/2026

**Responsible Contact Person:**

Matthew Oestreich and Stephanie Abke

# WOOD COUNTY, OHIO



**Annual Comprehensive Financial Report**  
FOR THE YEAR ENDED  
DECEMBER 31, 2024  
**Matthew Oestreich, Auditor**



# WOOD COUNTY, OHIO

## Annual Comprehensive Financial Report

For the Year Ended  
December 31, 2024

Matthew Oestreich  
Wood County Auditor

Prepared by the Wood County Auditor's Office





# **INTRODUCTORY SECTION**



# WOOD COUNTY, OHIO

## ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2024

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# WOOD COUNTY, OHIO

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## WOOD COUNTY, OHIO

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**WOOD COUNTY, OHIO**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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# Matthew Oestreich, Wood County Auditor



One Courthouse Square  
Bowling Green, Ohio 43402  
[www.co.wood.oh.us/auditor](http://www.co.wood.oh.us/auditor)  
419-354-9150 or 1-866-860-4140  
[auditor@co.wood.oh.us](mailto:auditor@co.wood.oh.us)



September 22, 2025

Citizens of Wood County  
Wood County Commissioners

It is my pleasure to present Wood County's Annual Comprehensive Financial Report for the year ended December 31, 2024. The Annual Comprehensive Financial Report conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provides a complete and full disclosure of all material financial elements of Wood County, including the financial information for the County's only component unit, the Wood County Port Authority. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

The Auditor of the State of Ohio, Keith Faber, has issued an unmodified opinion on Wood County's financial statements for the year ended December 31, 2024. The Independent Auditor's Report is located at the front of the financial section of this report.

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

## Profile of the Government

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 620 square miles. Wood County was named for Colonel Eleazer D. Wood, an engineer and officer at Fort Meigs during the War of 1812. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to current estimates, the population of Wood County is 133,077. Bowling Green is the largest subdivision with a population of 30,463. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

The elected three-member Board of County Commissioners functions as both the legislative and executive branches. Each commissioner serves a term of four years. The County budget process constantly evolves and is refined throughout the year. The County Commissioners are required by law to adopt a permanent budget no later than April 1 of each year and a final budget no later than the end of the year. The County's budget is tied to the official certificate of estimated resources (certificate). The certificate details the total amount of funds available from all sources, including the unencumbered cash balances from the previous year. Appropriations cannot exceed the amount listed on the certificate for each fund. Often it is necessary to amend the certificate to reflect additional funds received or, in some cases, reduce the certificate when it is apparent that anticipated revenues will not be forthcoming. The legal level of budgetary control has been established by the County Commissioners at the fund, department, and object levels for all funds.

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

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

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

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

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

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

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

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

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



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

### Local Economy

Wood County saw a slight rise in unemployment rates, with an average of 4.3% in 2024, underscoring the importance of continuous recruiting of high quality employers.

Amazon launched a \$70 million project in Perrysburg township creating 500 jobs in the northern end of the county, while a \$22 million Charter Steel expansion began in Perry Township creating 15 jobs to the south. Additionally, the county saw further investment and job creation by Magna International with 140 jobs in Rossford at Norplas and 120 jobs in Bowling Green at Vehtek. Our glass and solar industry also saw continued investment with a project at NSG in Rossford and First Solar purchasing and finishing the former Peloton building in Troy Township. Finally, Middleton Township also saw construction begin on the previously announced \$800 million data center project to the northeast of SR25 and SR582.

The County has established ten enterprise zones to encourage new investments. Enterprise zones are designated areas of land in which businesses can receive tax incentives in the form of tax exemptions eligible on new investment.

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

### Major Initiatives

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

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

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

### Long-Term Financial Planning

The County remains in a good financial position to fund core services due to conservative budgeting over the years. Appropriations and expenditures for 2024 reflected a cautious, yet optimistic approach by the County. This resulted in expenditures that maintained quality services to the citizens of Wood County, allowed for modest equipment purchases and capital improvements, and protected the County's financial position through its excellent bond rating. Wood County's current bond rating with Moody's is Aa1.

The County's General Fund budget for 2024 was slightly higher than in 2023. Budget estimates for 2025 show a decrease in budgeted expenditures compared to last year while also reflecting a strong fund balance and continued strength in sales tax.

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

### Relevant Financial Policies

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

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

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

### Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its annual comprehensive financial report for the year ended December 31, 2023. This was the twenty-eighth consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

I thank the County Commissioners and Administrator Carri Stanley in particular for their support, input, and funding for this Annual Comprehensive Financial Report. The assistance given by Julian and Grube was most helpful and appreciated in compiling the Annual Comprehensive Financial Report.

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

Lastly, I would like to acknowledge the fine efforts of the entire staff of the Wood County Auditor's Office with special thanks to Chief Deputy Julie Allison.

Respectfully submitted,

A handwritten signature in dark ink, reading "Matthew Oestreich". The script is cursive and fluid, with the first name "Matthew" and last name "Oestreich" clearly distinguishable.

Matthew Oestreich  
Wood County Auditor

# WOOD COUNTY, OHIO

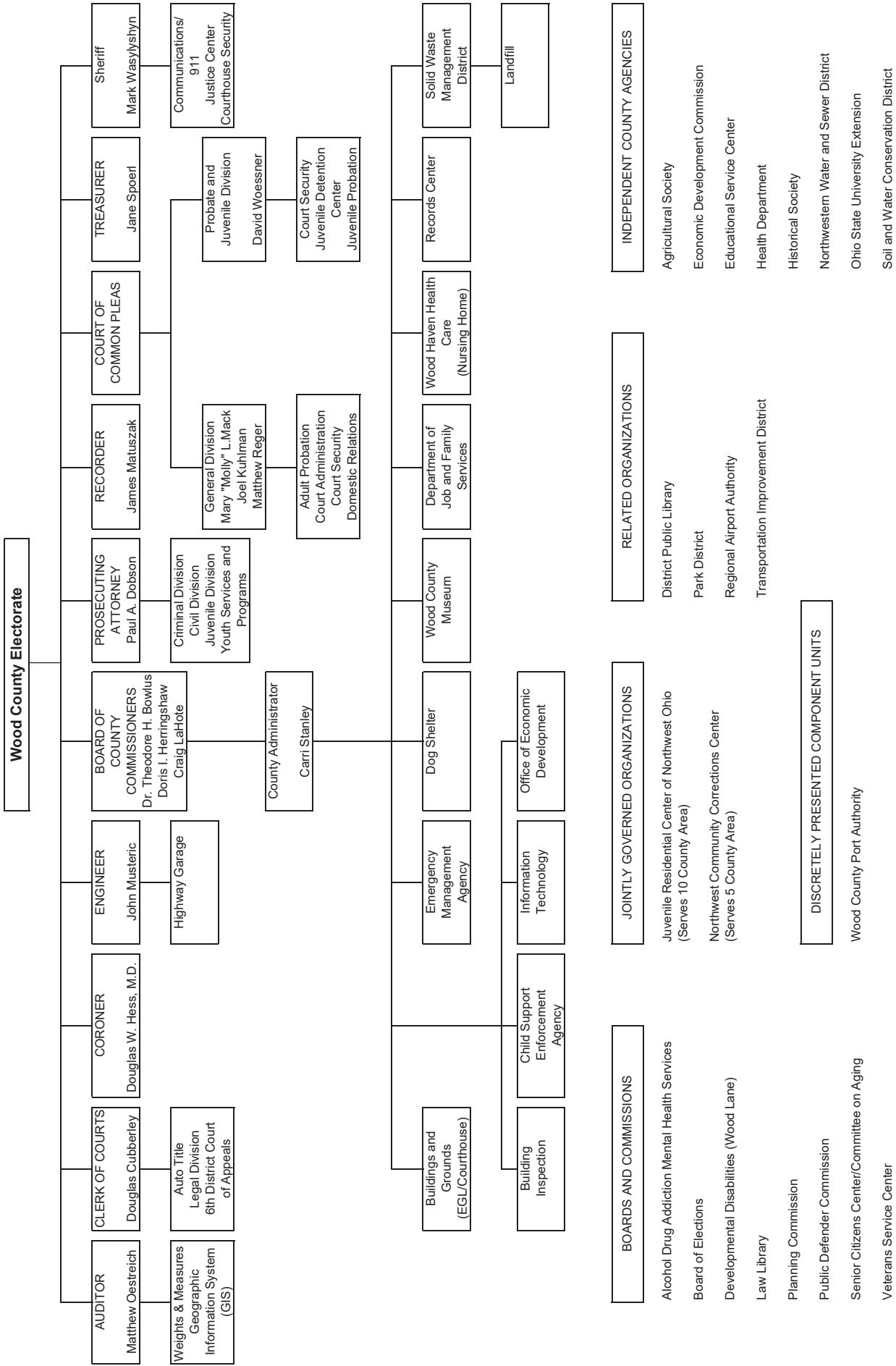
## PRINCIPAL OFFICIALS

December 31, 2024

## ELECTED OFFICIALS

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

WOOD COUNTY ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Wood County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morrell*

Executive Director/CEO

# **FINANCIAL SECTION**





# OHIO AUDITOR OF STATE KEITH FABER



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

## INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

### ***Report on the Audit of the Financial Statements***

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2024, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Wood County Port Authority, which represents 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2024, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Wood County Port Authority, are based solely on the report of other auditors.

#### ***Basis for Opinions***

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

### ***Emphasis of Matter***

As discussed in Note 3 to the financial statements, during 2024, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

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

### ***Supplementary information***

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

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

### ***Other Information***

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2025, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

KEITH FABER  
Ohio Auditor of State

A handwritten signature in cursive script that reads "Tiffany L. Ridenbaugh".

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

September 22, 2025

## **WOOD COUNTY, OHIO**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024 (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, 2024. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the basic financial statements to enhance their understanding of the County's financial performance.

#### **FINANCIAL HIGHLIGHTS**

- In total, the County's net position increased \$9,961,370 or 3 percent from the prior year. Governmental activities increased \$5,227,211 and business-type activities increased \$4,734,159.

#### **USING THIS ANNUAL REPORT**

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

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

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

#### **REPORTING THE COUNTY AS A WHOLE**

The statement of net position and the statement of activities reflect how the County did financially during 2024. 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.

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

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

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

**Component Unit** - The County's financial statements include financial data for the Wood County Port Authority. This component unit is more fully described in Note 24 to the basic financial statements.

## WOOD COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024 (UNAUDITED)

#### REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

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

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

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

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

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

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# WOOD COUNTY, OHIO

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024 (UNAUDITED)

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Statement of Net Position provides the perspective of the County as a whole. For Table 1, amounts for 2024 have been presented in accordance with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101 (see Note 3.C) while amounts for 2023 have been presented in accordance with previous guidance. Table 1 provides a summary of the County's net position for 2024 and 2023.

**Table 1**  
**Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
<u>Assets</u>						
Current and other assets	\$ 310,005,512	\$ 314,283,139	\$ 12,769,470	\$ 11,517,211	\$ 322,774,982	\$ 325,800,350
Net pension asset	715,585	554,111	78,461	66,496	794,046	620,607
Net OPEB asset	2,472,834	100,289	261,476	-	2,734,310	100,289
Capital assets, net	143,277,850	129,475,182	9,898,437	6,429,816	153,176,287	135,904,998
Total assets	<u>456,471,781</u>	<u>444,412,721</u>	<u>23,007,844</u>	<u>18,013,523</u>	<u>479,479,625</u>	<u>462,426,244</u>
<u>Deferred outflows of resources</u>						
Pension	22,788,922	33,717,818	2,493,532	4,059,860	25,282,454	37,777,678
OPEB	2,108,735	5,158,616	249,302	617,397	2,358,037	5,776,013
Total deferred outflows of resources	<u>24,897,657</u>	<u>38,876,434</u>	<u>2,742,834</u>	<u>4,677,257</u>	<u>27,640,491</u>	<u>43,553,691</u>
<u>Liabilities</u>						
Current and other liabilities	24,327,695	24,829,345	605,884	686,200	24,933,579	25,515,545
Long-term liabilities						
Pension	70,758,782	82,051,681	7,660,451	9,712,944	78,419,233	91,764,625
OPEB	-	1,709,383	-	205,128	-	1,914,511
Other amounts	33,042,956	24,443,260	10,850,784	10,203,365	43,893,740	34,646,625
Total liabilities	<u>128,129,433</u>	<u>133,033,669</u>	<u>19,117,119</u>	<u>20,807,637</u>	<u>147,246,552</u>	<u>153,841,306</u>
<u>Deferred inflows of resources</u>						
Pension	1,715,065	279,912	494,245	25,417	2,209,310	305,329
OPEB	1,419,963	652,059	151,633	68,236	1,571,596	720,295
Other amounts	51,593,763	49,516,427	-	-	51,593,763	49,516,427
Total deferred inflows of resources	<u>54,728,791</u>	<u>50,448,398</u>	<u>645,878</u>	<u>93,653</u>	<u>55,374,669</u>	<u>50,542,051</u>
<u>Net position</u>						
Net investment in capital assets	126,476,963	113,178,785	9,159,646	5,759,816	135,636,609	118,938,601
Restricted	73,256,269	110,138,791	339,937	66,496	73,596,206	110,205,287
Unrestricted (deficit)	98,777,982	76,489,512	(3,511,902)	(4,036,822)	95,266,080	72,452,690
Total net position	<u>\$ 298,511,214</u>	<u>\$ 299,807,088</u>	<u>\$ 5,987,681</u>	<u>\$ 1,789,490</u>	<u>\$ 304,498,895</u>	<u>\$ 301,596,578</u>

The net pension liability (asset) and the net OPEB asset reported by the County at December 31, 2024, is reported pursuant to GASB Statement No. 68, *"Accounting and Financial Reporting for Pensions"* and GASB Statement No. 75, *"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions"*. For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB asset to the reported net position and subtracting deferred outflows related to pension and OPEB.



## WOOD COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024 (UNAUDITED)

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

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

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

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

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

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

There were several changes of note for governmental activities. Capital assets increased due to the ongoing expansion and renovation of the county jail. The decrease in long-term liabilities was primarily due to a decrease in the net pension and net OPEB liability. The increase in other long-term liabilities represents an increase in outstanding claims and compensated absences payable as of year-end.

For business-type activities, the increase in current and other assets was primarily due to an increase in cash and cash equivalents as the Building Inspection, Nursing Home, and Landfill funds took in revenue in excess of costs for the year. There was a decrease in long-term liabilities due to a decrease in the net pension and net OPEB liability for business-type activities.



# WOOD COUNTY, OHIO

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024 (UNAUDITED)

During 2024, the County implemented GASB Statement No. 101 (see Note 3.C). For Table 2, the implementation has been reported as a change in accounting principle. Table 2 reflects the change in net position for 2024 and 2023.

**Table 2**  
**Change in Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
<u>Revenues</u>						
Program revenues						
Charges for services	\$ 23,866,977	\$ 27,074,883	\$ 15,835,993	\$ 14,610,656	\$ 39,702,970	\$ 41,685,539
Operating grants, contributions, and interest	40,723,269	42,910,272	-	1,000,000	40,723,269	43,910,272
Capital grants and contributions	1,838,591	1,305,847	-	-	1,838,591	1,305,847
Total program revenues	66,428,837	71,291,002	15,835,993	15,610,656	82,264,830	86,901,658
General revenues						
Property taxes levied for:						
General operating	10,015,476	8,402,436	-	-	10,015,476	8,402,436
Health-alcohol, drug addition, and mental health services	7,530,771	8,431,929	-	-	7,530,771	8,431,929
Human services-job and family services	2,830,587	3,867,141	-	-	2,830,587	3,867,141
Human services-developmental disabilities	19,033,318	22,702,546	-	-	19,033,318	22,702,546
Human services-senior citizens	2,976,213	3,316,188	-	-	2,976,213	3,316,188
Conservation and recreation-historical center	200,197	178,784	-	-	200,197	178,784
Payment in lieu of taxes	50,137	78,625	-	-	50,137	78,625
Permissive sales taxes	29,728,135	28,979,541	-	-	29,728,135	28,979,541
Other local taxes	232,762	255,477	-	-	232,762	255,477
Grants and entitlements	6,736,879	4,345,779	-	-	6,736,879	4,345,779
Interest	11,986,768	12,174,058	-	-	11,986,768	12,174,058
Other	947,128	1,498,273	41,452	27,019	988,580	1,525,292
Total general revenues	92,268,371	94,230,777	41,452	27,019	92,309,823	94,257,796
Total revenues	158,697,208	165,521,779	15,877,445	15,637,675	174,574,653	181,159,454

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# WOOD COUNTY, OHIO

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024 (UNAUDITED)

**Table 2**  
**Change in Net Position**  
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
<u>Program expenses</u>						
General government:						
Legislative and executive	\$ 30,951,631	\$ 27,038,015	\$ -	\$ -	\$ 30,951,631	\$ 27,038,015
Judicial	13,317,925	11,133,111	-	-	13,317,925	11,133,111
Intergovernmental	621,282	582,350	-	-	621,282	582,350
Internal service fund-external portion	3,306,274	2,287,939	-	-	3,306,274	2,287,939
Public safety	15,366,776	12,556,106	-	-	15,366,776	12,556,106
Public works	15,299,330	12,565,542	-	-	15,299,330	12,565,542
Health	16,188,053	14,001,352	-	-	16,188,053	14,001,352
Human services	51,895,957	45,572,316	-	-	51,895,957	45,572,316
Conservation and recreation	856,998	489,437	-	-	856,998	489,437
Economic development	1,116,121	1,135,873	-	-	1,116,121	1,135,873
Other	594,638	-	-	-	594,638	-
Interest	593,026	638,179	-	-	593,026	638,179
Building inspection	-	-	1,580,578	1,622,544	1,580,578	1,622,544
Nursing home	-	-	9,905,649	9,598,702	9,905,649	9,598,702
Landfill	-	-	3,019,045	3,672,478	3,019,045	3,672,478
Total expenses	<u>150,108,011</u>	<u>128,000,220</u>	<u>14,505,272</u>	<u>14,893,724</u>	<u>164,613,283</u>	<u>142,893,944</u>
Change in net position before transfers	8,589,197	37,521,559	1,372,173	743,951	9,961,370	38,265,510
Transfers	(3,361,986)	(118,400)	3,361,986	118,400	-	-
Change in net position	<u>5,227,211</u>	<u>37,403,159</u>	<u>4,734,159</u>	<u>862,351</u>	<u>9,961,370</u>	<u>38,265,510</u>
Net position as previously reported	299,807,088	262,403,929	1,789,490	927,139	301,596,578	263,331,068
Restatement - change in accounting principle	<u>(6,523,085)</u>	<u>-</u>	<u>(535,968)</u>	<u>-</u>	<u>(7,059,053)</u>	<u>-</u>
Net position at the beginning of year (restated)	<u>293,284,003</u>	<u>262,403,929</u>	<u>1,253,522</u>	<u>927,139</u>	<u>294,537,525</u>	<u>263,331,068</u>
Net position at end of year	<u>\$ 298,511,214</u>	<u>\$ 299,807,088</u>	<u>\$ 5,987,681</u>	<u>\$ 1,789,490</u>	<u>\$ 304,498,895</u>	<u>\$ 301,596,578</u>

For governmental activities, there was an overall decrease in program revenues. The decrease in charges for services was largely related to a decrease in legislative and executive and judicial collections. The decrease in operating grants and contributions was due to a decrease in intergovernmental funding related the American Rescue Plan Act (ARPA). The increase in capital grants and contributions was related to a higher amount received from the Ohio Department of Transportation and the Ohio Public Works for public works projects (roads/bridges) in the prior year. The overall change in general revenues is primarily due to a decrease in property taxes levied during the year. Expenses increased across all programs as a result of an increase in salaries and benefits throughout the County.

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

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

## WOOD COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024 (UNAUDITED)

**Table 3**  
**Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
General government				
Legislative and executive	\$ 30,951,631	\$ 27,038,015	\$ 22,442,774	\$ 16,731,970
Judicial	13,317,925	11,133,111	10,056,587	5,366,746
Intergovernmental	621,282	582,350	621,282	582,350
Internal service fund-external portion	3,306,274	2,287,939	1,283,006	(11,999)
Public safety	15,366,776	12,556,106	12,929,682	2,750,933
Public works	15,299,330	12,565,542	(2,890,180)	(2,174,865)
Health	16,188,053	14,001,352	9,012,854	9,085,834
Human services	51,895,957	45,572,316	28,918,667	23,332,602
Conservation and recreation	856,998	489,437	783,101	464,524
Economic development	1,116,121	1,135,873	(666,263)	(57,056)
Other	594,638	-	594,638	-
Interest	593,026	638,179	593,026	638,179
Total expenses	<u>\$ 150,108,011</u>	<u>\$ 128,000,220</u>	<u>\$ 83,679,174</u>	<u>\$ 56,709,218</u>

For 2024, 56 percent of the costs for services provided by the County were paid for by general revenues (44 percent in the prior year). COVID relief resources received in each of these years impacted the costs of services provided by general revenues.

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

#### GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

The General Fund had an increase in fund balance of 15 percent. Revenues increased mainly due to investment earnings and property tax revenue receipted in the general fund. Investment earnings increased due to the fair value gain on the County's investments. There was an increase in total expenditures mainly in public safety as the result of expenditures no longer being charged to the American Rescue Plan Act (ARPA) fund.

The Motor Vehicle and Gasoline Tax Fund had a 9 percent increase in fund balance. Revenues increased while expenditures were comparable. The County continued to fund road and bridge projects with resources from the Ohio Department of Transportation and the Ohio Public Works Commissioner in 2024.

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

## **WOOD COUNTY, OHIO**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024 (UNAUDITED)**

Revenues remained relatively consistent in the Job and Family Services Fund, while expenditures increased compared to last year. With expenditures more than current year revenues, there was an 18 percent decrease in fund balance. Expenditures increased from an increase in personal services and contractual services related to children's services and the work force investment act.

Fund balance decreased \$12.88 million in the Developmental Disabilities Fund. Revenues and expenditures increased, however revenues continued to exceed expenditures. Transfers out to the Wood Lane capital projects fund and the health insurance internal service fund caused the decrease in fund balance. Services are provided based on demand from developmentally challenged residents.

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

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

#### **BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS**

Net position increased substantially in the Building Inspection and decreased in the Nursing Home Funds. Revenues related to licenses, permits and inspections increased in the Building Inspection. A decrease in non-operating revenue in the Nursing Home Fund was the primary reason for the overall decrease in net position.

Net position increased 115 percent in the Landfill Fund. The fund now has a positive net position. Revenues are based on the amount of trash dumped. The increase in fund balance is due, in large part, to capital contributions during the year.

#### **BUDGETARY HIGHLIGHTS**

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

The County's most significant budgeted fund is the General Fund. For revenues, changes from the original budget to the final budget occurred for property and other taxes, interest, and intergovernmental revenues. Changes from the final budget to actual revenues changed substantially for permissive sales taxes, charges for services, intergovernmental, and interest revenues (all conservative estimates). For expenditures, the County increased the estimate across all programs excluding other expenditures; however, the actual expenditures for this program more closely mirrored the final budget. The decrease in actual expenditures from the final budget was due to conservative budgeting.

#### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2024, was \$143,277,850 and \$9,898,437, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of the ongoing construction of the expansion and renovation of the county jail, road improvements, bridge improvements, vehicles, and highway garage equipment. Disposals included an improvement, bridges, vehicles, and equipment. Additions for the business-type activities included construction in progress to the landfill expansion project, improvements, machinery and equipment, and vehicles. Disposals consisted of replaced vehicles and equipment. For further information regarding the County's capital assets, refer to Note 10 to the basic financial statements.

Debt - At December 31, 2024, the County had several long-term obligations outstanding including \$14,595,000 in general obligation bonds. Of this amount, \$625,000 will be repaid from business-type activities.

## **WOOD COUNTY, OHIO**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2024 (UNAUDITED)**

In addition to the debt previously outlined, the County's long-term obligations also include the net pension/OPEB liabilities, compensated absences, claims, and landfill closure/postclosure costs. The County's change in long-term obligation decreased overall due to net pension/OPEB liability, and general obligation bonds decreased due to the continued paydown of the general obligation bonds. For further information regarding the County's long-term obligations, refer to Notes 17 and 18 to the basic financial statements.

#### **CURRENT ISSUES**

The unemployment rate for the County in March 2025 was 4.9 percent, which is higher than the rate of 3.2 percent one year ago (March 2024). This rate is lower than the State rate of 5.1 and higher than the national rate of 4.2 percent.

Sales tax revenue in 2025 is comparable to 2024. So far in 2025, sales tax revenues compared to last year (January through April) are 6.5 percent higher.

#### **REQUEST FOR INFORMATION**

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

**WOOD COUNTY, OHIO**

STATEMENT OF NET POSITION  
DECEMBER 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Wood County Port Authority
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 211,407,140	\$ 14,188,155	\$ 225,595,295	\$ -
Cash and cash equivalents in segregated accounts	2,307,495	49,537	2,357,032	4,871,524
Cash and cash equivalents with fiscal agent	4,910,601	-	4,910,601	-
Investments with fiscal agent	8,004,492	-	8,004,492	-
Accounts and settlements receivable	1,392,418	439,890	1,832,308	360,000
Accrued interest receivable	1,577,766	-	1,577,766	-
Permissive sales taxes receivable	8,213,587	-	8,213,587	-
Due from other governments	10,928,987	1,050,625	11,979,612	385,276
Prepaid items	965,375	32,900	998,275	-
Materials and supplies inventory	675,424	75,984	751,408	-
Internal balances	3,067,621	(3,067,621)	-	-
Property taxes receivable	52,995,380	-	52,995,380	-
Payment in lieu of taxes receivable	50,137	-	50,137	-
Notes receivable	2,282,995	-	2,282,995	-
Special assessments receivable	1,226,094	-	1,226,094	-
Net pension asset	715,585	78,461	794,046	-
Net OPEB asset	2,472,834	261,476	2,734,310	-
Capital assets:				
Nondepreciable capital assets	34,964,148	904,000	35,868,148	7,887,954
Depreciable capital assets, net	108,313,702	8,994,437	117,308,139	-
Total capital assets, net	143,277,850	9,898,437	153,176,287	7,887,954
Total assets	456,471,781	23,007,844	479,479,625	13,504,754
<b>Deferred outflows of resources:</b>				
Pension	22,788,922	2,493,532	25,282,454	-
OPEB	2,108,735	249,302	2,358,037	-
Total deferred outflows of resources	24,897,657	2,742,834	27,640,491	-
<b>Liabilities:</b>				
Accrued wages and benefits payable	2,348,548	221,101	2,569,649	-
Employee withholdings payable	1,193,089	-	1,193,089	-
Accounts payable	2,187,270	128,897	2,316,167	117,522
Contracts payable	2,678,749	113,791	2,792,540	2,397,513
Retainage payable	434,595	-	434,595	309,086
Matured compensated absences payable	345,303	-	345,303	-
Due to other governments	892,688	140,012	1,032,700	-
Accrued interest payable	47,766	2,083	49,849	-
Matured bonds payable	24,000	-	24,000	-
Matured interest payable	23,742	-	23,742	-
Unearned revenue	14,151,945	-	14,151,945	1,158,842
Long-term liabilities:				
Due within one year	9,038,696	412,226	9,450,922	-
Due in more than one year	24,004,260	10,438,558	34,442,818	-
Net pension liability	70,758,782	7,660,451	78,419,233	-
Total liabilities	128,129,433	19,117,119	147,246,552	3,982,963

- (Continued)

**WOOD COUNTY, OHIO**

STATEMENT OF NET POSITION - (CONTINUED)  
DECEMBER 31, 2024

	<b>Primary Government</b>			<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Wood County Port Authority</b>
<b>Deferred inflows of resources:</b>				
Property taxes	\$ 51,543,626	\$ -	\$ 51,543,626	\$ -
Payment in lieu of taxes	50,137	-	50,137	-
Pension	1,715,065	494,245	2,209,310	-
OPEB	1,419,963	151,633	1,571,596	-
Total deferred inflows of resources	<u>54,728,791</u>	<u>645,878</u>	<u>55,374,669</u>	<u>-</u>
<b>Net position:</b>				
Net investment in capital assets	126,476,963	9,159,646	135,636,609	7,797,290
Restricted for:				
Debt service	3,561,143	-	3,561,143	-
Capital projects	503,412	-	503,412	-
Legislative and executive	1,533,058	-	1,533,058	-
Judicial	3,581,799	-	3,581,799	-
Public safety	1,254,665	-	1,254,665	-
Public works	20,180,506	-	20,180,506	-
Health	8,255,244	-	8,255,244	-
Human services	30,068,662	-	30,068,662	-
Economic development	1,008,733	-	1,008,733	-
Conservation and recreation	120,628	-	120,628	-
Pension and OPEB	3,188,419	339,937	3,528,356	-
Unrestricted (deficit)	98,777,982	(3,511,902)	95,266,080	1,724,501
Total net position	<u>\$ 298,511,214</u>	<u>\$ 5,987,681</u>	<u>\$ 304,498,895</u>	<u>\$ 9,521,791</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**WOOD COUNTY, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental activities:</b>				
General government:				
Legislative and executive	\$ 30,951,631	\$ 6,135,256	\$ 2,373,601	\$ -
Judicial	13,317,925	1,724,136	1,537,202	-
Intergovernmental	621,282	-	-	-
Internal service fund - external portion	3,306,274	2,023,268	-	-
Public safety	15,366,776	1,552,827	884,267	-
Public works	15,299,330	9,450,395	6,973,764	1,765,351
Health	16,188,053	777,093	6,324,866	73,240
Human services	51,895,957	1,425,866	21,551,424	-
Conservation and recreation	856,998	-	73,897	-
Economic development	1,116,121	778,136	1,004,248	-
Other	594,638	-	-	-
Interest	593,026	-	-	-
Total governmental activities	<u>150,108,011</u>	<u>23,866,977</u>	<u>40,723,269</u>	<u>1,838,591</u>
<b>Business-type activities:</b>				
Building inspection	1,580,578	3,134,666	-	-
Nursing home	9,905,649	9,243,895	-	-
Landfill	3,019,045	3,457,432	-	-
Total business-type activities	<u>14,505,272</u>	<u>15,835,993</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 164,613,283</u>	<u>\$ 39,702,970</u>	<u>\$ 40,723,269</u>	<u>\$ 1,838,591</u>
<b>Component Unit:</b>				
Wood County Port Authority	<u>\$ 5,043,833</u>	<u>\$ 411,033</u>	<u>\$ 602,831</u>	<u>\$ 3,968,315</u>

**General revenues:**

Property taxes levied for:

  General operating

  Health - alcohol, drug addiction, and mental health services

  Human services - job and family services

  Human services - developmental disabilities

  Human services - senior citizens

  Conservation and recreation - historical center

Payment in lieu of taxes

Permissive sales taxes

Other taxes

Grants and entitlements not restricted to specific programs

Investment earnings and other interest

Other

Total general revenues

Transfers

Change in net position

Net position as previously reported

Restatement - change in accounting principle

**Net position at beginning of year (restated)**

**Net position at end of year**

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**Net (Expense) Revenue and Change in Net Position**

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Wood County Port Authority
\$ (22,442,774)	\$ -	\$ (22,442,774)	\$ -
(10,056,587)	-	(10,056,587)	-
(621,282)	-	(621,282)	-
(1,283,006)	-	(1,283,006)	-
(12,929,682)	-	(12,929,682)	-
2,890,180	-	2,890,180	-
(9,012,854)	-	(9,012,854)	-
(28,918,667)	-	(28,918,667)	-
(783,101)	-	(783,101)	-
666,263	-	666,263	-
(594,638)	-	(594,638)	-
(593,026)	-	(593,026)	-
(83,679,174)	-	(83,679,174)	-
-	1,554,088	1,554,088	-
-	(661,754)	(661,754)	-
-	438,387	438,387	-
-	1,330,721	1,330,721	-
(83,679,174)	1,330,721	(82,348,453)	-
-	-	-	(61,654)
10,015,476	-	10,015,476	-
7,530,771	-	7,530,771	-
2,830,587	-	2,830,587	-
19,033,318	-	19,033,318	-
2,976,213	-	2,976,213	-
200,197	-	200,197	-
50,137	-	50,137	-
29,728,135	-	29,728,135	-
232,762	-	232,762	-
6,736,879	-	6,736,879	-
11,986,768	-	11,986,768	93,028
947,128	41,452	988,580	18,716
92,268,371	41,452	92,309,823	111,744
(3,361,986)	3,361,986	-	-
5,227,211	4,734,159	9,961,370	50,090
299,807,088	1,789,490	301,596,578	9,471,701
(6,523,085)	(535,968)	(7,059,053)	-
293,284,003	1,253,522	294,537,525	9,471,701
\$ 298,511,214	\$ 5,987,681	\$ 304,498,895	\$ 9,521,791

**WOOD COUNTY, OHIO**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2024

	<b>General</b>	<b>Motor Vehicle and Gasoline Tax</b>	<b>Alcohol, Drug Addiction, and Mental Health Services</b>	<b>Job and Family Services</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 45,423,319	\$ 15,365,454	\$ 6,430,269	\$ 7,310,869
Cash and cash equivalents in segregated accounts	480,213	-	-	-
Accounts and settlements receivable	158,088	1,176	-	-
Accrued interest receivable	1,529,776	47,990	-	-
Permissive sales taxes receivable	8,213,587	-	-	-
Due from other funds	44,041	-	-	305,300
Due from other governments	2,398,560	4,578,861	1,113,120	384,329
Prepaid items	712,230	-	8,472	22,954
Materials and supplies inventory	230,235	392,549	-	29,775
Interfund receivable	4,535,846	-	-	-
Restricted assets:				
Equity in pooled cash and cash equivalents	318,677	-	-	-
Property taxes receivable	10,855,284	-	9,100,426	4,332,318
Payment in lieu of taxes receivable	50,137	-	-	-
Notes receivable	500,000	-	-	-
Special assessments receivable	-	-	-	-
Total assets	<u>\$ 75,449,993</u>	<u>\$ 20,386,030</u>	<u>\$ 16,652,287</u>	<u>\$ 12,385,545</u>
<b>Liabilities:</b>				
Accrued wages and benefits payable	\$ 1,369,120	\$ 55,729	\$ 26,550	\$ 280,775
Employee withholdings payable	1,193,089	-	-	-
Accounts payable	741,034	11,551	694,861	342,488
Contracts payable	-	2,047,512	-	-
Retainage payable	-	165,814	-	-
Matured compensated absences payable	294,341	-	-	46,727
Due to other governments	419,158	22,528	7,200	146,012
Due to other funds	1,559	-	305,300	-
Interfund payable	-	-	-	-
Matured principal payable	-	-	-	-
Matured interest payable	-	-	-	-
Unearned revenue	-	-	-	74,923
Total liabilities	<u>4,018,301</u>	<u>2,303,134</u>	<u>1,033,911</u>	<u>890,925</u>
<b>Deferred inflows of resources:</b>				
Property taxes	10,550,048	-	8,853,879	4,211,019
Payment in lieu of taxes	50,137	-	-	-
Unavailable revenue	8,729,460	3,839,979	851,714	312,935
Total deferred inflows of resources	<u>19,329,645</u>	<u>3,839,979</u>	<u>9,705,593</u>	<u>4,523,954</u>
<b>Fund balances:</b>				
Nonspendable	2,439,393	392,549	8,472	52,729
Restricted	-	13,850,368	5,904,311	6,917,937
Committed	1,842,387	-	-	-
Assigned	7,617,856	-	-	-
Unassigned (deficit)	40,202,411	-	-	-
Total fund balances	<u>52,102,047</u>	<u>14,242,917</u>	<u>5,912,783</u>	<u>6,970,666</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 75,449,993</u>	<u>\$ 20,386,030</u>	<u>\$ 16,652,287</u>	<u>\$ 12,385,545</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Developmental Disabilities</b>	<b>American Rescue Plan</b>	<b>Permanent Improvement</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 41,176,702	\$ 12,791,474	\$ 32,240,781	\$ 44,350,808	\$ 205,089,676
1,202,487	-	-	624,795	2,307,495
14,270	-	-	1,218,884	1,392,418
-	-	-	-	1,577,766
-	-	-	-	8,213,587
-	-	-	13,731	363,072
858,484	-	733,696	861,937	10,928,987
71,518	-	-	4,087	819,261
11,401	-	-	11,464	675,424
-	-	1,035,076	-	5,570,922
-	-	-	-	318,677
24,434,364	-	-	4,272,988	52,995,380
-	-	-	-	50,137
-	-	558,853	1,224,142	2,282,995
-	-	-	1,226,094	1,226,094
<u>\$ 67,769,226</u>	<u>\$ 12,791,474</u>	<u>\$ 34,568,406</u>	<u>\$ 53,808,930</u>	<u>\$ 293,811,891</u>
\$ 512,010	\$ -	\$ -	\$ 104,364	\$ 2,348,548
-	-	-	-	1,193,089
147,806	-	8,570	240,960	2,187,270
-	-	95,234	536,003	2,678,749
-	-	268,781	-	434,595
-	-	-	4,235	345,303
133,644	-	-	44,928	773,470
-	-	-	44,041	350,900
-	-	-	3,014,081	3,014,081
-	-	-	24,000	24,000
-	-	-	23,742	23,742
-	12,735,188	-	1,341,834	14,151,945
<u>793,460</u>	<u>12,735,188</u>	<u>372,585</u>	<u>5,378,188</u>	<u>27,525,692</u>
23,773,724	-	-	4,154,956	51,543,626
-	-	-	-	50,137
1,395,630	-	392,009	3,023,430	18,545,157
<u>25,169,354</u>	<u>-</u>	<u>392,009</u>	<u>7,178,386</u>	<u>70,138,920</u>
82,919	-	-	15,551	2,991,613
41,723,493	56,286	-	15,067,306	83,519,701
-	-	-	462,274	2,304,661
-	-	33,803,812	26,162,254	67,583,922
-	-	-	(455,029)	39,747,382
<u>41,806,412</u>	<u>56,286</u>	<u>33,803,812</u>	<u>41,252,356</u>	<u>196,147,279</u>
<u>\$ 67,769,226</u>	<u>\$ 12,791,474</u>	<u>\$ 34,568,406</u>	<u>\$ 53,808,930</u>	<u>\$ 293,811,891</u>

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**WOOD COUNTY, OHIO**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2024

<b>Total governmental fund balances</b>		\$ 196,147,279
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		143,277,850
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Accounts and settlements receivable	\$ 1,177,600	
Accrued interest receivable	1,162,264	
Permissive sales taxes receivable	5,607,593	
Due from other governments	7,919,852	
Delinquent property taxes receivable	1,451,754	
Special assessments receivable	1,226,094	
Total		18,545,157
An internal balance is reported in governmental activities to reflect underpayments to the internal service funds by the business-type activities.		498,608
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities on the statement of net position.		12,965,092
On the statement of net position interest is accrued on outstanding bonds payable, whereas in the governmental funds, interest is accrued when due.		(47,766)
The net pension asset and net pension liability are not available to pay for current period expenditures and are not due and payable in the current period, respectively; therefore the asset, liability and related deferred inflows/outflows are not reported in governmental funds.		
Net pension asset	715,585	
Deferred outflows of resources	22,788,922	
Deferred inflows of resources	(1,715,065)	
Net pension liability	(70,758,782)	
Total		(48,969,340)
The net OPEB asset is not available to pay for current period expenditures; therefore the asset and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB asset	2,472,834	
Deferred outflows of resources	2,108,735	
Deferred inflows of resources	(1,419,963)	
Total		3,161,606
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
General obligation bonds payable	(14,567,543)	
Compensated absences	(12,499,729)	
Total		(27,067,272)
<b>Net position of governmental activities</b>		<u><u>\$ 298,511,214</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**WOOD COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>General</b>	<b>Motor Vehicle and Gasoline Tax</b>	<b>Alcohol, Drug Addiction, and Mental Health Services</b>	<b>Job and Family Services</b>
<b>Revenues:</b>				
Property taxes	\$ 10,320,766	\$ -	\$ 8,326,743	\$ 3,065,253
Payment in lieu of taxes	50,137	-	-	-
Permissive sales taxes	29,454,642	-	-	-
Permissive motor vehicles license taxes	-	5,550,531	-	-
Other taxes	55,791	-	41,813	14,829
Charges for services	9,060,707	1,379,234	-	-
Licenses and permits	1,021	-	-	-
Fines, costs, forfeitures, and settlements	328,776	153,531	-	-
Intergovernmental	6,732,686	5,980,522	6,446,599	12,816,741
Special assessments	-	-	-	-
Investment earnings and other interest	11,099,517	694,156	-	-
Other	947,128	-	47,037	3,213
Total revenues	<u>68,051,171</u>	<u>13,757,974</u>	<u>14,862,192</u>	<u>15,900,036</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	24,160,004	-	-	-
Judicial	11,131,755	-	-	-
Intergovernmental	621,282	-	-	-
Public safety	13,055,996	-	-	-
Public works	856,256	12,593,339	-	-
Health	258,400	-	15,254,487	-
Human services	655,444	-	-	17,207,571
Conservation and recreation	469,100	-	-	-
Economic development	318,183	-	-	-
Other	594,638	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>52,121,058</u>	<u>12,593,339</u>	<u>15,254,487</u>	<u>17,207,571</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,930,113</u>	<u>1,164,635</u>	<u>(392,295)</u>	<u>(1,307,535)</u>
<b>Other financing sources (uses):</b>				
Transfers in	557,361	-	-	215,100
Transfers (out)	(9,869,589)	-	-	(397,327)
Total other financing sources (uses)	<u>(9,312,228)</u>	<u>-</u>	<u>-</u>	<u>(182,227)</u>
Net change in fund balances	6,617,885	1,164,635	(392,295)	(1,489,762)
<b>Fund balances at beginning of year</b>	<u>45,484,162</u>	<u>13,078,282</u>	<u>6,305,078</u>	<u>8,460,428</u>
<b>Fund balances at end of year</b>	<u><u>\$ 52,102,047</u></u>	<u><u>\$ 14,242,917</u></u>	<u><u>\$ 5,912,783</u></u>	<u><u>\$ 6,970,666</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Developmental Disabilities</b>	<b>American Rescue Plan</b>	<b>Permanent Improvement</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 22,000,038	\$ -	\$ -	\$ 3,778,841	\$ 47,491,641
-	-	-	-	50,137
-	-	-	-	29,454,642
-	-	-	-	5,550,531
101,072	-	-	19,257	232,762
458,630	-	-	2,483,637	13,382,208
-	-	-	437,775	438,796
-	-	-	888,715	1,371,022
6,984,592	2,392,347	691,491	5,670,890	47,715,868
-	-	-	1,332,896	1,332,896
-	(67,606)	5,366	60,663	11,792,096
-	-	201,495	287,523	1,486,396
<u>29,544,332</u>	<u>2,324,741</u>	<u>898,352</u>	<u>14,960,197</u>	<u>160,298,995</u>
-	2,396,335	-	1,670,916	28,227,255
-	-	-	1,310,541	12,442,296
-	-	-	-	621,282
-	-	-	1,214,850	14,270,846
-	-	-	1,903,384	15,352,979
-	-	-	403,162	15,916,049
24,425,190	-	-	6,184,018	48,472,223
-	-	-	276,934	746,034
-	-	-	760,189	1,078,372
-	-	-	-	594,638
-	-	12,204,091	4,688,369	16,892,460
-	-	-	1,000,000	1,000,000
-	-	-	630,067	630,067
<u>24,425,190</u>	<u>2,396,335</u>	<u>12,204,091</u>	<u>20,042,430</u>	<u>156,244,501</u>
<u>5,119,142</u>	<u>(71,594)</u>	<u>(11,305,739)</u>	<u>(5,082,233)</u>	<u>4,054,494</u>
-	3,988	298,953	25,677,075	26,752,477
(18,000,000)	-	-	(50,000)	(28,316,916)
<u>(18,000,000)</u>	<u>3,988</u>	<u>298,953</u>	<u>25,627,075</u>	<u>(1,564,439)</u>
(12,880,858)	(67,606)	(11,006,786)	20,544,842	2,490,055
54,687,270	123,892	44,810,598	20,707,514	193,657,224
<u>\$ 41,806,412</u>	<u>\$ 56,286</u>	<u>\$ 33,803,812</u>	<u>\$ 41,252,356</u>	<u>\$ 196,147,279</u>

# WOOD COUNTY, OHIO

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2024

**Net change in fund balances - total governmental funds** \$ 2,490,055

*Amounts reported for governmental activities in the statement of activities are different because:*

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

Capital asset additions	\$ 20,183,365	
Current year depreciation	(6,328,529)	
Total		13,854,836

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position. (52,168)

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

Delinquent property taxes	(5,026,820)	
Permissive sales taxes	273,493	
Permissive motor vehicle license taxes	(124,092)	
Charges for services	(88,909)	
Fines, costs, forfeitures and settlements	(66,098)	
Intergovernmental	479,235	
Special assessments	35,189	
Investment income	200,589	
Total		(4,317,413)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position. 1,000,000

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.

Decrease in accrued interest payable	3,388	
Amortization of bond premiums	33,653	
Total		37,041

Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows.

Pension	7,113,868	
OPEB	19,132	
Total		7,133,000

Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability and net OPEB liability are reported as pension/OPEB expense in the statement of activities.

Pension	(8,023,544)	
OPEB	245,011	
Total		(7,778,533)

Some expenses reported in the statement of activities (compensated absences), do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (843,855)

- (Continued)



WOOD COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES - (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.

Interest revenue	\$	692,358	
Transfers in		2,000,000	
Transfers out		(557,361)	
Allocated to internal activities		<u>(7,147,743)</u>	
			\$ (5,012,746)

The internal service fund is used by management to charge the costs of insurance to an external agency is reported on the statement of activities. The change for the external portion is reported for the year.

The internal service funds used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.

(1,283,006)

**Change in net position of governmental activities**

\$ 5,227,211

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**WOOD COUNTY, OHIO**

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2024

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>Building Inspection</b>	<b>Nursing Home</b>	<b>Landfill</b>	<b>Total</b>
<b>Assets:</b>				
Current assets:				
Equity in pooled cash and cash equivalents	\$ 7,818,140	\$ 1,601,142	\$ 4,768,873	\$ 14,188,155
Cash and cash equivalents in segregated accounts	-	49,537	-	49,537
Cash and cash equivalents with fiscal agent	-	-	-	-
Investments with fiscal agent	-	-	-	-
Accounts receivable	-	273,721	166,169	439,890
Due from other governments	-	1,021,211	29,414	1,050,625
Prepaid items	-	-	32,900	32,900
Materials and supplies inventory	-	40,955	35,029	75,984
Total current assets	<u>7,818,140</u>	<u>2,986,566</u>	<u>5,032,385</u>	<u>15,837,091</u>
Noncurrent assets:				
Net pension asset	12,156	59,051	7,254	78,461
Net OPEB asset	40,511	196,790	24,175	261,476
Capital assets:				
Nondepreciable capital assets	-	-	904,000	904,000
Depreciable capital assets, net	128,193	2,922,660	5,943,584	8,994,437
Total capital assets, net	<u>128,193</u>	<u>2,922,660</u>	<u>6,847,584</u>	<u>9,898,437</u>
Total noncurrent assets	<u>180,860</u>	<u>3,178,501</u>	<u>6,879,013</u>	<u>10,238,374</u>
Total assets	<u>7,999,000</u>	<u>6,165,067</u>	<u>11,911,398</u>	<u>26,075,465</u>
<b>Deferred outflows of resources:</b>				
Pension	388,184	1,874,292	231,056	2,493,532
OPEB	52,048	170,583	26,671	249,302
Total deferred outflows of resources	<u>440,232</u>	<u>2,044,875</u>	<u>257,727</u>	<u>2,742,834</u>
<b>Liabilities:</b>				
Current liabilities:				
Accrued wages and benefits payable	-	221,101	-	221,101
Accounts payable	22,821	95,242	10,834	128,897
Contracts payable	36,631	-	77,160	113,791
Due to other governments	25,439	76,008	38,565	140,012
Due to other funds	-	-	12,172	12,172
Interfund loans payable	-	1,112,403	1,444,438	2,556,841
Accrued interest payable	-	2,083	-	2,083
General obligation bonds payable	-	45,000	-	45,000
Compensated absences payable	175,027	162,105	30,094	367,226
Claims payable	-	-	-	-
Total current liabilities	<u>259,918</u>	<u>1,713,942</u>	<u>1,613,263</u>	<u>3,587,123</u>
Long-term liabilities:				
General obligation bonds payable	-	580,000	-	580,000
Net pension liability	1,186,837	5,765,366	708,248	7,660,451
Compensated absences payable	147,394	369,326	134,740	651,460
Claims payable	-	-	-	-
Closure/postclosure costs payable	-	-	9,207,098	9,207,098
Total long-term liabilities	<u>1,334,231</u>	<u>6,714,692</u>	<u>10,050,086</u>	<u>18,099,009</u>
Total liabilities	<u>1,594,149</u>	<u>8,428,634</u>	<u>11,663,349</u>	<u>21,686,132</u>

- (Continued)

\$	5,998,787
	-
	4,910,601
	8,004,492
	-
	-
	146,114
	-
	<u>19,059,994</u>
	-
	-
	-
	-
	-
	-
	<u>19,059,994</u>
	-
	-
	-
	-
	-
	-
	-
	<u>3,090,157</u>
	<u>3,209,375</u>
	-
	-
	-
	2,885,527
	-
	<u>2,885,527</u>
	6,094,902

**WOOD COUNTY, OHIO**

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS - (CONTINUED)  
 DECEMBER 31, 2024

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>Building Inspection</b>	<b>Nursing Home</b>	<b>Landfill</b>	<b>Total</b>
<b>Deferred inflows of resources:</b>				
Pension	\$ 331,762	\$ 46,040	\$ 116,443	\$ 494,245
OPEB	23,180	114,620	13,833	151,633
Total deferred inflows of resources	<u>354,942</u>	<u>160,660</u>	<u>130,276</u>	<u>645,878</u>
<b>Net position:</b>				
Net investment in capital assets	91,562	2,297,660	6,770,424	9,159,646
Restricted for pension and OPEB	52,667	255,841	31,429	339,937
Unrestricted	6,345,912	(2,932,853)	(6,426,353)	(3,013,294)
Total net position	<u>\$ 6,490,141</u>	<u>\$ (379,352)</u>	<u>\$ 375,500</u>	<u>6,486,289</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds.				<u>(498,608)</u>
Net position of business-type activities				<u>\$ 5,987,681</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**WOOD COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>Building Inspection</b>	<b>Nursing Home</b>	<b>Landfill</b>	<b>Total</b>
<b>Operating revenues:</b>				
Charges for services	\$ -	\$ 9,243,895	\$ 3,457,432	\$ 12,701,327
Licenses, permits and inspections	3,134,666	-	-	3,134,666
Other	-	4,648	36,804	41,452
Total operating revenues	<u>3,134,666</u>	<u>9,248,543</u>	<u>3,494,236</u>	<u>15,877,445</u>
<b>Operating expenses:</b>				
Personal services	1,060,115	5,600,676	667,708	7,328,499
Materials and supplies	3,760	617,002	238,684	859,446
Contract services	343,782	3,251,824	713,718	4,309,324
Claims expense	-	-	-	-
Other	108,918	91,573	581,809	782,300
Depreciation	44,349	225,265	791,780	1,061,394
Total operating expenses	<u>1,560,924</u>	<u>9,786,340</u>	<u>2,993,699</u>	<u>14,340,963</u>
Operating income (loss)	<u>1,573,742</u>	<u>(537,797)</u>	<u>500,537</u>	<u>1,536,482</u>
<b>Nonoperating revenues (expenses):</b>				
Interest expense	-	(26,650)	(14,148)	(40,798)
(Loss) on sale of capital assets	(887)	-	-	(887)
Interest income	-	-	-	-
Total nonoperating revenues (expenses)	<u>(887)</u>	<u>(26,650)</u>	<u>(14,148)</u>	<u>(41,685)</u>
Income (loss) before capital contributions and transfers	1,572,855	(564,447)	486,389	1,494,797
Transfer in	-	71,800	50,000	121,800
Transfer out	-	-	-	-
Capital contributions	<u>-</u>	<u>-</u>	<u>3,240,186</u>	<u>3,240,186</u>
Change in net position	1,572,855	(492,647)	3,776,575	4,856,783
Net position as previously reported	5,067,425	393,679	(3,295,630)	
Restatement - change in accounting principle	<u>(150,139)</u>	<u>(280,384)</u>	<u>(105,445)</u>	
<b>Net position at beginning of year (restated)</b>	<u>4,917,286</u>	<u>113,295</u>	<u>(3,401,075)</u>	
<b>Net position at end of year</b>	<u><u>\$ 6,490,141</u></u>	<u><u>\$ (379,352)</u></u>	<u><u>\$ 375,500</u></u>	
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.				<u>(122,624)</u>
Change in net position of business-type activities.				<u><u>\$ 4,734,159</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Governmental  
Activities -  
Internal  
Service Funds**

\$	13,307,156
	-
	181,298
	<u>13,488,454</u>

	-
	-
	1,828,621
	20,066,942
	146,264
	-
	<u>22,041,827</u>

	<u>(8,553,373)</u>
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	-
	-
	692,358
	<u>692,358</u>

	(7,861,015)
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	2,000,000
	(557,361)
	-

	(6,418,376)
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	19,383,468
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	<u>19,383,468</u>
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\$	<u>12,965,092</u>
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**WOOD COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>Building Inspection</b>	<b>Nursing Home</b>	<b>Landfill</b>	<b>Total</b>
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 3,136,288	\$ 9,096,671	\$ 3,493,274	\$ 15,726,233
Cash received from transactions with other funds	-	-	-	-
Cash received from transactions with other organizations	-	-	-	-
Cash received from other revenues	-	4,648	36,804	41,452
Cash payments for personal services	(1,150,904)	(5,322,850)	(710,319)	(7,184,073)
Cash payments for materials and supplies	(3,210)	(645,847)	(241,038)	(890,095)
Cash payments for contractual services	(353,258)	(3,404,171)	(746,178)	(4,503,607)
Cash payments for claims	-	-	-	-
Cash payments for other expenses	(99,147)	(98,505)	(585,877)	(783,529)
Net cash provided by (used in) operating activities	<u>1,529,769</u>	<u>(370,054)</u>	<u>1,246,666</u>	<u>2,406,381</u>
<b>Cash flows from noncapital financing activities:</b>				
Cash received from transfers in	-	71,800	50,000	121,800
Cash used in transfers out	-	-	-	-
Cash received from interfund loans	-	-	890,097	890,097
Cash used in repayment of interfund loans	-	-	(787,190)	(787,190)
Net cash provided by noncapital financing activities	<u>-</u>	<u>71,800</u>	<u>152,907</u>	<u>224,707</u>
<b>Cash flows from capital and related financing activities:</b>				
Acquisition of capital assets	(36,325)	(57,240)	(1,083,678)	(1,177,243)
Principal retirement on general obligation bonds	-	(45,000)	-	(45,000)
Interest	-	(26,800)	(14,148)	(40,948)
Net cash used in capital and related financing activities	<u>(36,325)</u>	<u>(129,040)</u>	<u>(1,097,826)</u>	<u>(1,263,191)</u>
<b>Cash flows from investing activities:</b>				
Purchase of investments	-	-	-	-
Sale of investments	-	-	-	-
Interest on investments	-	-	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	1,493,444	(427,294)	301,747	1,367,897
<b>Cash and cash equivalents at beginning of year</b>	6,324,696	2,077,973	4,467,126	12,869,795
<b>Cash and cash equivalents at end of year</b>	<u><u>\$ 7,818,140</u></u>	<u><u>\$ 1,650,679</u></u>	<u><u>\$ 4,768,873</u></u>	<u><u>\$ 14,237,692</u></u>



**Governmental  
Activities -  
Internal  
Service Funds**

\$	-
	2,023,268
	11,283,888
	181,298
	-
	-
	(1,835,183)
	(17,842,832)
	(146,264)
	<u>(6,335,825)</u>
	2,000,000
	(557,361)
	-
	-
	<u>1,442,639</u>
	-
	-
	-
	<u>-</u>
	(2,985,312)
	4,451,633
	692,358
	<u>2,158,679</u>
	(2,734,507)
	13,643,895
\$	<u><u>10,909,388</u></u>

- (Continued)

**WOOD COUNTY, OHIO**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Business-Type Activities - Enterprise Funds</b>			
	<b>Building Inspection</b>	<b>Nursing Home</b>	<b>Landfill</b>	<b>Total</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss)	\$ 1,573,742	\$ (537,797)	\$ 500,537	\$ 1,536,482
Adjustments:				
Closure and posclosure liability	-	-	(15,666)	(15,666)
Depreciation	44,349	225,265	791,780	1,061,394
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	1,622	(6,901)	61,527	56,248
(Increase) in due from other governments	-	(140,323)	(25,685)	(166,008)
Increase (decrease) in prepaid items	-	1,728	(3,000)	(1,272)
Decrease in materials and supplies inventory	-	1,458	988	2,446
(Increase) decrease in net pension asset	2,621	(14,722)	136	(11,965)
(Increase) in net OPEB asset	(40,511)	(196,790)	(24,175)	(261,476)
Decrease in deferred inflows outflows - pension	514,005	832,282	220,041	1,566,328
Decrease in deferred outflows - OPEB	85,152	241,015	41,928	368,095
Increase (decrease) in accrued wages and benefits	(29,848)	71,972	(17,478)	24,646
(Decrease) in accounts payable	(7,579)	(197,733)	(21,046)	(226,358)
Increase (decrease) in due to other governments	5,115	4,360	(1,402)	8,073
Increase (decrease) in due to other funds	-	(1,074)	(233)	(1,307)
Increase in claims payable	-	-	-	-
Increase in compensated absences payable	64,149	95,664	12,304	172,117
(Decrease) in net pension liability	(971,594)	(709,931)	(370,968)	(2,052,493)
(Decrease) in net OPEB liability	(45,584)	(136,751)	(22,793)	(205,128)
Increase in deferred inflows - pension	326,113	29,094	113,621	468,828
Increase in deferred inflows - net OPEB	8,017	69,130	6,250	83,397
Net cash provided by (used in) operating activities	<u>\$ 1,529,769</u>	<u>\$ (370,054)</u>	<u>\$ 1,246,666</u>	<u>\$ 2,406,381</u>

**Noncash transactions:**

During 2024, the Building Inspection fund purchased \$36,631 of capital assets on account.

During 2023, the Nursing Home fund purchased \$2,818 of capital assets on account.

During 2024, the Landfill fund purchased \$79,660 of capital assets on account.

During 2024, the Landfill fund received \$3,240,186 in capital contributions from governmental activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Governmental  
Activities -  
Internal  
Service Funds**

---

\$ (8,553,373)

-  
-

-  
-  
17,236

-  
-  
-  
-  
-  
-

(66,097)

-  
2,266,409

-  
-  
-  
-  
-

---

\$ (6,335,825)

**WOOD COUNTY, OHIO**

**STATEMENT OF FIUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2024**

	<b><u>Custodial</u></b>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents	\$ 21,989,435
Cash and cash equivalents in segregated accounts	1,104,963
Due from other governments	6,547,803
Property taxes receivable	214,044,913
Special assessments receivable	3,667,307
Total assets	<u>247,354,421</u>
<b>Liabilities:</b>	
Due to other governments	<u>7,997,013</u>
<b>Deferred inflows of resources:</b>	
Property taxes levied for the next fiscal year	<u>207,018,863</u>
<b>Net position:</b>	
Restricted for individuals, organizations and other governments	<u>\$ 32,338,545</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**WOOD COUNTY, OHIO**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Custodial</u>
<b>Additions:</b>	
Intergovernmental	\$ 9,072,594
Amounts received as fiscal agent	26,528,388
Licenses, permits and fees for other governments	26,330,433
Fines and forfeitures for other governments	1,423,024
Property tax collection for other governments	231,203,342
Special assessments collections for other governments	3,343,187
Sheriff sales collections for others	634,389
Other custodial fund collections	334,355
Total additions	<u>298,869,712</u>
<b>Deductions:</b>	
Distributions to the State of Ohio	98,328
Distributions of State funds to other governments	11,653,033
Distributions as fiscal agent	26,526,038
Distributions to individuals	407,950
Licenses, permits and fees distributions to other governments	26,569,909
Fines and forfeitures distributions to other governments	1,365,804
Property tax distributions to other governments	220,305,353
Special assessment distributions to other governments	3,667,112
Sheriff sales distributions to other governments	632,392
Total deductions	<u>291,225,919</u>
Net change in fiduciary net position	7,643,793
<b>Net position beginning of year</b>	<u>24,694,752</u>
<b>Net position end of year</b>	<u><u>\$ 32,338,545</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, 2024

#### NOTE 1 - REPORTING ENTITY

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

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

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

#### A. Primary Government

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

#### B. Component Units

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

##### *Discretely Presented Component Unit*

The component unit column on the financial statements identifies the financial data of the County's component unit, Wood County Port Authority. It is reported separately to emphasize that it is legally separate from the County. Information about this component unit is presented in Note 24 to the basic financial statements.

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

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 1 - REPORTING ENTITY - (Continued)

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

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

The County is associated with certain organizations which are defined as jointly governed organizations, an insurance pool, and related organizations. These organizations are presented in Notes 21, 22, and 23 to the basic financial statements. These organizations are:

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

#### 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.

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

#### *Fund Financial Statements*

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

#### **B. Fund Accounting**

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

#### *Governmental Funds*

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

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

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

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

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

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



## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

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

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

#### *Proprietary Funds*

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

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

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

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

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

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

#### *Fiduciary Funds*

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

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

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### 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.

###### *Fund Financial Statements*

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

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

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

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

##### D. Basis of Accounting

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

###### *Revenues - Exchange and Nonexchange Transactions*

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

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

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

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

#### *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources are reported on the government-wide and proprietary funds statement of net position for pension and OPEB and explained in Notes 14 and 15 to the basic financial statements.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consists of property taxes, payment in lieu of taxes, unavailable revenue, pension and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2024, but which were levied to finance 2025 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities. Deferred inflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes 14 and 15 to the basic financial statements.

#### *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, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### E. Budgetary Process

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

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

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

##### F. Cash and Investments

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

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

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

During 2024, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, local government securities, corporate securities, federal agency securities, U.S. Treasury securities, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures the investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

STAR Ohio reserves the right to limit participant transactions to \$250 million per day. Transactions in all of a participant's accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of \$100 million or more. For 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Under existing Ohio statutes, all investment earnings and other interest are assigned to the General Fund unless statutorily required to be credited to a specific fund. Investment earnings and other interest credited to the General Fund during 2024 amounted to \$11,099,517 which includes \$9,096,700 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. Prepayments**

Payments made to vendors for services that will benefit periods beyond December 31, 2024, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

#### **H. Inventory**

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

#### **I. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions. Restricted assets in the General Fund represent money set aside for unclaimed monies. Restricted assets in the enterprise funds represent amounts held in trust by the pension plans for future benefits.

#### **J. Capital Assets**

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

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their acquisition value on the date donated. The County maintains a capitalization threshold of \$10,000. 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. In addition, assets having an estimated useful life of more than one year that are below the \$10,000 threshold and not considered repair or maintenance costs are collectively capitalized on the financial statements when the aggregate of those assets are considered significant.

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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 arising between funds for goods provided or services rendered are classified as "Due from Other Funds" and "Due to Other Funds". Interfund loans and unpaid amounts for interfund services are reported as "Interfund Receivable" and "Interfund Payable". Interfund balances are eliminated on the governmental-wide Statement of Net Position except for any net residual amounts due between governmental and business-type activities, which are presented as "Internal Balances."

#### L. Compensated Absences

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences - vacation, sick leave and comp time. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

##### Vacation

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

##### Sick Leave

The County's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employment of the County and, upon separation from service, the employee receives compensation in accordance with the severance policy. A liability for estimated value of sick leave that will be used by employees as time off and at separation is included in the liability for compensated absences.

##### Comp Time

The County's policy permits employees to accumulate earned but unused comp time, which are eligible for payment at the employee's current pay rate upon separation from employment.



## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### M. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and claims are recognized as liabilities on the governmental fund financial statements when due. The net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient to pay those benefits.

##### N. Unamortized Bond Premiums

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

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

##### O. Net Position

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily includes resources restricted for miscellaneous general government related functions. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits.

##### P. Fund Balance

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

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

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

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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. The County Commissioners have also assigned fund balance for court operations, document recording, economic development, election recounts, sheriff operations, debt retirement, and permanent improvements.

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

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

#### **Q. Operating Revenues and Expenses**

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

#### **R. Interfund Transactions**

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

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

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



## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

##### S. Pension/Other Postemployment Benefits

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

##### T. Estimates

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

#### NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

##### A. Change in Accounting Principles

For 2024, the County has implemented certain paragraphs from GASB Implementation Guide No. 2021-1, certain paragraphs of GASB Statement No. 99, "*Omnibus 2022*", GASB Statement No. 100, "*Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*", Implementation Guide No. 2023-1 and GASB Statement No. 101, "*Compensated Absences*".

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on balances previously report by the County.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the County.

GASB Statement No. 100 is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The implementation of GASB Statement No. 100 affected the presentation of the County's net position restatement as displayed in the financial report and disclosed in Note 3.C. below.

GASB Implementation Guide 2023-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2023-1 did not have an effect on the financial statements of the County.

GASB Statement No. 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The implementation of GASB Statement No. 101 had an effect on the County's net position as previously reported as described in Note 3.C. below.

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

##### B. Deficit Fund Balances

Fund balances at December 31, 2024 included the following individual fund deficits:

<u>Nonmajor governmental funds</u>	<u>Deficit</u>
Drug Addiction Response Project	\$ 1,928
Dry Creek Eco Design & Restoration	18,087
Health District Construction	50,500
Construction Ditches	384,514

The General Fund is liable for any deficit in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities.

##### C. Restatement of Net Position

During 2024, there was a change in accounting principle related to the implementation of GASB Statement No. 101, "Compensated Absences". The effect of this change on net position at the beginning of the year for governmental activities, business-type activities and enterprise funds is separately displayed in the financial statements.

#### NOTE 4 - DEPOSITS AND INVESTMENTS

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts in eligible institutions pursuant to Ohio Revised Code Section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization or consisting exclusively of obligations described in division (1) or (2) above, commercial paper as described in Ohio Revised Code Section 135.143(6), and repurchase agreements secured by such obligations provided these investments are made only through eligible institutions;

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio in either of the following if training requirements have been met:
  - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized statistical rating organization, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, which mature within two hundred seventy days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate of 5 percent of interim monies available for investment at the time of purchase;
  - b. bankers' acceptances that are insured by the federal deposit insurance corporation and which mature not later than one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the three highest categories by at least two nationally recognized statistical rating organizations at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit provided certain conditions are met related to a County land reutilization corporation organized under Ohio Revised Code Chapter 1724; and,
12. Up to 2 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized statistical rating organizations and issued by foreign nations diplomatically recognized by the United States government subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted above, all investments must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that they will be held to maturity.

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

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

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

#### Investments

As of December 31, 2024, the County had the following investments:

Measurement/Investment	Measurement Amount	6 Months or less	7 to 12 months	13 to 18 Months	19 to 24 Months	Greater than 24 Months
<i>Level One Input:</i>						
U.S. Government Money Markets	\$ 4,753,332	\$ 4,753,332	\$ -	\$ -	\$ -	\$ -
<i>Level Two Inputs:</i>						
Negotiable Certificates of Deposit	2,684,432	478,474	1,721,303	247,007	237,648	-
Corporate Bonds	17,948,870	1,986,690	995,570	2,001,800	5,018,350	7,946,460
Municipal Bonds	14,446,728	-	-	-	6,982,478	7,464,250
Federal Home Loan Mortgage Corporation (FHLMC)	36,432,982	3,983,260	3,951,930	2,001,500	-	26,496,292
Federal Farm Credit Bank (FFCB)	24,914,260	4,970,820	999,750	-	-	18,943,690
Federal Home Loan Bank (FHLB)	32,179,435	4,947,830	3,942,780	954,200	2,874,900	19,459,725
Federal National Mortgage Association (FNMA)	2,976,150	-	976,150	-	2,000,000	-
U.S. Treasury Notes	53,607,067	7,770,417	3,728,460	5,397,115	2,386,712	34,324,363
Total Fair Value - Level Two Inputs	185,189,924	24,137,491	16,315,943	10,601,622	19,500,088	114,634,780
<i>Net Value per Share:</i>						
STAR Ohio	20,188,547	20,188,547	-	-	-	-
Total Investments	\$ 210,131,803	\$ 49,079,370	\$ 16,315,943	\$ 10,601,622	\$ 19,500,088	\$ 114,634,780

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2024. The mutual funds are measured at fair value using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless they are matched to a specific obligation or debt of the County.

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

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 4 - DEPOSITS AND INVESTMENTS - (Continued)

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

	Fair Value	Percentage of Portfolio
U.S. Government Money Markets	\$ 4,753,332	2.26%
Negotiable CDs	2,684,432	1.28%
Corporate Bonds	17,948,870	8.54%
Municipal Bonds	14,446,728	6.88%
FHLMC	36,432,982	17.34%
FFCB	24,914,260	11.85%
FHLB	32,179,435	15.31%
FNMA	2,976,150	1.42%
US Treasury Notes	53,607,067	25.51%
STAR Ohio	20,188,547	9.61%
Total Investments	<u>\$ 210,131,803</u>	<u>100.00%</u>

#### NOTE 5 - RECEIVABLES

Receivables at December 31, 2024, consisted of accounts (e.g., billings for user charged services, including unbilled charges, and Opioid settlement monies); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; payment in lieu of taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable in the amount of \$2,224,837 will not be received within one year. The opioid settlement receivable in the amount of \$1,133,526 will be collected over the course of the settlement agreements. The delinquent special assessments receivable in the amount of \$98,514 will not be received within one year. All other receivables are expected to be collected within the subsequent year.

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# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 5 - RECEIVABLES - (Continued)

Notes receivable generally represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program, Housing Assistance program, and the Revolving Loan program. The County also made loans to the Wood County Fair Foundation to construct a multi-purpose building, to the Wood County Regional Airport Authority to improve the Airport's Taxiway and Runway, and to the Wood County Historical Society to purchase storage equipment. The notes have an annual interest rate of 0 to 3 percent and are repaid over seven to twenty-five years. Notes receivable in the General Fund, in the amount of \$500,000, will not be received within one year. A summary of the changes in notes receivable during 2024 follows:

	Balance January 1, 2024	New Loans	Repayments	Balance December 31, 2024
General Fund				
Wood County Fair Foundation	\$ 500,000	\$ -	\$ -	\$ 500,000
Total General Fund	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
Special Revenue Fund				
Community Development Block Grant				
Homebuyer Assistance	503,809	709,260	(4,000)	1,209,069
Revolving Loan				
American Cold Forge, LLC	<u>26,420</u>	<u>-</u>	<u>(11,347)</u>	<u>15,073</u>
Total Special Revenue Fund	<u>530,229</u>	<u>709,260</u>	<u>(15,347)</u>	<u>1,224,142</u>
Capital Projects Fund				
Permanent Improvement				
Wood County Fair Foundation	344,518	-	(15,646)	328,872
Wood County Historical Society	232,581	-	(30,000)	202,581
Historical Museum	<u>-</u>	<u>27,400</u>	<u>-</u>	<u>27,400</u>
Total Capital Projects Fund	<u>577,099</u>	<u>27,400</u>	<u>(45,646)</u>	<u>558,853</u>
Total Notes Receivable	<u>\$ 1,607,328</u>	<u>\$ 736,660</u>	<u>\$ (60,993)</u>	<u>\$ 2,282,995</u>

*Opioid Settlement Monies* - During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported \$1,133,526 as an accounts receivable related to opioid settlement monies in the OneOhio special revenue fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038.

A summary of the principal items of intergovernmental receivables follows:

<b><i>Governmental Activities</i></b>	<b><i>Amount</i></b>
Grants	\$ 2,584,914
Homestead and Rollback	1,774,003
Motor Vehicle Gas and License Tax	4,561,250
Local Government	707,506
Casino Tax	961,073
Other Entitlements	<u>340,241</u>
Total Governmental Activities	<u>\$ 10,928,987</u>

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 5 - RECEIVABLES - (Continued)

<i>Business-Type Activities</i>	<u>Amount</u>
Medicaid/Medicare - Nursing Home	\$ 1,021,211
Charges for Services - Landfill	<u>29,414</u>
Total Business-Type Activities	<u>\$ 1,050,625</u>

#### NOTE 6 - 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 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2024 represent the collection of 2023 taxes. Real property taxes received in 2024 were levied after October 1, 2023, on the assessed values as of January 1, 2023, 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 2024 represent the collection of 2023 taxes. Public utility real and tangible personal property taxes received in 2024 became a lien on December 31, 2022, were levied after October 1, 2023, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2024, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2024 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while on a modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2024, was \$17.65 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2024 property tax receipts were based are as follows:

Real Property	\$ 4,331,162,260	88.61 %
Public Utility Personal Property	<u>556,996,810</u>	<u>11.39 %</u>
Total Assessed Value	<u>\$ 4,888,159,070</u>	<u>100.00 %</u>



## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 8 - PAYMENT IN LIEU OF TAXES

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

#### NOTE 9 - TAX ABATEMENTS

As of December 31, 2024, the County provided tax abatements through two programs: the Community Reinvestment Area (CRA) Tax Abatements and Enterprise Zone Tax Exemptions.

##### A. Community Reinvestment Area (CRA)

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

##### B. Enterprise Zone Tax Exemptions

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

Below is the information relevant to these programs for the year ended December 31, 2024.

<u>Tax Abatement Program</u>	<u>Amount of 2024 Taxes Abated</u>
Enterprise Zone Tax Exemptions	
Commercial	\$ 122,690
Distribution	862,616
Manufacturing	<u>1,523,656</u>
Total	<u>\$ 2,508,962</u>



# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 9 - TAX ABATEMENTS - (Continued)

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

Overlapping Government	Amount of 2024 Taxes Abated
Community Reinvestment Areas	
City of Bowling Green	\$ 242,044
City of Northwood	60,050
City of Perrysburg	117,307
City of Rossford	2,354
Henry Township	165,875
Perrysburg Township	8,047
Total	<u>\$ 595,677</u>

### NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance January 1, 2024	Additions	Reductions	Balance December 31, 2024
<b><i>Governmental Activities:</i></b>				
Nondepreciable Capital Assets				
Land	\$ 2,283,003	\$ -	\$ -	\$ 2,283,003
Construction in Progress	22,247,241	11,245,017	(811,113)	32,681,145
Total Nondepreciable Capital Assets	<u>24,530,244</u>	<u>11,245,017</u>	<u>(811,113)</u>	<u>34,964,148</u>
Depreciable Capital Assets				
Buildings and Building Improvements	56,318,793	263,671	-	56,582,464
Improvements Other Than Buildings	10,664,207	1,188,388	(76,223)	11,776,372
Roads	66,167,945	3,881,728	-	70,049,673
Bridges	78,671,524	1,368,244	(42,553)	79,997,215
Machinery and Equipment	11,308,011	1,079,799	(370,592)	12,017,218
Computer Equipment	2,904,095	776,305	-	3,680,400
Furniture and Fixtures	122,419	-	-	122,419
Vehicles	10,322,669	1,191,326	(698,137)	10,815,858
Total Depreciable Capital Assets	<u>236,479,663</u>	<u>9,749,461</u>	<u>(1,187,505)</u>	<u>245,041,619</u>

- (Continued)

**WOOD COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 10 - CAPITAL ASSETS - (Continued)**

	Balance January 1, 2024	Additions	Reductions	Balance December 31, 2024
<b><i>Governmental Activities - (Continued):</i></b>				
Less Accumulated Depreciation for				
Buildings and Building Improvements	\$ (28,230,618)	\$ (1,357,648)	\$ -	\$ (29,588,266)
Improvements Other Than Buildings	(7,950,708)	(628,327)	76,223	(8,502,812)
Roads	(53,236,231)	(1,442,059)	-	(54,678,290)
Bridges	(21,777,001)	(1,135,318)	40,501	(22,871,818)
Machinery and Equipment	(9,402,830)	(795,746)	342,762	(9,855,814)
Computer Equipment	(2,846,148)	(70,715)	-	(2,916,863)
Furniture and Fixtures	(42,391)	(12,242)	-	(54,633)
Vehicles	(8,048,798)	(886,474)	675,851	(8,259,421)
Total Accumulated Depreciation	<u>(131,534,725)</u>	<u>(6,328,529)</u>	<u>1,135,337</u>	<u>(136,727,917)</u>
Total Depreciable Capital Assets, Net	<u>104,944,938</u>	<u>3,420,932</u>	<u>(52,168)</u>	<u>108,313,702</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 129,475,182</u></u>	<u><u>\$ 14,665,949</u></u>	<u><u>\$ (863,281)</u></u>	<u><u>\$ 143,277,850</u></u>
<b><i>Business-Type Activities:</i></b>				
Nondepreciable Capital Assets				
Land	\$ 904,000	\$ -	\$ -	\$ 904,000
Construction in Progress	804,327	206,479	(1,010,806)	-
Total Nondepreciable Capital Assets	<u>1,708,327</u>	<u>206,479</u>	<u>(1,010,806)</u>	<u>904,000</u>
Depreciable Capital Assets				
Buildings and Building Improvements	6,359,973	-	-	6,359,973
Improvements Other Than Buildings	1,357,605	3,897,646	-	5,255,251
Machinery and Equipment	6,711,410	1,364,627	(803,100)	7,272,937
Furniture and Fixtures	12,775	-	-	12,775
Vehicles	1,277,400	72,956	(70,791)	1,279,565
Total Depreciable Capital Assets	<u>15,719,163</u>	<u>5,335,229</u>	<u>(873,891)</u>	<u>20,180,501</u>

**WOOD COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 10 - CAPITAL ASSETS - (Continued)**

	Balance January 1, 2024	Additions	Reductions	Balance December 31, 2024
<b><i>Business-Type Activities - (Continued):</i></b>				
Less Accumulated Depreciation for				
Buildings and Building Improvements	\$ (3,043,676)	\$ (201,842)	\$ -	\$ (3,245,518)
Improvements Other Than Buildings	(1,290,506)	(99,755)	-	(1,390,261)
Machinery and Equipment	(5,792,752)	(614,277)	803,100	(5,603,929)
Furniture and Fixtures	(3,563)	(1,278)	-	(4,841)
Vehicles	(867,177)	(144,242)	69,904	(941,515)
Total Accumulated Depreciation	<u>(10,997,674)</u>	<u>(1,061,394)</u>	<u>873,004</u>	<u>(11,186,064)</u>
Total Depreciable Capital Assets, Net	<u>4,721,489</u>	<u>4,273,835</u>	<u>(887)</u>	<u>8,994,437</u>
Business-Type Capital Assets, Net	<u><u>\$ 6,429,816</u></u>	<u><u>\$ 4,480,314</u></u>	<u><u>\$ (1,011,693)</u></u>	<u><u>\$ 9,898,437</u></u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$ 534,961
Judicial	330,875
Public Safety	660,595
Public Works	3,546,436
Health	137,791
Human Services	1,034,840
Conservation and Recreation	1,223
Economic Development	81,808
Total Depreciation Expense - Governmental Activities	<u><u>\$ 6,328,529</u></u>

**NOTE 11 - INTERFUND RECEIVABLES/PAYABLES**

**A.** Interfund balances at December 31, 2024, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Other Governmental	\$ 3,014,081
Nursing Home	1,112,403
Landfill	409,362
Total General Fund	<u><u>\$4,535,846</u></u>
Due to Permanent Improvement Fund from:	
Landfill	<u><u>\$ 1,035,076</u></u>

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 11 - INTERFUND RECEIVABLES/PAYABLES - (Continued)

The balance due to the General Fund includes loans made to provide working capital for operations or projects. All of these amounts, except for the General Fund receivable from other governmental funds, in the amount of \$373,096, and the General Fund and Permanent Improvement capital projects funds from the Landfill enterprise fund, in the amount of \$305,155 and \$1,035,076, respectively, are expected to be received within one year.

#### B. Due to/from amounts at December 31, 2024 were as follows:

Due to General Fund from:

Other Governmental	\$ 44,041
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Due to Job and Family Services from:

Alcohol, Drug Addiction, and Mental Health Services	305,300
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Due to Other Governmental Funds from:

General	1,559
Landfill	12,172
Alcohol, Drug Addiction, and Mental Health Services	13,731

Total Due To/From Other Funds	<u>\$ 363,072</u>
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Due from other funds and due to other funds 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. The balances are expected to be repaid within one year.

### NOTE 12 - RISK MANAGEMENT

#### A. Workers' Compensation

The County participates in a workers' compensation plan being offered by the State of Ohio. The plan, called retrospective rating, allows the County to pay a fraction of the premium it would pay as an experience-rated risk, instead charging the County for actual claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. The County hired a third party administrator to review and monitor all claims on behalf of the County. Claims payable at December 31, 2024, was estimated by the third-party administrator at \$181,726.

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability reported in the Workers' Compensation Retro Reserve internal service fund at year end generally represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by GASB 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 2024 and 2023 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation and Other Adjustments	Ending Balance
2024	\$ 90,443	\$ 48,984	\$ -	\$ 42,299	\$ 181,726
2023	26,410	191,323	-	(127,290)	90,443

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 12 - RISK MANAGEMENT - (Continued)

#### B. Health Insurance Program

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

Under the health insurance program, the Health internal service fund provides coverage with no limit. Under the vision insurance program, the maximum benefit is \$200 every two years for adults and children. The dental insurance program maximum annual benefit is \$1,500. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss. Settled claims did not exceed this commercial coverage in any of the past three years and there has not been any significant reduction in coverage from the prior year.

Claims payable at December 31, 2024, was estimated by a third-party administrator at \$5,793,958. The changes in the claims liability for 2024 and 2023 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2024	\$ 3,618,832	\$ 20,017,958	\$ (17,842,832)	\$ 5,793,958
2023	4,894,405	13,192,431	(14,468,004)	3,618,832

Claims payable is based on the requirements of GASB Statement No. 30 *“Accounting and Financial Reporting for Risk Financing and Related Insurance Issues”*, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

#### C. Other Insurance Coverage

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2024, the County contracted with the County Risk Sharing Authority, Inc. (CORSA) for insurance coverage.

General Liability - Occurrence	\$ 1,000,000
Excess Liability - Occurrence	10,000,000
Employers Liability - Stop Gap - Occurrence	1,000,000
Law Enforcement Professional Liability - Occurrence	1,000,000
Employee Benefits Liability - Occurrence	1,000,000
Public Officials Errors and Omissions Liability - Occurrence	1,000,000
Automobile Liability - Occurrence	1,000,000
Crime - Occurrence	1,000,000
Privacy and Security Liability - Occurrence	2,000,000
Nursing Home General Liability and Medical Professional Liability	3,000,000
Equipment Breakdown - Occurrence	100,000,000
Building and Contents	Replacement Cost

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 12 - RISK MANAGEMENT - (Continued)

With the exceptions of health, vision, dental, and drug card insurance, and workers' compensation, all insurance is held with CORSA, or Westfield Insurance for the fairgrounds. The County pays all elected officials' bonds by statute. There have been no significant reductions in insurance coverage from 2024 and no insurance settlement has exceeded insurance coverage during the last three years.

#### NOTE 13 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The County had various outstanding contracts at December 31, 2024. The following amounts remain on these contracts.

Project	Outstanding Balance
Dispatch Services	\$ 195,754
Bridge Replacement	1,589,320
Treatment Services	217,226
6th District Court of Appeals	61,163
Parking Lot Repair	24,832
Road Repair	354,690
CHIP HOME Program	255,709
Community Development Block Grant	559,325
Building Repairs/Renovations	60,147
Software	2,748,962
Consulting	66,963
Building Expansion/Renovation	873,083
Ditch Construction	25,721
Internet	23,447
Architectural Fees	89,878
GIS Mapping Services	173,508

At year end, the amount of significant encumbrances expected to be honored upon performance by the vendor in 2024 are as follows:

General Fund	\$2,790,467
Motor Vehicle and Gasoline Tax Fund	3,609,850
Job and Family Services	330,378
American Rescue Plan Fund	9,044,082
Permanent Improvement Fund	2,705,307
Nonmajor Governmental Funds	1,706,027
Total	<u><u>\$20,186,111</u></u>

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### **NOTE 14 - DEFINED BENEFIT PENSION PLANS**

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

##### ***Net Pension Liability (Asset) and Net OPEB Asset***

The net pension liability (asset) and the net OPEB asset reported on the statement of net position represents a liability or asset to employees for pensions and OPEB, respectively.

Pensions and OPEB are a component of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period.

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

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

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

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension/OPEB liability (asset) on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

The remainder of this note includes the pension disclosures. See Note 15 for the OPEB disclosures.

##### ***Plan Description - Ohio Public Employees Retirement System (OPERS)***

Plan Description - County employees, other than full-time teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. In October 2023, the legislature approved House Bill (HB) 33 which allows for the consolidation of the combined plan with the traditional plan with the timing of the consolidation at the discretion of OPERS. As of December 31, 2023, the consolidation has not been executed. (The latest information available.) Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 14 - 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. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group.

The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25



## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### **NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Traditional plan state and local members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement.

Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Combined plan members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

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

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the member's original base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3.00%. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20.00% each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

	State and Local		Public Safety	Law Enforcement
	Traditional	Combined		
<b>2024 Statutory Maximum Contribution Rates</b>				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
<b>2024 Actual Contribution Rates</b>				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	2.0	0.0	0.0
Total Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee	10.0 %	10.0 %	12.0 %	13.0 %

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

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

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

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

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

The County's contractually required contribution for the Traditional Pension Plan and the Combined Plan was \$7,849,383 for 2024. Of this amount, \$662,478 is reported as due to other governments.

#### ***Plan Description - State Teachers Retirement System (STRS)***

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

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

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### **NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. The calculation is 2.2% of final average salary for the five highest years of earnings multiplied by all years of credited service. Effective Aug. 1, 2023, any member can retire with unreduced benefits with 34 years of services credit at any age; or five years of service credit and age 65. Effective June 1, 2025 - July 1, 2027, any member can retire with unreduced benefits with 33 years of service credit at any age; or five years of service credit and age 65. Effective on or after Aug. 1, 2027, any member can retire with unreduced benefits with 34 years of service credit at any age; or five years of service credit and age 65.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits effective Aug. 1, 2023, can retire with 29 years of service credit at any age; or five years of service credit and age 60. Effective June 1, 2025 - July 1, 2027, retirement eligibility for reduced benefits is 28 years of service credit at any age; or five years of service credit and age 60. Effective on or after Aug. 1, 2027, retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12% of the 14% member rate is deposited into the member's DC account and the remaining 2% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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

A DB or Combined Plan member with five or more years of credited service, who is determined to be disabled, may qualify for a disability benefit. New members, on or after July 1, 2013, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance.

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2024 employer and employee contribution rate of 14% was equal to the statutory maximum rates. For 2024, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$87,314 for 2024. Of this amount, \$4,560 is reported as due to other governments.

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

#### *Net Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

The net pension liability (asset) for OPERS was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and pension expense:

	OPERS - Traditional	OPERS - Combined	STRS	Total
Proportion of the net pension liability/asset prior measurement date	0.30688560%	0.26331480%	0.00515667%	
Proportion of the net pension liability/asset current measurement date	<u>0.35330400%</u>	<u>0.30821200%</u>	<u>0.00464588%</u>	
Change in proportionate share	<u>0.04641840%</u>	<u>0.04489720%</u>	<u>-0.00051079%</u>	
Proportionate share of the net pension liability	\$ 77,525,291	\$ -	\$ 893,942	\$ 78,419,233
Proportionate share of the net pension (asset)	-	(794,046)	-	(794,046)
Pension expense	8,698,982	58,320	12,555	8,769,857

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**WOOD COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)**

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	STRS	Total
<b>Deferred outflows of resources</b>				
Differences between expected and actual experience	\$ 1,267,085	\$ 32,177	\$ 56,295	\$ 1,355,557
Net difference between projected and actual earnings on pension plan investments	15,647,909	129,145	-	15,777,054
Changes of assumptions	-	29,468	41,197	70,665
Changes in employer's proportionate percentage/ difference between employer contributions	136,644	-	53,050	189,694
Contributions subsequent to the measurement date	<u>7,722,003</u>	<u>127,381</u>	<u>40,100</u>	<u>7,889,484</u>
Total deferred outflows of resources	<u><u>\$ 24,773,641</u></u>	<u><u>\$ 318,171</u></u>	<u><u>\$ 190,642</u></u>	<u><u>\$ 25,282,454</u></u>
	OPERS - Traditional	OPERS - Combined	STRS	Total
<b>Deferred inflows of resources</b>				
Differences between expected and actual experience	\$ -	\$ 78,537	\$ 488	\$ 79,025
Net difference between projected and actual earnings on pension plan investments	-	-	76,858	76,858
Changes of assumptions	-	-	31,010	31,010
Changes in employer's proportionate percentage/ difference between employer contributions	<u>1,937,041</u>	<u>-</u>	<u>85,376</u>	<u>2,022,417</u>
Total deferred inflows of resources	<u><u>\$ 1,937,041</u></u>	<u><u>\$ 78,537</u></u>	<u><u>\$ 193,732</u></u>	<u><u>\$ 2,209,310</u></u>

\$7,889,484 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net pension liability/asset in the year ending December 31, 2025.

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	STRS	Total
2025	\$ 2,690,860	\$ 19,707	\$ (47,275)	\$ 2,663,292
2026	4,666,328	35,526	73,911	4,775,765
2027	9,985,615	74,414	(30,831)	10,029,198
2028	(2,228,206)	(21,373)	(38,995)	(2,288,574)
2029	-	2,167	-	2,167
Thereafter	-	1,812	-	1,812
Total	<u>\$ 15,114,597</u>	<u>\$ 112,253</u>	<u>\$ (43,190)</u>	<u>\$ 15,183,660</u>

### Actuarial Assumptions - OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2023, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2023, compared to the December 31, 2022 actuarial valuation, are presented below.

Wage inflation	
Current measurement date	2.75%
Prior measurement date	2.75%
Future salary increases, including inflation	
Current measurement date	2.75% to 10.75% including wage inflation
Prior measurement date	2.75% to 10.75% including wage inflation
COLA or ad hoc COLA	
Current measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 2.30%, simple through 2024, then 2.05% simple
Prior measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2023, then 2.05% simple
Investment rate of return	
Current measurement date	6.90%
Prior measurement date	6.90%
Actuarial cost method	Individual entry age

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 11.20% for 2023.

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

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed income	24.00 %	2.85 %
Domestic equities	21.00	4.27
Real estate	13.00	4.46
Private equity	15.00	7.52
International equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	100.00 %	

**Discount Rate** - The discount rate used to measure the total pension liability was 6.90% for the Traditional Pension Plan, Combined Plan and Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

***Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate*** - The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 6.90%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.90%) or one-percentage-point higher (7.90%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 122,045,640	\$ 77,525,291	\$ 40,497,299
Combined Plan	(480,486)	(794,046)	(1,041,053)

### ***Actuarial Assumptions - STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2024 and June 30, 2023, actuarial valuations are presented below:

	June 30, 2024	June 30, 2023
Inflation	2.50%	2.50%
Projected salary increases	Varies by service from 2.50% to 8.50%	Varies by service from 2.50% to 8.50%
Investment rate of return	7.00%, net of investment expenses, including inflation	7.00%, net of investment expenses, including inflation
Discount rate of return	7.00%	7.00%
Payroll increases	3.00%	3.00%
Cost-of-living adjustments (COLA)	0.00%	0.00%

For the June 30, 2024 actuarial valuation, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For the prior measurement date, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2024 valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.



# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 14 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

Asset Class	Target Allocation*	Long-Term Expected Real Rate of Return **
Domestic Equity	26.00 %	6.90 %
International Equity	22.00	7.70
Alternatives	19.00	9.10
Fixed Income	22.00	4.50
Real Estate	10.00	5.10
Liquidity Reserves	1.00	2.40
Total	100.00 %	

\* Final target weights reflected at October 1, 2022.

\*\*10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.40% and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rates described previously. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2024.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following table represents the proportionate share of the net pension liability as of June 30, 2024, calculated using the current period discount rate assumption of 7.00%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability	\$ 1,442,086	\$ 893,942	\$ 430,307

**Assumption and Benefit Changes Since the Prior Measurement Date** - The discount rate remained at 7.00% for June 30, 2024 valuation.

### NOTE 15 - POSTEMPLOYMENT BENEFITS

#### Net OPEB Asset

See Note 14 for a description of the net OPEB asset.

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)

##### *Plan Description - Ohio Public Employees Retirement System (OPERS)*

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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

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

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

**Age 65 or older Retirees** Minimum of 20 years of qualifying service credit

**Age 60 to 64 Retirees** Based on the following age-and-service criteria:

**Group A** 30 years of total service with at least 20 years of qualified health care service credit;

**Group B** 31 years of total service credit with at least 20 years of qualified health care service credit;

**Group C** 32 years of total service credit with at least 20 years of qualified health care service credit.

**Age 59 or younger** Based on the following age-and-service criteria:

**Group A** 30 years of qualified health care service credit;

**Group B** 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52;

**Group C** 32 years of qualified health care service credit and at least age 55.

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

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)

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

Group A	Group B	Group C
<b>Age and Service Requirements</b> <b><i>December 1, 2014 or Prior</i></b> Any Age with 10 years of service credit	<b>Age and Service Requirements</b> <b><i>December 1, 2014 or Prior</i></b> Any Age with 10 years of service credit	<b>Age and Service Requirements</b> <b><i>December 1, 2014 or Prior</i></b> Any Age with 10 years of service credit
<b><i>January 1, 2015 through December 31, 2021</i></b> Age 60 with 20 years of service credit or Any Age with 30 years of service credit	<b><i>January 1, 2015 through December 31, 2021</i></b> Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	<b><i>January 1, 2015 through December 31, 2021</i></b> Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

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

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51.00% and 90.00% of the base allowance for both non-Medicare and Medicare retirees.

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

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

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50.00% of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10.00% each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20.00% per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### **NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)**

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, state and local employers contributed at a rate of 14.00% of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a 2.00% allocation to health care for the Combined Plan which has continued through 2024. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2024 was 4.00%. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$21,230 for 2024. Of this amount, \$1,792 is reported as due to other governments.

#### ***Plan Description - State Teachers Retirement System (STRS)***

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

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14% of covered payroll. For 2024, STRS did not allocate any employer contributions to post-employment health care.

#### ***Net OPEB Liabilities (Assets), OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB***

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB asset was measured as of June 30, 2024, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

**WOOD COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)**

Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net OPEB liability prior measurement date	0.30364068%	0.00515667%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.34981900%</u>	<u>0.00464588%</u>	
Change in proportionate share	<u>0.04617832%</u>	<u>-0.00051079%</u>	
Proportionate share of the net OPEB (asset)	\$ (2,646,187)	\$ (88,123)	\$ (2,734,310)
OPEB expense	(243,246)	(14,779)	(258,025)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred outflows of resources</b>			
Differences between expected and actual experience	\$ -	\$ 3,831	\$ 3,831
Net difference between projected and actual earnings on OPEB plan investments	1,589,184	-	1,589,184
Changes of assumptions	681,261	10,845	692,106
Changes in employer's proportionate percentage/ difference between employer contributions	51,441	245	51,686
Contributions subsequent to the measurement date	<u>21,230</u>	<u>-</u>	<u>21,230</u>
Total deferred outflows of resources	<u>\$ 2,343,116</u>	<u>\$ 14,921</u>	<u>\$ 2,358,037</u>

**WOOD COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)**

	OPERS	STRS	Total
<b>Deferred inflows of resources</b>			
Differences between expected and actual experience	\$ 376,627	\$ 9,497	\$ 386,124
Net difference between projected and actual earnings on OPEB plan investments	-	3,782	3,782
Changes of assumptions	1,137,517	39,741	1,177,258
Changes in employer's proportionate percentage/ difference between employer contributions	2,017	2,415	4,432
Total deferred inflows of resources	<u>\$ 1,516,161</u>	<u>\$ 55,435</u>	<u>\$ 1,571,596</u>

\$21,230 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net OPEB liability in the year ending December 31, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2025	\$ (34,901)	\$ (13,644)	\$ (48,545)
2026	140,198	(6,301)	133,897
2027	1,237,039	(7,985)	1,229,054
2028	(536,611)	(7,455)	(544,066)
2029	-	(6,107)	(6,107)
Thereafter	-	978	978
Total	<u>\$ 805,725</u>	<u>\$ (40,514)</u>	<u>\$ 765,211</u>

***Actuarial Assumptions - OPERS***

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023.

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)

The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	
Current measurement date	2.75%
Prior Measurement date	2.75%
Projected Salary Increases, including inflation	
Current measurement date	2.75 to 10.75% including wage inflation
Prior Measurement date	2.75 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	5.70%
Prior Measurement date	5.22%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	3.77%
Prior Measurement date	4.05%
Health Care Cost Trend Rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2038
Prior Measurement date	5.50% initial, 3.50% ultimate in 2036
Actuarial Cost Method	Individual Entry Age

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.00% for 2023.



# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)

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

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	37.00 %	2.82 %
Domestic equities	25.00	4.27
Real Estate Investment Trusts (REITs)	5.00	4.68
International equities	25.00	5.16
Risk parity	3.00	4.38
Other investments	5.00	2.43
Total	100.00 %	

**Discount Rate** - A single discount rate of 5.70% was used to measure the total OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22%. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.77%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

**Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate** - The following table presents the proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 5.70%, as well as what the proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (4.70%) or one-percentage-point higher (6.70%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB liability/(asset)	\$ 1,454,265	\$ (2,646,187)	\$ (6,042,822)



# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)

***Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate*** - Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health care cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB (asset)	\$ (2,756,066)	\$ (2,646,187)	\$ (2,521,508)

### ***Actuarial Assumptions - STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2024 actuarial valuation, compared with June 30, 2023 actuarial valuation, are presented below:

	June 30, 2024		June 30, 2023	
Projected salary increases	Varies by service from 2.50% to 8.50%		Varies by service from 2.50% to 8.50%	
Investment rate of return	7.00%, net of investment expenses, including inflation		7.00%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Discount rate of return	7.00%		7.00%	
Blended discount rate of return	N/A		N/A	
Health care cost trends	Initial	Ultimate	Initial	Ultimate
Medical				
Pre-Medicare	7.50%	3.94%	7.50%	4.14%
Medicare	-112.22%	3.94%	-10.94%	4.14%
Prescription Drug				
Pre-Medicare	8.00%	3.94%	-11.95%	4.14%
Medicare	-15.14%	3.94%	1.33%	4.14%

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

For the June 30, 2024 actuarial valuation, for healthy retirees the post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)

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

Actuarial assumptions used in the June 30, 2024 valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

**Assumption Changes Since the Prior Measurement Date** - The discount rate remained unchanged at 7.00% for the June 30, 2024 valuation.

**Benefit Term Changes Since the Prior Measurement Date** - Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2025. The larger Medicare trends for Years 2027 and 2028 reflect the assumed impact of the expiration of current Medicare Advantage contract on December 31, 2028.

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

Asset Class	Target Allocation*	Long-Term Expected Real Rate of Return **
Domestic Equity	26.00 %	6.90 %
International Equity	22.00	7.70
Alternatives	19.00	9.10
Fixed Income	22.00	4.50
Real Estate	10.00	5.10
Liquidity Reserves	1.00	2.40
Total	100.00 %	

\* Final target weights reflected at October 1, 2022.

\*\* 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.40% and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** - The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on health care fund investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2024.

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 15 - POSTEMPLOYMENT BENEFITS - (Continued)

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate** - The following table represents the net OPEB asset as of June 30, 2024, calculated using the current period discount rate assumption of 7.00%, as well as what the proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current assumption. Also shown is the proportionate share of the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB (asset)	\$ (71,650)	\$ (88,123)	\$ (102,459)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB (asset)	\$ (103,427)	\$ (88,123)	\$ (69,719)

### NOTE 16 - COMPENSATED ABSENCES

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

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

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

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

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

**WOOD COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 17 - LONG-TERM OBLIGATIONS**

Due to the implementation of GASB Statement No. 101 (see Note 3.C for detail), the County has restated compensated absences as of January 1, 2024, for governmental and business-type activities, which is reflected in the schedules below. The County's long-term obligations activity for the year ended December 31, 2024, was as follows:

	Interest Rate	(Restated) Balance January 1, 2024	Additions	Reductions	Balance December 31, 2024	Due Within One Year
<b><i>Governmental Activities</i></b>						
General Obligation Bonds						
2014 Job and Family Services Addition	1.0-4.0%					
(Original Amount \$2,000,000)		\$ 1,460,000	\$ -	\$ (70,000)	\$ 1,390,000	\$ 70,000
Bond Premium		41,076	-	(2,594)	38,482	-
2022 Sheriff Jail Expansion	3.25-5					
(Original Amount \$13,000,000)		12,350,000	-	(650,000)	11,700,000	650,000
Bond Premium		590,120	-	(31,059)	559,061	-
General Obligation Bonds from Direct Placement						
2017 Wood County District Public Library Refunding	2.16-3.3					
(Original Amount \$2,665,000)		1,160,000	-	(280,000)	880,000	285,000
Total General Obligation Bonds		15,601,196	-	(1,033,653)	14,567,543	1,005,000
Net Pension Liability						
Ohio Public Employees Retirement System		80,941,196	-	(11,076,356)	69,864,840	-
State Teachers Retirement System		1,110,485	-	(216,543)	893,942	-
Total Net Pension Liability		82,051,681	-	(11,292,899)	70,758,782	-
Net OPEB Liability						
Ohio Public Employees Retirement System		1,709,383	-	(1,709,383)	-	-
Other Long-Term Obligations						
Compensated Absences Payable*		11,655,874	843,855	-	12,499,729	4,943,539
Claims Payable		3,709,275	20,066,942	(17,800,533)	5,975,684	3,090,157
Total Other Long-Term Obligations		15,365,149	20,910,797	(17,800,533)	18,475,413	8,033,696
Total Governmental Activities		\$114,727,409	\$ 20,910,797	\$ (31,836,468)	\$103,801,738	\$ 9,038,696

\* The change in compensated absences liability is presented as a net change in the preceding long-term debt obligations schedule.

**WOOD COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 17 - LONG-TERM OBLIGATIONS - (Continued)**

	Interest Rate	(Restated) Balance January 1, 2024	Additions	Reductions	Balance December 31, 2024	Due Within One Year
<u>Business-Type Activities</u>						
General Obligation Bonds						
Nursing Home Construction	2.0-4.0%	\$ 670,000	\$ -	\$ (45,000)	\$ 625,000	\$ 45,000
Net Pension Liability						
Ohio Public Employees Retirement System		9,712,944	-	(2,052,493)	7,660,451	-
Net OPEB Liability						
Ohio Public Employees Retirement System		205,128	-	(205,128)	-	-
Other Long-Term Obligations						
Compensated Absences Payable*		846,569	172,117	-	1,018,686	367,226
Closure/Postclosure Costs Payable		9,222,764	-	(15,666)	9,207,098	-
Total Other Long-Term Obligations		10,069,333	172,117	(15,666)	10,225,784	367,226
Total Business-Type Activities		\$ 20,657,405	\$ 172,117	\$ (2,318,287)	\$ 18,511,235	\$ 412,226

\* The change in compensated absences liability is presented as a net change in the preceding long-term debt obligations schedule.

***General Obligation Bonds***

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

In 2014, the County issued bonds for the Wood County Job and Family Services addition. The bonds were issued for a twenty-five year period, with final maturity in 2039. The bonds will be retired through the Bond Retirement debt service fund. At December 31, 2024, all of the proceeds had been spent.

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

On September 13, 2022, the County issued bonds, in the amount of \$13,000,000, for the expansion and renovation of the county jail. The bonds were issued at a premium of \$621,179. The bonds were issued for a twenty year period, with final maturity in 2042. The bonds will be retired through the Bond Retirement debt service fund. At December 31, 2024, all of the proceeds had been spent.

In 2015, the County issued bonds for nursing home renovations. The bonds were issued for a twenty year period, with final maturity in 2035. The bonds will be retired through the Nursing Home enterprise fund. At December 31, 2024, all of the proceeds had been spent.

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 17 - LONG-TERM OBLIGATIONS - (Continued)

#### *Net Pension/OPEB Liability*

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

#### *Claims Payable*

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

#### *Deferred Loans Payable to Ohio Sewer and Water Rotary Commission*

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2024, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

#### *Annual Long-Term Debt Obligation Summary*

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

Year	<i>Governmental Activities</i> General Obligation Bonds		<i>Business-Type Activities</i> General Obligation Bonds	
	Principal	Interest	Principal	Interest
2025	\$ 1,005,000	\$ 573,196	\$ 45,000	\$ 25,000
2026	1,020,000	532,441	50,000	23,200
2027	1,025,000	490,943	50,000	21,200
2028	730,000	449,339	50,000	19,200
2029	730,000	414,038	55,000	17,200
2030-2034	3,710,000	1,550,793	305,000	51,600
2035-2039	3,800,000	832,249	70,000	2,800
2040-2042	1,950,000	156,000	-	-
	<u>\$ 13,970,000</u>	<u>\$ 4,998,999</u>	<u>\$ 625,000</u>	<u>\$ 160,200</u>

The County's legal debt margin was \$106,733,977 at December 31, 2024.

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 17 - LONG-TERM OBLIGATIONS - (Continued)

##### *Industrial Revenue Bonds*

To further economic development in the County, the County issued industrial revenue bonds that provide capital financing to private-sector entities for the acquisition and construction of industrial and commercial facilities. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage or promissory note. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. At December 31, 2024, the bonds have an aggregate outstanding principal amount payable of \$2,418,750.

#### NOTE 18 - CLOSURE AND POSTCLOSURE COSTS

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

The \$9,207,098 reported as the landfill closure and postclosure liability at December 31, 2024, represents the cumulative amount reported to date based on the use of 90 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,033,648 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2024. The County expects to close the landfill in 2029. 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.

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**WOOD COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 19 - TRANSFERS**

During 2024, the following transfers were made:

	Transfers Out						
	General	Job and Family Services	Developmental Disabilities	Other Governmental	Total Governmental Activities	Internal Service	Total
Transfers In							
Governmental Activities							
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 557,361	\$ 557,361
Motor Vehicle Gas Tax	-	-	-	-	-	-	-
Job and Family Services	215,100	-	-	-	215,100	-	215,100
American Rescue Plan Act	3,988	-	-	-	3,988	-	3,988
Permanent Improvement	298,953	-	-	-	298,953	-	298,953
Other Governmental	9,279,748	397,327	16,000,000	-	25,677,075	-	25,677,075
Total Governmental							
Activities	9,797,789	397,327	16,000,000	-	26,195,116	557,361	26,752,477
Business-Type Activities							
Nursing Home	71,800	-	-	-	71,800	-	71,800
Landfill	-	-	-	50,000	50,000	-	50,000
Total Business-Type							
Activities	71,800	-	-	50,000	121,800	-	121,800
Internal Service	-	-	2,000,000	-	2,000,000	-	2,000,000
Total	\$ 9,869,589	\$ 397,327	\$ 18,000,000	\$ 50,000	\$ 28,316,916	\$ 557,361	\$ 28,874,277

Transfers from the General Fund represent monies for operations of the various funds receiving the transfer. Transfers from the Nonmajor Governmental Funds were made to move available balances of restricted funds to support programs and projects accounted for in other funds. The General Fund received transfers of \$557,361 from the Workers Compensation Retro Reserve internal service fund to provide funds for administration. The Developmental Disabilities Fund transferred \$18,000,000 to the Wood Lane Building Construction nonmajor capital projects fund to finance construction projects and transferred \$2,000,000 to the Health internal service fund to cover costs related to the department.

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**WOOD COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 20 - 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	\$ 712,230	\$ -	\$ 8,472	\$ 22,954
Materials and Supplies				
Inventory	230,235	392,549	-	29,775
Interfund Loans	678,251	-	-	-
Unclaimed Monies/Estates	318,677	-	-	-
Notes Receivable	500,000	-	-	-
Total Nonspendable	<u>2,439,393</u>	<u>392,549</u>	<u>8,472</u>	<u>52,729</u>
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services				
Operations	-	-	5,904,311	-
Job and Family Services				
Operations	-	-	-	6,917,937
Road and Bridge				
Repair/Improvement	-	13,850,368	-	-
Total Restricted	<u>-</u>	<u>13,850,368</u>	<u>5,904,311</u>	<u>6,917,937</u>
Committed for:				
Termination Benefits	<u>1,842,387</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned for:				
Court Operations	3,810,914	-	-	-
Document Recording	474,546	-	-	-
Economic Development	2,306,591	-	-	-
Election Recounts	935	-	-	-
Sheriff Operations	11,140	-	-	-
Unpaid Obligations	1,013,730	-	-	-
Total Assigned	<u>7,617,856</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned	<u>40,202,411</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>\$ 52,102,047</u>	<u>\$ 14,242,917</u>	<u>\$ 5,912,783</u>	<u>\$ 6,970,666</u>

**WOOD COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**NOTE 20 - FUND BALANCE - (Continued)**

Fund Balance	Developmental Disabilities	American Rescue Plan	Permanent Improvements	Total Other Governmental
Nonspendable for:				
Prepaid Items	\$ 71,518	\$ -	\$ -	\$ 4,087
Materials and Supplies				
Inventory	11,401	-	-	11,464
Total Nonspendable	82,919	-	-	15,551
Restricted for:				
Child Support Enforcement	-	-	-	212,980
Court Operations	-	-	-	3,283,791
Crime Victim Assistance	-	-	-	32,850
Capital Improvements	-	-	-	503,412
Debt Retirement	-	-	-	3,402,348
Delinquent Tax Collections	-	-	-	580,296
Developmental Disabilities				
Operations	41,723,493	-	-	-
Ditch Maintenance	-	-	-	292,750
Dog and Kennel Operations	-	-	-	452,727
Economic Development	-	-	-	995,071
Emergency Management Agency	-	56,286	-	41,104
Historical Center	-	-	-	102,335
Human Service Operations	-	-	-	12,885
Solid Waste Management	-	-	-	1,021,932
Law Library Operations	-	-	-	564,842
One Ohio Opioid Settlements	-	-	-	780,007
Real Estate Assessments	-	-	-	1,155,799
Road and Bridge				
Repair/Improvement	-	-	-	12,750
Senior Citizens	-	-	-	93,734
Sheriff Operations	-	-	-	1,516,102
Youth Olympics	-	-	-	9,591
Total Restricted	41,723,493	56,286	-	15,067,306
Committed for:				
Road and Bridge				
Repair/Improvement	-	-	-	402,558
Storm Water Management	-	-	-	59,716
Total Committed	-	-	-	462,274

- (Continued)

# WOOD COUNTY, OHIO

## NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 20 - FUND BALANCE - (Continued)

Fund Balance - (Continued)	Developmental Disabilities	American Rescue Plan	Permanent Improvements	Total Other Governmental
Assigned for:				
Debt Retirement	\$ -	\$ -	\$ -	\$ 8,321,187
Permanent Improvements	-	-	33,803,812	-
Capital Improvements	-	-	-	17,841,067
Total Assigned	-	-	33,803,812	26,162,254
Unassigned (Deficit)	-	-	-	(455,029)
Total Fund Balance	\$ 41,806,412	\$ 56,286	\$ 33,803,812	\$ 41,252,356

### NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

#### A. Northwest Community Correctional Center

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

#### B. Juvenile Residential Center

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

### NOTE 22 - INSURANCE POOL

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

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

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### **NOTE 23 - RELATED ORGANIZATIONS**

##### **A. Wood County District Public Library**

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

##### **B. Wood County Park District**

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

##### **C. Wood County Regional Airport**

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

Although the County has no obligation to provide financial resources to the airport, the County Commissioners have in prior years allocated certain funds to the Regional Airport. In 2024, this allocation was \$30,000 and was considered immaterial.

##### **D. Wood County Transportation Improvement District**

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

## WOOD COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 24 - WOOD COUNTY PORT AUTHORITY

##### A. Summary of Significant Accounting Policies

###### *Reporting Entity*

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

###### *Basis of Presentation*

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

##### B. Deposits and Investments

###### *Deposits*

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Port Authority will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$250,000 of the Port Authority’s bank balance of \$674,297 was exposed to custodial credit risk because it was uninsured and uncollateralized. The Port Authority’s financial institution participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

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

###### *Investments*

As of December 31, 2024, the net asset value of funds on deposit with STAR Ohio was \$4,641,249. The Port Authority’s investment in STAR Ohio had an average maturity of 46.4 days. STAR Ohio carries a rating of AAAm by Standards and Poor’s. The Port Authority has no policy regarding credit risk beyond the requirements of State statute. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The Port Authority’s investment policy addresses interest rate risk by requiring that the Port Authority’s investment portfolio be structured so that securities mature to meet cash requirement for ongoing operations and/or long-term debt payments, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in short-term investments.

##### C. Capital Assets

The Port Authority’s capital assets as of December 31, 2024, consisted of construction in progress of \$7,887,954.

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

## **WOOD COUNTY, OHIO**

### **NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024**

#### **NOTE 24 - WOOD COUNTY PORT AUTHORITY - (Continued)**

##### **D. Receivables**

As of December 31, 2024, the Port Authority had intergovernmental receivables consisting of \$310,276 due from the United States Department of commerce and \$75,000 due from the Ohio Department of Transportation.

##### **E. Financing Activity**

During 2024, the Port Authority received \$60,000 in operating monies from the Wood County Commissioners.

#### **NOTE 25 - 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 26 - COVID-19**

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

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

## REQUIRED SUPPLEMENTARY INFORMATION

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Property taxes	\$ 11,487,502	\$ 10,066,496	\$ 10,236,356	\$ 169,860
Payment in lieu of taxes	40,000	40,000	50,137	10,137
Permissive sales taxes	27,000,000	27,000,000	29,183,107	2,183,107
Other taxes	62,614	45,614	55,791	10,177
Charges for services	7,639,585	7,639,585	9,021,978	1,382,393
Licenses and permits	6,900	6,900	7,575	675
Fines, costs, forfeitures and settlements	211,500	211,500	291,701	80,201
Intergovernmental	4,611,387	5,628,387	6,672,428	1,044,041
Interest	3,500,000	8,500,000	9,158,444	658,444
Other	608,903	608,903	909,264	300,361
Total budgetary revenues	<u>55,168,391</u>	<u>59,747,385</u>	<u>65,586,781</u>	<u>5,839,396</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive	24,426,265	28,038,810	25,954,751	(2,084,059)
Judicial	10,822,855	12,441,977	10,587,855	(1,854,122)
Public safety	11,807,826	15,123,409	14,145,435	(977,974)
Public works	785,668	912,069	800,478	(111,591)
Health	401,401	491,799	491,799	-
Human services	844,221	935,019	658,391	(276,628)
Conservation and recreation	457,537	492,117	474,392	(17,725)
Economic development	387,763	392,035	320,212	(71,823)
Other	2,552,811	1,031,546	483,030	(548,516)
Intergovernmental	610,427	614,600	613,888	(712)
Total budgetary expenditures	<u>53,096,774</u>	<u>60,473,381</u>	<u>54,530,231</u>	<u>(5,943,150)</u>
Budgetary excess (deficiency) of revenues over (under) expenditures	<u>2,071,617</u>	<u>(725,996)</u>	<u>11,056,550</u>	<u>11,782,546</u>
<b>Budgetary other financing sources (uses):</b>				
Advances in	436,455	436,455	1,143,970	707,515
Advances (out)	-	(1,048,305)	(1,048,305)	-
Transfers in	600,000	600,000	557,361	(42,639)
Transfers (out)	(1,600,761)	(11,997,430)	(9,869,589)	2,127,841
Total budgetary other financing sources (uses)	<u>(564,306)</u>	<u>(12,009,280)</u>	<u>(9,216,563)</u>	<u>2,792,717</u>
Net change in budgetary fund balance	1,507,311	(12,735,276)	1,839,987	14,575,263
<b>Budgetary fund balance at beginning of year</b>	39,367,482	39,367,482	39,367,482	-
<b>Prior year encumbrances appropriated</b>	1,463,476	1,463,476	1,463,476	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 42,338,269</u>	<u>\$ 28,095,682</u>	<u>\$ 42,670,945</u>	<u>\$ 14,575,263</u>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION



**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
MOTOR VEHICLE AND GASOLINE TAX FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Permissive motor vehicle license taxes	\$ 5,500,000	\$ 5,500,000	\$ 5,532,431	\$ 32,431
Charges for services	1,190,100	1,190,100	1,360,447	170,347
Fines, costs, forfeitures and settlements	130,000	130,000	171,522	41,522
Intergovernmental	5,835,712	5,835,712	5,977,825	142,113
Interest	85,000	85,000	654,612	569,612
Total budgetary revenues	<u>12,740,812</u>	<u>12,740,812</u>	<u>13,696,837</u>	<u>956,025</u>
<b>Budgetary expenditures:</b>				
Current:				
Public works	<u>15,914,158</u>	<u>18,135,465</u>	<u>16,524,364</u>	<u>(1,611,101)</u>
Net change in budgetary fund balance	(3,173,346)	(5,394,653)	(2,827,527)	2,567,126
<b>Budgetary fund balance at beginning of year</b>	11,061,313	11,061,313	11,061,313	-
<b>Prior year encumbrances appropriated</b>	<u>1,718,191</u>	<u>1,718,191</u>	<u>1,718,191</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 9,606,158</u>	<u>\$ 7,384,851</u>	<u>\$ 9,951,977</u>	<u>\$ 2,567,126</u>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES BOARD FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Property taxes	\$ 9,208,177	\$ 8,267,383	\$ 8,254,872	\$ (12,511)
Other taxes	44,266	34,266	41,813	7,547
Charges for services	20,000	20,000	-	(20,000)
Intergovernmental	8,327,017	8,812,017	6,288,067	(2,523,950)
Other	25,000	25,000	47,037	22,037
Total budgetary revenues	<u>17,624,460</u>	<u>17,158,666</u>	<u>14,631,789</u>	<u>(2,526,877)</u>
<b>Budgetary expenditures:</b>				
Current:				
Health	<u>20,338,548</u>	<u>20,359,172</u>	<u>16,284,408</u>	<u>(4,074,764)</u>
Budgetary excess of expenditures over revenues	<u>(2,714,088)</u>	<u>(3,200,506)</u>	<u>(1,652,619)</u>	<u>1,547,887</u>
<b>Other financing (uses):</b>				
Transfers out	<u>(50,000)</u>	<u>(30,000)</u>	<u>-</u>	<u>30,000</u>
Net change in budgetary fund balance	(2,764,088)	(3,230,506)	(1,652,619)	1,577,887
<b>Budgetary fund balance at beginning of year</b>	<u>7,228,574</u>	<u>7,228,574</u>	<u>7,228,574</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 4,464,486</u>	<u>\$ 3,998,068</u>	<u>\$ 5,575,955</u>	<u>\$ 1,577,887</u>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
JOB AND FAMILY SERVICES FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Property taxes	\$ 3,484,865	\$ 3,015,714	\$ 3,012,802	\$ (2,912)
Other taxes	16,643	12,143	14,829	2,686
Intergovernmental	16,816,302	17,610,802	13,423,696	(4,187,106)
Other	30,000	30,000	3,213	(26,787)
Total budgetary revenues	<u>20,347,810</u>	<u>20,668,659</u>	<u>16,454,540</u>	<u>(4,214,119)</u>
<b>Budgetary expenditures:</b>				
Current:				
Human services	<u>23,258,588</u>	<u>22,335,552</u>	<u>17,680,738</u>	<u>(4,654,814)</u>
Budgetary excess of expenditures over revenues	<u>(2,910,778)</u>	<u>(1,666,893)</u>	<u>(1,226,198)</u>	<u>440,695</u>
<b>Other financing sources (uses):</b>				
Transfers in	220,000	220,000	215,100	(4,900)
Transfers out	<u>(543,761)</u>	<u>(543,761)</u>	<u>(397,327)</u>	<u>146,434</u>
Total other financing sources (uses)	<u>(323,761)</u>	<u>(323,761)</u>	<u>(182,227)</u>	<u>141,534</u>
Net change in budgetary fund balance	(3,234,539)	(1,990,654)	(1,408,425)	582,229
<b>Budgetary fund balance at beginning of year</b>	7,983,056	7,983,056	7,983,056	-
<b>Prior year encumbrances appropriated</b>	<u>291,419</u>	<u>291,419</u>	<u>291,419</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 5,039,936</u></u>	<u><u>\$ 6,283,821</u></u>	<u><u>\$ 6,866,050</u></u>	<u><u>\$ 582,229</u></u>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
DEVELOPMENTAL DISABILITIES FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Property taxes	\$ 24,759,965	\$ 21,870,730	\$ 21,802,378	\$ (68,352)
Other taxes	107,813	83,813	101,072	17,259
Charges for services	382,900	382,900	444,728	61,828
Intergovernmental	5,013,100	6,287,100	5,892,153	(394,947)
Total budgetary revenues	<u>30,263,778</u>	<u>28,624,543</u>	<u>28,240,331</u>	<u>(384,212)</u>
<b>Budgetary expenditures:</b>				
Current:				
Human services	<u>27,337,214</u>	<u>27,337,214</u>	<u>24,563,113</u>	<u>(2,774,101)</u>
Budgetary excess of revenues over expenditures	<u>2,926,564</u>	<u>1,287,329</u>	<u>3,677,218</u>	<u>2,389,889</u>
<b>Other financing (uses):</b>				
Transfers out	<u>(18,000,000)</u>	<u>(18,000,000)</u>	<u>(18,000,000)</u>	<u>-</u>
Net change in budgetary fund balance	(15,073,436)	(16,712,671)	(14,322,782)	2,389,889
<b>Budgetary fund balance at beginning of year</b>	<u>54,860,740</u>	<u>54,860,740</u>	<u>54,860,740</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 39,787,304</u>	<u>\$ 38,148,069</u>	<u>\$ 40,537,958</u>	<u>\$ 2,389,889</u>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
AMERICAN RESCUE PLAN FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive	\$ 10,400,000	\$ 13,584,177	\$ 11,440,417	\$ (2,143,760)
Budgetary excess of expenditures over revenues	(10,400,000)	(13,584,177)	(11,440,417)	(2,143,760)
<b>Other financing uses:</b>				
Transfers in	-	-	3,988	3,988
Net change in budgetary fund balance	(10,400,000)	(13,584,177)	(11,436,429)	2,147,748
<b>Budgetary fund balance at beginning of year</b>	4,730,682	4,730,682	4,730,682	-
<b>Prior year encumbrances appropriated</b>	10,400,000	10,400,000	10,400,000	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 4,730,682</u>	<u>\$ 1,546,505</u>	<u>\$ 3,694,253</u>	<u>\$ 2,147,748</u>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**WOOD COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY AND  
COUNTY PENSION CONTRIBUTIONS  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) - TRADITIONAL PLAN

LAST TEN YEARS

<b>Calendar Year (1)</b>	<b>County's Proportion of the Net Pension Liability</b>	<b>County's Proportionate Share of the Net Pension Liability</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
2024	0.35330400%	\$ 77,525,291	\$ 47,651,833	162.69%	79.01%
2023	0.30688560%	90,654,140	46,005,619	197.05%	75.74%
2022	0.30287795%	26,351,607	41,994,260	62.75%	92.62%
2021	0.30405180%	45,023,450	41,652,901	108.09%	86.88%
2020	0.29007525%	57,335,338	39,687,368	144.47%	82.17%
2019	0.28986785%	79,388,927	39,038,428	203.36%	74.70%
2018	0.29714589%	46,616,431	38,188,910	122.07%	84.66%
2017	0.29645000%	67,317,619	36,919,657	182.34%	77.25%
2016	0.30061900%	52,070,999	36,553,751	142.45%	81.08%
2015	0.30022600%	36,210,610	35,753,856	101.28%	86.45%

<b>Calendar Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2024	\$ 7,722,003	\$ (7,722,003)	\$ -	\$ 55,157,164	14.00%
2023	6,836,406	(6,836,406)	-	47,651,833	14.00%
2022	6,581,717	(6,581,717)	-	46,005,619	14.00%
2021	6,036,227	(6,036,227)	-	41,994,260	14.00%
2020	5,994,735	(5,994,735)	-	41,652,901	14.00%
2019	5,713,160	(5,713,160)	-	39,687,368	14.00%
2018	5,612,627	(5,612,627)	-	39,038,428	14.00%
2017	5,100,959	(5,100,959)	-	38,188,910	13.00%
2016	4,569,376	(4,569,376)	-	36,919,657	12.00%
2015	4,529,788	(4,529,788)	-	36,553,751	12.00%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**WOOD COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF  
THE NET PENSION ASSET AND  
COUNTY PENSION CONTRIBUTIONS  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) - COMBINED PLAN

LAST SEVEN AND TEN YEARS

<b>Calendar Year (1) (2)</b>	<b>County's Proportion of the Net Pension Asset</b>	<b>County's Proportionate Share of the Net Pension Asset</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
2024	0.30821200%	\$ 794,046	\$ 1,188,833	66.79%	144.55%
2023	0.26331480%	620,607	1,240,300	50.04%	137.14%
2022	0.23649805%	931,815	1,078,186	86.42%	169.88%
2021	0.22787140%	657,782	1,004,229	65.50%	157.67%
2020	0.22698655%	473,222	1,001,707	47.24%	145.28%
2019	0.21219995%	237,287	918,879	25.82%	126.64%
2018	0.19809378%	269,664	804,077	33.54%	137.28%

<b>Calendar Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2024	\$ 127,381	\$ (127,381)	\$ -	\$ 1,061,508	12.00%
2023	142,660	(142,660)	-	1,188,833	12.00%
2022	173,462	(173,462)	-	1,239,014	14.00%
2021	150,946	(150,946)	-	1,240,300	14.00%
2020	140,592	(140,592)	-	1,004,229	14.00%
2019	140,239	(140,239)	-	1,001,707	14.00%
2018	128,643	(128,643)	-	918,879	14.00%
2017	104,530	(104,530)	-	804,077	13.00%
2016	88,407	(88,407)	-	736,725	12.00%
2015	102,629	(102,629)	-	855,242	12.00%

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

(2) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**WOOD COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF  
THE NET PENSION LIABILITY AND  
COUNTY PENSION CONTRIBUTIONS  
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TEN YEARS

<b>Calendar Year (1)</b>	<b>County's Proportion of the Net Pension Liability</b>	<b>County's Proportionate Share of the Net Pension Liability</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
2024	0.00464588%	\$ 893,942	\$ 665,236	134.38%	82.55%
2023	0.00515667%	1,110,485	696,500	159.44%	80.02%
2022	0.00480600%	1,068,379	624,800	171.00%	78.88%
2021	0.00452884%	579,052	558,829	103.62%	87.78%
2020	0.00452873%	1,095,790	546,550	200.49%	75.48%
2019	0.00441035%	975,322	517,793	188.36%	77.40%
2018	0.00421113%	925,933	478,736	193.41%	77.30%
2017	0.00415548%	987,143	456,843	216.08%	75.30%
2016	0.00440622%	1,474,894	463,621	318.12%	66.80%
2015	0.00527942%	1,459,077	550,821	264.89%	72.10%

<b>Calendar Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2024	\$ 87,314	\$ (87,314)	\$ -	\$ 623,671	14.00%
2023	93,133	(93,133)	-	665,236	14.00%
2022	89,138	(89,138)	-	636,700	14.00%
2021	83,358	(83,358)	-	595,414	14.00%
2020	78,051	(78,051)	-	557,507	14.00%
2019	69,815	(69,815)	-	498,679	14.00%
2018	75,958	(75,958)	-	542,557	14.00%
2017	65,114	(65,114)	-	465,100	14.00%
2016	63,932	(63,932)	-	456,657	14.00%
2015	70,834	(70,834)	-	505,957	14.00%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION



**WOOD COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF  
THE NET OPEB LIABILITY/(ASSET) AND  
COUNTY OPEB CONTRIBUTIONS  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST EIGHT AND NINE YEARS

<b>Fiscal Year (1) (2)</b>	<b>County's Proportion of the Net OPEB Liability/(Asset)</b>	<b>County's Proportionate Share of the Net OPEB Liability/(Asset)</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)</b>
2024	0.34981900%	\$ (2,646,187)	\$ 48,840,666	5.42%	107.76%
2023	0.30364068%	1,914,511	48,997,919	3.91%	94.79%
2022	0.29811880%	(9,337,537)	44,559,021	20.96%	128.23%
2021	0.29907080%	(5,328,186)	44,070,080	12.09%	115.57%
2020	0.28614145%	39,523,566	42,104,875	93.87%	47.80%
2019	0.28524045%	37,188,619	41,294,007	90.06%	46.33%
2018	0.29165880%	31,671,996	40,286,287	78.62%	54.14%
2017	0.29021460%	29,312,660	38,768,932	75.61%	54.05%

<b>Fiscal Year (3)</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2024	\$ 21,230	\$ (21,230)	\$ -	\$ 56,218,672	0.04%
2023	84,333	(84,333)	-	50,692,562	0.17%
2022	70,080	(70,080)	-	48,997,919	0.14%
2021	59,463	(59,463)	-	44,559,021	0.13%
2020	56,518	(56,518)	-	44,070,080	0.13%
2019	56,632	(56,632)	-	42,104,875	0.13%
2018	53,468	(53,468)	-	41,294,007	0.13%
2017	441,661	(441,661)	-	40,286,287	1.10%
2016	797,629	(797,629)	-	38,768,932	2.06%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

(2) Information prior to 2017 is not available. Schedule is intended to show information for 10 years.

Additional years will be displayed as they become available.

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**WOOD COUNTY, OHIO**

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF  
THE NET OPEB LIABILITY/(ASSET) AND  
COUNTY OPEB CONTRIBUTIONS  
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST EIGHT AND TEN YEARS

<b>Calendar Year (1) (2)</b>	<b>County's Proportion of the Net OPEB Liability/(Asset)</b>	<b>County's Proportionate Share of the Net OPEB Liability/(Asset)</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)</b>
2024	0.00464588%	\$ (88,123)	\$ 665,236	13.25%	158.01%
2023	0.00516670%	(100,289)	624,800	16.05%	168.52%
2022	0.00480600%	124,444	558,829	22.27%	230.73%
2021	0.00452884%	(95,487)	546,550	17.47%	174.73%
2020	0.00452873%	(79,593)	517,793	15.37%	182.13%
2019	0.00441035%	(73,048)	478,736	15.26%	174.70%
2018	0.00421113%	(67,669)	456,843	14.81%	176.00%
2017	0.00415548%	162,131	463,621	34.97%	47.10%

<b>Calendar Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2024	\$ -	\$ -	\$ -	\$ 623,671	0.00%
2023	-	-	-	665,236	0.00%
2022	-	-	-	636,700	0.00%
2021	-	-	-	595,414	0.00%
2020	-	-	-	557,507	0.00%
2019	-	-	-	498,679	0.00%
2018	-	-	-	542,557	0.00%
2017	-	-	-	465,100	0.00%
2016	-	-	-	456,657	0.00%
2015	-	-	-	505,957	0.00%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

(2) Information prior to 2017 is not available. Schedule is intended to show information for 10 years.

Additional years will be displayed as they become available.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

# WOOD COUNTY, OHIO

## NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 1 - BUDGETARY PROCESS

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 and disbursements.

The schedule of revenues, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and any major special revenue fund is 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:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to assigned or committed fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis); and
- (d) 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 the financial statements that conform to GAAP.

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis is as follows:

#### Net Change in Fund Balances

	General Fund	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services
Budget basis	\$ 1,839,987	\$ (2,827,527)	\$ (1,652,619)
Net adjustment for revenue accruals	2,464,390	61,137	230,403
Net adjustment for expenditure accruals	(415,152)	(1,454,508)	413,490
Net adjustment for other sources/uses	(95,665)	-	-
Adjustments for encumbrances	2,824,325	5,385,533	616,431
GAAP Basis	<u>\$ 6,617,885</u>	<u>\$ 1,164,635</u>	<u>\$ (392,295)</u>

	Job and Family Services	Developmental Disabilities	American Rescue Plan
Budget basis	\$ (1,408,425)	\$ (14,322,782)	\$ (11,436,429)
Net adjustment for revenue accruals	(554,504)	1,304,001	2,324,741
Net adjustment for expenditure accruals	418,083	137,923	-
Adjustments for encumbrances	55,084	-	9,044,082
GAAP Basis	<u>\$ (1,489,762)</u>	<u>\$ (12,880,858)</u>	<u>\$ (67,606)</u>

## WOOD COUNTY, OHIO

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB)

##### PENSION

##### *OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

##### *Change in benefit terms:*

- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- There were no changes in benefit terms from the amounts reported for 2021.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.
- There were no changes in benefit terms from the amounts reported for 2024.

##### *Change in assumptions:*

- There were no changes in assumptions for 2015.
- There were no changes in assumptions for 2016.
- For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25%, (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75% and (d) COLA for post 1/7/2013 retirees were changed to 3.00%, simple through 2018, then 2.15% simple.
- There were no changes in assumptions for 2018.
- For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.
- For 2020, COLA for post 1/7/2013 retirees were changed to 1.40%, simple through 2020, then 2.15% simple.
- For 2021, COLA for post 1/7/2013 retirees were changed to 0.50%, simple through 2021, then 2.15% simple.
- For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75% to 2.75%-10.75%, (c) COLA for post 1/7/2013 retirees were changed 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%.
- For 2023, COLA for post 1/7/2013 retirees were changed to 3.00%, simple through 2023, then 2.05% simple.
- For 2024, COLA for post 1/7/2013 retirees were changed to 2.30%, simple through 2024, then 2.05% simple.

## WOOD COUNTY, OHIO

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

##### *STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO*

###### *Change in benefit terms:*

- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero.
- There were no changes in benefit terms from amounts previously reported for 2018.
- There were no changes in benefit terms from amounts previously reported for 2019.
- There were no changes in benefit terms from amounts previously reported for 2020.
- There were no changes in benefit terms from amounts previously reported for 2021.
- There were no changes in benefit terms from amounts previously reported for 2022.
- There were no changes in benefit terms from amounts previously reported for 2023.
- There were no changes in benefit terms from amounts previously reported for 2024.

###### *Changes in assumptions:*

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2015.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2016.
- For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation, (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2018.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2019.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2020.
- For 2021, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00% and (b) the discount rate of return was reduced from 7.45% to 7.00%.
- For 2022, the following changes of assumption affected the total pension liability since the prior measurement date: the projected salary increases went from 12.50% at age 20 to 2.50% at age 65 to varies by service from 2.50% to 8.50%.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2023.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2024.

## WOOD COUNTY, OHIO

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

##### **OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

##### *OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

##### *Change in benefit terms:*

- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.
- There were no changes in benefit terms from the amounts reported for 2024.

##### *Change in assumptions:*

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017.
- For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.
- For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) the investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029.
- For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.50%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.
- For 2021, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.50%, initial/3.50%, ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035.
- For 2022, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) wage inflation changed from 3.25% to 2.75%, (b) projected salary increases, including inflation changed from 3.25%-10.75% to 2.75%-10.75%, (c) the municipal bond rate was changed from 2.00% to 1.84% and (d) the health care cost trend rate was changed from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034.
- For 2023, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the single discount rate changed from 6.00% to 5.22%, (b) the municipal bond rate was changed from 1.84% to 4.05% and (c) the health care cost trend rate was changed from 5.50% initial, 3.50% ultimate in 2034 to 5.50% initial, 3.50% ultimate in 2036.

## WOOD COUNTY, OHIO

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

- For 2024, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the single discount rate changed to 5.70%, (b) the municipal bond rate was changed to 3.77% and (c) the health care cost trend rate was changed to 5.50% initial, 3.50% ultimate in 2038.

#### *STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO*

##### *Change in benefit terms:*

- For 2017, STRS reduced the subsidy multiplier for non-Medicare benefit recipients from 2.1% to 1.9% per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.
- For 2018, STRS increased the subsidy multiplier for non-Medicare benefit recipients from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.
- For 2019, STRS increased the subsidy percentage from 1.944% to 1.984% effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.
- For 2020, the non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.
- There were no changes in benefit terms from the amounts previously reported for 2022.
- There were no changes in benefit terms from the amounts previously reported for 2023.
- There were no changes in benefit terms from the amounts previously reported for 2024.

##### *Change in assumptions:*

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2016.
- For 2017, the following changes of assumptions affected the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.26% to 4.13% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB), (b) the long term expected rate of return was reduced from 7.75% to 7.45%, (c) valuation year per capita health care costs were updated, and the salary scale was modified, (d) the percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased and (e) the assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.
- For 2018, the following changes of assumptions affected the total OPEB liability/asset since the prior measurement date: (a) the discount rate was increased from the blended rate of 4.13% to the long-term expected rate of return of 7.45% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB) and (b) decrease in health care cost trend rates from 6.00%-11.00% initial; 4.50% ultimate down to Medical Pre-Medicare 6.00% and Medicare 5.00% initial; 4.00% ultimate and Prescription Drug Pre-Medicare 8.00% and Medicare (5.23%) initial; 4.00% ultimate.



## WOOD COUNTY, OHIO

### NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2024

#### NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)

- For 2019, health care cost trend rates were changed to the following: medical pre-Medicare from 6.00% initial - 4.00% ultimate down to 5.87% initial - 4.00% ultimate; medical Medicare from 5.00% initial - 4.00% ultimate down to 4.93% initial - 4.00% ultimate; prescription drug pre-Medicare from 8.00% initial - 4.00% ultimate down to 7.73% initial - 4.00% ultimate and (5.23%) initial - 4.00% ultimate up to 9.62% initial - 4.00% ultimate.
- For 2020, health care cost trend rates were changed to the following: medical pre-Medicare from 5.87% initial - 4.00% ultimate down to 5.00% initial - 4.00% ultimate; medical Medicare from 4.93% initial - 4.00% ultimate down to -6.69% initial - 4.00% ultimate; prescription drug pre-Medicare from 7.73% initial - 4.00% ultimate down to 6.50% initial - 4.00% ultimate; prescription drug Medicare from 9.62% initial - 4.00% ultimate up to 11.87% initial - 4.00% ultimate.
- For 2021, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00%, (b) the discount rate of return was reduced from 7.45% to 7.00% and (c) health care cost trend rates were changed to the following: medical Medicare from -6.69% initial - 4.00% ultimate down to -16.18% initial - 4.00% ultimate; prescription drug Medicare from 11.87% initial - 4.00% ultimate up to 29.98% initial - 4.00% ultimate.
- For 2022, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) projected salary increase went from 12.50% at age 20 to 2.50% at age 65 to varies by services from 2.50% to 8.50% and (b) health care cost trend rates were changed to the following: Pre-Medicare from 5.00% initial - 4.00% ultimate to 7.50% initial - 3.94% ultimate; medical Medicare from -16.18% initial - 4.00% ultimate to -68.78% initial - 3.94% ultimate; prescription drug Pre-Medicare from 6.50% initial - 4.00% ultimate to 9.00% initial - 3.94% ultimate; Medicare from 29.98% initial - 4.00% ultimate to -5.47% initial - 3.94% ultimate.
- For 2023, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) health care cost trend rates were changed to the following: Pre-Medicare from 7.50% initial - 3.94% ultimate to 7.50% initial - 4.14% ultimate; medical Medicare from -68.78% initial - 3.94% ultimate to -10.94% initial - 4.14% ultimate; prescription drug Pre-Medicare from 9.00% initial - 3.94% ultimate to -11.95% initial - 4.14% ultimate; Medicare from -5.47% initial - 3.94% ultimate to 1.33% initial - 4.14% ultimate.
- For 2024, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) health care cost trend rates were changed to the following: Pre-Medicare from 7.50% initial - 4.14% ultimate to 7.50% initial - 3.94% ultimate; medical Medicare from -10.94% initial - 4.14% ultimate to -112.22% initial - 3.94% ultimate; prescription drug Pre-Medicare from -11.95% initial - 4.14% ultimate to 8.00% initial - 3.94% ultimate; Medicare from 1.33% initial - 4.14% ultimate to -15.14% initial - 3.94% ultimate.



COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES

## **WOOD COUNTY, OHIO**

### **COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - MAJOR 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.

#### **Major Special Revenue Fund**

##### ***Motor Vehicle and Gasoline Tax Fund***

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

##### ***Alcohol, Drug Addiction, and Mental Health Services Fund***

This fund accounts for a county-wide property tax levy and federal and state grants that are restricted to pay the costs of contracts with local mental health agencies that provide services to the public.

##### ***Job and Family Services***

The fund accounts for various federal and State grants that are restricted to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

##### ***Developmental Disabilities Fund***

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

##### ***American Rescue Plan Fund***

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

#### **Major Capital Projects Fund**

##### ***Permanent Improvement Fund***

The fund is used to account for transfers from other funds and other resources assigned for improvements, repairs, and replacements of County owned buildings, equipment, and roads, and for other needed improvements or repairs.

#### **Major Enterprise Fund**

##### ***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.

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**GENERAL FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Property taxes	\$ 11,487,502	\$ 10,066,496	\$ 10,236,356	\$ 169,860
Payment in lieu of taxes	40,000	40,000	50,137	10,137
Permissive sales taxes	27,000,000	27,000,000	29,183,107	2,183,107
Other taxes	62,614	45,614	55,791	10,177
Charges for services	7,639,585	7,639,585	9,021,978	1,382,393
Licenses and permits	6,900	6,900	7,575	675
Fines, costs, forfeitures, and settlements	211,500	211,500	291,701	80,201
Intergovernmental	4,611,387	5,628,387	6,672,428	1,044,041
Interest	3,500,000	8,500,000	9,158,444	658,444
Other	608,903	608,903	909,264	300,361
Total budgetary revenues	<u>55,168,391</u>	<u>59,747,385</u>	<u>65,586,781</u>	<u>5,839,396</u>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive				
County				
Personal services	233,205	334,198	204,618	(129,580)
Materials and supplies	419,259	660,106	648,656	(11,450)
Contractual services	1,756,622	4,134,949	3,786,330	(348,619)
Other	99,000	99,000	85,649	(13,351)
Capital outlay	566,351	1,853,936	1,802,275	(51,661)
Total county	<u>3,074,437</u>	<u>7,082,189</u>	<u>6,527,528</u>	<u>(554,661)</u>
Commissioners				
Personal services	1,712,477	1,932,164	1,656,222	(275,942)
Materials and supplies	4,000	4,128	3,160	(968)
Contractual services	3,200	6,808	5,601	(1,207)
Other	4,500	4,500	4,063	(437)
Total commissioners	<u>1,724,177</u>	<u>1,947,600</u>	<u>1,669,046</u>	<u>(278,554)</u>
Central services				
Personal services	12,969	15,130	11,595	(3,535)
Materials and supplies	65,000	65,000	65,000	-
Contractual services	208,750	224,003	211,796	(12,207)
Other	5,000	6,730	5,730	(1,000)
Total central services	<u>291,719</u>	<u>310,863</u>	<u>294,121</u>	<u>(16,742)</u>
Auditor				
Personal services	652,123	829,356	679,424	(149,932)
Materials and supplies	11,000	11,714	9,054	(2,660)
Contractual services	17,500	28,000	13,886	(14,114)
Other	10,600	11,100	9,342	(1,758)
Total auditor	<u>691,223</u>	<u>880,170</u>	<u>711,706</u>	<u>(168,464)</u>
Appraising personal property				
Personal services	342,560	342,560	262,284	(80,276)
Materials and supplies	5,000	1,500	1,500	-
Contractual services	12,500	5,219	1,913	(3,306)
Other	1,500	1,500	630	(870)
Total appraising personal property	<u>361,560</u>	<u>350,779</u>	<u>266,327</u>	<u>(84,452)</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**GENERAL FUND (CONTINUED)**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Budgeted Amounts</b>		<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
Treasurer				
Personal services	\$ 293,393	\$ 341,611	\$ 316,049	\$ (25,562)
Materials and supplies	55,000	63,281	56,305	(6,976)
Contractual services	22,000	22,000	22,000	-
Other	27,500	27,500	27,500	-
Total treasurer	<u>397,893</u>	<u>454,392</u>	<u>421,854</u>	<u>(32,538)</u>
Prosecuting attorney				
Personal services	2,220,245	2,665,589	2,485,472	(180,117)
Materials and supplies	11,000	11,000	9,677	(1,323)
Contractual services	65,000	65,000	58,899	(6,101)
Other	86,372	85,191	79,953	(5,238)
Total prosecuting attorney	<u>2,382,617</u>	<u>2,826,780</u>	<u>2,634,001</u>	<u>(192,779)</u>
Budget commission				
Personal services	26,919	26,919	26,261	(658)
Contractual services	1,250	1,250	-	(1,250)
Total budget commission	<u>28,169</u>	<u>28,169</u>	<u>26,261</u>	<u>(1,908)</u>
Board of revision				
Personal services	46,599	46,599	46,039	(560)
Other	700	700	-	(700)
Total board of revision	<u>47,299</u>	<u>47,299</u>	<u>46,039</u>	<u>(1,260)</u>
Bureau of inspection				
Contractual services	<u>102,500</u>	<u>110,261</u>	<u>110,261</u>	<u>-</u>
Planning commission				
Personal services	173,364	201,902	183,717	(18,185)
Materials and supplies	1,000	700	475	(225)
Contractual services	1,000	1,000	255	(745)
Other	1,500	1,915	1,780	(135)
Total planning commission	<u>176,864</u>	<u>205,517</u>	<u>186,227</u>	<u>(19,290)</u>
Data processing				
Contractual services	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	<u>-</u>
Board of elections				
Personal services	728,247	879,185	806,227	(72,958)
Materials and supplies	92,000	92,000	28,800	(63,200)
Contractual services	315,497	315,497	309,542	(5,955)
Other	3,200	3,200	1,931	(1,269)
Capital outlay	161,930	163,893	160,092	(3,801)
Total board of elections	<u>1,300,874</u>	<u>1,453,775</u>	<u>1,306,592</u>	<u>(147,183)</u>
Maintenance and operating-courthouse				
Personal services	1,555,305	1,816,284	1,569,080	(247,204)
Materials and supplies	190,000	220,102	209,569	(10,533)
Contractual services	1,092,000	1,269,211	1,168,444	(100,767)
Other	5,200	5,212	4,344	(868)
Total maintenance and operating-courthouse	<u>2,842,505</u>	<u>3,310,809</u>	<u>2,951,437</u>	<u>(359,372)</u>

- (Continued)

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**GENERAL FUND (CONTINUED)**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Budgeted Amounts</b>		<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
Recorder				
Personal services	\$ 410,099	\$ 451,927	\$ 407,395	\$ (44,532)
Materials and supplies	8,800	8,800	-	(8,800)
Contractual services	4,000	1,000	6,391	5,391
Other	-	3,000	842	(2,158)
Total recorder	<u>422,899</u>	<u>464,727</u>	<u>414,628</u>	<u>(50,099)</u>
Records center				
Personal services	190,496	222,070	205,613	(16,457)
Materials and supplies	15,000	15,000	8,860	(6,140)
Contractual services	110,900	120,382	116,491	(3,891)
Total records center	<u>316,396</u>	<u>357,452</u>	<u>330,964</u>	<u>(26,488)</u>
Insurance on property				
Contractual services	<u>415,000</u>	<u>470,620</u>	<u>469,258</u>	<u>(1,362)</u>
Insurance on person				
Personal services	<u>4,824,020</u>	<u>4,652,163</u>	<u>4,652,570</u>	<u>407</u>
Pensions				
Personal services	<u>4,105,109</u>	<u>1,998,818</u>	<u>1,998,818</u>	<u>-</u>
Taxes				
Other	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Miscellaneous				
Contractual services	<u>55,000</u>	<u>58,002</u>	<u>57,610</u>	<u>(392)</u>
Information technology				
Personal services	528,070	615,390	483,070	(132,320)
Materials and supplies	4,500	4,500	4,500	-
Contractual services	3,000	3,000	3,000	-
Other	3,000	3,000	2,932	(68)
Total information technology	<u>538,570</u>	<u>625,890</u>	<u>493,502</u>	<u>(132,388)</u>
Operation fuel facility				
Materials and supplies	200,500	211,486	211,421	(65)
Contractual services	8,000	17,590	17,042	(548)
Total operation fuel facility	<u>208,500</u>	<u>229,076</u>	<u>228,463</u>	<u>(613)</u>
Workers compensation self insurance				
Contractual services	<u>53,000</u>	<u>93,525</u>	<u>93,525</u>	<u>-</u>
Recorder's equipment				
Materials and supplies	7,000	7,000	-	(7,000)
Contractual services	17,000	31,000	24,000	(7,000)
Capital outlay	5,934	5,934	4,013	(1,921)
Total recorder's equipment	<u>29,934</u>	<u>43,934</u>	<u>28,013</u>	<u>(15,921)</u>
Total legislative and executive	<u>24,426,265</u>	<u>28,038,810</u>	<u>25,954,751</u>	<u>(2,084,059)</u>

- (Continued)

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**GENERAL FUND (CONTINUED)**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Budgetary</b>	<b>Final Budget -</b>
			<b>Basis</b>	<b>Over (Under)</b>
				<b>Actual Amounts</b>
Judicial				
Domestic relations				
Personal services	\$ 376,836	\$ 437,958	\$ 399,731	\$ (38,227)
Materials and supplies	5,500	10,500	7,901	(2,599)
Contractual services	26,000	16,000	-	(16,000)
Other	2,500	2,500	1,650	(850)
Total domestic relations	410,836	466,958	409,282	(57,676)
Court of appeals				
Other	140,000	140,000	140,000	-
Court administration				
Personal services	385,576	415,621	377,684	(37,937)
Materials and supplies	22,000	22,000	17,978	(4,022)
Contractual services	84,000	90,674	82,468	(8,206)
Other	12,000	12,000	4,863	(7,137)
Total court administration	503,576	540,295	482,993	(57,302)
Adult probation				
Personal services	918,998	1,070,871	985,277	(85,594)
Materials and supplies	6,500	6,500	4,993	(1,507)
Contractual services	40,000	40,000	21,477	(18,523)
Other	1,000	1,000	860	(140)
Total adult probation	966,498	1,118,371	1,012,607	(105,764)
Court security				
Personal services	574,976	690,686	558,103	(132,583)
Materials and supplies	5,300	6,078	2,909	(3,169)
Contractual services	23,475	22,550	13,040	(9,510)
Other	3,350	3,538	839	(2,699)
Total court security	607,101	722,852	574,891	(147,961)
Common pleas courts 1, 2, and 4				
Personal services	1,149,344	1,401,133	1,198,146	(202,987)
Materials and supplies	15,000	21,409	18,266	(3,143)
Contractual services	79,000	79,000	71,116	(7,884)
Other	9,000	9,000	6,642	(2,358)
Total common pleas courts 1, 2, and 4	1,252,344	1,510,542	1,294,170	(216,372)
Juvenile court				
Personal services	650,262	1,006,538	668,341	(338,197)
Materials and supplies	11,250	11,810	11,672	(138)
Contractual services	61,750	61,750	48,745	(13,005)
Other	11,500	11,500	11,499	(1)
Total juvenile court	734,762	1,091,598	740,257	(351,341)
Juvenile probation				
Personal services	267,017	281,257	263,465	(17,792)
Materials and supplies	3,200	3,665	1,511	(2,154)
Contractual services	32,725	32,725	25,392	(7,333)
Other	525	525	350	(175)
Total juvenile probation	303,467	318,172	290,718	(27,454)

- (Continued)

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**GENERAL FUND (CONTINUED)**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Budgeted Amounts</b>		<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
Detention home				
Personal services	\$ 1,237,871	\$ 1,276,895	\$ 1,122,378	\$ (154,517)
Materials and supplies	86,947	88,278	43,092	(45,186)
Contractual services	147,403	147,403	94,887	(52,516)
Other	4,000	4,000	1,558	(2,442)
Total detention home	1,476,221	1,516,576	1,261,915	(254,661)
Probate court				
Personal services	463,864	540,570	474,317	(66,253)
Materials and supplies	2,300	2,300	2,222	(78)
Contractual services	21,800	21,800	12,101	(9,699)
Other	8,500	8,500	8,388	(112)
Total probate court	496,464	573,170	497,028	(76,142)
Clerk of courts				
Personal services	841,304	981,177	837,965	(143,212)
Materials and supplies	19,000	29,114	14,214	(14,900)
Contractual services	54,000	68,287	34,732	(33,555)
Other	2,000	2,000	285	(1,715)
Total clerk of courts	916,304	1,080,578	887,196	(193,382)
Fostoria municipal court				
Personal services	3,782	3,912	3,912	-
Materials and supplies	2,190	2,190	2,152	(38)
Total Fostoria municipal court	5,972	6,102	6,064	(38)
Perrysburg municipal court				
Personal services	109,760	136,099	136,099	-
Contractual services	52,980	59,529	59,529	-
Other	5,000	8,589	8,589	-
Total Perrysburg municipal court	167,740	204,217	204,217	-
Bowling Green municipal court				
Personal services	153,960	199,624	199,624	-
Contractual services	52,580	56,355	56,354	(1)
Other	2,250	2,703	2,703	-
Total Bowling Green municipal court	208,790	258,682	258,681	(1)
Public defender				
Personal services	1,195,157	1,392,377	1,259,824	(132,553)
Materials and supplies	5,710	7,197	5,409	(1,788)
Contractual services	31,396	31,678	24,626	(7,052)
Other	31,750	32,385	30,913	(1,472)
Capital outlay	23,369	28,347	20,179	(8,168)
Total public defender	1,287,382	1,491,984	1,340,951	(151,033)
Miscellaneous				
Materials and supplies	59,800	59,800	45,074	(14,726)
Contractual services	556,250	573,235	439,555	(133,680)
Other	6,000	6,800	6,449	(351)
Total miscellaneous	622,050	639,835	491,078	(148,757)

- (Continued)

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**GENERAL FUND (CONTINUED)**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Budgeted Amounts</b>		<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
Title administration				
Personal services	\$ 639,568	\$ 640,004	\$ 589,399	\$ (50,605)
Materials and supplies	15,889	18,929	15,541	(3,388)
Contractual services	18,246	53,467	46,155	(7,312)
Other	47,700	47,700	44,712	(2,988)
Capital outlay	1,945	1,945	-	(1,945)
Total title administration	723,348	762,045	695,807	(66,238)
Total judicial	10,822,855	12,441,977	10,587,855	(1,854,122)
Public safety				
Coroner				
Personal services	84,559	98,615	86,052	(12,563)
Materials and supplies	1,000	2,750	1,665	(1,085)
Contractual services	1,000	1,000	481	(519)
Other	146,000	144,250	97,395	(46,855)
Total coroner	232,559	246,615	185,593	(61,022)
Sheriff				
Personal services	3,726,521	4,129,438	3,854,384	(275,054)
Materials and supplies	55,000	55,000	52,536	(2,464)
Contractual services	435,500	441,900	244,600	(197,300)
Other	110,598	110,598	110,582	(16)
Total sheriff	4,327,619	4,736,936	4,262,102	(474,834)
Communications center				
Personal services	1,414,157	1,642,578	1,519,418	(123,160)
Materials and supplies	3,000	3,000	2,233	(767)
Contractual services	308,500	328,100	304,839	(23,261)
Other	39,000	39,000	37,203	(1,797)
Total communications center	1,764,657	2,012,678	1,863,693	(148,985)
CAD				
Contractual services	-	1,721,756	1,721,756	-
Other expenditures				
Other	30,000	32,450	32,450	-
Jail-sheriff				
Personal services	3,943,778	4,868,761	4,587,547	(281,214)
Materials and supplies	476,000	499,000	495,210	(3,790)
Contractual services	1,019,213	1,001,213	993,120	(8,093)
Other	14,000	4,000	3,964	(36)
Total jail-sheriff	5,452,991	6,372,974	6,079,841	(293,133)
Total public safety	11,807,826	15,123,409	14,145,435	(977,974)

- (Continued)



**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**GENERAL FUND (CONTINUED)**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Budgeted Amounts</b>		<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
Public works				
Engineer				
Personal services	\$ 762,618	\$ 889,019	\$ 783,705	\$ (105,314)
Materials and supplies	5,000	5,000	4,482	(518)
Contractual services	12,000	12,000	10,138	(1,862)
Other	6,050	6,050	2,153	(3,897)
Total public works	785,668	912,069	800,478	(111,591)
Health				
Registration of vital statistics				
Other	1,000	1,756	1,756	-
Other health				
Contractual services	400,401	490,043	490,043	-
Total health	401,401	491,799	491,799	-
Human services				
Veteran services				
Personal services	510,421	589,380	370,162	(219,218)
Materials and supplies	50,000	57,655	29,380	(28,275)
Contractual services	222,500	228,948	204,427	(24,521)
Other	41,300	39,035	34,421	(4,614)
Total veteran services	824,221	915,018	638,390	(276,628)
Public assistance				
Other	20,000	20,001	20,001	-
Total human services	844,221	935,019	658,391	(276,628)
Conservation and recreation				
Historical society				
Personal services	207,537	242,117	224,392	(17,725)
Parks				
Other	250,000	250,000	250,000	-
Total conservation and recreation	457,537	492,117	474,392	(17,725)
Economic development				
Economic development				
Personal services	271,301	271,301	217,033	(54,268)
Materials and supplies	-	2,000	169	(1,831)
Contractual services	13,000	15,594	7,815	(7,779)
Other	101,462	101,140	94,679	(6,461)
Capital outlay	2,000	2,000	516	(1,484)
Total economic development	387,763	392,035	320,212	(71,823)

- (Continued)

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**GENERAL FUND (CONTINUED)**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
Other				
Airport				
Other	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Miscellaneous				
Other	522,811	501,689	451,134	(50,555)
Contingencies				
Other	500,000	-	-	-
Budget stabilization				
Other	1,350,000	349,857	-	(349,857)
Unclaimed monies				
Other	150,000	150,000	998	(149,002)
Unclaimed forfeited land				
Other	-	-	898	898
Total other	2,552,811	1,031,546	483,030	(548,516)
Intergovernmental				
Agriculture				
Contractual services	4,000	4,000	3,643	(357)
Other	606,427	610,600	610,245	(355)
Total intergovernmental	610,427	614,600	613,888	(712)
Total budgetary expenditures	53,096,774	60,473,381	54,530,231	(5,943,150)
Budgetary excess (deficiency) of revenues over (under) expenditures	2,071,617	(725,996)	11,056,550	11,782,546
<b>Budgetary other financing sources (uses):</b>				
Advances in	436,455	436,455	1,143,970	707,515
Advances (out)	-	(1,048,305)	(1,048,305)	
Transfers in	600,000	600,000	557,361	(42,639)
Transfers (out)	(1,600,761)	(11,997,430)	(9,869,589)	2,127,841
Total budgetary other financing sources (uses)	(564,306)	(12,009,280)	(9,216,563)	2,792,717
Net change in budgetary fund balance	1,507,311	(12,735,276)	1,839,987	14,575,263
<b>Budgetary fund balance at beginning of year</b>	39,367,482	39,367,482	39,367,482	-
<b>Prior year encumbrances appropriated</b>	1,463,476	1,463,476	1,463,476	-
<b>Budgetary fund balance at end of year</b>	\$ 42,338,269	\$ 28,095,682	\$ 42,670,945	\$ 14,575,263

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**MOTOR VEHICLE AND GASOLINE TAX SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Budgetary Basis</b>	<b>Final Budget - Over (Under) Actual Amounts</b>
<b>Budgetary revenues:</b>				
Permissive motor vehicle license taxes	\$ 5,500,000	\$ 5,500,000	\$ 5,532,431	\$ 32,431
Charges for services	1,190,100	1,190,100	1,360,447	170,347
Fines, costs, forfeitures, and settlements	130,000	130,000	171,522	41,522
Intergovernmental	5,835,712	5,835,712	5,977,825	142,113
Interest	85,000	85,000	654,612	569,612
Total budgetary revenues	<u>12,740,812</u>	<u>12,740,812</u>	<u>13,696,837</u>	<u>956,025</u>
<b>Budgetary expenditures:</b>				
Current:				
Public works				
MVGT				
Personal services	3,318,356	3,402,304	3,147,831	(254,473)
Materials and supplies	1,930,900	1,936,883	1,617,613	(319,270)
Contractual services	6,544,190	8,235,875	7,771,267	(464,608)
Other	1,200,000	1,128,132	608,943	(519,189)
Capital outlay	2,920,712	3,432,271	3,378,710	(53,561)
Total budgetary expenditures	<u>15,914,158</u>	<u>18,135,465</u>	<u>16,524,364</u>	<u>(1,611,101)</u>
Net change in fund balance	(3,173,346)	(5,394,653)	(2,827,527)	2,567,126
<b>Budgetary fund balance at beginning of year</b>	11,061,313	11,061,313	11,061,313	-
<b>Prior year encumbrances appropriated</b>	1,718,191	1,718,191	1,718,191	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 9,606,158</u>	<u>\$ 7,384,851</u>	<u>\$ 9,951,977</u>	<u>\$ 2,567,126</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget -</u>
			<u>Basis</u>	<u>Over (Under)</u>
				<u>Actual Amounts</u>
<b>Budgetary revenues:</b>				
Property taxes	\$ 9,208,177	\$ 8,267,383	\$ 8,254,872	\$ (12,511)
Other taxes	44,266	34,266	41,813	7,547
Charges for services	20,000	20,000	-	(20,000)
Intergovernmental	8,327,017	8,812,017	6,288,067	(2,523,950)
Other	25,000	25,000	47,037	22,037
Total budgetary revenues	<u>17,624,460</u>	<u>17,158,666</u>	<u>14,631,789</u>	<u>(2,526,877)</u>
<b>Budgetary expenditures:</b>				
Current:				
Health				
Community mental health				
Personal services	808,548	809,172	763,274	(45,898)
Materials and supplies	15,000	15,000	3,408	(11,592)
Contractual services	19,030,000	19,050,000	15,269,043	(3,780,957)
Other	450,000	450,000	231,419	(218,581)
Capital outlay	35,000	35,000	17,264	(17,736)
Total budgetary expenditures	<u>20,338,548</u>	<u>20,359,172</u>	<u>16,284,408</u>	<u>(4,074,764)</u>
Budgetary excess of expenditures over revenues	<u>(2,714,088)</u>	<u>(3,200,506)</u>	<u>(1,652,619)</u>	<u>1,547,887</u>
<b>Budgetary other financing (uses):</b>				
Transfers (out)	<u>(50,000)</u>	<u>(30,000)</u>	<u>-</u>	<u>30,000</u>
Net change in budgetary fund balance	<u>(2,764,088)</u>	<u>(3,230,506)</u>	<u>(1,652,619)</u>	<u>1,577,887</u>
<b>Budgetary fund balance at beginning of year</b>	<u>7,228,574</u>	<u>7,228,574</u>	<u>7,228,574</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 4,464,486</u>	<u>\$ 3,998,068</u>	<u>\$ 5,575,955</u>	<u>\$ 1,577,887</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**JOB AND FAMILY SERVICES SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>Budgetary</u> <u>Basis</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Over (Under)</u> <u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>		
<b>Budgetary revenues:</b>				
Property taxes	\$ 3,484,865	\$ 3,015,714	\$ 3,012,802	\$ (2,912)
Other taxes	16,643	12,143	14,829	2,686
Intergovernmental	16,816,302	17,610,802	13,423,696	(4,187,106)
Other	30,000	30,000	3,213	(26,787)
Total budgetary revenues	<u>20,347,810</u>	<u>20,668,659</u>	<u>16,454,540</u>	<u>(4,214,119)</u>
<b>Budgetary expenditures:</b>				
Current:				
Human services				
Public assistance				
Personal services	8,801,833	8,600,100	8,255,241	(344,859)
Materials and supplies	155,000	75,000	41,031	(33,969)
Contractual services	2,837,000	2,080,983	1,884,569	(196,414)
Other	825,000	920,000	831,958	(88,042)
Capital outlay	145,000	73,134	36,222	(36,912)
Total public assistance	<u>12,763,833</u>	<u>11,749,217</u>	<u>11,049,021</u>	<u>(700,196)</u>
Work force investment act				
Contractual services	688,000	502,985	409,333	(93,652)
Other	238,122	338,122	296,468	(41,654)
Capital outlay	15,000	15,000	-	(15,000)
Total work force investment act	<u>941,122</u>	<u>856,107</u>	<u>705,801</u>	<u>(150,306)</u>
Children's services				
Contractual services	4,250,000	4,265,707	3,995,090	(270,617)
Other	648,175	648,175	225,304	(422,871)
Total children's services	<u>4,898,175</u>	<u>4,913,882</u>	<u>4,220,394</u>	<u>(693,488)</u>
Child and adult protect-levy				
Personal services	53,712	53,712	85	(53,627)
Contractual services	1,085,000	1,021,239	236,714	(784,525)
Other	3,186,746	3,224,345	1,046,735	(2,177,610)
Capital outlay	300,000	486,950	413,803	(73,147)
Total child and adult protect-levy	<u>4,625,458</u>	<u>4,786,246</u>	<u>1,697,337</u>	<u>(3,088,909)</u>
Trust-homeless donation				
Other	30,000	30,100	8,185	(21,915)
Total budgetary expenditures	<u>23,258,588</u>	<u>22,335,552</u>	<u>17,680,738</u>	<u>(4,654,814)</u>
Budgetary excess of expenditures over revenues	<u>(2,910,778)</u>	<u>(1,666,893)</u>	<u>(1,226,198)</u>	<u>440,695</u>
<b>Budgetary other financing sources (uses):</b>				
Transfers in	220,000	220,000	215,100	(4,900)
Transfers (out)	(543,761)	(543,761)	(397,327)	146,434
Total budgetary other financing sources (uses)	<u>(323,761)</u>	<u>(323,761)</u>	<u>(182,227)</u>	<u>141,534</u>
Net change in budgetary fund balance	(3,234,539)	(1,990,654)	(1,408,425)	582,229
<b>Budgetary fund balance at beginning of year</b>	7,983,056	7,983,056	7,983,056	-
<b>Prior year encumbrances appropriated</b>	291,419	291,419	291,419	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 5,039,936</u>	<u>\$ 6,283,821</u>	<u>\$ 6,866,050</u>	<u>\$ 582,229</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Budgeted Amounts</b>		<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
<b>Budgetary revenues:</b>				
Property taxes	\$ 24,759,965	\$ 21,870,730	\$ 21,802,378	\$ (68,352)
Other taxes	107,813	83,813	101,072	17,259
Charges for services	382,900	382,900	444,728	61,828
Intergovernmental	5,013,100	6,287,100	5,892,153	(394,947)
Total budgetary revenues	<u>30,263,778</u>	<u>28,624,543</u>	<u>28,240,331</u>	<u>(384,212)</u>
<b>Budgetary expenditures:</b>				
Current:				
Human services				
Residential development services				
Contractual services	5,900,000	5,900,000	5,826,797	(73,203)
Other	260,000	260,000	248,838	(11,162)
Total residential development services	<u>6,160,000</u>	<u>6,160,000</u>	<u>6,075,635</u>	<u>(84,365)</u>
Community assistance				
Contractual services	<u>50,000</u>	<u>50,000</u>	<u>7,520</u>	<u>(42,480)</u>
Board of DD				
Personal services	13,286,291	13,411,291	12,592,857	(818,434)
Materials and supplies	465,628	466,128	408,351	(57,777)
Contractual services	5,491,241	5,531,241	4,415,752	(1,115,489)
Other	796,434	630,934	328,182	(302,752)
Capital outlay	437,620	437,620	200,400	(237,220)
Total Board of DD	<u>20,477,214</u>	<u>20,477,214</u>	<u>17,945,542</u>	<u>(2,531,672)</u>
Family resource services				
Contractual services	180,000	180,000	129,826	(50,174)
Capital outlay	420,000	420,000	395,705	(24,295)
Total family resource services	<u>600,000</u>	<u>600,000</u>	<u>525,531</u>	<u>(74,469)</u>
Benefit separation				
Personal services	<u>50,000</u>	<u>50,000</u>	<u>8,885</u>	<u>(41,115)</u>
Total budgetary expenditures	<u>27,337,214</u>	<u>27,337,214</u>	<u>24,563,113</u>	<u>(2,774,101)</u>
Budgetary excess of revenues over expenditures	2,926,564	1,287,329	3,677,218	2,389,889
<b>Budgetary other financing (uses):</b>				
Transfers (out)	<u>(18,000,000)</u>	<u>(18,000,000)</u>	<u>(18,000,000)</u>	<u>-</u>
Net change in budgetary fund balance	(15,073,436)	(16,712,671)	(14,322,782)	2,389,889
<b>Budgetary fund balance at beginning of year</b>	<u>54,860,740</u>	<u>54,860,740</u>	<u>54,860,740</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 39,787,304</u>	<u>\$ 38,148,069</u>	<u>\$ 40,537,958</u>	<u>\$ 2,389,889</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Budgetary</b>	<b>Final Budget -</b>
			<b>Basis</b>	<b>Over (Under)</b>
				<b>Actual Amounts</b>
<b>Budgetary expenditures:</b>				
Current:				
General government:				
Legislative and executive				
American Rescue Plan Act				
Other	\$ 10,400,000	\$ 13,584,177	\$ 11,440,417	\$ (2,143,760)
Budgetary excess of expenditures over revenues	(10,400,000)	(13,584,177)	(11,440,417)	2,143,760
<b>Budgetary other financing sources:</b>				
Transfers in	-	-	3,988	3,988
Net change in budgetary fund balance	(10,400,000)	(13,584,177)	(11,436,429)	2,147,748
<b>Budgetary fund balance at beginning of year</b>	4,730,682	4,730,682	4,730,682	-
<b>Prior year encumbrances appropriated</b>	10,400,000	10,400,000	10,400,000	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 4,730,682</u>	<u>\$ 1,546,505</u>	<u>\$ 3,694,253</u>	<u>\$ 2,147,748</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**PERMANENT IMPROVEMENT CAPITAL PROJECTS FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ 311,414	\$ 349,804	\$ 38,390
Interest	-	6,999	6,999
Other	223,085	888,854	665,769
Total budgetary revenues	<u>534,499</u>	<u>1,245,657</u>	<u>711,158</u>
<b>Budgetary expenditures:</b>			
Capital outlay			
Capital improvements			
Materials and supplies	20,292	20,292	-
Contractual services	18,543,499	16,246,616	(2,296,883)
Other	143,242	142,465	(777)
Capital outlay	2,328,470	1,632,537	(695,933)
Total budgetary expenditures	<u>21,035,503</u>	<u>18,041,910</u>	<u>(2,993,593)</u>
Budgetary excess of expenditures over revenues	<u>(20,501,004)</u>	<u>(16,796,253)</u>	<u>3,704,751</u>
<b>Budgetary other financing sources:</b>			
Transfers in	<u>4,000,000</u>	<u>298,953</u>	<u>(3,701,047)</u>
Net change in budgetary fund balance	(16,501,004)	(16,497,300)	3,704
<b>Budgetary fund balance at beginning of year</b>	32,544,532	32,544,532	-
<b>Prior year encumbrances appropriated</b>	13,438,483	13,438,483	-
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 29,482,011</u></u>	<u><u>\$ 29,485,715</u></u>	<u><u>\$ 3,704</u></u>



**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**BUILDING INSPECTION ENTERPRISE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary operating revenues:</b>			
Licenses, permits, and inspections	\$ 1,921,425	\$ 3,136,288	\$ 1,214,863
<b>Budgetary operating expenses:</b>			
Personal services	1,535,575	1,150,904	(384,671)
Materials and supplies	7,000	3,210	(3,790)
Contractual services	320,000	316,627	(3,373)
Other	124,313	102,960	(21,353)
Capital outlay	108,500	72,956	(35,544)
Total budgetary operating expenses	<u>2,095,388</u>	<u>1,646,657</u>	<u>(448,731)</u>
Net change in budgetary fund balance	(173,963)	1,489,631	1,663,594
<b>Budgetary fund balance at beginning of year</b>	6,320,883	6,320,883	-
<b>Prior year encumbrances appropriated</b>	3,813	3,813	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 6,150,733</u>	<u>\$ 7,814,327</u>	<u>\$ 1,663,594</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**NURSING HOME ENTERPRISE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary operating revenues:</b>			
Charges for services	\$ 9,014,649	\$ 9,088,706	\$ 74,057
Other	30	4,646	4,616
Total budgetary operating revenues	<u>9,014,679</u>	<u>9,093,352</u>	<u>78,673</u>
<b>Budgetary operating expenses:</b>			
Personal services	5,551,852	5,325,413	(226,439)
Materials and supplies	730,847	647,988	(82,859)
Contractual services	3,428,416	3,420,396	(8,020)
Other	182,500	98,505	(83,995)
Capital outlay	175,136	97,957	(77,179)
Debt service			
Principal retirement	45,000	45,000	-
Interest expense	26,800	26,800	-
Total budgetary operating expenses	<u>10,140,551</u>	<u>9,662,059</u>	<u>(478,492)</u>
Budgetary excess of expenses over revenues	<u>(1,125,872)</u>	<u>(568,707)</u>	<u>557,165</u>
<b>Budgetary other financing sources (uses):</b>			
Transfers in	71,800	71,800	-
Transfers out	(80,000)	-	80,000
Total budgetary other financing sources (uses)	<u>(8,200)</u>	<u>71,800</u>	<u>80,000</u>
Net change in budgetary fund balance	(1,134,072)	(496,907)	637,165
<b>Budgetary fund balance at beginning of year</b>	2,000,646	2,000,646	-
<b>Prior year encumbrances appropriated</b>	35,752	35,752	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 902,326</u>	<u>\$ 1,539,491</u>	<u>\$ 637,165</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**LANDFILL ENTERPRISE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary operating revenues:</b>			
Charges for services	\$ 2,823,000	\$ 3,493,273	\$ 670,273
Other	25,000	36,804	11,804
Total budgetary operating revenues	<u>2,848,000</u>	<u>3,530,077</u>	<u>682,077</u>
<b>Budgetary operating expenses:</b>			
Personal services	713,819	710,319	(3,500)
Materials and supplies	339,111	253,762	(85,349)
Contractual services	867,133	794,949	(72,184)
Other	1,408,268	1,396,852	(11,416)
Capital outlay	176,600	159,014	(17,586)
Debt service:			
Interest	14,148	14,148	-
Total budgetary operating expenses	<u>3,519,079</u>	<u>3,329,044</u>	<u>(190,035)</u>
Budgetary excess (deficiency) of revenues over (under) expenses	<u>(671,079)</u>	<u>201,033</u>	<u>872,112</u>
<b>Budgetary other financing sources (uses):</b>			
Advances (out)	(148,922)	(148,922)	-
Transfers in	50,000	50,000	-
Total budgetary other financing sources (uses)	<u>(98,922)</u>	<u>(98,922)</u>	<u>-</u>
Net change in budgetary fund balance	(770,001)	102,111	872,112
<b>Budgetary fund balance at beginning of year</b>	4,442,177	4,442,177	-
<b>Prior year encumbrances appropriated</b>	24,949	24,949	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 3,697,125</u>	<u>\$ 4,569,237</u>	<u>\$ 872,112</u>

## WOOD COUNTY, OHIO

### COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS

#### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The term *proceeds of specific revenue sources* establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. The following are the special revenue funds which the County operates:

#### Nonmajor Special Revenue Funds

##### ***Dog and Kennel***

The fund accounts for revenues that are restricted for the dog warden's operations. This fund is financed by fine collections and the sale of dog tags and kennel permits.

##### ***Law Library***

The fund accounts for fines and forfeitures restricted for operation of the County Law Library.

##### ***Child Support Enforcement Agency (CSEA)***

The fund accounts for poundage fees and earned incentives collected by the Child Support Enforcement Agency. Monies are restricted by State statute to finance the operation of the CSEA. The fund also accounts for Title IV-D grants that reimburse expenditures for support enforcement. The CSEA is managed by the Department of Job and Family Services.

##### ***Indigent Drivers***

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

##### ***Real Estate Assessment***

The fund accounts for State mandated County-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County and are restricted for legislative and executive programs.

##### ***Delinquent Tax and Assessments - Prosecutor***

The fund accounts 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***

The fund accounts 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***

The fund accounts for donations restricted for the youth olympics.

##### ***Railroad Crossing Improvement***

The fund accounts for fines collected from railroad crossing obstructions restricted for railroad grade crossing improvements.

##### ***Juvenile Court***

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

##### ***Ohio One Opioid***

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

##### ***Drug Addiction Response Project***

The fund accounts for grants restricted for the drug addiction response project for the Prosecuting Attorney.

##### ***Addiction Response Collaborative (ARC) Pretrial Diversion***

The fund accounts for license and permits restricted for the Addiction Response Collaborative (ARC) Pretrial Diversion Program.

## WOOD COUNTY, OHIO

### COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS

#### Nonmajor Special Revenue Funds - (Continued)

##### ***Victims of Crime Assistance (VOCA) - Prosecutor***

The fund accounts 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***

The fund accounts for a county-wide property tax levy restricted for the Historical Center's operations and activities.

##### ***Senior Citizens***

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

##### ***Solid Waste Management District***

The fund accounts 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***

The fund accounts for fees assessed to offenders and restricted for probation services.

##### ***Community Development Block Grant (CDBG)***

The fund accounts for housing rehabilitation, tenant-based rental payment assistance, and home buyer down payment assistance through grants received from the Department of Housing and Urban Development. This fund is restricted for economic and development programs.

##### ***Sheriff***

The fund accounts for various state and federal grants as well as fees and donations restricted for programs and activities of the Wood County Sheriff.

##### ***Target Community Alternative to Prison (T-CAP)***

The fund accounts for a grant from the Ohio Department of Rehabilitation and Corrections restricted for the Targeted Community Alternative to Prison program.

##### ***Adult Probation***

The fund accounts for grants from the Ohio Department of Rehabilitation and Correction restricted for county probation services.

##### ***Adult Probation - Intensive Supervision Grant***

The fund accounts for grants from the Ohio Department of Rehabilitation and Correction aimed at enhancing community safety and providing alternatives to incarceration.

##### ***Emergency Management Agency (EMA)***

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

##### ***Healthy Aging***

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

##### ***Indigent Guardianship***

The fund accounts for probate court fees restricted to paying attorney fees, for evaluations, and for investigation expenditures related to indigent individuals.

##### ***Computer Legal Research***

The fund accounts for filing fees collected by the courts and restricted for legal research computerization.

##### ***Clerk of Courts Computerization***

The fund accounts for fees collected by the clerk of courts and restricted for computerization of the clerk's office.

##### ***Probate Court Computerization***

The fund accounts for fees collected by the probate court and restricted for computerization of the court.

## WOOD COUNTY, OHIO

### COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS

#### Nonmajor Special Revenue Funds - (Continued)

##### ***Election Security***

The fund accounts for a state grant restricted to enhance election security.

##### ***Dry Creek Restoration***

The fund accounts for a grant restricted for the widening of dry creek and the construction of a wetland.

##### ***Ditch Maintenance***

The fund accounts for special assessments restricted for the maintenance of existing ditches in the County.

##### ***Storm Water Management***

The fund accounts for fees and reimbursements collected from the townships committed for the Storm Water Management Program.

##### ***Probate Conduct of Business***

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

##### ***Domestic Violence Shelter***

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

##### ***Legal Research***

The fund accounts for fees collected by the courts and restricted for legal research and computer maintenance at the law library.

##### ***One Time Strategic Community Investment Grant***

The fund accounts for a One Time Strategic Community Investment Grant distributed through the Ohio Office of Budget and Management. The grant will be used for the Engineer's garage and maintenance facility project.

##### ***Law Enforcement***

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

##### ***Drug Enforcement***

The fund accounts for fines restricted to subsidizing law enforcement efforts that pertain to drug offenses. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary schedule is presented.

##### ***Commissary***

The fund accounts for resources restricted for the operations of the commissary at the Justice Center. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary schedule is presented.

#### DEBT SERVICE FUNDS

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. Following is a description of the County's nonmajor debt service funds:

#### Nonmajor Debt Service Funds

##### ***Bond Retirement***

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

##### ***Special Assessment***

The fund accounts for ditch assessments restricted for the payment of principal, interest, and fiscal charges on ditch assessment notes.

##### ***Special Assessment Bond***

The fund accounts for assessments restricted for the payment of principal, interest, and fiscal charges on special assessment debt.

## WOOD COUNTY, OHIO

### COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - NONMAJOR GOVERNMENTAL FUNDS

#### CAPITAL PROJECTS FUNDS

Capital project funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital project funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments. The following is a description of all nonmajor capital project funds:

#### Nonmajor Capital Projects Funds

##### ***Wood Lane Building Construction***

The fund accounts for transfers from other funds and other resources assigned for construction and renovations to the Board of Developmental Disabilities facilities.

##### ***Justice Center***

The fund accounts for transfers from other funds assigned for construction and renovations to the Wood County Justice Center.

##### ***Health District Construction***

The fund accounts for resources assigned for the construction of an addition to the Health Department Building. For 2024, nothing was budgeted for this fund; therefore, no budgetary statement is presented.

##### ***Roads and Bridges***

The fund accounts for transfers from other funds committed for improvements to the County's roads and bridges.

##### ***Construction - Ditches***

The fund accounts for special assessments and transfers from other funds restricted for the construction of ditches.

##### ***Parks and Open Spaces***

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

##### ***Buck Road and Lime City Road Improvement***

The fund accounts for charges for services restricted to repair and improve the intersections at Buck Road and Lime City Road.

##### ***Issue II - Engineer***

The fund accounts for intergovernmental revenue restricted for local infrastructure improvements such as roads, bridges, and other capital related improvements.

**WOOD COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2024

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 12,688,296	\$ 11,820,510	\$ 19,842,002	\$ 44,350,808
Cash and cash equivalents in segregated accounts	624,795	-	-	624,795
Accounts and settlements receivable	1,218,884	-	-	1,218,884
Due from other funds	13,731	-	-	13,731
Due from other governments	837,896	24,041	-	861,937
Prepaid items	4,087	-	-	4,087
Materials and supplies inventory	11,464	-	-	11,464
Property taxes receivable	3,817,286	455,702	-	4,272,988
Notes receivable	1,224,142	-	-	1,224,142
Special assessments receivable	1,057,506	168,588	-	1,226,094
Total assets	<u>\$ 21,498,087</u>	<u>\$ 12,468,841</u>	<u>\$ 19,842,002</u>	<u>\$ 53,808,930</u>
<b>Liabilities:</b>				
Accrued wages and benefits payable	\$ 104,364	\$ -	\$ -	\$ 104,364
Accounts payable	240,960	-	-	240,960
Contracts payable	64,962	-	471,041	536,003
Matured compensated absences payable	4,235	-	-	4,235
Due to other governments	44,904	-	24	44,928
Due to other funds	44,041	-	-	44,041
Interfund payable	1,905,934	49,233	1,058,914	3,014,081
Matured principal payable	-	24,000	-	24,000
Matured interest payable	-	23,742	-	23,742
Unearned revenue	1,341,834	-	-	1,341,834
Total liabilities	<u>3,751,234</u>	<u>96,975</u>	<u>1,529,979</u>	<u>5,378,188</u>
<b>Deferred inflows of resources:</b>				
Property taxes	3,713,186	441,770	-	4,154,956
Unavailable revenue	2,816,869	206,561	-	3,023,430
Total deferred inflows of resources	<u>6,530,055</u>	<u>648,331</u>	<u>-</u>	<u>7,178,386</u>
<b>Fund Balances:</b>				
Nonspendable	15,551	-	-	15,551
Restricted	11,161,546	3,402,348	503,412	15,067,306
Committed	59,716	-	402,558	462,274
Assigned	-	8,321,187	17,841,067	26,162,254
Unassigned (deficit)	(20,015)	-	(435,014)	(455,029)
Total fund balances	<u>11,216,798</u>	<u>11,723,535</u>	<u>18,312,023</u>	<u>41,252,356</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 21,498,087</u>	<u>\$ 12,468,841</u>	<u>\$ 19,842,002</u>	<u>\$ 53,808,930</u>



**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>				
Property taxes	\$ 3,494,006	\$ 284,835	\$ -	\$ 3,778,841
Other taxes	17,873	1,384	-	19,257
Charges for services	2,483,637	-	-	2,483,637
Licenses and permits	437,775	-	-	437,775
Fines, costs, forfeitures, and settlements	888,715	-	-	888,715
Intergovernmental	5,142,627	31,361	496,902	5,670,890
Special assessments	1,152,686	2,643	177,567	1,332,896
Investment earnings and other interest	60,663	-	-	60,663
Other	236,195	-	51,328	287,523
Total revenues	<u>13,914,177</u>	<u>320,223</u>	<u>725,797</u>	<u>14,960,197</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	1,670,916	-	-	1,670,916
Judicial	1,310,541	-	-	1,310,541
Public safety	1,214,850	-	-	1,214,850
Public works	1,903,384	-	-	1,903,384
Health	403,162	-	-	403,162
Human services	6,184,018	-	-	6,184,018
Conservation and recreation	276,934	-	-	276,934
Economic development	760,189	-	-	760,189
Other	-	-	4,688,369	4,688,369
Debt service:				
Principal retirement	-	1,000,000	-	1,000,000
Interest	-	613,695	16,372	630,067
Total expenditures	<u>13,723,994</u>	<u>1,613,695</u>	<u>4,704,741</u>	<u>20,042,430</u>
Excess (deficiency) of revenues over (under) expenditures	<u>190,183</u>	<u>(1,293,472)</u>	<u>(3,978,944)</u>	<u>(5,082,233)</u>
<b>Other financing sources (uses):</b>				
Transfers in	578,403	8,308,788	16,789,884	25,677,075
Transfers (out )	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
Total other financing sources (uses)	<u>528,403</u>	<u>8,308,788</u>	<u>16,789,884</u>	<u>25,627,075</u>
Net change in fund balances	718,586	7,015,316	12,810,940	20,544,842
<b>Fund balances at beginning of year</b>	10,498,212	4,708,219	5,501,083	20,707,514
<b>Fund balances at end of year</b>	<u><u>\$ 11,216,798</u></u>	<u><u>\$ 11,723,535</u></u>	<u><u>\$ 18,312,023</u></u>	<u><u>\$ 41,252,356</u></u>

**WOOD COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2024

	<b>Dog and Kennel</b>	<b>Law Library</b>	<b>CSEA</b>	<b>Indigent Drivers</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 461,693	\$ 567,529	\$ 695,447	\$ 6,374
Cash and cash equivalents in segregated accounts	-	-	-	-
Accounts and settlements receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	5,425	-	-
Prepaid items	-	-	-	-
Materials and supplies inventory	2,345	-	-	-
Property taxes receivable	-	-	-	-
Notes receivable	-	-	-	-
Special assessments receivable	-	-	-	-
Total assets	<u>\$ 464,038</u>	<u>\$ 572,954</u>	<u>\$ 695,447</u>	<u>\$ 6,374</u>
<b>Liabilities:</b>				
Accrued wages and benefits payable	\$ -	\$ 4,018	\$ 60,720	\$ -
Accounts payable	1,953	3,029	19,394	-
Contracts payable	-	-	-	-
Matured compensated absences payable	4,235	-	-	-
Due to other governments	2,778	1,065	16,478	-
Due to other funds	-	-	44,041	-
Interfund payable	-	-	-	-
Unearned revenue	-	-	341,834	-
Total liabilities	<u>8,966</u>	<u>8,112</u>	<u>482,467</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Property taxes	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
Nonspendable	2,345	-	-	-
Restricted	452,727	564,842	212,980	6,374
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficits)	<u>455,072</u>	<u>564,842</u>	<u>212,980</u>	<u>6,374</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 464,038</u>	<u>\$ 572,954</u>	<u>\$ 695,447</u>	<u>\$ 6,374</u>

<b>Real Estate Assessment</b>	<b>Delinquent Tax and Assessments - Prosecutor</b>	<b>Delinquent Tax and Assessments - Treasurer</b>	<b>Youth Olympics</b>	<b>Railroad Crossing Improvement</b>	<b>Juvenile Court</b>
\$ 1,186,996	\$ 199,470	\$ 396,834	\$ 9,591	\$ 12,750	\$ 1,134,268
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	239,123
4,087	-	-	-	-	-
927	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,192,010</u>	<u>\$ 199,470</u>	<u>\$ 396,834</u>	<u>\$ 9,591</u>	<u>\$ 12,750</u>	<u>\$ 1,373,391</u>
\$ -	\$ -	\$ 14,055	\$ -	\$ -	\$ -
30,164	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,033	1,010	943	-	-	5,092
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>31,197</u>	<u>1,010</u>	<u>14,998</u>	<u>-</u>	<u>-</u>	<u>5,092</u>
-	-	-	-	-	-
-	-	-	-	-	142,311
-	-	-	-	-	<u>142,311</u>
5,014	-	-	-	-	-
1,155,799	198,460	381,836	9,591	12,750	1,225,988
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,160,813</u>	<u>198,460</u>	<u>381,836</u>	<u>9,591</u>	<u>12,750</u>	<u>1,225,988</u>
<u>\$ 1,192,010</u>	<u>\$ 199,470</u>	<u>\$ 396,834</u>	<u>\$ 9,591</u>	<u>\$ 12,750</u>	<u>\$ 1,373,391</u>

- (Continued)

**WOOD COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2024

	<b>Ohio One Opioid</b>	<b>Drug Addiction Response Project</b>	<b>ARC Trial Pretrial Diversion</b>	<b>VOCA - Prosecutor</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 780,007	\$ 23,305	\$ 18,445	\$ 29,497
Cash and cash equivalents in segregated accounts	-	-	-	-
Accounts and settlements receivable	1,133,526	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	27,352
Prepaid items	-	-	-	-
Materials and supplies inventory	-	-	-	-
Property taxes receivable	-	-	-	-
Notes receivable	-	-	-	-
Special assessments receivable	-	-	-	-
Total assets	<u>\$ 1,913,533</u>	<u>\$ 23,305</u>	<u>\$ 18,445</u>	<u>\$ 56,849</u>
<b>Liabilities:</b>				
Accrued wages and benefits payable	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Contracts payable	-	-	-	-
Matured compensated absences payable	-	-	-	-
Due to other governments	-	233	-	988
Due to other funds	-	-	-	-
Interfund payable	-	25,000	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>25,233</u>	<u>-</u>	<u>988</u>
<b>Deferred inflows of resources:</b>				
Property taxes	-	-	-	-
Unavailable revenue	1,133,526	-	-	23,011
Total deferred inflows of resources	<u>1,133,526</u>	<u>-</u>	<u>-</u>	<u>23,011</u>
<b>Fund Balances:</b>				
Nonspendable	-	-	-	-
Restricted	780,007	-	18,445	32,850
Committed	-	-	-	-
Unassigned (deficit)	-	(1,928)	-	-
Total fund balances (deficits)	<u>780,007</u>	<u>(1,928)</u>	<u>18,445</u>	<u>32,850</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 1,913,533</u>	<u>\$ 23,305</u>	<u>\$ 18,445</u>	<u>\$ 56,849</u>

Historical Center	Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff
\$ 102,335	\$ 93,734	\$ 966,099	\$ 116,299	\$ 1,513,243	\$ 853,287
-	-	-	-	-	467
-	-	80,348	-	-	134
-	-	13,731	-	-	-
11,799	110,117	-	-	17,549	106,746
-	-	-	-	-	-
-	-	-	3,097	-	4,149
230,963	3,586,323	-	-	-	-
-	-	-	-	1,224,142	-
-	-	-	-	-	-
<u>\$ 345,097</u>	<u>\$ 3,790,174</u>	<u>\$ 1,060,178</u>	<u>\$ 119,396</u>	<u>\$ 2,754,934</u>	<u>\$ 964,783</u>
\$ -	\$ -	\$ 25,571	\$ -	\$ -	\$ -
-	-	10,462	-	10,981	12,147
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,213	-	-	7,642
-	-	-	-	-	-
-	-	-	-	1,735,223	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>38,246</u>	<u>-</u>	<u>1,746,204</u>	<u>19,789</u>
224,469	3,488,717	-	-	-	-
18,293	207,723	-	-	13,659	49,071
<u>242,762</u>	<u>3,696,440</u>	<u>-</u>	<u>-</u>	<u>13,659</u>	<u>49,071</u>
-	-	-	3,097	-	4,149
102,335	93,734	1,021,932	116,299	995,071	891,774
-	-	-	-	-	-
-	-	-	-	-	-
<u>102,335</u>	<u>93,734</u>	<u>1,021,932</u>	<u>119,396</u>	<u>995,071</u>	<u>895,923</u>
<u>\$ 345,097</u>	<u>\$ 3,790,174</u>	<u>\$ 1,060,178</u>	<u>\$ 119,396</u>	<u>\$ 2,754,934</u>	<u>\$ 964,783</u>

- (Continued)

**WOOD COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2024

	<u>T-CAP</u>	<u>Adult Probation</u>	<u>EMA</u>	<u>Indigent Guardianship</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 275,367	\$ 15,120	\$ 44,538	\$ 58,330
Cash and cash equivalents in segregated accounts	-	-	-	-
Accounts and settlements receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	158,681	137,353	23,751	-
Prepaid items	-	-	-	-
Materials and supplies inventory	946	-	-	-
Property taxes receivable	-	-	-	-
Notes receivable	-	-	-	-
Special assessments receivable	-	-	-	-
Total assets	<u>\$ 434,994</u>	<u>\$ 152,473</u>	<u>\$ 68,289</u>	<u>\$ 58,330</u>
<b>Liabilities:</b>				
Accrued wages and benefits payable	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	1,307	692
Contracts payable	-	-	-	-
Matured compensated absences payable	-	-	-	-
Due to other governments	-	1,983	2,127	-
Due to other funds	-	-	-	-
Interfund payable	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>1,983</u>	<u>3,434</u>	<u>692</u>
<b>Deferred inflows of resources:</b>				
Property taxes	-	-	-	-
Unavailable revenue	79,341	68,677	23,751	-
Total deferred inflows of resources	<u>79,341</u>	<u>68,677</u>	<u>23,751</u>	<u>-</u>
<b>Fund Balances:</b>				
Nonspendable	946	-	-	-
Restricted	354,707	81,813	41,104	57,638
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficits)	<u>355,653</u>	<u>81,813</u>	<u>41,104</u>	<u>57,638</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 434,994</u>	<u>\$ 152,473</u>	<u>\$ 68,289</u>	<u>\$ 58,330</u>

<b>Computer Legal Research</b>	<b>Clerk of Courts Computerization</b>	<b>Probate Court Computerization</b>	<b>Dry Creek Restoration</b>	<b>Ditch Maintenance</b>	<b>Storm Water Management</b>
\$ 47,336	\$ 1,102,179	\$ 188,550	\$ 138,114	\$ 419,548	\$ 69,462
-	-	-	-	-	-
-	4,876	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,057,506	-
<u>\$ 47,336</u>	<u>\$ 1,107,055</u>	<u>\$ 188,550</u>	<u>\$ 138,114</u>	<u>\$ 1,477,054</u>	<u>\$ 69,462</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	70,078	-	-	77,818	2,935
-	-	-	16,642	48,320	-
-	-	-	-	-	-
-	-	-	-	660	659
-	-	-	-	-	-
-	-	-	139,559	-	6,152
-	-	-	-	-	-
<u>-</u>	<u>70,078</u>	<u>-</u>	<u>156,201</u>	<u>126,798</u>	<u>9,746</u>
-	-	-	-	-	-
-	-	-	-	1,057,506	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,057,506</u>	<u>-</u>
-	-	-	-	-	-
47,336	1,036,977	188,550	-	292,750	-
-	-	-	-	-	59,716
-	-	-	(18,087)	-	-
<u>47,336</u>	<u>1,036,977</u>	<u>188,550</u>	<u>(18,087)</u>	<u>292,750</u>	<u>59,716</u>
<u>\$ 47,336</u>	<u>\$ 1,107,055</u>	<u>\$ 188,550</u>	<u>\$ 138,114</u>	<u>\$ 1,477,054</u>	<u>\$ 69,462</u>

- (Continued)

**WOOD COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
DECEMBER 31, 2024

	<b>Probate Conduct of Business</b>	<b>Domestic Violence Shelter</b>	<b>Legal Research</b>	<b>One Time Strategic Community Investment Grant</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 1,337	\$ 12,885	\$ 148,327	\$ 1,000,000
Cash and cash equivalents in segregated accounts	-	-	-	-
Accounts and settlements receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Prepaid items	-	-	-	-
Materials and supplies inventory	-	-	-	-
Property taxes receivable	-	-	-	-
Notes receivable	-	-	-	-
Special assessments receivable	-	-	-	-
Total assets	<u>\$ 1,337</u>	<u>\$ 12,885</u>	<u>\$ 148,327</u>	<u>\$ 1,000,000</u>
<b>Liabilities:</b>				
Accrued wages and benefits payable	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Contracts payable	-	-	-	-
Matured compensated absences payable	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	-	-
Interfund payable	-	-	-	-
Unearned revenue	-	-	-	1,000,000
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
<b>Deferred inflows of resources:</b>				
Property taxes	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
Nonspendable	-	-	-	-
Restricted	1,337	12,885	148,327	-
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficits)	<u>1,337</u>	<u>12,885</u>	<u>148,327</u>	<u>-</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 1,337</u>	<u>\$ 12,885</u>	<u>\$ 148,327</u>	<u>\$ 1,000,000</u>



<b>Law Enforcement</b>	<b>Drug Enforcement</b>	<b>Commisary</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ 12,688,296
573,710	15,992	34,626	624,795
-	-	-	1,218,884
-	-	-	13,731
-	-	-	837,896
-	-	-	4,087
-	-	-	11,464
-	-	-	3,817,286
-	-	-	1,224,142
-	-	-	1,057,506
<u>\$ 573,710</u>	<u>\$ 15,992</u>	<u>\$ 34,626</u>	<u>\$ 21,498,087</u>
\$ -	\$ -	\$ -	\$ 104,364
-	-	-	240,960
-	-	-	64,962
-	-	-	4,235
-	-	-	44,904
-	-	-	44,041
-	-	-	1,905,934
-	-	-	1,341,834
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,751,234</u>
-	-	-	3,713,186
-	-	-	2,816,869
<u>-</u>	<u>-</u>	<u>-</u>	<u>6,530,055</u>
-	-	-	15,551
573,710	15,992	34,626	11,161,546
-	-	-	59,716
-	-	-	(20,015)
<u>573,710</u>	<u>15,992</u>	<u>34,626</u>	<u>11,216,798</u>
<u>\$ 573,710</u>	<u>\$ 15,992</u>	<u>\$ 34,626</u>	<u>\$ 21,498,087</u>

**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Dog and Kennel</b>	<b>Law Library</b>	<b>CSEA</b>	<b>Indigent Drivers</b>
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Charges for services	24,135	-	452,169	874
Licenses and permits	318,045	-	-	-
Fines, costs, forfeitures, and settlements	20,094	266,033	-	-
Intergovernmental	-	-	1,445,892	-
Special assessments	-	-	-	-
Investment earnings and other interest	-	-	-	-
Other	5,162	-	48,897	-
Total revenues	<u>367,436</u>	<u>266,033</u>	<u>1,946,958</u>	<u>874</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	241,771	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	403,162	-	-	-
Human services	-	-	2,686,353	-
Conservation and recreation	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>403,162</u>	<u>241,771</u>	<u>2,686,353</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(35,726)</u>	<u>24,262</u>	<u>(739,395)</u>	<u>874</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	303,409	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>303,409</u>	<u>-</u>
Net change in fund balances	(35,726)	24,262	(435,986)	874
<b>Fund balances (deficits) at beginning of year</b>	490,798	540,580	648,966	5,500
<b>Fund balances (deficits) at end of year</b>	<u>\$ 455,072</u>	<u>\$ 564,842</u>	<u>\$ 212,980</u>	<u>\$ 6,374</u>

<b>Real Estate Assessment</b>	<b>Delinquent Tax and Assessments - Prosecutor</b>	<b>Delinquent Tax and Assessments - Treasurer</b>	<b>Youth Olympics</b>	<b>Railroad Crossing Improvement</b>	<b>Juvenile Court</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
755,273	129,813	130,021	-	-	11,253
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	644,851
-	-	-	-	-	-
-	-	-	-	-	-
-	5,185	4,840	-	-	965
<u>755,273</u>	<u>134,998</u>	<u>134,861</u>	<u>-</u>	<u>-</u>	<u>657,069</u>
624,792	109,700	106,788	-	-	-
-	-	-	-	-	491,481
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>624,792</u>	<u>109,700</u>	<u>106,788</u>	<u>-</u>	<u>-</u>	<u>491,481</u>
130,481	25,298	28,073	-	-	165,588
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
130,481	25,298	28,073	-	-	165,588
1,030,332	173,162	353,763	9,591	12,750	1,060,400
<u>\$ 1,160,813</u>	<u>\$ 198,460</u>	<u>\$ 381,836</u>	<u>\$ 9,591</u>	<u>\$ 12,750</u>	<u>\$ 1,225,988</u>

- (Continued)

**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Ohio One Opiod</b>	<b>Drug Addiction Response Project</b>	<b>ARC Trial Pretrial Diversion</b>	<b>VOCA - Prosecutor</b>
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	4,745	-
Fines, costs, forfeitures, and settlements	480,917	-	-	-
Intergovernmental	-	134,993	-	43,038
Special assessments	-	-	-	-
Investment earnings and other interest	-	-	-	-
Other	-	-	-	-
Total revenues	<u>480,917</u>	<u>134,993</u>	<u>4,745</u>	<u>43,038</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	-	148,331	1,315	103,817
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Conservation and recreation	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>-</u>	<u>148,331</u>	<u>1,315</u>	<u>103,817</u>
Excess (deficiency) of revenues over (under) expenditures	<u>480,917</u>	<u>(13,338)</u>	<u>3,430</u>	<u>(60,779)</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	83,000
Transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,000</u>
Net change in fund balances	480,917	(13,338)	3,430	22,221
<b>Fund balances (deficits) at beginning of year</b>	299,090	11,410	15,015	10,629
<b>Fund balances (deficits) at end of year</b>	<u>\$ 780,007</u>	<u>\$ (1,928)</u>	<u>\$ 18,445</u>	<u>\$ 32,850</u>

Historical Center	Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff
\$ 214,040	\$ 3,279,966	\$ -	\$ -	\$ -	\$ -
1,187	16,686	-	-	-	-
-	-	624,757	11,973	-	-
-	-	-	-	-	92,688
-	-	-	-	-	-
23,504	219,423	214,579	-	984,649	501,952
-	-	-	-	-	-
5,347	-	-	-	5,940	-
45,046	-	758	-	-	103,360
289,124	3,516,075	840,094	11,973	990,589	698,000
-	-	-	-	-	-
-	-	-	7,211	-	-
-	-	-	-	-	655,905
-	-	683,742	-	-	-
-	-	-	-	-	-
-	3,487,677	-	-	-	-
276,934	-	-	-	-	-
-	-	-	-	760,189	-
276,934	3,487,677	683,742	7,211	760,189	655,905
12,190	28,398	156,352	4,762	230,400	42,095
-	-	-	-	-	65,591
-	-	(50,000)	-	-	-
-	-	(50,000)	-	-	65,591
12,190	28,398	106,352	4,762	230,400	107,686
90,145	65,336	915,580	114,634	764,671	788,237
\$ 102,335	\$ 93,734	\$ 1,021,932	\$ 119,396	\$ 995,071	\$ 895,923

- (Continued)

**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>T-CAP</b>	<b>Adult Probation</b>	<b>EMA</b>	<b>Healthy Aging</b>
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Fines, costs, forfeitures, and settlements	-	-	-	-
Intergovernmental	317,712	275,795	217,665	6,840
Special assessments	-	-	-	-
Investment earnings and other interest	-	-	-	-
Other	-	-	-	-
Total revenues	<u>317,712</u>	<u>275,795</u>	<u>217,665</u>	<u>6,840</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	-	-	-	473,335
Judicial	114,240	258,976	-	-
Public safety	-	-	373,824	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Conservation and recreation	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>114,240</u>	<u>258,976</u>	<u>373,824</u>	<u>473,335</u>
Excess (deficiency) of revenues over (under) expenditures	<u>203,472</u>	<u>16,819</u>	<u>(156,159)</u>	<u>(466,495)</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	96,664	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>96,664</u>	<u>-</u>
Net change in fund balances	203,472	16,819	(59,495)	(466,495)
<b>Fund balances (deficits) at beginning of year</b>	<u>152,181</u>	<u>64,994</u>	<u>100,599</u>	<u>466,495</u>
<b>Fund balances (deficits) at end of year</b>	<u>\$ 355,653</u>	<u>\$ 81,813</u>	<u>\$ 41,104</u>	<u>\$ -</u>

<b>Indigent Guardianship</b>	<b>Computer Legal Research</b>	<b>Clerk of Courts Computerization</b>	<b>Probate Court Computerization</b>	<b>Election Security</b>	<b>Dry Creek Restoration</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
13,030	1,953	99,445	14,636	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	58,802	52,932
-	-	-	-	-	-
-	-	49,376	-	-	-
-	-	-	-	-	-
<u>13,030</u>	<u>1,953</u>	<u>148,821</u>	<u>14,636</u>	<u>58,802</u>	<u>52,932</u>
-	-	-	-	63,541	-
12,503	-	181,045	2,587	-	-
-	-	-	-	-	-
-	-	-	-	-	70,907
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,503</u>	<u>-</u>	<u>181,045</u>	<u>2,587</u>	<u>63,541</u>	<u>70,907</u>
<u>527</u>	<u>1,953</u>	<u>(32,224)</u>	<u>12,049</u>	<u>(4,739)</u>	<u>(17,975)</u>
-	-	-	-	4,739	-
-	-	-	-	-	-
-	-	-	-	4,739	-
<u>527</u>	<u>1,953</u>	<u>(32,224)</u>	<u>12,049</u>	<u>-</u>	<u>(17,975)</u>
<u>57,111</u>	<u>45,383</u>	<u>1,069,201</u>	<u>176,501</u>	<u>-</u>	<u>(112)</u>
<u>\$ 57,638</u>	<u>\$ 47,336</u>	<u>\$ 1,036,977</u>	<u>\$ 188,550</u>	<u>\$ -</u>	<u>\$ (18,087)</u>

- (Continued)

**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Ditch Maintenance</b>	<b>Storm Water Management</b>	<b>Probate Conduct of Business</b>	<b>Domestic Violence Shelter</b>
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Charges for services	-	85,761	776	-
Licenses and permits	-	-	-	22,297
Fines, costs, forfeitures, and settlements	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	1,152,686	-	-	-
Investment earnings and other interest	-	-	-	-
Other	16,367	5,615	-	-
Total revenues	<u>1,169,053</u>	<u>91,376</u>	<u>776</u>	<u>22,297</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	727	-
Public safety	-	-	-	-
Public works	1,083,458	65,277	-	-
Health	-	-	-	-
Human services	-	-	-	9,988
Conservation and recreation	-	-	-	-
Economic development	-	-	-	-
Total expenditures	<u>1,083,458</u>	<u>65,277</u>	<u>727</u>	<u>9,988</u>
Excess (deficiency) of revenues over (under) expenditures	<u>85,595</u>	<u>26,099</u>	<u>49</u>	<u>12,309</u>
<b>Other financing sources (uses):</b>				
Transfers in	-	25,000	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	85,595	51,099	49	12,309
<b>Fund balances (deficits) at beginning of year</b>	207,155	8,617	1,288	576
<b>Fund balances (deficits) at end of year</b>	<u><u>\$ 292,750</u></u>	<u><u>\$ 59,716</u></u>	<u><u>\$ 1,337</u></u>	<u><u>\$ 12,885</u></u>



<b>Legal Research</b>	<b>Law Enforcement</b>	<b>Drug Enforcement</b>	<b>Commisary</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ 3,494,006
-	-	-	-	17,873
8,407	-	-	119,361	2,483,637
-	-	-	-	437,775
-	108,233	13,438	-	888,715
-	-	-	-	5,142,627
-	-	-	-	1,152,686
-	-	-	-	60,663
-	-	-	-	236,195
<u>8,407</u>	<u>108,233</u>	<u>13,438</u>	<u>119,361</u>	<u>13,914,177</u>
-	39,297	-	-	1,670,916
-	-	-	-	1,310,541
-	35,680	3,894	145,547	1,214,850
-	-	-	-	1,903,384
-	-	-	-	403,162
-	-	-	-	6,184,018
-	-	-	-	276,934
-	-	-	-	760,189
<u>-</u>	<u>74,977</u>	<u>3,894</u>	<u>145,547</u>	<u>13,723,994</u>
<u>8,407</u>	<u>33,256</u>	<u>9,544</u>	<u>(26,186)</u>	<u>190,183</u>
-	-	-	-	578,403
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>528,403</u>
8,407	33,256	9,544	(26,186)	718,586
139,920	540,454	6,448	60,812	10,498,212
<u>\$ 148,327</u>	<u>\$ 573,710</u>	<u>\$ 15,992</u>	<u>\$ 34,626</u>	<u>\$ 11,216,798</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**DOG AND KENNEL SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 11,500	\$ 24,135	\$ 12,635
Licenses and permits	328,250	314,213	(14,037)
Fines, costs, forfeitures, and settlements	15,500	20,629	5,129
Other	2,200	5,162	2,962
Total budgetary revenues	<u>357,450</u>	<u>364,139</u>	<u>6,689</u>
<b>Budgetary expenditures:</b>			
Current:			
Health			
Dog and kennel			
Personal services	355,504	348,583	(6,921)
Materials and supplies	23,228	20,528	(2,700)
Contractual services	46,219	42,512	(3,707)
Other	12,050	6,709	(5,341)
Capital outlay	51,500	-	(51,500)
Total budgetary expenditures	<u>488,501</u>	<u>418,332</u>	<u>(70,169)</u>
Net change in budgetary fund balance	(131,051)	(54,193)	76,858
<b>Budgetary fund balance at beginning of year</b>	408,045	408,045	-
<b>Prior year encumbrances appropriated</b>	6,732	6,732	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 283,726</u>	<u>\$ 360,584</u>	<u>\$ 76,858</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**LAW LIBRARY SPECIAL REVENUE FUND**

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Fines, costs, forfeitures, and settlements	\$ 250,100	\$ 287,297	\$ 37,197
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Judicial			
Law library			
Personal services	127,442	124,268	(3,174)
Materials and supplies	3,500	579	(2,921)
Contractual services	202,500	122,243	(80,257)
Other	9,900	3,786	(6,114)
Capital outlay	591	591	-
Total budgetary expenditures	<u>343,933</u>	<u>251,467</u>	<u>(92,466)</u>
Net change in budgetary fund balance	(93,833)	35,830	129,663
<b>Budgetary fund balance at beginning of year</b>	529,457	529,457	-
<b>Prior year encumbrances appropriated</b>	1,121	1,121	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 436,745</u>	<u>\$ 566,408</u>	<u>\$ 129,663</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**CSEA SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 527,000	\$ 452,169	\$ (74,831)
Intergovernmental	1,805,000	1,845,966	40,966
Other	-	48,897	48,897
Total budgetary revenues	<u>2,332,000</u>	<u>2,347,032</u>	<u>15,032</u>
<b>Budgetary expenditures:</b>			
Current:			
Human services			
CSEA			
Personal services	1,960,181	1,759,520	(200,661)
Materials and supplies	23,500	12,188	(11,312)
Contractual services	550,089	417,295	(132,794)
Other	525,000	470,107	(54,893)
Capital outlay	25,000	-	(25,000)
Total budgetary expenditures	<u>3,083,770</u>	<u>2,659,110</u>	<u>(424,660)</u>
Budgetary excess of expenditures over revenues	<u>(751,770)</u>	<u>(312,078)</u>	<u>439,692</u>
<b>Budgetary other financing sources:</b>			
Transfers in	<u>725,000</u>	<u>303,409</u>	<u>(421,591)</u>
Net change in budgetary fund balance	(26,770)	(8,669)	18,101
<b>Budgetary fund balance at beginning of year</b>	701,734	701,734	-
<b>Prior year encumbrances appropriated</b>	402	402	-
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 675,366</u></u>	<u><u>\$ 693,467</u></u>	<u><u>\$ 18,101</u></u>

WOOD COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**INDIGENT DRIVERS SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 253	\$ 824	\$ 571
Net change in budgetary fund balance	253	824	571
<b>Budgetary fund balance at beginning of year</b>	<u>5,500</u>	<u>5,500</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 5,753</u>	<u>\$ 6,324</u>	<u>\$ 571</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**REAL ESTATE ASSESSMENT SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 800,105	\$ 755,273	\$ (44,832)
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Legislative and executive			
Real estate assessment			
Personal services	376,477	204,830	(171,647)
Materials and supplies	10,000	630	(9,370)
Contractual services	964,748	590,795	(373,953)
Other	8,000	3,696	(4,304)
Capital outlay	75,000	-	(75,000)
Total budgetary expenditures	<u>1,434,225</u>	<u>799,951</u>	<u>(634,274)</u>
Net change in budgetary fund balance	(634,120)	(44,678)	589,442
<b>Budgetary fund balance at beginning of year</b>	815,809	815,809	-
<b>Prior year encumbrances appropriated</b>	214,848	214,848	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 396,537</u>	<u>\$ 985,979</u>	<u>\$ 589,442</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**DELINQUENT TAX AND ASSESSMENTS - PROSECUTOR SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 120,000	\$ 129,813	\$ 9,813
Other	10,000	5,185	(4,815)
Total budgetary revenues	<u>130,000</u>	<u>134,998</u>	<u>4,998</u>
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Legislative and executive			
Prosecuting attorney			
Personal services	138,752	110,338	(28,414)
Materials and supplies	4,000	545	(3,455)
Contractual services	7,000	3,271	(3,729)
Capital outlay	4,000	-	(4,000)
Total budgetary expenditures	<u>153,752</u>	<u>114,154</u>	<u>(39,598)</u>
Net change in budgetary fund balance	(23,752)	20,844	44,596
<b>Budgetary fund balance at beginning of year</b>	178,626	178,626	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 154,874</u>	<u>\$ 199,470</u>	<u>\$ 44,596</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**DELINQUENT TAX AND ASSESSMENTS - TREASURER SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 130,000	\$ 130,021	\$ 21
Other	-	4,840	4,840
Total budgetary revenues	<u>130,000</u>	<u>134,861</u>	<u>4,861</u>
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Legislative and executive			
Treasurer			
Personal services	109,347	47,460	(61,887)
Materials and supplies	22,000	3,664	(18,336)
Contractual services	31,123	29,750	(1,373)
Other	20,878	14,491	(6,387)
Capital outlay	5,957	957	(5,000)
Total budgetary expenditures	<u>189,305</u>	<u>96,322</u>	<u>(92,983)</u>
Net change in budgetary fund balance	(59,305)	38,539	97,844
<b>Budgetary fund balance at beginning of year</b>	356,971	356,971	-
<b>Prior year encumbrances appropriated</b>	1,324	1,324	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 298,990</u>	<u>\$ 396,834</u>	<u>\$ 97,844</u>



**WOOD COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**

**YOUTH OLYMPICS SPECIAL REVENUE FUND**

FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Final</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
<b>Budgetary fund balance at beginning of year</b>	<u>\$ 9,591</u>	<u>\$ 9,591</u>	<u>\$ -</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 9,591</u></u>	<u><u>\$ 9,591</u></u>	<u><u>\$ -</u></u>

**WOOD COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
RAILROAD CROSSING IMPROVEMENT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Final</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
<b>Budgetary fund balance at beginning of year</b>	<u>\$ 12,750</u>	<u>\$ 12,750</u>	<u>\$ -</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 12,750</u></u>	<u><u>\$ 12,750</u></u>	<u><u>\$ -</u></u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**JUVENILE COURT SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 9,000	\$ 11,253	\$ 2,253
Intergovernmental	540,578	627,524	86,946
Other	1,800	965	(835)
Total budgetary revenues	<u>551,378</u>	<u>639,742</u>	<u>88,364</u>
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Judicial			
VOCA - juvenile			
Personal services	50,581	41,977	(8,604)
Materials and supplies	10,905	402	(10,503)
Contractual services	2,950	621	(2,329)
Other	2,842	797	(2,045)
Total VOCA- juvenile	<u>67,278</u>	<u>43,797</u>	<u>(23,481)</u>
Felony delinquent care			
Personal services	288,857	262,202	(26,655)
Materials and supplies	49,194	25,258	(23,936)
Contractual services	386,380	176,246	(210,134)
Other	5,720	1,586	(4,134)
Total felony delinquent care	<u>730,151</u>	<u>465,292</u>	<u>(264,859)</u>
ARRA juvenile court IV-E			
Other	<u>55,600</u>	<u>5,060</u>	<u>(50,540)</u>
Computer-juvenile court			
Other	<u>20,338</u>	<u>3,918</u>	<u>(16,420)</u>
Total budgetary expenditures	<u>873,367</u>	<u>518,067</u>	<u>(355,300)</u>
Budgetary excess (deficiency) of revenues over (under) expenditures	<u>(321,989)</u>	<u>121,675</u>	<u>443,664</u>
<b>Budgetary other financing (uses):</b>			
Transfers (out)	<u>(20,338)</u>	<u>-</u>	<u>20,338</u>
Net change in budgetary fund balance	(342,327)	121,675	464,002
<b>Budgetary fund balance at beginning of year</b>	1,011,917	1,011,917	-
<b>Prior year encumbrances appropriated</b>	338	338	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 669,928</u>	<u>\$ 1,133,930</u>	<u>\$ 464,002</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**OHIO ONE OPIOD SPECIAL REVENUE FUND**

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Fines, costs, forfeitures, and settlements	\$ 131,000	\$ 489,741	\$ 358,741
Net change in budgetary fund balance	131,000	489,741	358,741
<b>Budgetary fund balance at beginning of year</b>	<u>290,266</u>	<u>290,266</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 421,266</u>	<u>\$ 780,007</u>	<u>\$ 358,741</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**DRUG ADDICTION RESPONSE PROJECT SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ 158,000	\$ 154,863	\$ (3,137)
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Legislative and executive			
Drug addiction response			
Personal services	176,791	154,917	(21,874)
Budgetary excess of expenditures over revenues	(18,791)	(54)	18,737
<b>Budgetary other financing sources:</b>			
Transfers in	10,000	-	(10,000)
Net change in budgetary fund balance	(8,791)	(54)	8,737
<b>Budgetary fund balance at beginning of year</b>	23,359	23,359	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 14,568</u>	<u>\$ 23,305</u>	<u>\$ 8,737</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**ARC PRETRIAL DIVERSION SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Licenses and permits	\$ 3,000	\$ 4,745	\$ 1,745
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Legislative and executive			
ARC pretrial diversion			
Contractual services	400	375	(25)
Other	13,130	940	(12,190)
Total budgetary expenditures	<u>13,530</u>	<u>1,315</u>	<u>(12,215)</u>
Net change in budgetary fund balance	(10,530)	3,430	13,960
<b>Budgetary fund balance at beginning of year</b>	<u>15,015</u>	<u>15,015</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 4,485</u>	<u>\$ 18,445</u>	<u>\$ 13,960</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**VOCA - PROSECUTOR SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ 38,215	\$ 41,547	\$ 3,332
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Legislative and executive			
VOCA - prosecutor			
Personal services	116,855	106,955	(9,900)
Budgetary excess of expenditures over revenues	(78,640)	(65,408)	13,232
<b>Budgetary other financing sources:</b>			
Transfers in	125,000	83,000	(42,000)
Net change in budgetary fund balance	46,360	17,592	(28,768)
<b>Budgetary fund balance at beginning of year</b>	11,905	11,905	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 58,265</u>	<u>\$ 29,497</u>	<u>\$ (28,768)</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**HISTORICAL CENTER SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Property taxes	\$ 212,244	\$ 212,244	\$ -
Other taxes	1,187	1,187	-
Intergovernmental	23,504	23,504	-
Interest	-	5,656	5,656
Other	45,000	45,046	46
Total budgetary revenues	<u>281,935</u>	<u>287,637</u>	<u>5,702</u>
<b>Budgetary expenditures:</b>			
Current:			
Conservation and recreation			
Historical center			
Other	<u>276,934</u>	<u>276,934</u>	<u>-</u>
Net change in budgetary fund balance	5,001	10,703	5,702
<b>Budgetary fund balance at beginning of year</b>	<u>85,218</u>	<u>85,218</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 90,219</u>	<u>\$ 95,921</u>	<u>\$ 5,702</u>



**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**SENIOR CITIZENS SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Property taxes	\$ 3,251,568	\$ 3,251,568	\$ -
Other taxes	16,686	16,686	-
Intergovernmental	219,423	219,423	-
Total budgetary revenues	<u>3,487,677</u>	<u>3,487,677</u>	<u>-</u>
<b>Budgetary expenditures:</b>			
Current:			
Human services			
Senior citizens			
Other	<u>3,487,677</u>	<u>3,487,677</u>	<u>-</u>
Net change in budgetary fund balance	-	-	-
<b>Budgetary fund balance at beginning of year</b>	-	-	-
<b>Budgetary fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**SOLID WASTE MANAGEMENT DISTRICT SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 550,000	\$ 584,624	\$ 34,624
Intergovernmental	200,000	214,579	14,579
Other	12,000	758	(11,242)
Total budgetary revenues	<u>762,000</u>	<u>799,961</u>	<u>37,961</u>
<b>Budgetary expenditures:</b>			
Current:			
Public works			
Solid waste district			
Personal services	159,773	147,486	(12,287)
Materials and supplies	6,300	4,429	(1,871)
Contractual services	380,308	277,551	(102,757)
Other	248,443	246,093	(2,350)
Capital outlay	6,200	6,185	(15)
Total budgetary expenditures	<u>801,024</u>	<u>681,744</u>	<u>(119,280)</u>
Budgetary excess (deficiency) of revenues over (under) expenditures	(39,024)	118,217	157,241
<b>Budgetary other financing (uses):</b>			
Transfers (out)	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Net change in budgetary fund balance	(89,024)	68,217	157,241
<b>Budgetary fund balance at beginning of year</b>	858,518	858,518	-
<b>Prior year encumbrances appropriated</b>	24,908	24,908	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 794,402</u>	<u>\$ 951,643</u>	<u>\$ 157,241</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**PROBATION SERVICES SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 11,500	\$ 12,077	\$ 577
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Judicial			
Probation services			
Personal services	7,000	106	(6,894)
Materials and supplies	3,500	2,500	(1,000)
Contractual services	3,100	1,566	(1,534)
Other	2,500	987	(1,513)
Capital outlay	3,000	-	(3,000)
Total budgetary expenditures	<u>19,100</u>	<u>5,159</u>	<u>(13,941)</u>
Net change in budgetary fund balance	(7,600)	6,918	14,518
<b>Budgetary fund balance at beginning of year</b>	105,324	105,324	-
<b>Prior year encumbrances appropriated</b>	746	746	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 98,470</u>	<u>\$ 112,988</u>	<u>\$ 14,518</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**CDBG SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ 964,703	\$ 1,058,606	\$ 93,903
Interest	300	5,610	5,310
Other	13,097	16,005	2,908
Total budgetary revenues	<u>978,100</u>	<u>1,080,221</u>	<u>102,121</u>
<b>Budgetary expenditures:</b>			
Current:			
Economic development			
CHIP home program			
Contractual services	<u>102,113</u>	<u>60,243</u>	<u>(41,870)</u>
CHIP 2020			
Contractual services	<u>430</u>	<u>430</u>	<u>-</u>
Development 2022			
Contractual services	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Block grant 2022			
Personal services	9,312	969	(8,343)
Materials and supplies	1,000	1,000	-
Contractual services	233,057	233,057	-
Other	4,000	4,000	-
Total block grant 2022	<u>247,369</u>	<u>239,026</u>	<u>(8,343)</u>
CDBG critical infrastructure			
Contractual services	<u>163,500</u>	<u>163,500</u>	<u>-</u>
CHIP OHTF program 2022			
Contractual services	<u>17,989</u>	<u>17,989</u>	<u>-</u>
CHIP home program 2022			
Contractual services	<u>714,482</u>	<u>714,482</u>	<u>-</u>
CHIP 2022			
Materials and supplies	100	100	-
Contractual services	349,083	349,083	-
Other	4,000	4,000	-
Total CHIP 2022	<u>353,183</u>	<u>353,183</u>	<u>-</u>
CHIP LAP program 2022			
Contractual services	<u>60,000</u>	<u>60,000</u>	<u>-</u>
RLF cameo			
Contractual services	<u>100,000</u>	<u>100,000</u>	<u>-</u>
LED 2023			
Contractual services	<u>487,500</u>	<u>487,500</u>	<u>-</u>
Total budgetary expenditures	<u>2,296,566</u>	<u>2,196,353</u>	<u>(100,213)</u>
Budgetary excess of expenditures over revenues	<u>(1,318,466)</u>	<u>(1,116,132)</u>	<u>202,334</u>

- (Continued)

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**CDBG SPECIAL REVENUE FUND (CONTINUED)**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- over (under) Actual Amounts</u>
<b>Budgetary other financing sources (uses):</b>			
Advances in	\$ 847,925	\$ 710,874	\$ (137,051)
Advances (out)	(797,413)	(797,413)	-
Total other budgetary financing sources (uses)	<u>50,512</u>	<u>(86,539)</u>	<u>(137,051)</u>
Net change in budgetary fund balance	(1,267,954)	(1,202,671)	65,283
<b>Budgetary fund balance at beginning of year</b>	1,425,684	1,425,684	-
<b>Prior year encumbrances appropriated</b>	625,604	625,604	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 783,334</u>	<u>\$ 848,617</u>	<u>\$ 65,283</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**SHERIFF SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Licenses and permits	\$ 100,000	\$ 92,554	\$ (7,446)
Intergovernmental	339,649	521,113	181,464
Other	102,960	102,960	-
Total budgetary revenues	<u>542,609</u>	<u>716,627</u>	<u>174,018</u>
<b>Budgetary expenditures:</b>			
Current:			
Public safety			
Handgun license			
Personal services	26,364	26,119	(245)
Materials and supplies	3,200	2,933	(267)
Contractual services	63,000	56,314	(6,686)
Capital outlay	23,910	23,910	-
Total handgun license	<u>116,474</u>	<u>109,276</u>	<u>(7,198)</u>
Wireless 9-1-1			
Personal services	201,776	182,143	(19,633)
Materials and supplies	2,000	-	(2,000)
Contractual services	16,000	14,338	(1,662)
Other	54,000	53,996	(4)
Total wireless 9-1-1	<u>273,776</u>	<u>250,477</u>	<u>(23,299)</u>
Continued professional training			
Personal services	<u>13,000</u>	<u>12,928</u>	<u>(72)</u>
VAWA grant			
Personal services	<u>89,069</u>	<u>89,065</u>	<u>(4)</u>
D.A.R.E.			
Personal services	<u>182,381</u>	<u>182,381</u>	<u>-</u>
DUI education			
Capital outlay	<u>3,500</u>	<u>-</u>	<u>(3,500)</u>
High visibility traffic grant			
Personal services	<u>74,778</u>	<u>19,819</u>	<u>(54,959)</u>
Total budgetary expenditures	<u>752,978</u>	<u>663,946</u>	<u>(89,032)</u>
Budgetary excess (deficiency) of revenues over (under) expenditures	<u>(210,369)</u>	<u>52,681</u>	<u>263,050</u>
<b>Budgetary other financing sources:</b>			
Transfer in	<u>65,591</u>	<u>65,591</u>	<u>-</u>
Net change in budgetary fund balance	(144,778)	118,272	263,050
<b>Budgetary fund balance at beginning of year</b>	731,192	731,192	-
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 586,414</u></u>	<u><u>\$ 849,464</u></u>	<u><u>\$ 263,050</u></u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**T-CAP SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ 167,000	\$ 317,712	\$ 150,712
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Judicial			
TCAP			
Personal services	60,000	8,116	(51,884)
Materials and supplies	20,000	18,524	(1,476)
Contractual services	86,250	81,709	(4,541)
Other	27,000	4,529	(22,471)
Capital outlay	20,000	3,323	(16,677)
Total budgetary expenditures	<u>213,250</u>	<u>116,201</u>	<u>(97,049)</u>
Net change in budgetary fund balance	(46,250)	201,511	247,761
<b>Budgetary fund balance at beginning of year</b>	61,591	61,591	-
<b>Prior year encumbrances appropriated</b>	11,250	11,250	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 26,591</u>	<u>\$ 274,352</u>	<u>\$ 247,761</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**ADULT PROBATION SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ 279,063	\$ 276,885	\$ (2,178)
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Judicial			
Adult probation			
Personal services	213,509	213,090	(419)
Contractual services	60,588	60,588	-
Total budgetary expenditures	<u>274,097</u>	<u>273,678</u>	<u>(419)</u>
Net change in budgetary fund balance	4,966	3,207	(1,759)
<b>Budgetary fund balance at beginning of year</b>	<u>11,913</u>	<u>11,913</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 16,879</u>	<u>\$ 15,120</u>	<u>\$ (1,759)</u>



**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**ADULT PROBATION - INTENSIVE SUPERVISION GRANT SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ 210,592	\$ -	\$ (210,592)
Net change in budgetary fund balance	210,592	-	(210,592)
<b>Budgetary fund balance at beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 210,592</u>	<u>\$ -</u>	<u>\$ (210,592)</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**EMA SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ 221,412	\$ 217,665	\$ (3,747)
<b>Budgetary expenditures:</b>			
Current:			
Public safety			
EMA			
Personal services	293,004	291,812	(1,192)
Materials and supplies	8,250	2,941	(5,309)
Contractual services	94,170	78,769	(15,401)
Other	6,000	2,859	(3,141)
Capital outlay	10,150	10,034	(116)
Total budgetary expenditures	<u>411,574</u>	<u>386,415</u>	<u>(25,159)</u>
Budgetary excess of expenditures over revenues	<u>(190,162)</u>	<u>(168,750)</u>	<u>21,412</u>
<b>Budgetary other financing sources:</b>			
Transfers in	<u>96,664</u>	<u>96,664</u>	<u>-</u>
Net change in budgetary fund balance	(93,498)	(72,086)	21,412
<b>Budgetary fund balance at beginning of year</b>	97,327	97,327	-
<b>Prior year encumbrances appropriated</b>	13,887	13,887	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 17,716</u>	<u>\$ 39,128</u>	<u>\$ 21,412</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**HEALTHY AGING SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ 6,840	\$ 6,840	\$ -
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Legislative and executive			
Healthy aging grant			
Other	473,335	473,335	-
Net change in budgetary fund balance	(466,495)	(466,495)	-
<b>Budgetary fund balance at beginning of year</b>	466,495	466,495	-
<b>Budgetary fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**INDIGENT GUARDIANSHIP SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 14,900	\$ 14,100	\$ (800)
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Judicial			
Indigent guardianship			
Contractual services	20,000	13,873	(6,127)
Net change in budgetary fund balance	(5,100)	227	5,327
<b>Budgetary fund balance at beginning of year</b>	58,103	58,103	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 53,003</u>	<u>\$ 58,330</u>	<u>\$ 5,327</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**COMPUTER LEGAL RESEARCH SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 2,000	\$ 1,953	\$ (47)
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Judicial			
Computer legal research			
Materials and supplies	1,000	-	(1,000)
Net change in budgetary fund balance	1,000	1,953	953
<b>Budgetary fund balance at beginning of year</b>	45,383	45,383	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 46,383</u>	<u>\$ 47,336</u>	<u>\$ 953</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**CLERK OF COURTS COMPUTERIZATION SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 95,000	\$ 108,687	\$ 13,687
Interest	5,000	50,184	45,184
Total budgetary revenues	<u>100,000</u>	<u>158,871</u>	<u>58,871</u>
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Judicial			
Computer-clerk of courts			
Capital outlay	<u>120,891</u>	<u>116,057</u>	<u>(4,834)</u>
Net change in budgetary fund balance	(20,891)	42,814	63,705
<b>Budgetary fund balance at beginning of year</b>	1,046,593	1,046,593	-
<b>Prior year encumbrances appropriated</b>	<u>5,891</u>	<u>5,891</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 1,031,593</u>	<u>\$ 1,095,298</u>	<u>\$ 63,705</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**PROBATE COURT COMPUTERIZATION SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 14,600	\$ 14,636	\$ 36
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Judicial			
Computer-probate court			
Capital outlay	30,210	3,644	(26,566)
Net change in budgetary fund balance	(15,610)	10,992	26,602
<b>Budgetary fund balance at beginning of year</b>	177,138	177,138	-
<b>Prior year encumbrances appropriated</b>	210	210	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 161,738</u>	<u>\$ 188,340</u>	<u>\$ 26,602</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**ELECTION SECURITY SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ 59,802	\$ 58,802	\$ (1,000)
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Legislative and executive			
Election security			
Personal services	6,096	6,096	-
Materials and supplies	11,460	11,460	-
Contractual services	700	700	-
Other	45,285	45,285	-
Total budgetary expenditures	<u>63,541</u>	<u>63,541</u>	<u>-</u>
Budgetary excess of expenditures over revenues	<u>(3,739)</u>	<u>(4,739)</u>	<u>(1,000)</u>
<b>Budgetary other financing sources:</b>			
Transfers in	<u>4,739</u>	<u>4,739</u>	<u>-</u>
Net change in budgetary fund balance	1,000	-	(1,000)
<b>Budgetary fund balance at beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 1,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (1,000)</u></u>



**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**DRY CREEK RESTORATION SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ 51,297	\$ 52,932	\$ 1,635
<b>Budgetary expenditures:</b>			
Current:			
Public works			
Dry creek eco design and restoration			
Contractual services	149,549	138,808	(10,741)
Budgetary excess of expenditures over revenues	(98,252)	(85,876)	12,376
<b>Budgetary other financing sources (uses):</b>			
Advance in	10,703	10,703	-
Advance (out)	(10,102)	(10,102)	-
Total budgetary other financing sources (uses)	601	601	-
Net change in budgetary fund balance	(97,651)	(85,275)	12,376
<b>Budgetary fund balance at beginning of year</b>	38	38	-
<b>Prior year encumbrances appropriated</b>	138,808	138,808	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 41,195</u>	<u>\$ 53,571</u>	<u>\$ 12,376</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**DITCH MAINTENANCE SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Special assessments	\$ 1,241,746	\$ 1,152,686	\$ (89,060)
Other	-	16,367	16,367
Total budgetary revenues	<u>1,241,746</u>	<u>1,169,053</u>	<u>(72,693)</u>
<b>Budgetary expenditures:</b>			
Current:			
Public works			
Ditch maintenance			
Personal services	110,507	86,823	(23,684)
Materials and supplies	107,500	94,512	(12,988)
Contractual services	881,600	774,172	(107,428)
Other	60,000	34,616	(25,384)
Total budgetary expenditures	<u>1,159,607</u>	<u>990,123</u>	<u>(169,484)</u>
Net change in budgetary fund balance	82,139	178,930	96,791
<b>Budgetary fund balance at beginning of year</b>	239,693	239,693	-
<b>Prior year encumbrances appropriated</b>	414	414	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 322,246</u>	<u>\$ 419,037</u>	<u>\$ 96,791</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**STORM WATER MANAGEMENT SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 85,000	\$ 85,761	\$ 761
Other	10,000	5,615	(4,385)
Total budgetary revenues	<u>95,000</u>	<u>91,376</u>	<u>(3,624)</u>
<b>Budgetary expenditures:</b>			
Current:			
Public works			
Storm water management			
Personal services	117,896	53,464	(64,432)
Contractual Services	16,935	16,864	(71)
Other	2,000	800	(1,200)
Total budgetary expenditures	<u>136,831</u>	<u>71,128</u>	<u>(65,703)</u>
Budgetary excess (deficiency) of revenues over (under) expenditures	<u>(41,831)</u>	<u>20,248</u>	<u>62,079</u>
<b>Budgetary other financing sources:</b>			
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Net change in budgetary fund balance	(16,831)	45,248	62,079
<b>Budgetary fund balance at beginning of year</b>	20,652	20,652	-
<b>Prior year encumbrances appropriated</b>	131	131	-
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 3,952</u></u>	<u><u>\$ 66,031</u></u>	<u><u>\$ 62,079</u></u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**PROBATE CONDUCT OF BUSINESS SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 700	\$ 776	\$ 76
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Judicial			
Probate conduct of business			
Other	1,027	954	(73)
Net change in budgetary fund balance	(327)	(178)	149
<b>Budgetary fund balance at beginning of year</b>	1,061	1,061	-
<b>Prior year encumbrances appropriated</b>	227	227	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 961</u>	<u>\$ 1,110</u>	<u>\$ 149</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**DOMESTIC VIOLENCE SHELTER SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Licenses and permits	\$ 21,600	\$ 22,329	\$ 729
<b>Budgetary expenditures:</b>			
Current:			
Human services			
Domestic violence shelter			
Other	26,000	22,728	(3,272)
Net change in budgetary fund balance	(4,400)	(399)	4,001
<b>Budgetary fund balance at beginning of year</b>	12,740	12,740	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 8,340</u>	<u>\$ 12,341</u>	<u>\$ 4,001</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**LEGAL RESEARCH SPECIAL REVENUE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Charges for services	\$ 6,500	\$ 8,568	\$ 2,068
<b>Budgetary expenditures:</b>			
Current:			
General government:			
Judicial			
Legal research			
Materials and supplies	50,000	-	(50,000)
Net change in budgetary fund balance	(43,500)	8,568	52,068
<b>Budgetary fund balance at beginning of year</b>	139,312	139,312	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 95,812</u>	<u>\$ 147,880</u>	<u>\$ 52,068</u>

**WOOD COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
ONE TIME STRATEGIC COMMUNITY INVESTMENT GRANT SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Final</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ 1,000,000	\$ 1,000,000	\$ -
Net change in budgetary fund balance	1,000,000	1,000,000	-
<b>Budgetary fund balance at beginning of year</b>	-	-	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>

**WOOD COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2024

	<b>Bond Retirement</b>	<b>Special Assessment</b>	<b>Special Assessment Bond</b>	<b>Total</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 11,485,728	\$ 53,847	\$ 280,935	\$ 11,820,510
Due from other governments	24,041	-	-	24,041
Property taxes receivable	455,702	-	-	455,702
Special assessments receivable	-	168,588	-	168,588
Total assets	<u>\$ 11,965,471</u>	<u>\$ 222,435</u>	<u>\$ 280,935</u>	<u>\$ 12,468,841</u>
<b>Liabilities:</b>				
Interfund payable	\$ -	\$ 49,233	\$ -	\$ 49,233
Matured principal payable	5,000	-	19,000	24,000
Matured interest payable	10,988	-	12,754	23,742
Total liabilities	<u>15,988</u>	<u>49,233</u>	<u>31,754</u>	<u>96,975</u>
<b>Deferred inflows of resources:</b>				
Property taxes	441,770	-	-	441,770
Unavailable revenue	37,973	168,588	-	206,561
Total deferred inflows of resources	<u>479,743</u>	<u>168,588</u>	<u>-</u>	<u>648,331</u>
<b>Fund Balances:</b>				
Restricted	3,148,553	4,614	249,181	3,402,348
Assigned	8,321,187	-	-	8,321,187
Total fund balances	<u>11,469,740</u>	<u>4,614</u>	<u>249,181</u>	<u>11,723,535</u>
Total deferred inflows and fund balances	<u>\$ 11,965,471</u>	<u>\$ 222,435</u>	<u>\$ 280,935</u>	<u>\$ 12,468,841</u>



**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Bond Retirement</b>	<b>Special Assessment</b>	<b>Special Assessment Bond</b>	<b>Total</b>
<b>Revenues:</b>				
Property taxes	\$ 284,835	\$ -	\$ -	\$ 284,835
Other taxes	1,384	-	-	1,384
Intergovernmental	31,361	-	-	31,361
Special assessments	-	2,643	-	2,643
Total revenues	<u>317,580</u>	<u>2,643</u>	<u>-</u>	<u>320,223</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement	1,000,000	-	-	1,000,000
Interest	613,695	-	-	613,695
Total expenditures	<u>1,613,695</u>	<u>-</u>	<u>-</u>	<u>1,613,695</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,296,115)</u>	<u>2,643</u>	<u>-</u>	<u>(1,293,472)</u>
<b>Other financing sources:</b>				
Transfers in	<u>8,308,788</u>	<u>-</u>	<u>-</u>	<u>8,308,788</u>
Net change in fund balance	7,012,673	2,643	-	7,015,316
<b>Fund balances at beginning of year</b>	4,457,067	1,971	249,181	4,708,219
<b>Fund balances at end of year</b>	<u><u>\$ 11,469,740</u></u>	<u><u>\$ 4,614</u></u>	<u><u>\$ 249,181</u></u>	<u><u>\$ 11,723,535</u></u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**BOND RETIREMENT DEBT SERVICE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Property taxes	\$ 306,911	\$ 272,967	\$ (33,944)
Other taxes	1,860	1,384	(476)
Intergovernmental	-	31,361	31,361
Total budgetary revenues	<u>308,771</u>	<u>305,712</u>	<u>(3,059)</u>
<b>Budgetary expenditures:</b>			
Debt service:			
Principal retirement	1,000,000	1,000,000	-
Interest	613,844	613,696	(148)
Total budgetary expenditures	<u>1,613,844</u>	<u>1,613,696</u>	<u>(148)</u>
Budgetary excess of expenditures over revenues	<u>(1,305,073)</u>	<u>(1,307,984)</u>	<u>(2,911)</u>
<b>Budgetary other financing sources:</b>			
Transfers in	<u>1,308,788</u>	<u>8,308,788</u>	<u>7,000,000</u>
Net change in budgetary fund balance	3,715	7,000,804	6,997,089
<b>Budgetary fund balance at beginning of year</b>	<u>4,473,055</u>	<u>4,473,055</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 4,476,770</u></u>	<u><u>\$ 11,473,859</u></u>	<u><u>\$ 6,997,089</u></u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**SPECIAL ASSESSMENT DEBT SERVICE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Special assessments	\$ 8,549	\$ 2,643	\$ (5,906)
Other	3,300	-	(3,300)
Total budgetary revenues	<u>11,849</u>	<u>2,643</u>	<u>(9,206)</u>
 Budgetary excess of revenues over expenditures	 <u>11,849</u>	 <u>2,643</u>	 <u>(9,206)</u>
<b>Budgetary other financing sources:</b>			
Advances in	<u>-</u>	<u>6,835</u>	<u>6,835</u>
 Net change in budgetary fund balance	 11,849	 9,478	 (2,371)
 <b>Budgetary fund balance at beginning of year</b>	 44,369	 44,369	 -
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 56,218</u></u>	<u><u>\$ 53,847</u></u>	<u><u>\$ (2,371)</u></u>

**WOOD COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
SPECIAL ASSESSMENT BOND DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Final</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
<b>Budgetary fund balance at beginning of year</b>	<u>\$ 280,935</u>	<u>\$ 280,935</u>	<u>\$ -</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 280,935</u></u>	<u><u>\$ 280,935</u></u>	<u><u>\$ -</u></u>

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**WOOD COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2024

	<b>Wood Lane Building Construction</b>	<b>Justice Center</b>	<b>Health District Construction</b>	<b>Roads and Bridges</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 18,044,531	\$ 1,917	\$ -	\$ 601,393
<b>Liabilities:</b>				
Contracts payable	\$ 205,381	\$ -	\$ -	\$ 198,835
Due to other governments	-	-	-	-
Interfund loans payable	-	-	50,500	-
Total liabilities	205,381	-	50,500	198,835
<b>Fund Balances:</b>				
Restricted	-	-	-	-
Committed	-	-	-	402,558
Assigned	17,839,150	1,917	-	-
Unassigned (deficit)	-	-	(50,500)	-
Total fund balances (deficit)	17,839,150	1,917	(50,500)	402,558
Total liabilities and fund balances	<u>\$ 18,044,531</u>	<u>\$ 1,917</u>	<u>\$ -</u>	<u>\$ 601,393</u>

<b>Construction - Ditches</b>	<b>Parks and Open Spaces</b>	<b>Buck Road and Lime Road Improvement</b>	<b>Issue II - Engineer</b>	<b>Total</b>
<u>\$ 690,749</u>	<u>\$ 45,790</u>	<u>\$ 7,622</u>	<u>\$ 450,000</u>	<u>\$ 19,842,002</u>
\$ 66,825	\$ -	\$ -	\$ -	\$ 471,041
24	-	-	-	24
1,008,414	-	-	-	1,058,914
<u>1,075,263</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,529,979</u>
-	45,790	7,622	450,000	503,412
-	-	-	-	402,558
-	-	-	-	17,841,067
(384,514)	-	-	-	(435,014)
<u>(384,514)</u>	<u>45,790</u>	<u>7,622</u>	<u>450,000</u>	<u>18,312,023</u>
<u><u>\$ 690,749</u></u>	<u><u>\$ 45,790</u></u>	<u><u>\$ 7,622</u></u>	<u><u>\$ 450,000</u></u>	<u><u>\$ 19,842,002</u></u>

**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Wood Lane Building Construction</b>	<b>Justice Center</b>	<b>Health District Construction</b>	<b>Roads and Bridges</b>
<b>Revenues:</b>				
Intergovernmental	\$ 46,902	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Other	-	-	26,338	23,490
Total revenues	<u>46,902</u>	<u>-</u>	<u>26,338</u>	<u>23,490</u>
<b>Expenditures:</b>				
Capital outlay	4,007,849	-	-	434,457
Debt service:				
Interest	-	-	2,238	-
Total expenditures	<u>4,007,849</u>	<u>-</u>	<u>2,238</u>	<u>434,457</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,960,947)</u>	<u>-</u>	<u>24,100</u>	<u>(410,967)</u>
<b>Other financing sources:</b>				
Transfers in	<u>16,000,000</u>	<u>-</u>	<u>-</u>	<u>450,000</u>
Net change in fund balance	12,039,053	-	24,100	39,033
<b>Fund balances (deficit) at beginning of year</b>	<u>5,800,097</u>	<u>1,917</u>	<u>(74,600)</u>	<u>363,525</u>
<b>Fund balances (deficit) at end of year</b>	<u>\$ 17,839,150</u>	<u>\$ 1,917</u>	<u>\$ (50,500)</u>	<u>\$ 402,558</u>



<b>Construction - Ditches</b>	<b>Parks and Open Spaces</b>	<b>Buck Road and Lime Road Improvement</b>	<b>Issue II - Engineer</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ 450,000	\$ 496,902
177,567	-	-	-	177,567
1,500	-	-	-	51,328
<u>179,067</u>	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>725,797</u>
246,063	-	-	-	4,688,369
14,134	-	-	-	16,372
<u>260,197</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,704,741</u>
<u>(81,130)</u>	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>(3,978,944)</u>
<u>339,884</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,789,884</u>
258,754	-	-	450,000	12,810,940
(643,268)	45,790	7,622	-	5,501,083
<u>\$ (384,514)</u>	<u>\$ 45,790</u>	<u>\$ 7,622</u>	<u>\$ 450,000</u>	<u>\$ 18,312,023</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**WOOD LANE BUILDING CONSTRUCTION CAPITAL PROJECTS FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ -	\$ 46,902	\$ 46,902
<b>Budgetary expenditures:</b>			
Capital outlay			
Capital improvements			
Contractual services	11,065,431	3,853,079	(7,212,352)
Budgetary excess of expenditures over revenues	(11,065,431)	(3,806,177)	7,259,254
<b>Budgetary other financing sources:</b>			
Transfers in	16,000,000	16,000,000	-
Net change in budgetary fund balance	4,934,569	12,193,823	7,259,254
<b>Budgetary fund balance at beginning of year</b>	<u>5,850,708</u>	<u>5,850,708</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ 10,785,277</u>	<u>\$ 18,044,531</u>	<u>\$ 7,259,254</u>

**WOOD COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
JUSTICE CENTER CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Final</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
<b>Budgetary fund balance at beginning of year</b>	<u>\$ 1,917</u>	<u>\$ 1,917</u>	<u>\$ -</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 1,917</u></u>	<u><u>\$ 1,917</u></u>	<u><u>\$ -</u></u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**ROADS AND BRIDGES CAPITAL PROJECTS FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Other	\$ -	\$ 23,490	\$ 23,490
<b>Budgetary expenditures:</b>			
Capital outlay			
Capital improvements			
Contractual services	488,378	488,378	-
Budgetary excess of expenditures over revenues	(488,378)	(464,888)	23,490
<b>Budgetary other financing sources:</b>			
Transfers in	200,000	450,000	250,000
Net change in budgetary fund balance	(288,378)	(14,888)	273,490
<b>Budgetary fund balance at beginning of year</b>	100,233	100,233	-
<b>Prior year encumbrances appropriated</b>	263,292	263,292	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 75,147</u>	<u>\$ 348,637</u>	<u>\$ 273,490</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**CONSTRUCTION - DITCHES CAPITAL PROJECTS FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Special assessments	\$ 177,567	\$ 177,567	\$ -
Other	5,000	1,500	(3,500)
Total budgetary revenues	<u>182,567</u>	<u>179,067</u>	<u>(3,500)</u>
<b>Budgetary expenditures:</b>			
Capital outlay			
Capital Improvements			
Personal services	82,239	13,813	(68,426)
Contractual services	268,672	258,265	(10,407)
Other	15,956	15,956	-
Debt service:			
Interest	14,134	14,134	-
Total budgetary expenditures	<u>381,001</u>	<u>302,168</u>	<u>(78,833)</u>
Budgetary excess of expenditures over revenues	<u>(198,434)</u>	<u>(123,101)</u>	<u>75,333</u>
<b>Budgetary other financing sources (uses):</b>			
Advances in	319,893	319,893	-
Advances (out)	(163,433)	(163,433)	-
Transfers in	241,325	339,884	98,559
Total budgetary other financing sources (uses)	<u>397,785</u>	<u>496,344</u>	<u>98,559</u>
Net change in budgetary fund balance	199,351	373,243	173,892
<b>Budgetary fund balance at beginning of year</b>	114,951	114,951	-
<b>Prior year encumbrances appropriated</b>	95,036	95,036	-
<b>Budgetary fund balance at end of year</b>	<u>\$ 409,338</u>	<u>\$ 583,230</u>	<u>\$ 173,892</u>

**WOOD COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
PARKS AND OPEN SPACES CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Final</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
<b>Budgetary fund balance at beginning of year</b>	<u>\$ 45,790</u>	<u>\$ 45,790</u>	<u>\$ -</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 45,790</u></u>	<u><u>\$ 45,790</u></u>	<u><u>\$ -</u></u>

**WOOD COUNTY, OHIO**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
BUCK ROAD AND LIME CITY ROAD IMPROVEMENT CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Final</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
<b>Budgetary fund balance at beginning of year</b>	<u>\$ 7,622</u>	<u>\$ 7,622</u>	<u>\$ -</u>
<b>Budgetary fund balance at end of year</b>	<u><u>\$ 7,622</u></u>	<u><u>\$ 7,622</u></u>	<u><u>\$ -</u></u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

**ISSUE II - ENGINEER CAPITAL PROJECTS FUND**

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- over (under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Intergovernmental	\$ -	\$ 450,000	\$ 450,000
Net change in budgetary fund balance	-	450,000	450,000
<b>Budgetary fund balance at beginning of year</b>	-	-	-
<b>Budgetary fund balance at end of year</b>	<u>\$ -</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>



**WOOD COUNTY, OHIO**

**COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - NONMAJOR PROPRIETARY FUNDS**

**INTERNAL SERVICE FUNDS**

Internal services funds may be used to report any activity that provides good or services to other funds, departments or agencies of County on a cost-reimbursement basis.

***Workers' Compensation Retro Reserve***

The fund accounts for resources received from workers' compensation premiums charged to each County department.

***Health***

The fund accounts 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 NET POSITION  
INTERNAL SERVICE FUNDS  
DECEMBER 31, 2024

	<b>Workers' Compensation Retro Reserve</b>	<b>Health</b>	<b>Total</b>
<b>Assets:</b>			
Current assets:			
Equity in pooled cash and cash equivalents	\$ 2,034,649	\$ 3,964,138	\$ 5,998,787
Cash and cash equivalents with fiscal agent	-	4,910,601	4,910,601
Investments with fiscal agent	-	8,004,492	8,004,492
Prepaid items	146,114	-	146,114
Total current assets	<u>2,180,763</u>	<u>16,879,231</u>	<u>19,059,994</u>
Total assets	<u>2,180,763</u>	<u>16,879,231</u>	<u>19,059,994</u>
<b>Liabilities:</b>			
Current liabilities:			
Due to other governments	119,218	-	119,218
Claims payable	181,726	2,908,431	3,090,157
Total current liabilities	<u>300,944</u>	<u>2,908,431</u>	<u>3,209,375</u>
Long-term liabilities:			
Claims payable	-	2,885,527	2,885,527
Total liabilities	<u>300,944</u>	<u>5,793,958</u>	<u>6,094,902</u>
<b>Net position:</b>			
Unrestricted	<u>1,879,819</u>	<u>11,085,273</u>	<u>12,965,092</u>
Total net position	<u>\$ 1,879,819</u>	<u>\$ 11,085,273</u>	<u>\$ 12,965,092</u>

**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Workers' Compensation Retro Reserve</b>	<b>Health</b>	<b>Total</b>
<b>Operating revenues:</b>			
Charges for services	\$ -	\$ 13,307,156	\$ 13,307,156
Other	3,316	177,982	181,298
Total operating revenues	<u>3,316</u>	<u>13,485,138</u>	<u>13,488,454</u>
<b>Operating expenses:</b>			
Contract services	195,619	1,633,002	1,828,621
Claims expense	48,984	20,017,958	20,066,942
Other	146,264	-	146,264
Total operating expenses	<u>390,867</u>	<u>21,650,960</u>	<u>22,041,827</u>
Operating (loss)	<u>(387,551)</u>	<u>(8,165,822)</u>	<u>(8,553,373)</u>
<b>Nonoperating revenues:</b>			
Interest income	<u>-</u>	<u>692,358</u>	<u>692,358</u>
(Loss) before transfers	(387,551)	(7,473,464)	(7,861,015)
Transfer in	-	2,000,000	2,000,000
Transfer out	<u>(557,361)</u>	<u>-</u>	<u>(557,361)</u>
Change in net position	(944,912)	(5,473,464)	(6,418,376)
<b>Net position at beginning of year</b>	2,824,731	16,558,737	19,383,468
<b>Net position at end of year</b>	<u><u>\$ 1,879,819</u></u>	<u><u>\$ 11,085,273</u></u>	<u><u>\$ 12,965,092</u></u>

**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Workers' Compensation Retro Reserve</b>	<b>Health</b>	<b>Total</b>
<b>Cash flows from operating activities:</b>			
Cash received from transactions with other funds	\$ -	\$ 2,023,268	\$ 2,023,268
Cash received from transactions with other organizations	-	11,283,888	11,283,888
Cash received from other revenues	3,316	177,982	181,298
Cash payments for contractual services	(202,181)	(1,633,002)	(1,835,183)
Cash payments for claims	-	(17,842,832)	(17,842,832)
Cash payments for other expenses	(146,264)	-	(146,264)
Net cash (used in) operating activities	(345,129)	(5,990,696)	(6,335,825)
<b>Cash flows from noncapital financing activities:</b>			
Cash received from transfers in	-	2,000,000	2,000,000
Cash used in transfers out	(557,361)	-	(557,361)
Net cash provided by (used in) noncapital financing activities	(557,361)	2,000,000	1,442,639
<b>Cash flows from investing activities:</b>			
Purchase of investments	-	(2,985,312)	(2,985,312)
Sale of investments	-	4,451,633	4,451,633
Interest on investments	-	692,358	692,358
Net cash provided by investing activities	-	2,158,679	2,158,679
Net (decrease) in cash and cash equivalents	(902,490)	(1,832,017)	(2,734,507)
<b>Cash and cash equivalents at beginning of year</b>	2,937,139	10,706,756	13,643,895
<b>Cash and cash equivalents at end of year</b>	<u>\$ 2,034,649</u>	<u>\$ 8,874,739</u>	<u>\$ 10,909,388</u>
<b>Reconciliation of operating (loss) to net cash (used in) operating activities:</b>			
Operating (loss)	\$ (387,551)	\$ (8,165,822)	\$ (8,553,373)
Changes in assets and liabilities:			
Decrease in prepaid items	17,236	-	17,236
(Decrease) in due to other governments	(66,097)	-	(66,097)
Increase in claims payable	91,283	2,175,126	2,266,409
Net cash (used in) operating activities	<u>\$ (345,129)</u>	<u>\$ (5,990,696)</u>	<u>\$ (6,335,825)</u>

**WOOD COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
**WORKERS' COMPENSATION RETRO RESERVE INTERNAL SERVICE FUND**  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Final</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - Over (Under) Actual Amounts</u>
<b>Budgetary revenues:</b>			
Other	\$ 3,113	\$ 3,316	\$ 203
<b>Budgetary expenses:</b>			
Personal services	600	-	(600)
Materials and supplies	100	-	(100)
Contractual services	532,095	202,456	(329,639)
Other	91,651	146,264	54,613
Capital outlay	250	-	(250)
Total budgetary expenses	<u>624,696</u>	<u>348,720</u>	<u>(275,976)</u>
Budgetary excess of expenses over revenues	(621,583)	(345,404)	276,179
Transfers out	<u>(619,625)</u>	<u>(557,361)</u>	62,264
Net change in budgetary fund balance	(1,241,208)	(902,765)	338,443
<b>Budgetary fund balance beginning of the year</b>	2,937,139	2,937,139	-
<b>Budgetary fund balance end of year</b>	<u><u>\$ 1,695,931</u></u>	<u><u>\$ 2,034,374</u></u>	<u><u>\$ 338,443</u></u>

**WOOD COUNTY, OHIO**  
**COMBINING STATEMENTS**  
**FUND DESCRIPTIONS - FIDUCIARY FUNDS**

**CUSTODIAL FUNDS**

The custodial funds are used to account for fiduciary activities that are not required to be reported in a trust fund. The following are the County's fiduciary funds:

***Health***

The fund accounts for the funds of the Wood County General Health District for which the County Auditor serves as fiscal agent.

***Family and Children First***

The fund accounts for the Family and Children First Council for which the County (Wood County Job and Family Services) acts as fiscal agent.

***Soil and Water Conservation***

The fund accounts for the Wood County Soil and Water Conservation District for which the County Auditor is the fiscal agent.

***Park and Recreation***

The fund accounts for the Wood County Park District for which the County Auditor is the fiscal agent.

***Northwest Community Correctional Center (NCCC)***

The fund accounts for grants and donations used for operating the Northwest Community Correctional Center for which the County Auditor serves as fiscal agent.

***Juvenile Residential Center***

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

***Emergency Planning Commission***

The fund accounts 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***

The fund accounts for fees collected by the County Recorder for the benefit of the State of Ohio.

***Nursing Home Residents***

The fund accounts for resources held for the benefit of residents of the nursing home.

***Fines Distribution***

The fund accounts for fines collected by the courts that are distributed to various subdivisions, excluding Wood County.

***Arson Registry***

The fund accounts for fees collected from resident arson offenders by the Sheriff and remitted to the State of Ohio.

***Undivided Tax***

The fund accounts for the collection of various taxes. These taxes are periodically apportioned to subdivisions in the County, excluding Wood County.

***Alimony and Child Support***

The fund accounts for alimony and child support payments and the distribution of such monies to the State of Ohio.

***County Court***

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

**WOOD COUNTY, OHIO**

**COMBINING STATEMENTS  
FUND DESCRIPTIONS - FIDUCIARY FUNDS**

**CUSTODIAL FUNDS - (Continued)**

***Sheriff***

The fund accounts for proceeds and expenditures associated with the sheriff's foreclosure sales.

***Inmate***

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

**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2024

	<u>Health</u>	<u>Family and Children First</u>	<u>Soil and Water Conservation</u>	<u>Park and Recreation</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 6,948,333	\$ 360,647	\$ 472,571	\$ 5,412,501
Cash and cash equivalents in segregated accounts	-	-	-	-
Due from other governments	-	-	-	-
Property taxes receivable	-	-	-	-
Special assessments receivable	-	-	-	-
Total assets	<u>6,948,333</u>	<u>360,647</u>	<u>472,571</u>	<u>5,412,501</u>
<b>Liabilities:</b>				
Due to other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net position:</b>				
Restricted for individuals, organizations and other governments	<u>\$ 6,948,333</u>	<u>\$ 360,647</u>	<u>\$ 472,571</u>	<u>\$ 5,412,501</u>



<u>NCCC</u>	<u>Juvenile Residential Center</u>	<u>Emergency Planning Commission</u>	<u>Housing Trust</u>	<u>Nursing Home Residents</u>	<u>Arson Registry</u>
\$ 408,637	\$ 411,857	\$ 26,944	\$ 136,652	\$ -	\$ 177
-	-	-	-	22,176	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>408,637</u>	<u>411,857</u>	<u>26,944</u>	<u>136,652</u>	<u>22,176</u>	<u>177</u>
-	-	-	136,652	-	177
-	-	-	-	-	-
<u>\$ 408,637</u>	<u>\$ 411,857</u>	<u>\$ 26,944</u>	<u>\$ -</u>	<u>\$ 22,176</u>	<u>\$ -</u>

- (Continued)

**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS (CONTINUED)  
DECEMBER 31, 2024

	<u>Undivided Tax</u>	<u>Alimony and Child Support</u>	<u>County Court</u>	<u>Sheriff</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 7,811,116	\$ -	\$ -	\$ -
Cash and cash equivalents in segregated accounts	200	21,899	972,142	65,879
Due from other governments	6,547,803	-	-	-
Property taxes receivable	214,044,913	-	-	-
Special assessments receivable	3,667,307	-	-	-
Total assets	<u>232,071,339</u>	<u>21,899</u>	<u>972,142</u>	<u>65,879</u>
<b>Liabilities:</b>				
Due to other governments	<u>7,838,285</u>	<u>21,899</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	<u>207,018,863</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net position:</b>				
Restricted for individuals, organizations and other governments	<u>\$ 17,214,191</u>	<u>\$ -</u>	<u>\$ 972,142</u>	<u>\$ 65,879</u>

<b>Inmate</b>	<b>Total</b>
\$ -	\$ 21,989,435
22,667	1,104,963
-	6,547,803
-	214,044,913
-	3,667,307
<u>22,667</u>	<u>247,354,421</u>
-	7,997,013
-	207,018,863
<u>\$ 22,667</u>	<u>\$ 32,338,545</u>

**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<b>Health</b>	<b>Family and Children First</b>	<b>Soil and Water Conservation</b>	<b>Park and Recreation</b>
<b>Additions:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Amounts received as fiscal agent	11,130,110	276,512	553,794	4,280,829
Licenses, permits and fees for other governments	-	-	-	-
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	-	-	-	-
Special assessments collections for other governments	-	-	-	-
Sheriff sales collections for others	-	-	-	-
Other custodial fund collections	-	-	-	-
Total additions	<u>11,130,110</u>	<u>276,512</u>	<u>553,794</u>	<u>4,280,829</u>
<b>Deductions:</b>				
Distributions to the State of Ohio	-	-	-	-
Distributions of State funds to other governments	-	-	-	-
Distributions as fiscal agent	11,711,315	174,525	517,795	4,182,485
Distributions to individuals	-	-	-	-
Licenses, permits and fees distributions to other governments	-	-	-	-
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	-	-	-	-
Special assessment distributions to other governments	-	-	-	-
Sheriff sales distributions to other governments	-	-	-	-
Total deductions	<u>11,711,315</u>	<u>174,525</u>	<u>517,795</u>	<u>4,182,485</u>
Net change in fiduciary net position	(581,205)	101,987	35,999	98,344
<b>Net position beginning of year</b>	<u>7,529,538</u>	<u>258,660</u>	<u>436,572</u>	<u>5,314,157</u>
<b>Net position end of year</b>	<u><u>\$ 6,948,333</u></u>	<u><u>\$ 360,647</u></u>	<u><u>\$ 472,571</u></u>	<u><u>\$ 5,412,501</u></u>

<b>NCCC</b>	<b>Juvenile Residential Center</b>	<b>Emergency Planning Commission</b>	<b>Housing Trust</b>	<b>Nursing Home Residents</b>	<b>Fines Distribution</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,091,358	2,996,309	43,133	-	58,015	-
-	-	-	463,033	-	-
-	-	-	-	-	16,224
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,091,358	2,996,309	43,133	463,033	58,015	16,224
-	-	-	-	-	-
-	-	-	-	-	-
6,912,401	2,984,279	43,238	-	-	-
-	-	-	-	69,642	-
-	-	-	463,033	-	-
-	-	-	-	-	16,224
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,912,401	2,984,279	43,238	463,033	69,642	16,224
178,957	12,030	(105)	-	(11,627)	-
229,680	399,827	27,049	-	33,803	-
\$ 408,637	\$ 411,857	\$ 26,944	\$ -	\$ 22,176	\$ -

- (Continued)

**WOOD COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Undivided Tax</u>	<u>Alimony and Child Support</u>	<u>County Court</u>	<u>Sheriff</u>
<b>Additions:</b>				
Intergovernmental	\$ 9,072,594	\$ -	\$ -	\$ -
Amounts received as fiscal agent	-	98,328	-	-
Licenses, permits and fees for other governments	-	-	25,867,400	-
Fines and forfeitures for other governments	-	-	1,406,800	-
Property tax collection for other governments	231,203,342	-	-	-
Special assessments collections for other governments	3,343,187	-	-	-
Sheriff sales collections for others	-	-	-	634,389
Other custodial fund collections	-	-	-	-
Total additions	<u>243,619,123</u>	<u>98,328</u>	<u>27,274,200</u>	<u>634,389</u>
<b>Deductions:</b>				
Distributions to the State of Ohio	-	98,328	-	-
Distributions of State funds to other governments	11,653,033	-	-	-
Distributions as fiscal agent	-	-	-	-
Distributions to individuals	-	-	-	-
Licenses, permits and fees distributions to other governments	-	-	26,106,876	-
Fines and forfeitures distributions to other governments	-	-	1,349,580	-
Property tax distributions to other governments	220,305,353	-	-	-
Special assessment distributions to other governments	3,667,112	-	-	-
Sheriff sales distributions to other governments	-	-	-	632,392
Total deductions	<u>235,625,498</u>	<u>98,328</u>	<u>27,456,456</u>	<u>632,392</u>
Net change in fiduciary net position	7,993,625	-	(182,256)	1,997
<b>Net position beginning of year</b>	9,220,566	-	1,154,398	63,882
<b>Net position end of year</b>	<u>\$ 17,214,191</u>	<u>\$ -</u>	<u>\$ 972,142</u>	<u>\$ 65,879</u>

<b>Inmate</b>	<b>Total</b>
\$ -	\$ 9,072,594
-	26,528,388
-	26,330,433
-	1,423,024
-	231,203,342
-	3,343,187
-	634,389
334,355	334,355
334,355	298,869,712
-	98,328
-	11,653,033
-	26,526,038
338,308	407,950
-	26,569,909
-	1,365,804
-	220,305,353
-	3,667,112
-	632,392
338,308	291,225,919
(3,953)	7,643,793
26,620	24,694,752
\$ 22,667	\$ 32,338,545

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# **STATISTICAL SECTION**



## WOOD COUNTY, OHIO

### STATISTICAL SECTION DESCRIPTION

This part of Wood County's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	<b>226</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>236</b>
These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax and the sales tax.	
<b>Debt Capacity</b>	<b>249</b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	<b>254</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	<b>256</b>
These schedules contain service and infrastructure 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.	
<b>Sources:</b>	Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

**WOOD COUNTY, OHIO**

NET POSITION BY COMPONENT  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Governmental activities				
Net investment in capital assets	\$ 126,476,963	\$ 113,178,785	\$ 103,478,004	\$ 103,024,794
Restricted	73,256,269	110,138,791	108,231,416	93,464,247
Unrestricted (deficit)	<u>98,777,982</u>	<u>76,489,512</u>	<u>50,694,509</u>	<u>42,912,757</u>
Total governmental activities net position	<u>298,511,214</u>	<u>299,807,088</u>	<u>262,403,929</u>	<u>239,401,798</u>
Business-type activities				
Net investment in capital assets	9,159,646	5,759,816	6,425,829	5,821,893
Restricted	339,937	66,496	1,087,343	63,532
Unrestricted (deficit)	<u>(3,511,902)</u>	<u>(4,036,822)</u>	<u>(6,586,033)</u>	<u>(8,101,611)</u>
Total business-type activities net position	<u>5,987,681</u>	<u>1,789,490</u>	<u>927,139</u>	<u>(2,216,186)</u>
Primary government				
Net investment in capital assets	135,636,609	118,938,601	109,903,833	108,846,687
Restricted	73,596,206	110,205,287	109,318,759	93,527,779
Unrestricted (deficit)	<u>95,266,080</u>	<u>72,452,690</u>	<u>44,108,476</u>	<u>34,811,146</u>
Total primary government net position	<u>\$ 304,498,895</u>	<u>\$ 301,596,578</u>	<u>\$ 263,331,068</u>	<u>\$ 237,185,612</u>

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

2020	2019	2018	2017	2016	2015
\$ 97,818,305	\$ 96,217,314	\$ 97,584,788	\$ 92,806,907	\$ 91,358,571	\$ 89,791,955
85,801,819	74,468,376	59,196,907	56,886,216	59,567,923	56,110,178
552,668	(9,806,144)	(4,562,583)	(5,325,033)	19,446,000	17,315,716
184,172,792	160,879,546	152,219,112	144,368,090	170,372,494	163,217,849
5,690,818	5,097,465	5,061,730	5,201,689	4,269,458	3,272,236
-	-	-	-	-	-
(12,810,570)	(11,938,622)	(10,487,052)	(8,392,542)	(3,233,053)	(1,696,973)
(7,119,752)	(6,841,157)	(5,425,322)	(3,190,853)	1,036,405	1,575,263
103,509,123	101,314,779	102,646,518	98,008,596	95,628,029	93,064,191
85,801,819	74,468,376	59,196,907	56,886,216	59,567,923	56,110,178
(12,257,902)	(21,744,766)	(15,049,635)	(13,717,575)	16,212,947	15,618,743
\$ 177,053,040	\$ 154,038,389	\$ 146,793,790	\$ 141,177,237	\$ 171,408,899	\$ 164,793,112

**WOOD COUNTY, OHIO**

CHANGES IN NET POSITION  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Expenses</b>				
Governmental activities				
General government:				
Legislative and executive	\$ 30,951,631	\$ 27,038,015	\$ 17,921,152	\$ 3,498,354
Judicial	13,317,925	11,133,111	10,743,954	9,620,428
Intergovernmental	621,282	582,350	723,926	329,045
Internal service fund-external portion	3,306,274	2,287,939	2,698,571	1,715,103
Public safety	15,366,776	12,556,106	11,523,307	10,848,283
Public works	15,299,330	12,565,542	16,157,720	10,191,267
Health *	16,188,053			
Alcohol, drug addiction, and mental health services	-	13,293,030	11,614,612	12,056,541
Other health	-	708,322	967,949	498,303
Human services *	51,895,957			
Job and family services	-	15,800,445	13,389,874	9,827,668
Child support enforcement agency	-	2,726,547	2,307,616	1,410,365
Developmental disabilities	-	22,931,313	17,783,244	12,443,646
Other human services	-	4,114,011	4,076,952	2,801,245
Conservation and recreation	856,998	489,437	454,859	460,549
Economic development	1,116,121	1,135,873	1,320,501	2,068,472
Other	594,638	-	-	-
Interest	593,026	638,179	582,605	129,883
Total governmental activities expenses:	<u>150,108,011</u>	<u>128,000,220</u>	<u>112,266,842</u>	<u>77,899,152</u>
Business-type activities				
Building inspection	1,580,578	1,622,544	1,250,312	705,647
Nursing home	9,905,649	9,598,702	7,176,838	4,950,762
Landfill	3,019,045	3,672,478	2,462,715	3,014,325
Total business-type activities expenses:	<u>14,505,272</u>	<u>14,893,724</u>	<u>10,889,865</u>	<u>8,670,734</u>
Total primary government expenses:	<u>164,613,283</u>	<u>142,893,944</u>	<u>123,156,707</u>	<u>86,569,886</u>
<b>Program Revenues</b>				
Governmental activities				
Charges for services				
General government:				
Legislative and executive	6,135,256	7,388,461	6,392,541	6,560,781
Judicial	1,724,136	4,485,950	4,931,577	4,635,732
Internal service fund-external portion	2,023,268	2,299,938	1,791,118	1,876,005
Public safety	1,552,827	1,570,099	1,624,112	1,423,556
Public works	9,450,395	9,253,600	8,849,560	9,468,405
Health *	777,093			
Alcohol, drug addiction, and mental health services	-	-	-	1,523
Other health	-	380,848	587,129	354,904
Human services *	1,425,866			
Job and family services	-	-	-	-
Child support enforcement agency	-	490,599	460,795	459,561
Developmental disabilities	-	555,388	534,687	355,389
Other human services	-	22,622	21,347	24,328
Economic development	778,136	627,378	776,277	731,634
Total charges for services:	<u>23,866,977</u>	<u>27,074,883</u>	<u>25,969,143</u>	<u>25,891,818</u>
Operating grants, contributions, and interest	40,723,269	42,910,272	31,534,322	29,526,160
Capital grants and contributions	1,838,591	1,305,847	1,586,226	2,664,510
Total governmental activities program revenue:	<u>66,428,837</u>	<u>71,291,002</u>	<u>59,089,691</u>	<u>58,082,488</u>

2020	2019	2018	2017	2016	2015
\$ 26,348,974	\$ 29,100,186	\$ 25,738,866	\$ 25,314,481	\$ 21,203,975	\$ 19,232,702
9,118,610	10,294,551	10,189,348	9,967,292	9,506,509	9,135,703
468,200	446,748	444,365	442,610	415,473	434,643
1,811,264	1,982,330	2,139,216	1,779,240	988,184	2,205,372
11,786,514	10,273,441	10,785,435	10,704,251	10,212,730	10,074,413
10,871,520	15,883,745	12,948,610	12,402,958	10,918,605	9,524,192
12,159,204	10,399,740	9,957,173	9,760,009	9,931,455	9,774,175
675,621	815,068	792,386	815,601	720,564	679,980
13,556,613	13,021,208	13,337,086	13,337,324	11,627,729	10,774,737
2,435,156	2,636,669	2,415,247	2,371,051	2,179,207	2,157,530
20,674,729	21,666,034	22,973,950	23,111,387	27,192,277	28,746,138
3,174,091	2,963,467	2,882,852	2,818,729	2,710,064	2,777,560
433,821	420,195	398,729	383,887	355,018	345,998
1,349,481	723,505	664,596	1,946,305	1,171,987	1,207,935
-	-	-	-	-	-
152,160	150,109	171,176	76,880	233,458	250,008
115,015,958	120,776,996	115,839,035	115,232,005	109,367,235	107,321,086
1,641,986	1,812,391	1,667,969	1,392,408	1,368,957	965,842
8,246,956	8,445,724	7,566,826	7,132,593	7,566,209	6,607,985
3,244,264	2,734,151	2,032,614	3,098,865	2,518,359	1,722,959
13,133,206	12,992,266	11,267,409	11,623,866	11,453,525	9,296,786
128,149,164	133,769,262	127,106,444	126,855,871	120,820,760	116,617,872
6,125,620	5,079,361	5,279,184	5,321,645	5,087,347	4,937,122
4,027,388	4,073,586	4,161,099	3,859,657	3,711,660	3,898,815
1,702,973	2,029,799	2,089,513	1,937,685	2,500,550	2,515,885
1,534,352	1,935,767	2,376,912	1,454,429	1,459,165	1,096,766
8,232,009	8,947,458	7,131,204	8,197,452	6,220,419	7,045,583
347,502	17,583	24,542	20	2,006	23,259
391,338	411,395	386,789	356,879	461,990	346,805
-	1,145	-	-	-	2,480
446,427	453,483	450,314	447,918	512,008	428,953
812,805	515,124	508,052	529,161	475,281	834,825
23,845	23,343	24,973	544	-	-
531,691	551,940	500,473	447,069	456,706	461,302
24,175,950	24,039,984	22,933,055	22,552,459	20,887,132	21,591,795
37,536,756	31,432,284	27,773,811	28,673,731	30,831,863	30,002,981
1,747,551	1,827,527	7,486,472	4,886,515	4,343,709	5,710,722
63,460,257	57,299,795	58,193,338	56,112,705	56,062,704	57,305,498

**WOOD COUNTY, OHIO**

**CHANGES IN NET POSITION (CONTINUED)  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)**

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
Business-type activities				
Charges for services				
Building inspection	\$ 3,134,666	\$ 2,624,289	\$ 2,815,436	\$ 2,772,742
Nursing home	9,243,895	8,705,459	6,973,899	6,958,496
Landfill	3,457,432	3,280,908	3,107,598	2,961,093
Total Charges for services	15,835,993	14,610,656	12,896,933	12,692,331
Operating grants, contributions, and interest	-	1,000,000	877,221	606,455
Total business-type activities program revenue:	15,835,993	15,610,656	13,774,154	13,298,786
Total primary government program revenue:	82,264,830	86,901,658	72,863,845	71,381,274
<b>Net (Expense) Revenue</b>				
Governmental activities	(83,679,174)	(56,709,218)	(53,177,151)	(19,816,664)
Business-type activities	1,330,721	716,932	2,884,289	4,628,052
Total primary government net expense:	(82,348,453)	(55,992,286)	(50,292,862)	(15,188,612)
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities				
Property taxes levied for:				
General operating	10,015,476	8,402,436	8,507,561	7,998,799
Health-alcohol, drug addiction, and mental health services	7,530,771	8,431,929	8,596,641	8,036,379
Human services-job and family services	2,830,587	3,867,141	3,185,085	3,756,670
Human services-developmental disabilities	19,033,318	22,702,546	21,834,419	21,024,640
Human services-senior citizens	2,976,213	3,316,188	3,412,446	2,079,130
Conservation and recreation-historical center	200,197	178,784	180,865	170,206
Payment in lieu of taxes	50,137	78,625	69,942	65,096
Permissive sales taxes	29,728,135	28,979,541	29,005,417	26,808,192
Other taxes	232,762	255,477	220,084	213,104
Grants and entitlements not restricted to specific programs	6,736,879	4,345,779	4,002,822	4,319,939
Investment earnings and other interest	11,986,768	12,174,058	(4,321,159)	(357,771)
Other	947,128	1,498,273	1,605,159	1,052,086
Transfers	(3,361,986)	(118,400)	(120,000)	(120,800)
Total governmental activities	88,906,385	94,112,377	76,179,282	75,045,670
Business-type activities				
Investment earnings and other interest	-	-	-	-
Other	41,452	27,019	139,036	154,714
Transfers	3,361,986	118,400	120,000	120,800
Total business-type activities	3,403,438	145,419	259,036	275,514
Total primary government	92,309,823	94,257,796	76,438,318	75,321,184
<b>Change in Net Position</b>				
Governmental activities	5,227,211	37,403,159	23,002,131	55,229,006
Business-type activities	4,734,159	862,351	3,143,325	4,903,566
Total primary government	\$ 9,961,370	\$ 38,265,510	\$ 26,145,456	\$ 60,132,572

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2011 and GASB Statement No. 75 beginning in 2018.

\* Beginning in 2024, expenses and program revenues for health and human services were not broken out by department.



2020	2019	2018	2017	2016	2015
\$ 1,468,127	\$ 1,915,167	\$ 1,785,860	\$ 1,688,796	\$ 1,547,283	\$ 1,378,422
7,438,766	6,579,556	6,216,333	5,685,121	5,547,264	6,443,531
2,932,347	2,809,428	2,493,752	2,785,611	2,605,318	2,267,270
11,839,240	11,304,151	10,495,945	10,159,528	9,699,865	10,089,223
218,761	-	-	40,000	-	-
12,058,001	11,304,151	10,495,945	10,199,528	9,699,865	10,089,223
75,518,258	68,603,946	68,689,283	66,312,233	65,762,569	67,394,721
(51,555,701)	(63,477,201)	(57,645,697)	(59,119,300)	(53,304,531)	(50,015,588)
(1,075,205)	(1,688,115)	(771,464)	(1,424,338)	(1,753,660)	792,437
(52,630,906)	(65,165,316)	(58,417,161)	(60,543,638)	(55,058,191)	(49,223,151)
7,594,014	7,130,612	6,711,336	6,609,274	6,484,286	6,462,504
7,975,420	6,939,596	6,481,660	6,599,673	6,501,743	6,454,959
3,784,437	3,550,165	3,328,771	3,387,359	219,580	1,558,952
21,150,478	19,567,445	15,613,464	11,794,339	19,117,501	19,163,290
2,037,774	1,911,612	1,791,418	1,824,941	1,797,368	1,786,665
161,568	151,711	142,778	140,634	137,947	137,501
65,037	65,045	-	-	-	-
24,513,928	23,686,838	22,318,776	21,728,747	20,918,104	20,639,561
189,995	178,180	149,001	138,177	130,266	130,201
3,556,617	3,587,550	4,125,368	3,396,957	3,290,652	3,401,081
2,263,933	4,022,099	2,052,908	1,566,658	266,821	1,293,961
2,116,359	1,499,182	1,276,451	2,126,203	2,745,970	1,614,354
(560,613)	(152,400)	1,504,788	(150,945)	(1,151,062)	(130,593)
74,848,947	72,137,635	65,496,719	59,162,017	60,459,176	62,512,436
-	-	-	-	-	-
235,997	119,880	41,783	32,864	63,740	121,994
560,613	152,400	(1,504,788)	150,945	1,151,062	130,593
796,610	272,280	(1,463,005)	183,809	1,214,802	252,587
75,645,557	72,409,915	64,033,714	59,345,826	61,673,978	62,765,023
23,293,246	8,660,434	7,851,022	42,717	7,154,645	12,496,848
(278,595)	(1,415,835)	(2,234,469)	(1,240,529)	(538,858)	1,045,024
\$ 23,014,651	\$ 7,244,599	\$ 5,616,553	\$ (1,197,812)	\$ 6,615,787	\$ 13,541,872

**WOOD COUNTY, OHIO**

FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General fund					
Nonspendable	\$ 2,439,393	\$ 2,696,469	\$ 2,685,823	\$ 2,979,139	\$ 2,922,158
Committed	1,842,387	2,230,216	1,793,904	2,250,332	965,908
Assigned	7,617,856	7,473,621	13,582,086	11,632,359	12,904,320
Unassigned	<u>40,202,411</u>	<u>33,083,856</u>	<u>22,066,803</u>	<u>27,307,547</u>	<u>26,178,791</u>
Total general fund	<u>52,102,047</u>	<u>45,484,162</u>	<u>40,128,616</u>	<u>44,169,377</u>	<u>42,971,177</u>
All other governmental funds					
Nonspendable	552,220	592,892	648,787	562,524	565,512
Restricted	83,519,701	97,320,016	89,853,506	85,079,786	78,502,676
Committed	462,274	372,142	105,346	115,178	421,790
Assigned	59,966,066	50,625,011	54,227,562	34,173,657	27,729,963
Unassigned (deficit)	<u>(455,029)</u>	<u>(736,999)</u>	<u>(831,160)</u>	<u>(947,673)</u>	<u>(686,823)</u>
Total all other governmental funds	<u>144,045,232</u>	<u>148,173,062</u>	<u>144,004,041</u>	<u>118,983,472</u>	<u>106,533,118</u>
Total governmental funds	<u><u>\$ 196,147,279</u></u>	<u><u>\$ 193,657,224</u></u>	<u><u>\$ 184,132,657</u></u>	<u><u>\$ 163,152,849</u></u>	<u><u>\$ 149,504,295</u></u>

<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
\$ 2,965,226	\$ 2,681,385	\$ 2,909,299	\$ 2,207,862	\$ 2,016,046
1,347,761	952,096	637,889	355,071	-
11,548,613	13,437,267	10,386,620	9,967,368	8,500,443
23,562,980	18,661,366	20,558,438	19,109,810	18,739,733
39,424,580	35,732,114	34,492,246	31,640,111	29,256,222
450,028	586,918	493,393	539,257	522,558
68,459,353	53,334,664	50,739,807	51,020,553	48,656,232
841,158	2,193,202	350,000	350,000	-
15,280,932	11,880,422	9,046,848	7,862,710	8,136,953
(885,830)	(720,240)	(554,940)	(526,498)	(446,563)
84,145,641	67,274,966	60,075,108	59,246,022	56,869,180
\$ 123,570,221	\$ 103,007,080	\$ 94,567,354	\$ 90,886,133	\$ 86,125,402

**WOOD COUNTY, OHIO**

**CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Revenues</b>				
Property taxes	\$ 47,491,641	\$ 45,054,950	\$ 42,127,326	\$ 43,288,716
Payment in lieu of taxes	50,137	78,625	69,942	65,096
Permissive sales taxes	29,454,642	28,893,157	28,740,060	26,518,465
Permissive motor vehicle license taxes	5,550,531	5,437,995	5,319,441	5,586,778
Other taxes	232,762	255,477	220,084	213,104
Charges for services	13,382,208	13,248,837	13,935,147	13,116,643
Licenses and permits	438,796	482,834	431,596	537,738
Fines, costs, forfeitures, and settlements	1,371,022	931,593	858,793	1,162,456
Intergovernmental	47,715,868	50,015,669	39,796,722	38,349,800
Special assessments	1,332,896	1,142,685	1,045,701	1,061,357
Investment earnings and other interest	11,792,096	11,181,470	(4,074,250)	(256,647)
Other	1,486,396	1,452,893	1,529,728	1,039,115
Total revenues	<u>160,298,995</u>	<u>158,176,185</u>	<u>130,000,290</u>	<u>130,682,621</u>
<b>Expenditures</b>				
Current:				
General government:				
Legislative and executive	28,227,255	24,458,042	23,084,546	21,716,186
Judicial	12,442,296	11,134,186	10,477,609	10,099,398
Intergovernmental	621,282	582,350	723,926	329,045
Public safety	14,270,846	11,804,347	10,892,053	10,550,973
Public works	15,352,979	15,104,915	15,183,655	15,629,767
Health	15,916,049	13,736,030	12,577,428	12,936,647
Human services	48,472,223	43,877,477	40,400,454	36,798,536
Conservation and recreation	746,034	407,047	385,159	373,748
Economic development	1,078,372	1,121,987	1,373,605	2,185,522
Other	594,638	457,147	710,909	594,179
Capital outlay	16,892,460	22,424,492	4,010,976	3,650,590
Debt service:				
Principal retirement	1,000,000	990,000	362,477	363,717
Interest	630,067	675,198	538,864	133,361
Total expenditures	<u>156,244,501</u>	<u>146,773,218</u>	<u>120,721,661</u>	<u>115,361,669</u>
Excess of revenues over expenditures	<u>4,054,494</u>	<u>11,402,967</u>	<u>9,278,629</u>	<u>15,320,952</u>
<b>Other financing sources (uses)</b>				
General obligation bonds issued	-	-	13,000,000	-
Premium on bonds issued	-	-	621,179	-
Payment to refunded bond escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	26,752,477	23,931,099	12,078,752	11,082,969
Transfers out	(28,316,916)	(25,809,499)	(13,998,752)	(12,755,367)
Total other financing sources (uses)	<u>(1,564,439)</u>	<u>(1,878,400)</u>	<u>11,701,179</u>	<u>(1,672,398)</u>
Changes in fund balance	<u>\$ 2,490,055</u>	<u>\$ 9,524,567</u>	<u>\$ 20,979,808</u>	<u>\$ 13,648,554</u>
Debt service as a percentage of noncapital expenditures	1.20%	1.42%	0.79%	0.48%

2020	2019	2018	2017	2016	2015
\$ 42,578,819	\$ 39,037,248	\$ 34,098,744	\$ 30,386,155	\$ 34,457,510	\$ 35,478,125
65,037	65,045	-	-	-	-
24,408,562	23,214,487	22,102,959	21,725,892	20,993,546	20,136,848
5,252,528	5,363,458	4,335,448	4,288,333	4,254,403	4,177,907
189,995	178,180	149,001	138,177	130,266	130,201
13,303,079	12,717,501	12,298,026	12,990,020	10,776,435	11,458,858
549,387	521,745	551,762	522,710	646,082	471,416
875,236	874,708	1,225,296	902,159	809,373	820,245
43,896,047	38,437,383	33,327,494	34,450,537	36,295,951	37,560,812
681,917	563,654	884,568	495,492	656,349	571,111
2,452,594	3,834,204	1,860,814	1,508,970	146,387	1,313,363
1,822,503	1,500,023	1,330,460	2,066,304	2,747,303	1,626,955
136,075,704	126,307,636	112,164,572	109,474,749	111,913,605	113,745,841
21,592,724	20,655,659	21,033,868	20,522,196	19,665,035	19,340,889
8,982,173	9,848,089	9,738,685	9,556,084	9,346,231	9,065,801
468,200	446,748	444,365	442,610	415,473	434,643
11,097,067	10,145,562	9,945,115	9,433,063	9,380,676	9,307,706
11,418,086	8,957,188	8,505,937	9,166,966	8,907,878	9,140,373
12,684,846	10,888,700	10,503,024	10,331,037	10,626,566	10,396,138
36,967,322	36,490,298	39,159,413	39,430,061	41,183,246	40,276,938
349,872	336,667	317,000	322,310	314,693	307,093
1,325,820	675,259	638,587	1,913,740	1,160,672	1,212,337
468,620	714,498	588,766	732,796	762,191	548,730
4,506,962	6,024,103	3,374,113	1,820,803	3,590,790	6,349,864
326,239	332,478	312,478	292,478	282,478	324,478
155,624	153,445	176,554	284,178	260,586	267,378
110,343,555	105,668,694	104,737,905	104,248,322	105,896,515	106,972,368
25,732,149	20,638,942	7,426,667	5,226,427	6,017,090	6,773,473
-	-	-	2,665,000	-	-
-	-	-	-	-	-
-	-	-	(2,665,000)	-	-
1,703,525	576,599	8,271	-	-	-
14,906,170	5,686,117	6,746,925	2,499,500	2,428,346	1,131,162
(16,407,770)	(6,338,517)	(5,742,137)	(4,044,706)	(3,684,705)	(7,231,519)
201,925	(75,801)	1,013,059	(1,545,206)	(1,256,359)	(6,100,357)
\$ 25,934,074	\$ 20,563,141	\$ 8,439,726	\$ 3,681,221	\$ 4,760,731	\$ 673,116
0.47%	0.48%	0.48%	0.57%	0.54%	0.61%

**WOOD COUNTY, OHIO**

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN YEARS**

Year	Real Property			Public Utility Personal Property	
	Assessed Value			Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial Public Utility	Estimated Actual Value		
<b>2024</b>	\$ 3,471,057,580	\$ 860,104,680	\$ 12,374,749,314	\$ 556,996,810	\$ 632,950,920
<b>2023</b>	2,686,387,960	779,463,980	9,902,434,114	558,576,970	634,746,557
<b>2022</b>	2,655,954,870	763,324,370	9,769,369,257	555,438,390	631,179,989
<b>2021</b>	2,630,392,510	749,568,290	9,657,030,857	555,341,980	631,070,432
<b>2020</b>	2,429,977,850	741,703,740	9,061,947,400	402,958,940	457,907,886
<b>2019</b>	2,404,676,600	735,778,130	8,972,727,800	239,222,800	271,844,091
<b>2018</b>	2,380,994,710	725,401,900	8,875,418,885	165,719,490	188,317,602
<b>2017</b>	2,256,712,500	698,386,010	8,443,138,600	153,054,240	173,925,273
<b>2016</b>	2,232,617,420	686,164,160	8,339,375,942	140,069,080	159,169,409
<b>2015</b>	2,218,126,950	688,817,870	8,305,556,628	125,882,310	143,048,080

Source: Wood County Auditor

(1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented.

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

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

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

<b>Total</b>				
	<b>Assessed Value</b>	<b>Estimated Actual Value</b>	<b>Ratio of Assessed to Actual Value</b>	<b>Weighted Average Tax Rate (1)</b>
\$	4,888,159,070	\$ 13,007,700,235	37.58%	\$ 11.88
	4,024,428,910	10,537,180,671	38.19%	14.11
	3,974,717,630	10,400,549,246	38.22%	13.42
	3,935,302,780	10,288,101,289	38.25%	13.83
	3,574,640,530	9,519,855,286	37.55%	14.24
	3,379,677,530	9,244,571,891	36.56%	14.00
	3,272,116,100	9,063,736,487	36.10%	13.03
	3,108,152,750	8,617,063,873	36.07%	12.06
	3,058,850,660	8,498,545,351	35.99%	13.58
	3,032,827,130	8,448,604,707	35.90%	14.18

**WOOD COUNTY, OHIO**

**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS  
(PER \$1,000 OF ASSESSED VALUATIONS)  
LAST TEN YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Voted Millage						
Alcohol, Drug Addiction, and Mental Health Services						
Effective Millage Rates						
Residential/Agricultural	\$ 1.6614	\$ 2.1284	\$ 2.1332	\$ 2.1350	\$ 2.2886	\$ 2.1546
Commercial/Industrial	2.3173	2.5473	2.5530	2.5461	2.5538	2.5402
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000	2.6000	2.6000
Job and Family Services						
Effective Millage Rates						
Residential/Agricultural	0.6246	1.0403	0.7820	1.0435	1.1186	1.1206
Commercial/Industrial	0.8833	1.2622	0.9488	1.2616	1.2654	1.2701
Tangible/Public Utility Personal	1.0000	1.3000	0.9750	1.3000	1.3000	1.3000
Developmental Disabilities						
Effective Millage Rates						
Residential/Agricultural	4.0464	5.1839	4.7946	5.2000	5.5739	5.5839
Commercial/Industrial	6.5327	7.1809	6.7106	7.1776	7.1994	7.2257
Tangible/Public Utility Personal	9.1500	9.1500	8.6500	9.1500	9.1500	9.1500
Commission on Aging						
Effective Millage Rates						
Residential/Agricultural	0.6707	0.8592	0.8612	0.5619	0.6023	0.6034
Commercial/Industrial	0.8906	0.9790	0.9812	0.6793	0.6814	0.6839
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	0.7000	0.7000	0.7000
Park District						
Effective Millage Rates						
Residential/Agricultural	0.6246	0.8002	0.8020	0.8027	0.8604	0.8620
Commercial/Industrial	0.8833	0.9709	0.9731	0.9705	0.9734	0.9770
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
General Health District						
Effective Millage Rates						
Residential/Agricultural	0.3121	0.3998	0.4007	0.4011	0.4299	0.4306
Commercial/Industrial	0.4412	0.4845	0.4856	0.4844	0.4862	0.4880
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Total Voted Millage						
Total Effective Voted Millage by Type of Property						
Residential/Agricultural	7.9398	10.4118	9.7737	10.1442	10.8737	10.7551
Commercial/Industrial	11.9484	13.4248	12.6523	13.1195	13.1596	13.1849
Tangible/Public Utility Personal	15.2500	15.5500	14.7250	15.2500	15.2500	15.2500
Unvoted Millage						
General Fund	2.3500	2.3500	2.3500	2.3500	2.3500	2.3500
Historical Society	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Total Unvoted Millage	2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
Total Wood County (Total Direct Rate)						
Effective Millage Rates						
Residential/Agricultural	10.3398	12.8118	12.1737	12.5442	13.2737	13.1551
Commercial/Industrial	14.3484	15.8248	15.0523	15.5195	15.5596	15.5849
Tangible/Public Utility Personal	17.6500	17.9500	17.1250	17.6500	17.6500	17.6500
Total Weighted Average Tax Rate	11.8781	14.1085	13.4184	13.8314	14.2413	14.0022



<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 2.1515	\$ 2.2495	\$ 2.2518	\$ 2.2532
2.5270	2.6000	2.6000	2.6000
2.6000	2.6000	2.6000	2.6000
1.1189	1.1699	-	0.5859
1.2635	1.3000	-	0.6500
1.3000	1.3000	-	0.6500
4.7410	3.6249	6.2862	6.2902
6.2457	4.9460	7.8658	7.8552
8.1800	6.7000	9.6500	9.6500
0.6025	0.6299	0.6306	0.6310
0.6804	0.7000	0.7000	0.7000
0.7000	0.7000	0.7000	0.7000
0.8607	0.8999	0.9009	0.9014
0.9719	1.0000	1.0000	1.0000
1.0000	1.0000	1.0000	1.0000
0.4300	0.4497	0.4501	0.4504
0.4859	0.5000	0.5000	0.5000
0.5000	0.5000	0.5000	0.5000
9.9046	9.0238	10.5196	11.1121
12.1744	11.0460	12.6658	13.3052
14.2800	12.8000	14.4500	15.1000
2.3500	2.3500	2.3500	2.3500
0.0500	0.0500	0.0500	0.0500
2.4000	2.4000	2.4000	2.4000
12.3046	11.4238	12.9196	13.5121
14.5744	13.4460	15.0658	15.7052
16.6800	15.2000	16.8500	17.5000
13.0285	12.0641	13.5811	14.1758

- (Continued)

**WOOD COUNTY, OHIO**

**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)**  
**(PER \$1,000 OF ASSESSED VALUATIONS)**  
**LAST TEN YEARS**

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>School Districts</b>						
Bowling Green CSD	\$60.6900	\$57.0400	\$56.9400	\$56.9500	\$57.1600	\$57.0800
Eastwood LSD	33.9000	34.6200	34.8000	34.8100	34.7500	34.9000
Elmwood LSD	34.8000	36.4000	36.4600	36.4000	36.4000	36.6000
Fostoria CSD	56.3600	59.8500	60.2000	60.5300	60.1200	60.5000
Lake LSD	64.1900	64.6500	64.6500	62.1400	62.8400	62.9900
North Baltimore LSD	52.6500	52.7900	52.9000	52.2500	54.6000	55.4000
Northwood LSD	80.4000	81.1500	82.6100	80.5500	81.8500	81.6500
Otsego LSD	44.9000	45.5500	45.5500	45.4000	46.0000	46.3500
Perrysburg EVSD	74.6500	77.7100	77.2700	76.7200	77.9000	71.0900
Rossford EVSD	66.3000	66.9200	68.8500	69.0000	68.6500	68.8500
<b>Out-of-County School Districts</b>						
Anthony Wayne LSD	71.3500	71.6000	72.0000	72.7700	72.7700	72.6600
Gibsonburg EVSD	46.2000	46.7000	49.0000	49.2000	49.2000	49.2000
Lakota LSD	39.7000	40.0000	40.0000	40.0000	40.0000	40.0000
McComb LSD	31.4600	31.4600	31.4600	31.4600	31.4600	31.4600
Patrick Henry LSD	40.0000	40.3000	40.3000	40.3000	40.3000	41.5000
<b>Joint Vocational School Districts</b>						
Four County JVSD	4.2000	4.2000	4.2000	4.2000	4.2000	4.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
<b>Corporations</b>						
Bairdstown Village	2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000	5.7000	5.7000
Bowling Green City	6.2000	6.2000	6.2000	6.2000	6.2000	6.2000
Bradner Village	9.4000	9.5500	9.7400	9.5900	9.5500	10.0000
Custar Village	6.2000	6.2000	6.2000	6.2000	6.2000	6.2000
Cygnnet Village	2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
Fostoria City	10.3000	10.3000	10.3000	10.3000	10.3000	10.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000	4.1000	4.1000
Haskins Village	11.0000	11.0000	11.0000	11.0000	10.5000	10.5000
Hoytville Village	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
Jerry City Village	2.0000	2.0000	2.0000	2.0000	5.0000	5.0000
Luckey Village	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
Millbury Village	5.8000	5.8000	5.8000	5.8000	5.8000	5.8000
Milton Center Village	5.0000	5.0000	5.0000	5.0000	10.0000	10.0000
North Baltimore Village	5.3500	5.3500	5.0000	5.3500	5.4000	5.3500
Northwood City	1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
Perrysburg City	5.6500	5.6500	5.6500	5.6500	5.6500	5.6500
Portage Village	2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
Risingsun Village	12.2000	12.2000	12.2000	12.2000	12.2000	14.0000
Rossford City	11.1000	11.1000	11.1000	11.1000	11.1000	7.7000
Tontogany Village	1.2000	1.2000	1.2000	1.2000	1.2000	1.2000
Walbridge Village	1.7000	1.7000	1.7000	1.7000	1.7000	1.7000
Wayne Village	11.7000	11.7000	11.7000	11.7000	11.7000	11.7000
West Millgrove Village	7.4000	7.4000	12.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	4.3000	4.3000	4.3000	4.3000	4.3000

2018	2017	2016	2015
\$57.4500	\$57.5000	\$57.5000	\$57.5500
34.9000	34.6500	33.1500	37.9000
37.0500	36.9000	36.9000	36.9000
60.4800	60.0200	59.5700	59.7600
63.3400	62.5900	62.9400	63.4400
58.2500	54.9000	55.3000	55.1500
81.2500	82.6500	81.2500	79.8150
46.2000	46.2000	47.0000	46.8500
71.1000	72.9000	73.3000	71.6500
69.2000	69.6000	58.2000	52.3000
73.7700	73.7800	71.3000	71.3000
49.7000	49.7000	49.7000	50.5000
40.0000	40.0000	42.7000	42.7000
31.7600	33.0100	33.1200	33.1400
41.1000	40.6300	40.8300	45.4500
4.2000	4.2000	3.2000	3.2000
3.2000	3.2000	3.2000	3.2000
1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000
6.2000	6.2000	5.6000	5.6000
9.9000	10.0000	9.9000	9.9000
6.2000	6.2000	6.2000	6.2000
2.4000	2.4000	2.4000	2.4000
10.3000	4.3000	4.3000	4.3000
4.1000	4.1000	4.1000	4.1000
9.5000	9.5000	9.5000	9.5000
4.0000	4.0000	4.0000	4.0000
5.0000	5.0000	8.5000	8.5000
6.5000	6.5000	6.5000	6.5000
5.8000	5.8000	5.8000	5.5000
10.0000	10.0000	10.0000	10.0000
5.3000	5.5000	5.3000	5.4000
1.6000	1.6000	1.6000	1.6000
1.8000	1.8000	1.8000	1.8000
6.3000	6.3000	6.3000	6.3000
2.2000	2.2000	2.2000	2.2000
14.0000	14.0000	14.0000	14.0000
7.7000	7.7000	7.7000	7.7000
1.2000	1.2000	1.2000	1.2000
1.7000	1.7000	1.7000	1.7000
11.7000	11.7000	11.7000	11.7000
12.4000	12.4000	12.4000	12.4000
4.3000	4.3000	4.3000	4.3000

- (Continued)

**WOOD COUNTY, OHIO**

**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)**  
**(PER \$1,000 OF ASSESSED VALUATIONS)**  
**LAST TEN YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Townships</b>						
Bloom	\$ 5.9000	\$ 6.5000	\$ 6.5000	\$ 6.5000	\$ 6.5000	\$ 6.5000
Center	6.8000	6.8000	6.8000	6.8000	6.8000	5.8000
Freedom	11.5500	11.5500	10.7500	10.7500	9.0000	9.0000
Grand Rapids	8.0000	8.0000	8.0000	8.0000	8.0000	7.7500
Henry	8.9000	8.9000	8.9000	8.9000	8.9000	8.9000
Jackson	6.9500	6.9500	6.9500	6.9500	6.9500	6.9500
Lake	18.7000	18.7000	18.7000	18.7000	16.2000	16.2000
Liberty	4.1000	4.1000	4.1000	4.1000	4.1000	4.1000
Middleton	11.6000	11.6000	11.6000	11.6000	11.6000	11.6000
Milton	9.7000	9.7000	9.7000	8.2000	8.2000	8.2000
Montgomery	6.6000	6.6000	6.6000	6.6000	6.6000	6.6000
Perry	5.6000	6.6000	6.6000	6.6000	6.6000	6.1000
Perrysburg	22.1000	22.1000	22.1000	22.1000	22.1000	22.1000
Plain	5.4000	5.4000	5.4000	5.4000	5.4000	5.4000
Portage	5.4000	5.4000	5.4000	5.4000	5.4000	5.4000
Troy	7.4000	7.4000	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.4000	6.4000	6.4000	6.4000	6.4000
Webster	5.7000	5.7000	5.7000	6.0000	6.0000	6.0000
Weston	9.9000	9.9000	9.9000	9.9000	9.9000	8.4000
<b>Other Units</b>						
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
Eagleview Joint Ambulance District	3.5000	-	-	-	-	-
Kaubisch Memorial Public Library	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
Mid County Ambulance District	4.5000	4.5000	4.5000	4.5000	4.5000	5.5000
North Baltimore Public Library	1.9500	1.9500	1.9500	1.9500	1.9500	1.9500
Northwest EMS District	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Pemberville Public Library	0.8000	0.8000	0.8000	0.8000	0.8000	0.8000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
South East Ambulance District	6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
TARTA	-	-	2.5000	2.5000	2.5000	2.5000
Way Library	1.9000	1.9000	1.9000	1.9000	1.9000	1.9000
Wayne Library	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Weston Public Library	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Wood County District Public Library	0.9500	0.9700	1.0000	1.0000	1.0000	1.0200

Source: Wood County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed value 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.

2018	2017	2016	2015
\$ 6.5000	\$ 6.5000	\$ 6.5000	\$ 6.5000
5.8000	5.8000	5.8000	5.8000
9.0000	9.0000	9.0000	9.0000
7.7500	7.7500	7.7500	7.7500
8.9000	7.7000	7.7000	7.7000
10.9500	9.9500	10.9500	10.9500
16.2000	15.2000	15.2000	15.2000
4.1000	4.4500	4.4500	4.4500
11.6000	11.6000	11.6000	11.6000
8.2000	8.2000	8.2000	8.2000
6.9000	6.9000	6.9000	6.9000
6.1000	6.1000	6.1000	6.2000
20.6000	20.6000	18.6000	18.6000
5.4000	4.9000	4.9000	4.9000
5.4000	5.4000	5.4000	5.4000
7.4000	7.4000	7.4000	7.4000
6.4000	6.4000	6.4000	6.4000
5.7000	5.7000	5.7000	5.7000
8.4000	8.4000	8.4000	8.4000
3.5000	3.5000	3.5000	3.5000
-	-	-	-
1.5000	1.5000	1.5000	1.5000
5.5000	5.5000	2.0000	2.0000
1.9500	1.9500	1.9500	1.9500
6.0000	6.0000	6.0000	4.0000
0.8000	0.8000	0.8000	0.8000
1.0000	1.0000	1.0000	1.0000
0.3000	0.3000	0.3000	0.3000
-	-	-	-
2.5000	2.5000	2.5000	2.5000
1.9000	1.9000	1.5000	1.5000
1.0000	1.0000	1.0000	1.0000
1.0000	1.0000	1.0000	-
1.0200	1.0600	1.0600	1.0800

**WOOD COUNTY, OHIO**

**PROPERTY TAX LEVIES AND COLLECTIONS - REAL AND PUBLIC UTILITY REAL PROPERTY TAXES  
LAST TEN YEARS**

<b>Year</b>	<b>Current Taxes Levied (1)</b>	<b>Current Taxes Collected</b>	<b>Percentage of Current Taxes Collected to Current Levy</b>	<b>Delinquent Taxes Collected</b>	<b>Total Taxes Collected</b>	<b>Percentage of Total Taxes Collected to Current Levy</b>	<b>Unpaid Taxes</b>	<b>Ratio of Unpaid Taxes to Current Levy</b>
2024	\$ 49,701,727	\$ 48,602,657	97.79%	\$ 894,780	\$ 49,497,437	99.59%	\$ 4,844,232	9.75%
2023	51,535,104	50,728,341	98.43%	1,156,250	51,884,591	100.68	2,514,669	4.88%
2022	48,373,743	47,521,352	98.24%	1,086,463	48,607,815	100.48	1,219,668	2.52%
2021	49,428,889	48,802,007	98.73%	1,031,475	49,833,482	100.82	1,212,970	2.45%
2020	48,918,399	48,083,620	98.29%	882,809	48,966,429	100.10	1,227,114	2.51%
2019	45,597,689	44,736,028	98.11%	661,842	45,397,870	99.56	906,702	1.99%
2018	41,017,247	40,265,895	98.17%	743,292	41,009,187	99.98	1,229,962	3.00%
2017	36,002,277	35,308,161	98.07%	892,781	36,200,942	100.55	870,585	2.42%
2016	39,956,592	39,388,795	98.58%	890,465	40,279,260	100.81	984,583	2.46%
2015	41,506,534	40,596,945	97.81%	878,667	41,475,612	99.93	1,268,704	3.06%

Source: Wood County Auditor

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

Note: The County's current reporting system does not track delinquent tax collections by tax year  
Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent  
Penalties and interest are applied to the total outstanding delinquent balance.  
The presentation will be updated as new information becomes available

**WOOD COUNTY, OHIO**

**PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	Type of Business	2024			2015		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Rover Pipeline LLC	Pipeline	\$ 221,035,800	1	4.50%			
Nexus Gas Transmission LLC	Utility	87,161,580	2	1.78%			
American Transmission System	Utility	64,228,770	3	1.31%	15,167,130	3	0.50%
Toledo Edison Company First Energy	Utility	55,562,140	4	1.13%	44,063,990	1	1.45%
Troy Energy	Utility	30,704,550	5	0.63%	42,465,910	2	1.40%
First Solar	Manufacturer	25,815,560	6	0.53%	6,265,870	10	0.21%
Columbia Gas of Ohio Inc	Utility	23,246,090	7	0.47%	12,549,920	4	0.41%
Columbia Gas Transmission Corp	Utility	15,231,040	8	0.31%			
Ohio Power Co	Utility	14,022,690	9	0.29%	7,978,870	6	0.26%
NW Ohio Inc as Trustee		12,129,110	10	0.25%			
Waltrust/Walgreen	Retail				10,814,520	5	0.36%
Edward Rose Development Co	Commercial				7,279,440	7	0.24%
Hancock Wood Electric Cooperative	Utility				7,130,840	8	0.24%
Perrysburg Apartment Investment LLC	Commercial				6,903,370	9	0.23%
Total Principal Taxpayers		549,137,330		11.18%	160,619,860		5.30%
All Other Taxpayers		4,361,249,030		88.82%	2,872,207,270		94.70%
Total County Assessed Value		\$ 4,910,386,360		100.00%	\$ 3,032,827,130		100.00%

Source: Wood County Auditor

**WOOD COUNTY, OHIO**

**TAXABLE SALES BY TYPE  
LAST TEN YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Sales Tax Payments	\$ 7,661,599	\$ 5,493,359	\$ 5,133,096	\$ 5,219,700	\$ 4,711,626
Direct Pay Tax Return Payments	532,443	438,578	461,677	347,207	331,339
Seller's Use Tax Return Payments	6,313,742	6,343,548	6,566,595	5,195,237	5,008,399
Consumer's Use Tax Return Payments	1,366,736	1,491,015	1,299,629	1,131,824	955,879
Motor Vehicle Tax Payments	3,707,528	3,727,146	3,824,071	3,573,051	3,131,946
Program Use	411				
Non-Resident Motor Vehicle Tax Payments	130,194	150,732	187,859	182,937	130,282
Watercraft and Outboard Motors	40,100	53,052	65,713	67,900	57,587
Non-Resident Watercraft	21,426	5,719	6,173	9,307	9,567
Department of Liquor Control	94,775	109,777	106,833	101,284	105,597
Sales Tax on Motor Vehicle Fuel Refunds	1,783	2,971	2,780	1,532	1,778
Sales/Use Tax Voluntary Payments	7,966	12,242	2,815	8,148	6,305
Statewide Master Numbers	7,680,916	9,528,781	9,344,066	8,582,885	7,818,406
Sales/Use Tax Assessment Payments	114,781	129,405	82,777	73,961	56,608
Streamlined Sales Tax Payments	1,105,680	1,155,389	1,142,480	893,987	622,511
Use Tax Amnesty Payments	-	-	-	-	3
Refund Direct Collections	1	-	-	-	-
Transient Sales	1,544,130	1,455,551	1,387,036	1,708,762	1,847,149
Certified Assessment Payments	87,286	72,719	109,523	99,102	53,776
Audit Payments	127,704	59,437	67,403	71,364	57,385
Administrative Rotary Fund Fee	(297,498)	(292,723)	(292,984)	(270,790)	(247,615)
Sales/Use Tax Refunds Approved	<u>(789,425)</u>	<u>(957,157)</u>	<u>(492,125)</u>	<u>(189,206)</u>	<u>(144,599)</u>
Total	<u>\$ 29,452,278</u>	<u>\$ 28,979,541</u>	<u>\$ 29,005,417</u>	<u>\$ 26,808,192</u>	<u>\$ 24,513,928</u>
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	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



<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
\$ 4,952,648	\$ 4,532,117	\$ 4,241,383	\$ 3,970,171	\$ 3,800,973
345,197	309,181	781,217	1,130,608	1,203,834
3,650,131	3,267,748	3,197,093	2,628,601	2,283,312
1,129,960	1,083,784	1,025,896	851,294	806,454
3,078,920	2,746,655	2,708,389	2,666,412	2,824,684
115,209	115,778	106,279	86,380	86,960
37,728	51,148	43,175	39,655	32,227
8,989	6,185	9,796	8,051	4,484
78,242	76,072	70,525	73,249	69,060
2,482	3,487	2,517	3,254	3,706
36,410	32,251	48,234	27,594	39,487
7,810,596	7,810,388	7,534,817	7,467,662	7,300,810
145,322	67,222	74,916	54,243	77,275
341,029	42,748	38,568	27,847	23,187
21	2,839	5,132	55	83
-	-	-	-	-
2,173,787	2,299,243	2,056,295	2,288,235	2,162,009
89,324	69,177	74,311	67,690	121,590
35,303	35,149	16,681	31,923	98,051
(239,261)	(225,442)	(219,482)	(211,294)	(208,480)
(105,199)	(6,954)	(86,995)	(293,526)	(90,145)
<u>\$ 23,686,838</u>	<u>\$ 22,318,776</u>	<u>\$ 21,728,747</u>	<u>\$ 20,918,104</u>	<u>\$ 20,639,561</u>
1.00%	1.00%	1.00%	1.00%	1.00%

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**WOOD COUNTY, OHIO**

**RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS**

<b>Year</b>	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	<b>Per Capita</b>	<b>Percentage of Personal Income</b>
	<b>General Obligation Bonds</b>	<b>OPWC Loans</b>	<b>General Obligation Bonds</b>	<b>Financed Purchases</b>			
2024	\$ 14,567,543	\$ -	\$ 625,000	\$ -	\$ 15,192,543	114.16	0.19%
2023	15,601,196	-	670,000	-	16,271,196	122.66	0.22%
2022	16,624,849	-	710,000	-	17,334,849	131.73	0.24%
2021	3,336,265	32,477	750,000	26,884	4,145,626	31.35	0.06%
2020	3,653,860	81,194	790,000	90,012	4,615,066	35.20	0.07%
2019	3,966,455	97,433	830,000	395,790	5,289,678	40.44	0.08%
2018	4,269,050	129,911	870,000	777,090	6,046,051	46.26	0.10%
2017	4,551,644	162,389	910,000	1,010,837	6,634,870	50.85	0.12%
2016	5,014,081	194,867	945,000	1,255,879	7,409,827	56.90	0.13%
2015	5,284,981	227,345	980,000	1,497,411	7,989,737	61.59	0.15%

Source: Wood County Auditor

**WOOD COUNTY, OHIO**

**RATIO OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN YEARS**

<b>Year</b>	<b>General Obligation Bonds</b>	<b>Ratio of General Bonded Debt to Estimated Actual Value (2)</b>	<b>Bonded Debt Per Capita (3)</b>
2024	\$ 15,192,543	0.12%	\$ 114.16
2023	16,271,196	0.15%	122.66
2022	17,334,849	0.17%	131.73
2021	4,086,265	0.04%	30.90
2020	4,443,860	0.05%	33.89
2019	4,796,455	0.05%	36.67
2018	5,139,050	0.06%	39.32
2017	5,461,644	0.06%	41.85
2016	5,959,081	0.07%	45.76
2015	6,264,981	0.07%	48.29

Source: Wood County Auditor

(1) Includes general obligation bonds only.

(2) See pages 236-237 for estimated actual value

(3) See page 254 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**

<b>Jurisdiction</b>	<b>General Obligation Debt Outstanding</b>	<b>Percentage Applicable to County (1)</b>	<b>Amount Applicable to County</b>
The County	\$ 15,192,543	100.00%	\$15,192,543
All Villages, Townships, and Cities wholly within the County	31,920,643	100.00	31,920,643
City of Fostoria	252,337	9.44	23,813
All School Districts wholly within the County	154,266,368	100.00	154,266,368
Anthony Wayne LSD	45,744,762	5.03	2,301,091
Bowling Green CSD	92,300,318	99.96	92,266,297
Elmwood LSD	830,000	98.54	817,912
Fostoria CSD	8,210,000	22.11	1,815,271
Four County JVSD	1,849,036	0.09	1,756
Gibsonburg EVSD	-	1.75	-
Lake LSD	36,125,000	99.68	36,008,784
Lakota LSD	9,895,000	26.32	2,604,338
McComb LSD	-	36.41	-
North Baltimore LSD	8,369,740	99.85	8,357,216
Otsego LSD	10,437,939	87.29	9,110,974
Patrick Henry LSD	23,805,000	1.41	336,193
Penta JVSD	14,097,335	55.12	7,770,723
Vanguard JVSD	440,000	2.69	11,826
Total Overlapping Debt	438,543,478		347,613,205
Total Direct and Overlapping Debt			\$362,805,748

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 2024 tax year

**WOOD COUNTY, OHIO**

**COMPUTATION OF LEGAL DEBT MARGIN  
LAST TEN YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total Assessed Valuation	<u>\$4,888,159,070</u>	<u>\$4,024,428,910</u>	<u>\$3,974,717,630</u>	<u>\$3,935,302,780</u>
Overall Debt Limitation	120,703,977	99,110,723	97,867,941	96,882,570
Gross Indebtedness	14,595,000	15,640,000	16,670,000	4,072,477
Less Debt Outside Limitation				
General Obligation Bonds	625,000	670,000	710,000	750,000
Special Assessment Bonds	-	-	-	-
OPWC Loans	-	-	-	32,477
Net Indebtedness	13,970,000	14,970,000	15,960,000	3,290,000
Less Fund Balance in Debt Service Fund	-	-	-	-
Net Debt Within Limitation	<u>13,970,000</u>	<u>14,970,000</u>	<u>15,960,000</u>	<u>3,290,000</u>
Legal Debt Margin Within Limitation	<u>\$ 106,733,977</u>	<u>\$ 84,140,723</u>	<u>\$ 81,907,941</u>	<u>\$ 93,592,570</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	88.43%	84.90%	83.69%	96.60%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$ 48,881,591	\$ 40,244,289	\$ 39,747,176	\$ 39,353,028
Gross Indebtedness	14,595,000	15,640,000	16,670,000	4,072,477
Less Debt Outside Limitation				
General Obligation Bonds	625,000	670,000	710,000	750,000
Special Assessment Bonds	-	-	-	-
OPWC Loans	-	-	-	32,477
Net Indebtedness	13,970,000	14,970,000	15,960,000	3,290,000
Less Fund Balance in Debt Service Fund	-	-	-	-
Net Debt Within Unvoted Debt Limitation	<u>13,970,000</u>	<u>14,970,000</u>	<u>15,960,000</u>	<u>3,290,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$ 34,911,591</u>	<u>\$ 25,274,289</u>	<u>\$ 23,787,176</u>	<u>\$ 36,063,028</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	71.42%	62.80%	59.85%	91.64%

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

<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<u>\$ 3,574,640,530</u>	<u>\$ 3,379,677,530</u>	<u>\$ 3,272,116,100</u>	<u>\$ 3,108,152,750</u>	<u>\$ 3,058,850,660</u>	<u>\$ 3,032,827,130</u>
87,866,013	82,991,938	80,302,903	76,203,819	74,971,267	74,320,678
4,476,194	4,842,433	5,214,911	5,567,389	5,894,867	6,212,345
790,000	830,000	870,000	910,000	945,000	980,000
-	-	-	-	-	-
81,194	97,433	129,911	162,389	194,867	227,345
3,605,000	3,915,000	4,215,000	4,495,000	4,755,000	5,005,000
-	-	-	-	-	-
3,605,000	3,915,000	4,215,000	4,495,000	4,755,000	5,005,000
<u>\$ 84,261,013</u>	<u>\$ 79,076,938</u>	<u>\$ 76,087,903</u>	<u>\$ 71,708,819</u>	<u>\$ 70,216,267</u>	<u>\$ 69,315,678</u>
95.90%	95.28%	94.75%	94.10%	93.66%	93.27%
\$ 35,746,405	\$ 33,796,775	\$ 32,721,161	\$ 31,081,528	\$ 30,588,507	\$ 30,328,271
4,476,194	4,842,433	5,214,911	5,567,389	5,894,867	6,212,345
790,000	830,000	870,000	910,000	945,000	980,000
-	-	-	-	-	-
81,194	97,433	129,911	162,389	194,867	227,345
3,605,000	3,915,000	4,215,000	4,495,000	4,755,000	5,005,000
-	-	-	-	-	-
3,605,000	3,915,000	4,215,000	4,495,000	4,755,000	5,005,000
<u>\$ 32,141,405</u>	<u>\$ 29,881,775</u>	<u>\$ 28,506,161</u>	<u>\$ 26,586,528</u>	<u>\$ 25,833,507</u>	<u>\$ 25,323,271</u>
89.92%	88.42%	87.12%	85.54%	84.45%	83.50%

**WOOD COUNTY, OHIO****DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS**

<b>Year</b>	<b>Population (Estimated)</b>	<b>Personal Income</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate</b>
2024	133,077	\$ 7,995,236,883	\$ 60,080	4.30%
2023	132,650	7,566,289,675	57,040	3.20%
2022	131,592	7,160,315,496	54,413	3.50%
2021	132,248	6,822,674,320	51,590	4.20%
2020	131,113	6,415,752,429	48,933	7.10%
2019	130,817	6,257,107,927	47,831	3.70%
2018	130,696	5,902,623,448	45,163	4.00%
2017	130,492	5,745,432,268	44,029	4.40%
2016	130,219	5,578,581,960	42,840	4.10%
2015	129,730	5,322,821,900	41,030	4.30%

Sources: 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**

<b>Employer</b>	<b>Type of Business</b>	<b>2024</b>			<b>2015</b>		
		<b>Number of Employees</b>	<b>Rank</b>	<b>Percent of Total Employment</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percent of Total Employment</b>
Amazon	Retail	4,000	1	5.95%			
Bowling Green State University	University	2,511	2	3.73	6,175	1	9.29%
First Solar	Manufacturer	2,500	3	3.73	1,500	3	2.26
FedEx Ground	Distribution	2,000	4	2.98	735	8	1.11
Magna International	Manufacturer	2,000	5	2.98			
Owens Community College	College	1,104	6	1.65	1,484	4	2.23
Wood Co Hospital	Hospital	960	7	1.43	711	9	1.07
Wood County	Government	884	8	1.32	1,149	5	1.73
Home Depot Distribution	Retail	850	9	1.27			
Walgreen Company	Retail	850	10	1.27	700	10	1.05
Norplas Industries Inc	Manufacturer				1,700	2	2.56
DaimlerChrysler Corp.	Manufacturer				850	6	1.28
Owens-Illinois, Inc	Manufacturer				829	7	1.25
Total		<u>17,659</u>		<u>26.32%</u>	<u>15,833</u>		<u>23.81%</u>
Total Employment Within Wood County		<u>67,100</u>			<u>66,500</u>		

Source: Wood County Economic Development Commission  
Ohio Labor Market Information

**WOOD COUNTY, OHIO**

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY PROGRAM/DEPARTMENT  
LAST TEN YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Government:						
Legislative and Executive						
Commissioners	50.50	50.00	50.50	48.50	48.00	47.00
Auditor	15.50	18.50	19.00	19.00	22.00	19.50
Treasurer	5.50	7.50	5.00	5.00	5.00	5.50
Prosecuting Attorney	30.50	31.00	28.00	29.00	29.00	29.00
Planning Commission	2.50	2.50	2.50	2.00	2.00	2.00
Board of Elections	13.50	14.50	10.00	16.50	10.00	16.00
Recorder	5.00	8.00	8.00	9.00	9.00	10.00
Records Center	3.00	4.00	4.00	4.00	3.00	4.00
Judicial						
Domestic Relations	5.00	5.00	5.00	3.00	3.50	3.50
Jury Commission	1.00	1.00	1.00	1.00	1.00	1.00
Adult Probation	17.00	18.00	17.00	16.00	17.00	16.00
Court Security	5.50	6.00	5.00	3.00	5.50	5.50
Common Pleas Court Administration	4.50	4.50	5.00	4.00	5.00	4.00
Common Pleas Court Number 1	6.00	6.00	6.00	6.00	6.00	6.00
Common Pleas Court Number 2	4.00	5.00	5.00	4.00	5.00	5.00
Common Pleas Court Number 4	6.00	6.00	6.00	6.00	7.00	6.00
Juvenile Court and Juvenile Detention	37.00	39.50	40.00	41.50	40.50	46.00
Law Library	2.00	2.00	2.00	2.00	2.50	1.50
Probate Court	9.00	9.50	9.00	9.00	9.00	9.00
Clerk of Courts	16.00	18.00	17.00	17.00	20.00	19.00
Title Administration	7.00	7.00	8.00	8.00	8.00	7.00
Public Defender	15.00	14.50	14.00	16.00	15.50	15.50
Public Safety						
Coroner	2.00	2.50	2.00	2.50	2.50	2.50
Sheriff and Justice Center	134.00	140.50	134.50	127.00	134.00	132.50
Emergency Management Agency	3.00	3.00	3.00	3.00	3.00	3.00
Building Inspection	12.50	12.00	13.00	13.00	14.50	15.00
Public Works						
Engineer	18.00	21.50	21.00	20.00	19.00	18.50
Highway Garage	20.50	25.00	28.00	29.00	25.50	27.50
Solid Waste Management District	9.00	9.00	8.00	8.50	10.00	10.00
Health						
Alcohol, Drug Addiction, and Mental Health Services	7.00	7.00	6.00	6.00	7.00	7.00
Dog and Kennel	5.00	4.00	4.00	5.00	5.00	5.00
Human Services						
Job and Family Services	99.50	99.50	98.00	92.00	94.00	90.50
Child Support Enforcement Agency	24.00	23.00	23.00	23.00	25.00	25.00
Developmental Disabilities	182.00	174.00	167.50	154.50	137.50	136.00
Veterans Services	7.50	7.50	7.50	7.50	7.50	5.50
Nursing Home	91.50	79.50	66.50	75.50	77.50	79.50
Economic Development						
Economic Development	2.00	2.00	2.00	2.00	2.00	2.00
Conservation and Recreation						
Historical Center and Museum	4.00	4.00	4.00	4.00	4.00	4.00
Total	<u>882.50</u>	<u>892.00</u>	<u>855.00</u>	<u>842.00</u>	<u>841.50</u>	<u>841.50</u>

Source: Wood County Auditor

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

2018	2017	2016	2015
49.50	51.00	51.00	49.00
19.50	20.00	22.50	23.50
5.00	6.00	5.00	5.00
30.00	28.00	28.00	26.00
2.00	2.00	2.00	2.00
16.00	16.00	16.50	12.00
10.50	11.00	11.00	11.00
4.00	4.00	4.00	4.00
3.00	3.50	3.50	3.50
1.00	1.00	1.00	1.00
18.00	16.00	17.00	17.00
6.00	7.50	8.50	8.50
4.00	5.00	5.00	4.50
6.00	6.00	6.00	6.00
5.00	5.00	5.00	4.50
6.00	6.00	6.00	6.00
46.00	46.00	42.50	42.50
1.50	1.50	1.50	1.50
9.00	9.00	9.00	9.00
19.00	19.00	18.00	18.00
7.00	8.00	8.00	8.00
15.50	15.50	15.00	14.50
2.50	2.50	2.50	2.00
126.50	124.00	122.00	122.00
3.00	3.00	3.00	3.00
14.00	14.00	13.00	12.50
17.00	16.00	17.00	16.50
26.50	30.50	27.50	27.50
10.00	10.00	9.00	9.00
7.00	7.00	7.00	5.50
6.00	4.50	4.50	4.50
91.00	105.00	105.00	102.50
25.00	25.00	25.00	27.00
120.50	112.00	111.50	182.50
5.50	4.50	4.50	4.50
81.00	71.00	74.00	76.50
2.00	2.00	2.00	2.00
4.00	4.00	4.00	4.00
<u>825.00</u>	<u>822.00</u>	<u>817.50</u>	<u>878.50</u>

**WOOD COUNTY, OHIO**

**OPERATING INDICATORS BY PROGRAM/DEPARTMENT  
LAST TEN YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Government:					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	3,951	2,001	2,424	2,843	2,542
Number of Exempt Conveyances	3,516	1,888	1,952	2,041	1,895
Number of Parcels Transferred	7,467	6,103	4,438	7,665	6,531
Number of Dog Tags Sold	16,284	17,143	17,689	18,377	19,287
Number of Kennel Licenses Sold	77	77	79	77	78
Number of Weights/Measures Inspections	472	391	380	344	298
Number of Establishments	203	198	205	207	201
Number of Commercial Scales	619	679	648	636	635
Number of Retail Motor Fuel Dispensers	1,498	1,499	1,463	1,463	1,467
Commissioners					
Number of Resolutions	1,669	1,614	1,698	1,587	1,624
Number of Annexations	6	4	5	3	3
Board of Elections					
Number of Registered Voters	90,695	92,575	93,281	92,293	90,819
Number of Voters Last General Election	68,446	47,795	49,132	21,661	68,103
Percentage of Registered Voters that Voted	75	52	53	23	75
Recorder					
Number of Documents Filed	13,542	13,222	16,669	22,719	20,539
Number of Mortgages Filed	3,309	3,094	4,391	6,540	6,420
Number of Deeds Filed	3,413	3,268	4,000	5,818	5,323
Judicial					
Common Pleas Court					
Number of General Civil Cases Completed	796	853	691	622	691
Number of Domestic Relations Cases Completed	1,019	1,018	916	908	845
Number of Criminal Cases Completed	591	646	693	542	572
Number of Cases Pending	646	529	1,216	569	1,069
Probate Court					
Number of Adoption/Placement Cases Filed	38	17	26	42	43
Number of Civil Action Cases Filed	8	18	20	20	17
Number of Estate Cases Filed	545	548	601	643	547
Number of Guardianship Cases Filed	80	77	52	67	50
Number of Mental Illness Cases Filed	4	7	2	7	7
Number of Trust Cases Filed	9	4	2	4	2
Number of Marriage Applications	755	749	668	708	664
Number of Miscellaneous Filings	146	185	155	130	129
Juvenile Court					
Number of Delinquent Cases Filed	563	698	802	636	511
Number of Traffic Cases Filed	491	427	409	499	368
Number of Dependent/Neglect/Abuse Cases Filed	335	364	463	390	393
Number of Unruly Cases Filed	52	95	118	71	46
Number of Adult Cases Filed	26	55	60	61	19
Number of Change of Custody Cases Filed	287	258	262	277	268
Number of Support Cases Filed	332	477	402	279	250
Number of Parentage Cases Filed	193	168	149	85	17

2019	2018	2017	2016	2015
2,588	2,570	2,560	2,624	2,440
1,741	1,799	1,939	1,893	1,666
6,505	6,689	6,908	7,000	5,640
20,162	20,248	19,557	19,962	19,719
86	93	96	104	100
350	376	394	389	363
217	235	248	234	261
678	705	636	671	706
1,498	1,470	1,432	1,418	1,391
1,408	1,427	1,307	1,437	1,440
1	1	5	4	7
90,502	92,609	94,320	93,817	88,278
28,800	49,370	29,434	65,551	38,199
32	53	31	70	43
16,903	17,231	17,564	18,624	17,285
4,523	4,132	4,506	4,897	4,461
5,245	5,553	5,445	5,484	5,054
885	889	811	850	763
984	952	995	1,006	922
648	675	729	619	567
872	871	927	966	921
32	47	40	44	43
26	23	15	20	35
543	600	538	553	556
61	77	75	73	80
2	7	11	5	4
-	-	4	2	4
754	797	820	759	779
154	145	108	117	97
711	719	729	813	736
570	532	606	605	491
497	483	461	339	311
56	75	70	82	103
18	17	14	36	12
308	278	309	311	275
481	526	612	567	484
27	23	22	14	27

- (Continued)

**WOOD COUNTY, OHIO**

**OPERATING INDICATORS BY PROGRAM/DEPARTMENT (CONTINUED)  
LAST TEN YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Public Safety					
Sheriff					
911 Division/Communications					
Number of 911 Calls Answered Sheriff's Office	41,333	39,413	40,946	34,181	34,243
Number of 911 Calls Answered All Locations	41,333	39,413	40,946	34,181	34,243
Civil Division					
Number of Sheriff Foreclosure Property Sales	27	44	37	48	40
Number of Warrants, Summons, and Subpoenas Served	2,344	2,362	2,713	2,431	2,917
Enforcement					
Number of Murder/Non-Negligent Manslaughter	-	-	-	-	2
Number of Rapes and Other Sexual Assaults	39	32	41	32	37
Number of Breaking and Entering	32	30	37	26	30
Number of Thefts	134	103	146	116	158
Number of Vandalism/Criminal Damaging	52	56	63	77	79
Number of Domestic Violence Incidents	66	59	47	64	88
Number of Domestic Disputes Incidents	152	149	180	180	187
Justice Center Operations					
Number of Inmates Booked	2,624	2,513	2,603	2,659	2,410
Number of Inmates Released	2,544	2,509	2,537	2,638	2,442
Average Daily Population	115	106	110	115	115
Road Patrol Division					
Number of Complaints Received and Investigated	26,402	24,975	23,496	22,635	22,447
Number of Criminal Charges	345	284	397	401	395
Number of Accidents Investigated	890	870	840	834	818
Number of Injury Accidents	113	122	120	142	157
Number of Fatal Accidents	10	9	7	9	8
Public Works					
Engineer					
Miles of Roads Resurfaced	29	43	42	18	9
Number of Bridges Replaced/Improved	12	10	3	3	4
Number of Culverts Replaced	2	3	20	8	4
Ditch Maintenance					
Number of Total Projects	34	20	32	23	18
Number of Miles of Dip Out	25	20	24	20	27
Number of Miles of Mow and Debrush	25	19	49	34	35
Number of Miles of Rip Rap	15	12	5	0	0
Number of Total Septic System Requests	n/a	n/a	n/a	n/a	n/a
Number of Total Private Culvert Requests	52	49	81	74	175
Number of Total Private Culvert Set with Grade	57	54	48	46	139
Health					
Dog Shelter					
Number of Dogs Impounded	410	382	361	310	339
Number of Adoptions	159	156	114	88	137
Number of Redemptions	157	139	155	156	165

2019	2018	2017	2016	2015
37,529	48,019	61,639	38,411	38,462
37,529	48,019	61,639	38,411	38,462
119	123	149	206	192
3,526	3,010	3,230	3,031	2,972
1	-	1	-	-
28	25	27	36	20
45	110	81	70	89
172	186	171	185	236
104	129	141	109	190
74	90	87	81	95
156	147	153	150	143
3,407	3,885	3,996	3,820	3,751
3,394	3,616	3,975	3,791	3,719
151	160	153	141	124
22,512	22,578	25,338	28,261	24,183
503	490	537	426	412
1,027	930	963	931	903
205	190	174	191	163
3	8	4	8	7
3	4	2	7	3
4	3	5	10	6
6	9	2	5	4
61	58	55	60	61
23	21	17	40	25
26	27	22	52	30
1	1	3	-	-
n/a	n/a	n/a	29	27
162	160	154	144	85
129	120	110	95	65
480	466	426	475	538
151	215	166	210	213
220	216	182	185	215

- (Continued)

**WOOD COUNTY, OHIO**

**OPERATING INDICATORS BY PROGRAM/DEPARTMENT (CONTINUED)  
LAST TEN YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Human Services					
Jobs and Family Services					
Number of Individuals - Food Stamps	10,798	10,290	10,204	9,908	10,371
Number of Individuals - Cash Assistance	401	416	454	428	456
Number of Children and Families - Medicaid	18,330	20,839	20,640	19,400	17,096
Number of Aged/Blind/Disabled - Medicaid	n/a	n/a	n/a	n/a	n/a
Number of Families - PRC	765	622	540	507	501
Monthly Average Children - Child Care	569	298	322	355	368
Children's Services					
Total Average Kids in Care	48	47	49	45	56
Child Support Enforcement Agency					
Number of Contempt of Court Actions	141	240	329	155	48
Number of Misdemeanor Criminal Nonsupport Actions	4	15	5	1	6
Number of Paternitys - Administrative	27	43	48	41	51
Number of Acknowledged Father Child Relationships	139	114	97	111	93
Number of Open Cases	5,073	5,211	5,367	5,538	5,875
Board of Developmental Disabilities					
Number of Clients Enrolled - Children	704	700	628	569	520
Number of Clients Enrolled - Adults	639	618	614	609	599
Number of Clients Enrolled - Early Intervention	194	202	178	152	123
Number of Clients Enrolled - School	512	486	434	409	387
Number of Clients Enrolled - Sheltered Workshop	218	230	221	213	172
Number of Clients Community Employment/Training	343	353	359	329	276
Veteran Services					
Number of Client Contacts	3,792	4,807	4,708	6,231	3,944
Number of Veterans Transported to Medical Facilities	688	448	436	513	508
Number of Newsletters Distributed	2,553	350	0	0	0
Number of Flags and Grave Markers Distributed	12,895	13,310	9,512	11,148	12,826
Number of Persons Assisted Emergency Financial	21	47	69	80	167
Number of VA Claims/Documents Processed	272	279	228	221	92
Economic Development and Assistance					
Economic Development Commissioner					
Job Creations	775	640	800	3,500	2,400
Job Retention	475	500	200	1,500	2,000
Business-Type Activity					
Building Inspection					
Number of Residential Permits Issued (Wood County)	3,216	3,138	3,020	3,307	3,212
Number of Residential Inspections (Wood County)	7,949	6,215	5,726	6,455	6,896
Number of Commercial Permits Issued (Wood County)	1,398	1,170	1,301	1,226	1,072
Number of Commercial Inspections (Wood County)	4,928	3,791	3,639	3,489	2,807
Number of Commercial Permits Issued (Other County)	938	900	980	948	949
Number of Commercial Inspections (Other County)	4,266	3,339	3,361	3,271	3,979
Landfill					
In-District Tonnage	61,064	52,710	45,609	48,135	53,884
Out-of-District Tonnage	11,760	14,628	13,652	11,712	10,602
Nursing Home					
Admissions	167	237	221	173	175
Discharges	175	222	215	172	176
Residents Returning Home	114	148	110	96	118
Resident In-House Days	28,697	26,868	25,555	25,617	28,427

Source: Wood County Departments and Offices



2019	2018	2017	2016	2015
9,586	8,353	11,098	11,547	12,175
469	447	567	580	612
15,724	16,761	53,348	53,167	10,748
n/a	n/a	n/a	n/a	2,945
458	453	450	362	277
460	479	486	466	477
61	63	53	39	43
267	337	378	320	229
30	14	16	20	32
70	79	58	61	131
92	107	114	107	114
6,071	6,298	6,362	6,451	6,486
509	447	400	422	369
591	575	572	513	497
132	118	113	103	74
363	334	277	283	222
218	190	196	168	142
341	202	135	254	216
12,324	12,922	12,441	14,424	14,219
798	458	368	301	391
9,500	6,000	11,000	7,500	7,000
11,399	10,611	10,621	10,197	10,375
135	166	188	290	609
107	100	142	179	185
1,150	1,250	500	450	290
400	1,400	700	700	2,061
3,488	3,615	3,334	3,280	2,943
7,252	7,586	7,567	7,447	7,197
1,076	1,218	1,279	1,198	1,030
3,320	3,846	3,604	3,594	3,224
1,091	984	989	897	842
3,829	3,407	3,504	3,315	2,774
46,739	44,006	50,468	49,376	40,637
10,953	9,465	8,669	9,299	8,852
257	176	146	170	176
240	179	146	148	178
155	103	88	120	114
25,183	23,954	22,744	23,741	26,764

**WOOD COUNTY, OHIO**

**CAPITAL ASSET STATISTICS BY PROGRAM/DEPARTMENT  
LAST TEN YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Government:						
Legislative and Executive						
Auditor						
Vehicles	2	2	2	2	2	2
Commissioners						
Vehicles	2	2	2	2	2	2
Prosecuting Attorney						
Vehicles	-	-	-	-	-	-
Judicial						
Adult Probation						
Vehicles	1	1	1	1	1	1
Juvenile Court and Juvenile Detention						
Vehicles	4	4	4	5	5	7
Public Safety						
Emergency Management Agency						
Vehicles	2	2	2	2	2	2
Sheriff and Justice Center						
Vehicles	49	48	47	68	73	70
Public Works						
Engineer						
Vehicles	65	66	53	60	58	55
Centerline Miles of Roads	244	244	244	244	244	244
Number of Bridges	436	436	437	441	441	441
Number of Culverts	2,500	2,500	2,500	2,500	2,500	2,500
Solid Waste Management District						
Vehicles	1	-	-	-	-	1
Health						
Dog and Kennel						
Vehicles	4	4	4	5	6	5
Human Services						
Developmental Disabilities						
Vehicles	66	78	80	78	79	82
Job and Family Services						
Vehicles	13	9	9	11	10	9
Veterans Services						
Vehicles	-	-	-	-	-	2
Economic Development						
Economic Development						
Vehicles	-	-	-	-	-	-
Business-Type Activity:						
Building Inspection						
Vehicles	10	12	12	13	14	12
Landfill						
Vehicles	8	7	7	5	5	5
Nursing Home						
Vehicles	1	1	1	1	1	2

Source: Various County Departments

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
2	3	2	2
2	2	2	2
-	1	1	1
2	2	2	2
7	7	6	5
2	2	2	2
66	65	64	64
55	57	56	54
244	245	245	245
443	441	441	441
2,500	2,500	2,500	2,500
1	1	1	1
5	4	6	6
82	87	87	95
9	13	13	14
2	2	2	2
-	-	-	-
14	13	12	11
5	5	5	5
2	1	1	2

## Commodore Perry Monument

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On the front cover is a photograph of the statue of Commodore Oliver Hazard Perry, the namesake of Perrysburg, Ohio. Commodore Perry was an American naval commander who is most famous for his naval victory against the British at the Battle of Lake Erie on September 10, 1813. The original monument created in 1860 was made of marble for the city of Cleveland. When they had statues cast in bronze the original was given to Perrysburg and erected in 1937. Weather took its toll on the statue so a bronze duplicate now stands, dedicated in May of 1997.

The back cover photo is of a monument in tribute of the soldiers and sailors of Perrysburg Township.

The cover photos were taken by Stephanie Abke.

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## WOOD COUNTY OFFICES

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1 COURTHOUSE SQUARE  
BOWLING GREEN, OHIO 43402

(419) 354-9150

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# OHIO AUDITOR OF STATE KEITH FABER



## WOOD COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/25/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)