



OHIO AUDITOR OF STATE
KEITH FABER



**WOOD COUNTY
DECEMBER 31, 2018**

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through Ohio Department of Job and Family Services				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	182OH102S2514		\$465,329
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	192OH102S2514		109,906
Total CFDA # 10.561				<u>575,235</u>
Passed Through Ohio Department of Education				
Child Nutrition Cluster				
School Breakfast Program				
Juvenile Court	10.553	FY18		6,312
Juvenile Court	10.553	FY19		6,178
Board of DD	10.553	FY18		2,371
Board of DD	10.553	FY19		1,605
Total CFDA # 10.553				<u>16,466</u>
National School Lunch Program				
Juvenile Court	10.555	FY18		9,996
Juvenile Court	10.555	FY19		9,787
Juvenile Court - Food Donation	10.555	FY18		10,188
Juvenile Court - Food Donation	10.555	FY19		7,618
Board of DD	10.555	FY18		4,112
Board of DD	10.555	FY19		2,872
Total CFDA # 10.555				<u>44,573</u>
Total Child Nutrition Cluster				<u>61,039</u>
Total U.S. Department of Agriculture				<u>636,274</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through Ohio Development Services Agency				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
Small Cities Program	14.228	B-F-2016-1DB-1		83,605
Small Cities Program	14.228	B-C-2016-1DB-1		144,651
Total CFDA # 14.228				<u>228,256</u>
Home Investment Partnerships Program	14.239	B-C-2016-1DB-2		90,320
Total U.S. Department of Housing and Urban Development				<u>318,576</u>
U.S. DEPARTMENT OF JUSTICE				
Passed Through Ohio Office of Criminal Justice Services				
Crime Victim Assistance	16.575	2018-VOCA-109308645		85,884
Crime Victim Assistance	16.575	2019-VOCA-132134970		13,541
Passed Through Ohio Attorney General				
Crime Victim Assistance	16.575	2018-VOCA-109308665		74,247
Crime Victim Assistance	16.575	2019-VOCA-132134946		16,007
Total CFDA # 16.575				<u>189,679</u>
Passed Through Ohio Office of Criminal Justice Services				
Violence Against Women Formula Grant	16.588	2017-WF-VA2-8118		54,438
Total U.S. Department of Justice				<u>244,117</u>
U.S. DEPARTMENT OF LABOR				
Passed Through the Montgomery County WIA Area 7				
Employment Service Cluster				
Employment Services/Wagner-Peyser Funded Activities	17.207	FY18		2,097
Trade Adjustment Assistance	17.245	FY18		390
WIOA Cluster				
WIOA - Adult Program	17.258	PY17		7,754
WIOA - Adult Program	17.258	FY18		112,075
WIOA - Adult Program	17.258	PY18		13,115
WIOA - Adult Program	17.258	SFY18		306
Total WIOA Adult				<u>133,250</u>
WIOA - Youth Activities	17.259	PY16		29,501
WIOA - Youth Activities	17.259	PY17		246,034
WIOA - Youth Activities	17.259	PY18		44,198
Total WIOA Youth				<u>319,733</u>
WIOA - Dislocated Workers	17.278	PY17		14,294
WIOA - Dislocated Workers	17.278	FY18		68,114
WIOA - Dislocated Workers	17.278	SFY18		427
Total WIOA Dislocated Workers				<u>82,835</u>
Total WIOA Cluster				<u>535,818</u>
Total U.S. Department of Labor				<u>538,305</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018
(CONTINUED)**

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

Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205	106861	3,105
Highway Planning and Construction	20.205	106103	68,921
Highway Planning and Construction	20.205	106255	19,440
Total CFDA # 20.205			<u>91,466</u>

Passed Through Ohio Department of Public Safety

Highway Safety Cluster			
State and Community Highway Safety	20.600	STEP-2018-87-00-00-00071-00	15,218
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2018-87-00-00071-00	8,536

Total U.S. Department of Transportation

115,220**U.S. DEPARTMENT OF EDUCATION****Passed Through Ohio Department of Health**

Special Education_Grants for Infants and Families	84.181	87-10021-HGO518	31,151
Special Education_Grants for Infants and Families	84.181	87-10021-HGO519	74,834
Total CFDA # 84.181			<u>105,985</u>

Total U.S. Department of Education

105,985**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES****Passed Through Ohio Department of Job and Family Services**

Promoting Safe and Stable Families	93.556	1801OHFPSS	20,425
Promoting Safe and Stable Families	93.556	1901OHFPSS	20,873
Promoting Safe and Stable Families	93.556	1801OHFPSS	3,034
Promoting Safe and Stable Families	93.556	1901OHFPSS	96
Total CFDA # 93.556			<u>44,428</u>

TANF Cluster

Temporary Assistance for Needy Families	93.558	1701OHTANF	1,006,581
Temporary Assistance for Needy Families	93.558	1801OHTANF	1,286,450
Temporary Assistance for Needy Families	93.558	1901OHTANF	573,686
Total CFDA # 93.558			<u>2,866,717</u>

Child Support Enforcement

Child Support Enforcement	93.563	FY18	1,022,203
Child Support Enforcement	93.563	FY19	249,849
Total CFDA # 93.563			<u>1,272,052</u>

CCDF Cluster

Child Care and Development Block Grant	93.575	1801OHCCDF	33,360
Child Care and Development Block Grant	93.575	1901OHCCDF	37,853
Total CFDA # 93.575			<u>71,213</u>

Stephanie Tubbs Jones Child Welfare Services Program

Stephanie Tubbs Jones Child Welfare Services Program	93.645	1801OHCWSS	174
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1901OHCWSS	39,845
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1801OHCWSS	375
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1901OHCWSS	12
Total CFDA # 93.645			<u>40,406</u>

Foster Care Title IV-E

Foster Care Title IV-E	93.658	1801OHFOST	685,361
Foster Care Title IV-E	93.658	1901OHFOST	201,660
Total CFDA # 93.658			<u>887,021</u>

Adoption Assistance

Adoption Assistance	93.659	1801OHADPT	255,115
Adoption Assistance	93.659	1901OHADPT	68,958
Total CFDA # 93.659			<u>324,073</u>

John H. Chafee Foster Care Program for Successful Transition to Adulthood

John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	1801OHCILP	18,440
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	1901OHCILP	3,217
Total CFDA # 93.674			<u>21,657</u>

Children's Health Insurance Program

Children's Health Insurance Program	93.767	1705OH0301	196,711
Children's Health Insurance Program	93.767	1905OH0301	66,205
Total CFDA # 93.767			<u>262,916</u>

Medicaid Cluster

Medical Assistance Program	93.778	1805OH5MAP	6,350
Medical Assistance Program	93.778	1905OH5MAP	2,786
Medical Assistance Program	93.778	1805OH5MAP	105,825
Medical Assistance Program	93.778	1905OH5MAP	27,660
			818,924
			261,537

Passed Through Ohio Department of Developmental Disabilities

Medicaid Cluster

Medical Assistance Program	93.778	1905OH5ADM	28,844
Medical Assistance Program	93.778	1805OH5ADM	79,156
Total CFDA # 93.778			<u>1,197,597</u>

Passed Through Ohio Mental Health and Addiction Services

Comprehensive Community Mental Health Services for Children with

Serious Emotional Disturbances	93.104	FY19	80,773
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Opioid STR

Opioid STR	93.788	1900503	36,644
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WOOD COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018
(CONTINUED)**

Block Grants for Community Mental Health Services				
Suicide Prevention	93.958	FY19		30,000
Community Plan	93.958	FY18		35,362
Forensic Services	93.958	FY18		1,100
Forensic Services	93.958	FY19		1,100
Total CFDA # 93.958				<u>67,562</u>
Block Grants for the Prevention and Treatment of Substance Abuse				
Rural Women's Residential Project	93.959	1800095	281,957	281,957
Women's Specific Recovery Program	93.959	1800095	58,858	58,858
Federal Per Capita - Prevention	93.959	FY18		60,107
Federal Per Capita - Prevention	93.959	FY19		60,106
Prevention	93.959	FY18	28,827	28,827
Prevention	93.959	FY18	25,259	25,259
Federal Per Capita - Treatment	93.959	FY18		140,934
Federal Per Capita - Treatment	93.959	FY19		140,933
Total CFDA # 93.959			<u>394,901</u>	<u>796,981</u>
Passed Through Ohio Department of Job and Family Services				
Social Services Block Grant	93.667	1801OHSOSOR		562,663
Social Services Block Grant	93.667	1901OHSOSOR		145,763
Passed Through Ohio Mental Health and Addiction Services				
Social Services Block Grant				
Wood County ADAMHS Board	93.667	FY18	45,448	45,448
Wood County ADAMHS Board	93.667	FY19	29,881	29,881
Passed Through Ohio Department of Developmental Disabilities				
Social Services Block Grant				
Board of Developmental Disabilities	93.667	FY18		70,010
Total CFDA # 93.667			<u>75,329</u>	<u>853,765</u>
Total U.S. Department of Health and Human Services			<u>1,491,156</u>	<u>8,823,805</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Ohio Emergency Management Agency				
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-S01		50,149
Total U.S. Department of Homeland Security				<u>50,149</u>
Total Expenditures of Federal Awards			<u>\$1,491,156</u>	<u>\$10,832,431</u>

The accompanying notes are an integral part of this schedule.

WOOD COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wood County, Ohio (the County's) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to, and does not present, the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F – FOOD DONATION PROGRAM

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

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

The current cash balance on the County's local program income account as of December 31, 2018 is \$367,946.

WOOD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018**

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 2018, the County made allowable transfers of \$564,360 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$2,866,717 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 2018 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 3,431,077
Transfer to Social Services Block Grant	<u>(564,360)</u>
Total Temporary Assistance for Needy Families	<u>\$ 2,866,717</u>

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

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County) as of and for the ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2019. Our report refers to other auditors who audited the financial statements of the Wood County Port Authority, the discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. We also noted the County implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State

Columbus, Ohio

June 28, 2019



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

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

To the Board of County Commissioners:

Report on Compliance for the Major Federal Program

We have audited Wood County, Ohio's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Wood County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on the Major Federal Program

In our opinion, Wood County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Wood County (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2019. Our report refers to other auditors whom audited the financial statements of the Wood County Port Authority, a discretely presented component unit, as described in our report on the County's financial statements. Our opinion also explained that the County adopted Governmental Accounting Standards Board (GASB) Statement No. 75 during the year. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 28, 2019. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

Wood County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance Required by the Uniform Guidance
Page 3

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



Keith Faber
Auditor of State

Columbus, Ohio

August 27, 2019

WOOD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii – CFDA # 14.228 WIOA Cluster – CFDA # 17.258/17.259/17.278 Child Support Enforcement – CFDA # 93.563 Block Grants for the Prevention and Treatment of Substance Abuse – CFDA # 93.959
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

WOOD COUNTY, OHIO



Comprehensive Annual Financial Report

FOR THE YEAR ENDED
DECEMBER 31, 2018

Matthew Oestreich, Auditor

**INTRODUCTORY
SECTION**

WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2018

Prepared by the Wood County
Auditor's Office

Matthew Oestreich
County Auditor

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WOOD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018

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Matthew Oestreich, Wood County Auditor



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June 28, 2019

Citizens of Wood County
Wood County Commissioners

It is my pleasure to present Wood County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2018. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provides a complete and full disclosure of all material financial elements of Wood County, including the financial information for the County's only component unit, the Wood County Port Authority. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

The Auditor of the State of Ohio, Keith Faber, has issued an unmodified opinion on Wood County's financial statements for the year ended December 31, 2018. The Independent Auditor's Report is located at the front of the financial section of this report.

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

Profile of the Government

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 620 square miles. Wood County was named for Colonel Eleazer D. Wood, an engineer and officer at Fort Meigs during the War of 1812. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to current estimates, the population of Wood County is 130,696. Bowling Green is the largest subdivision with a population of 31,820. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

Wood County had a record year for investment and job creation in 2018. Projects totaled over \$780 million of new investment and the announced creation of 1,150 new jobs. The County carries out a business retention and expansion program focused on assisting local companies maximize the value of their Wood County operations which have led to some of the following projects.

Lake Township saw First Solar announce and begin construction on a new 1.2 million square foot manufacturing plant for their next generation of solar panels. This new plant will represent a \$400 million investment and will lead to the creation of 500 new jobs.

Walgreens Distribution Center in Perrysburg Township began construction on a 500,000 square foot, \$80 million expansion that will create an additional 350 jobs putting their total employment over 1,000 at that site.

Continental Structural Plastics in North Baltimore began construction on a 70,000 square foot addition that will lead to the creation of another 100 jobs.

In Bloom Township, a new investment by Tyson Foods, formerly Keystone/Equity, of \$5 million will lead to the creation of 50 new jobs.

Finally, NSG North America announced their plans to construct a 500,000 square foot \$465 million float glass plant that will create 150 new jobs in Troy Township.

Major Initiatives

Renovations to the Dwight Miller Home was the only major capital project completed in 2018.

Future capital projects include renovations to the Justice Center, replacement of electronic voting equipment, an expansion of the Landfill, and a new Highway Garage facility.

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

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

Long-Term Financial Planning

The County remains in a good financial position to fund core services due to conservative budgeting over the years. Appropriations and expenditures for 2018 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. In January 2019, Moody's upgraded Wood County's bond rating from Aa2 to Aa1.

The County's General Fund budget for 2018 was slightly higher than in 2017. Budget estimates for 2019 reflect another slight increase in budgeted expenditures over last year while also reflecting a strong fund balance and continued strength in sales tax.

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

Relevant Financial Policies

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

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

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its comprehensive annual financial report for the year ended December 31, 2017. This was the twenty-second consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

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

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

Respectfully submitted,

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

Matthew Oestreich
Wood County Auditor

WOOD COUNTY, OHIO

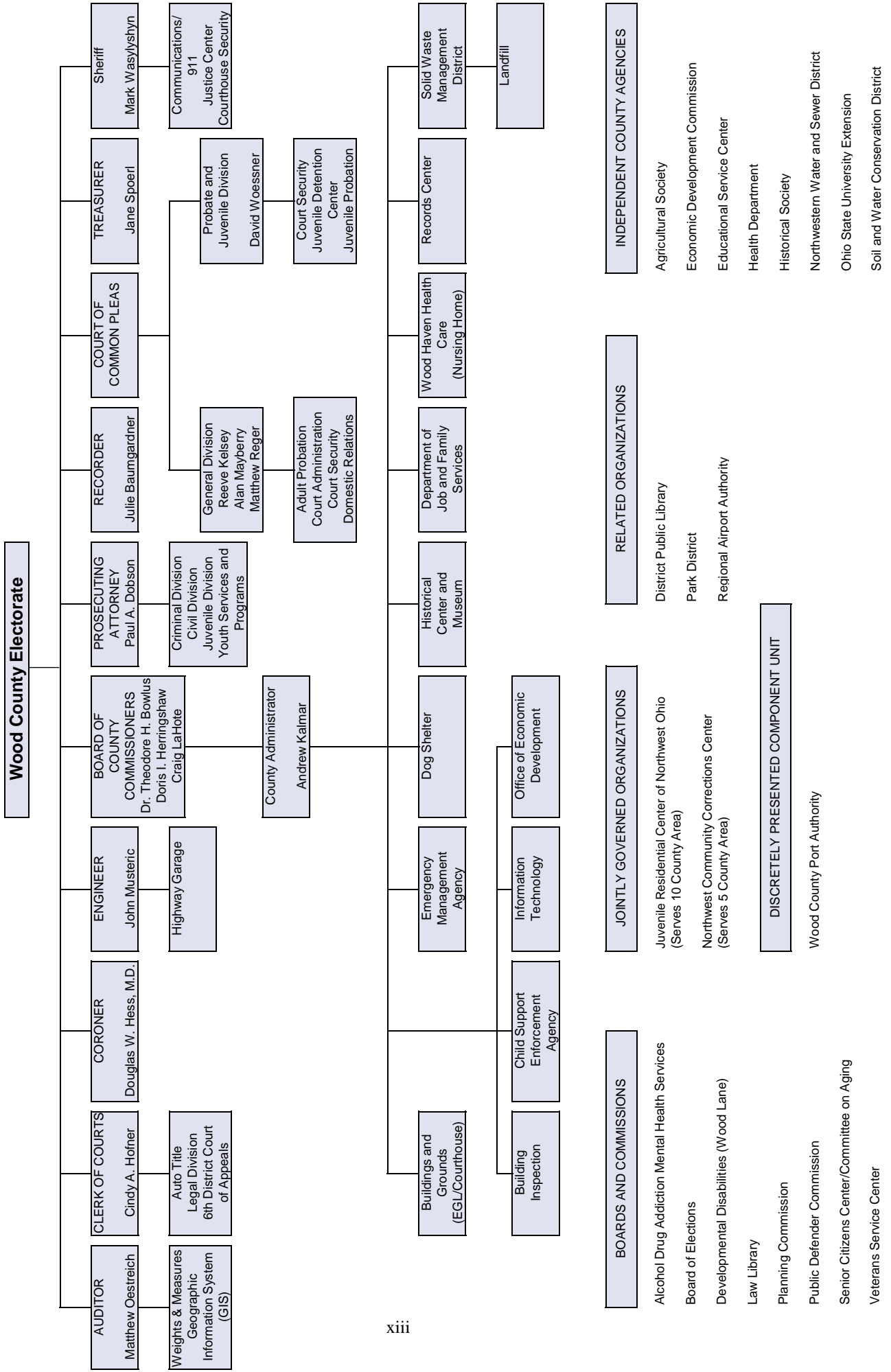
PRINCIPAL OFFICIALS

December 31, 2018

ELECTED OFFICIALS

Commissioner Dr. Theodore Bowlus
Commissioner Doris I. Herringshaw
Commissioner Craig LaHote
Auditor Matthew Oestreich
Treasurer Jane Spoerl
Recorder Julie Baumgardner
Clerk of Courts..... Cindy A. Hofner
Coroner Douglas W. Hess, M.D.
Engineer John Musteric
Prosecuting Attorney Paul A. Dobson
Sheriff Mark Wasylyshyn
Common Pleas Judge..... Reeve Kelsey
Common Pleas Judge..... Alan Mayberry
Common Pleas Judge..... Matthew Reger
Probate/Juvenile Judge..... David Woessner

YOUR WOOD COUNTY GOVERNMENT





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Wood County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO

**FINANCIAL
SECTION**



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Toledo, Ohio 43604-2246
(419) 245-2811 or (800) 443-9276
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INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Developmental Disabilities funds thereof for the then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

June 28, 2019

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
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, 2018. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Highlights

Highlights for 2018 are as follows:

In total, the County's net position increased \$5,616,553 or almost 4 percent from the prior year. Governmental activities increased \$7,851,022 while business-type activities decreased \$2,234,469.

Using this Annual Report

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

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

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

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2018. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These statements report the County's net position and changes in net position. This change in net position is important because it tells the reader whether the financial position of the County as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. The causes of these changes may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base and the condition of the County's capital assets. These factors must be considered when assessing the overall health of the County.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

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

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

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

Component Unit - The County's financial statements include financial data for the Wood County Port Authority. This component unit is more fully described in Note 26 to the basic financial statements.

Reporting the County's Most Significant Funds

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

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

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

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

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2018 and 2017.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
<u>Assets</u>						
Current and Other Assets	\$182,645,599	\$166,323,680	\$5,694,917	\$7,290,998	\$188,340,516	\$173,614,678
Net Pension Asset	241,771	0	27,893	0	269,664	0
Net OPEB Asset	67,669	0	0	0	67,669	0
Capital Assets, Net	99,484,699	94,799,296	6,708,820	7,122,526	106,193,519	101,921,822
Total Assets	<u>282,439,738</u>	<u>261,122,976</u>	<u>12,431,630</u>	<u>14,413,524</u>	<u>294,871,368</u>	<u>275,536,500</u>
<u>Deferred Outflows of Resources</u>						
Pension	10,489,888	23,610,817	1,182,948	2,591,158	11,672,836	26,201,975
OPEB	2,231,978	395,326	256,850	45,615	2,488,828	440,941
Total Deferred Outflows of Resources	<u>12,721,866</u>	<u>24,006,143</u>	<u>1,439,798</u>	<u>2,636,773</u>	<u>14,161,664</u>	<u>26,642,916</u>
<u>Liabilities</u>						
Current and Other Liabilities	7,984,872	6,043,124	542,041	550,780	8,526,913	6,593,904
Long-Term Liabilities						
Pension	42,719,974	61,573,000	4,822,390	6,731,762	47,542,364	68,304,762
OPEB	28,395,583	26,442,447	3,276,413	3,032,344	31,671,996	29,474,791
Other Amounts	12,238,018	11,137,769	9,249,894	9,850,753	21,487,912	20,988,522
Total Liabilities	<u>91,338,447</u>	<u>105,196,340</u>	<u>17,890,738</u>	<u>20,165,639</u>	<u>109,229,185</u>	<u>125,361,979</u>
<u>Deferred Inflows of Resources</u>						
Pension	10,302,796	969,271	1,161,941	75,511	11,464,737	1,044,782
OPEB	2,215,216	0	244,071	0	2,459,287	0
Other Amounts	39,086,033	34,595,418	0	0	39,086,033	34,595,418
Total Deferred Inflows of Resources	<u>51,604,045</u>	<u>35,564,689</u>	<u>1,406,012</u>	<u>75,511</u>	<u>53,010,057</u>	<u>35,640,200</u>
<u>Net Position</u>						
Net Investment in Capital Assets	97,584,788	92,806,907	5,061,730	5,201,689	102,646,518	98,008,596
Restricted	59,196,907	56,886,216	0	0	59,196,907	56,886,216
Unrestricted (Deficit)	(4,562,583)	(5,325,033)	(10,487,052)	(8,392,542)	(15,049,635)	(13,717,575)
Total Net Position (Deficit)	<u>\$152,219,112</u>	<u>\$144,368,090</u>	<u>(\$5,425,322)</u>	<u>(\$3,190,853)</u>	<u>\$146,793,790</u>	<u>\$141,177,237</u>

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

The net pension liability (asset) reported by the County at December 31, 2018, is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions". For 2018, the County adopted GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB liability (asset) to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

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

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

As a result of implementing GASB Statement No. 75, the County is reporting a net OPEB liability and deferred outflows/inflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$170,415,211 to \$144,368,090 for governmental activities and from (\$204,124) to (\$3,190,853) for business-type activities.

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

For governmental activities, there was a substantial increase in current and other assets. Cash and cash equivalents increased over \$7 million; a 6 percent increase in revenues and very little change in expenses resulted in increased cash balances. The increase in revenues was largely due to an increase in property tax revenue. In 2017, Developmental Disabilities, due to a healthy fund balance, chose to not collect on one of its tax levies; however, resumed this collection in 2018. In 2018, the County elected to collect one-half of the 2.95 mill levy. Subsequently, the County passed a renewal levy in 2018 (collection in 2019) for 2.45 mills which will be collected in full. There was also an increase in some grant funding and improved performance on the County's investments increasing interest revenue. The receivable for property taxes also increased over \$4 million due to the Developmental Disabilities property taxes. The increase in net capital assets and the investment in capital assets was due, in large part, to assets contributed to the County by the Ohio Department of Transportation and CSX Railroad. Several factors contributed to the increase in current and other liabilities, the most significant of which was outstanding contracts payable at year end (largely related to paving projects) and an increase in matured compensated absences (for individuals separating from the County prior to year end but whose severance related payments were not made until 2019). The increase in other long-term liabilities was largely due to an increase in claims payable (includes both claims reported and not paid prior to year end as well as an estimate for incurred but not reported claims).

For business-type activities, the significant decrease in current and other assets was due to a decrease in cash and cash equivalents as the Building Inspection Fund transferred resources (\$1.8 million) to the Roads and Bridges capital projects fund. The decrease in net capital assets was due to annual depreciation. The decrease in other long-term liabilities was due to scheduled debt retirement and a reduction in the liability for future landfill closure/postclosure costs.

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Table 2 reflects the change in net position for 2018 and 2017.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$22,933,055	\$22,552,459	\$10,495,945	\$10,159,528	\$33,429,000	\$32,711,987
Operating Grants, Contributions, and Interest	27,773,811	28,673,731	0	40,000	27,773,811	28,713,731
Capital Grants and Contributions	7,486,472	4,886,515	0	0	7,486,472	4,886,515
Total Program Revenues	<u>58,193,338</u>	<u>56,112,705</u>	<u>10,495,945</u>	<u>10,199,528</u>	<u>68,689,283</u>	<u>66,312,233</u>
General Revenues						
Property Taxes Levied for:						
General Operating	6,711,336	6,609,274	0	0	6,711,336	6,609,274
Health-Alcohol, Drug Addiction, and Mental Health Services	6,481,660	6,599,673	0	0	6,481,660	6,599,673
Human Services-Job and Family Services	3,328,771	3,387,359	0	0	3,328,771	3,387,359
Human Services- Developmental Disabilities	15,613,464	11,794,339	0	0	15,613,464	11,794,339
Human Services-Senior Citizens	1,791,418	1,824,941	0	0	1,791,418	1,824,941
Conservation and Recreation- Historical Center	142,778	140,634	0	0	142,778	140,634
Permissive Sales Taxes	22,318,776	21,728,747	0	0	22,318,776	21,728,747
Other Local Taxes	149,001	138,177	0	0	149,001	138,177
Grants and Entitlements	4,125,368	3,396,957	0	0	4,125,368	3,396,957
Interest	2,052,908	1,566,658	0	0	2,052,908	1,566,658
Other	1,276,451	2,126,203	41,783	32,864	1,318,234	2,159,067
Total General Revenues	<u>63,991,931</u>	<u>59,312,962</u>	<u>41,783</u>	<u>32,864</u>	<u>64,033,714</u>	<u>59,345,826</u>
Total Revenues	<u>122,185,269</u>	<u>115,425,667</u>	<u>10,537,728</u>	<u>10,232,392</u>	<u>132,722,997</u>	<u>125,658,059</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	25,738,866	25,314,481	0	0	25,738,866	25,314,481
Judicial	10,189,348	9,967,292	0	0	10,189,348	9,967,292
Intergovernmental	444,365	442,610	0	0	444,365	442,610
Internal Service Fund-External Portion	2,139,216	1,779,240	0	0	2,139,216	1,779,240
Public Safety	10,785,435	10,704,251	0	0	10,785,435	10,704,251
Public Works	12,948,610	12,402,958	0	0	12,948,610	12,402,958
Health						
Alcohol, Drug Addiction, and Mental Health Services	9,957,173	9,760,009	0	0	9,957,173	9,760,009
Other Health	792,386	815,601	0	0	792,386	815,601
Human Services						
Job and Family Services	13,337,086	13,337,324	0	0	13,337,086	13,337,324
Child Support Enforcement Agency	2,415,247	2,371,051	0	0	2,415,247	2,371,051
Developmental Disabilities	22,973,950	23,111,387	0	0	22,973,950	23,111,387
Other Human Services	2,882,852	2,818,729	0	0	2,882,852	2,818,729
Conservation and Recreation	398,729	383,887	0	0	398,729	383,887
Economic Development	664,596	1,946,305	0	0	664,596	1,946,305
Interest and Fiscal Charges	171,176	76,880	0	0	171,176	76,880
Building Inspection	0	0	1,667,969	1,392,408	1,667,969	1,392,408
Nursing Home	0	0	7,566,826	7,132,593	7,566,826	7,132,593
Landfill	0	0	2,032,614	3,098,865	2,032,614	3,098,865
Total Expenses	<u>115,839,035</u>	<u>115,232,005</u>	<u>11,267,409</u>	<u>11,623,866</u>	<u>127,106,444</u>	<u>126,855,871</u>

(continued)

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Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Increase (Decrease) in						
Net Position before Transfers	\$6,346,234	\$193,662	(\$729,681)	(\$1,391,474)	\$5,616,553	(\$1,197,812)
Transfers	1,504,788	(150,945)	(1,504,788)	150,945	0	0
Increase (Decrease) in Net Position	7,851,022	42,717	(2,234,469)	(1,240,529)	5,616,553	(1,197,812)
Net Position (Deficit) Beginning of Year	144,368,090	n/a	(3,190,853)	n/a	141,177,237	n/a
Net Position (Deficit) End of Year	<u>\$152,219,112</u>	<u>\$144,368,090</u>	<u>(\$5,425,322)</u>	<u>(\$3,190,853)</u>	<u>\$146,793,790</u>	<u>\$141,177,237</u>

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB Statement No. 75 is not available. Therefore, 2017 program expenses still include OPEB expense of \$440,941 computed under GASB Statement No. 45. GASB Statement No. 45 required recognizing pension expense equal to contractually required contributions to the plan. Under GASB Statement No. 75, OPEB expense represents additional amounts earned adjusted by deferred outflows/inflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB Statement No. 75, the 2018 financial statements report OPEB expense of \$2,594,404. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed.

	Governmental Activities	Business-Type Activities	Total
Total 2018 Program Expenses Under GASB Statement No. 75	\$115,839,035	\$11,267,409	\$127,106,444
OPEB Expense Under GASB Statement No. 75	(2,311,968)	(282,436)	(2,594,404)
2018 Contractually Required Contribution	47,937	5,531	53,468
Adjusted 2018 Program Expenses	<u>113,575,004</u>	<u>10,990,504</u>	<u>124,565,508</u>
Total 2017 Program Expenses Under GASB Statement No. 45	<u>(115,232,005)</u>	<u>(11,623,866)</u>	<u>(126,855,871)</u>
Decrease in Program Expenses Not Related to OPEB	<u>(\$1,657,001)</u>	<u>(\$633,362)</u>	<u>(\$2,290,363)</u>

While the overall change in program revenues for governmental activities was not significant, there was a sizable increase in capital grants and contributions due to assets contributed to the County by the Ohio Department of Transportation and CSX Railroad (Liberty Hi bridge). For general revenues, the increases were primarily due to items discussed previously; an increase in property taxes (Developmental Disabilities levy), unrestricted grant funding, and interest, as well as an increase in sales taxes as the economy has been performing well in the County. Expenses decreased slightly (approximately 1 percent).

For business-type activities, there was little change in overall revenues or expenses. However, there was a decrease in net position due to resources the Building Inspection Fund transferred to governmental activities and the Nursing Home continuing to operate at a deficit.

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

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2018	2017	2018	2017
General Government:				
Legislative and Executive	\$25,738,866	\$25,314,481	\$20,096,095	\$19,805,856
Judicial	10,189,348	9,967,292	5,283,377	5,163,976
Intergovernmental	444,365	442,610	444,365	442,610
Internal Service Fund-External Portion	2,139,216	1,779,240	49,703	(158,445)
Public Safety	10,785,435	10,704,251	7,866,107	8,702,028
Public Works	12,948,610	12,402,958	(4,299,402)	(3,146,899)
Health				
Alcohol, Drug Addiction and Mental Health Services	9,957,173	9,760,009	6,609,614	6,574,986
Other Health	792,386	815,601	404,383	456,055
Human Services				
Job and Family Services	13,337,086	13,337,324	3,898,391	4,291,952
Child Support Enforcement Agency	2,415,247	2,371,051	419,252	463,702
Developmental Disabilities	22,973,950	23,111,387	13,863,422	12,803,117
Other Human Services	2,882,852	2,818,729	2,652,981	2,614,144
Conservation and Recreation	398,729	383,887	381,742	314,799
Economic Development	664,596	1,946,305	(195,509)	714,539
Interest and Fiscal Charges	171,176	76,880	171,176	76,880
Total Expenses	<u>\$115,839,035</u>	<u>\$115,232,005</u>	<u>\$57,645,697</u>	<u>\$59,119,300</u>

For 2018, 50 percent of the costs for services provided by the County were paid for by general revenues (51 percent in the prior year). Note, however, that a review of the above table demonstrates that program revenues contributed significantly to several programs.

Costs for both the legislative and executive and judicial programs were well supported through charges for services, 21 and 41 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). During 2018, the public works program was again fully funded through program revenues. Public works expenses are provided for through permissive motor vehicle license monies as well as operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

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Governmental Funds Financial Analysis

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

The General Fund had a 3.6 percent increase in fund balance. There were modest increases in several revenue sources (4 percent overall); sales taxes, charges for services, grant funding, and interest. The 2 percent increase in expenditures was generally related to salary and benefit increases.

Fund balance increased in the Motor Vehicle and Gasoline Tax Fund despite a decrease in revenues, primarily due to a reduction in charges for services. This revenue is largely related to services the County Engineer provides, as requested, to villages and townships in the County. There was also a decrease in expenditures, part of which is related to the decrease in requested services and part of which is based on the County road and bridge projects during the year.

There was a slight increase in fund balance in the Alcohol, Drug Addiction, and Mental Health Services Fund. There was a similar increase in both revenues and expenditures.

There was a very modest increase in grant and entitlement funding in the Job and Family Services Fund and very little change in expenditures. Fund balance increased \$376,409 as a result.

Fund balance increased in the Developmental Disabilities Fund. In 2017, the County decided not to collect on one of their tax levies due to a healthy fund balance; however, restored that tax in 2018.

Business-Type Activities Financial Analysis

The decrease in net position in the Building Inspection Fund was due to resources transferred to governmental funds during the year.

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

Net position increased approximately 12 percent in the Landfill Fund; however, the fund continues to have a deficit net position. There was a slight decrease in revenues (based on the amount of trash dumped) but a larger decrease in expenses; primarily related to contracted services needs were less in 2018.

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 based on improved revenue projections for sales taxes, State funding, and interest. Changes from the final budget to actual revenues were not significant. For expenditures, there was little change from the original budget to the final budget, although other (miscellaneous) expenditure expectations changed resulting in that program's budget being reduced. The 6 percent decrease in actual expenditures compared to the final budget was due to conservative budgeting.

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Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2018, was \$97,584,788 and \$5,061,730, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of road improvements (paving Warns, Baker, Grant, and Insley roads), bridge improvements (Huffman, Strail, Latcha road bridges as well as the Liberty Hi bridge contributed by the Ohio Department of Transportation and CSX Railroad), a number of vehicles, a security system at Developmental Disabilities, and computer equipment replacement. Disposals were primarily replaced vehicles and equipment. Additions for the business-type activities were not significant and there were no disposals. For further information regarding the County's capital assets, refer to Note 12 to the basic financial statements.

Debt - At December 31, 2018, the County had several long-term obligations outstanding including \$5,139,050 in general obligation bonds and \$129,911 in OPWC loans. Of this amount, \$870,000 will be repaid from business-type activity. There was no new debt issued during 2018.

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

In January 2019, the County's bond rating was upgraded from Aa2 to Aa1 by Moody's.

Current Issues

The unemployment rate for the County in March 2019 was 3.6 percent, which was less than the rate of 3.9 percent one year ago (March 2018). This rate is lower than the State rate of 4.1 percent and was less than the national rate of 3.9 percent.

Sales tax revenue for 2018 was almost 3 percent higher than 2017. So far in 2019, sales tax revenues compared to last year (January through April) are more than five percent higher.

Request for Information

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

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Unit
December 31, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$108,440,379	\$5,685,875	\$114,126,254	\$0
Cash and Cash Equivalents in Segregated Accounts	499,433	8,285	507,718	541,165
Cash and Cash Equivalents with Fiscal Agent	1,824,079	0	1,824,079	0
Investments with Fiscal Agent	12,664,774	0	12,664,774	0
Accounts Receivable	199,183	509,822	709,005	0
Accrued Interest Receivable	382,866	0	382,866	0
Permissive Sales Taxes Receivable	5,974,410	0	5,974,410	0
Due from Other Governments	8,464,394	367,487	8,831,881	211,282
Prepaid Items	602,850	34,137	636,987	0
Materials and Supplies Inventory	642,453	58,080	700,533	0
Internal Balances	968,769	(968,769)	0	0
Property Taxes Receivable	39,949,924	0	39,949,924	0
Payment in Lieu of Taxes Receivable	65,045	0	65,045	0
Notes Receivable	1,443,322	0	1,443,322	0
Special Assessments Receivable	523,718	0	523,718	0
Net Pension Asset	241,771	27,893	269,664	0
Net OPEB Asset	67,669	0	67,669	0
Nondepreciable Capital Assets	2,919,037	904,000	3,823,037	7,392,783
Depreciable Capital Assets, Net	96,565,662	5,804,820	102,370,482	0
Total Assets	282,439,738	12,431,630	294,871,368	8,145,230
<u>Deferred Outflows of Resources</u>				
Pension	10,489,888	1,182,948	11,672,836	0
OPEB	2,231,978	256,850	2,488,828	0
Total Deferred Outflows of Resources	12,721,866	1,439,798	14,161,664	0
<u>Liabilities</u>				
Accrued Wages Payable	2,291,548	256,253	2,547,801	0
Accounts Payable	2,905,679	160,148	3,065,827	27,463
Contracts Payable	537,277	16,142	553,419	0
Matured Compensated Absences Payable	36,555	0	36,555	0
Due to Other Governments	1,818,329	106,798	1,925,127	197,583
Accrued Interest Payable	10,677	2,700	13,377	0
Matured Bonds Payable	24,000	0	24,000	0
Matured Interest Payable	23,742	0	23,742	0
Unearned Revenue	237,582	0	237,582	0
Retainage Payable	99,483	0	99,483	0
Long-Term Liabilities:				
Due Within One Year	4,702,042	554,180	5,256,222	0
Due in More Than One Year	7,535,976	8,695,714	16,231,690	0
Net Pension Liability	42,719,974	4,822,390	47,542,364	0
Net OPEB Liability	28,395,583	3,276,413	31,671,996	0
Total Liabilities	91,338,447	17,890,738	109,229,185	225,046

(continued)

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Unit
December 31, 2018
(continued)

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
<u>Deferred Inflows of Resources</u>				
Property Taxes	\$39,020,988	\$0	\$39,020,988	\$0
Payment in Lieu of Taxes	65,045	0	65,045	0
Pension	10,302,796	1,161,941	11,464,737	0
OPEB	2,215,216	244,071	2,459,287	0
Total Deferred Inflows of Resources	<u>51,604,045</u>	<u>1,406,012</u>	<u>53,010,057</u>	<u>0</u>
<u>Net Position</u>				
Net Investment in Capital Assets	97,584,788	5,061,730	102,646,518	7,392,783
Restricted for:				
Debt Service	236,760	0	236,760	0
Capital Projects	274,525	0	274,525	0
Legislative and Executive	1,265,990	0	1,265,990	0
Judicial	1,959,140	0	1,959,140	0
Public Safety	749,088	0	749,088	0
Public Works	13,238,157	0	13,238,157	0
Health	5,903,870	0	5,903,870	0
Human Services	32,696,044	0	32,696,044	0
Economic Development	765,212	0	765,212	0
Other Purposes	2,108,121	0	2,108,121	0
Unrestricted (Deficit)	<u>(4,562,583)</u>	<u>(10,487,052)</u>	<u>(15,049,635)</u>	<u>527,401</u>
Total Net Position (Deficit)	<u>\$152,219,112</u>	<u>(\$5,425,322)</u>	<u>\$146,793,790</u>	<u>\$7,920,184</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Unit
For the Year Ended December 31, 2018

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$25,738,866	\$5,279,184	\$363,587	\$0
Judicial	10,189,348	4,161,099	744,872	0
Intergovernmental	444,365	0	0	0
Internal Service Fund-External Portion	2,139,216	2,089,513	0	0
Public Safety	10,785,435	2,376,912	542,416	0
Public Works	12,948,610	7,131,204	2,630,336	7,486,472
Health				
Alcohol, Drug Addiction, and Mental Health Services	9,957,173	24,542	3,323,017	0
Other Health	792,386	386,789	1,214	0
Human Services				
Job and Family Services	13,337,086	0	9,438,695	0
Child Support Enforcement Agency	2,415,247	450,314	1,545,681	0
Developmental Disabilities	22,973,950	508,052	8,602,476	0
Other Human Services	2,882,852	24,973	204,898	0
Conservation and Recreation	398,729	0	16,987	0
Economic Development	664,596	500,473	359,632	0
Interest and Fiscal Charges	171,176	0	0	0
Total Governmental Activities	115,839,035	22,933,055	27,773,811	7,486,472
<u>Business-Type Activities</u>				
Building Inspection	1,667,969	1,785,860	0	0
Nursing Home	7,566,826	6,216,333	0	0
Landfill	2,032,614	2,493,752	0	0
Total Business-Type Activities	11,267,409	10,495,945	0	0
Total Primary Government	\$127,106,444	\$33,429,000	\$27,773,811	\$7,486,472

Net (Expense) Revenue and Change in Net Position				
Primary Government			Component Unit	
Governmental Activities	Business-Type Activities	Total	Wood County Port Authority	
(\$20,096,095)	\$0	(\$20,096,095)	\$0	
(5,283,377)	0	(5,283,377)	0	
(444,365)	0	(444,365)	0	
(49,703)	0	(49,703)	0	
(7,866,107)	0	(7,866,107)	0	
4,299,402	0	4,299,402	0	
(6,609,614)	0	(6,609,614)	0	
(404,383)	0	(404,383)	0	
(3,898,391)	0	(3,898,391)	0	
(419,252)	0	(419,252)	0	
(13,863,422)	0	(13,863,422)	0	
(2,652,981)	0	(2,652,981)	0	
(381,742)	0	(381,742)	0	
195,509	0	195,509	0	
(171,176)	0	(171,176)	0	
(57,645,697)	0	(57,645,697)	0	
0	117,891	117,891	0	
0	(1,350,493)	(1,350,493)	0	
0	461,138	461,138	0	
0	(771,464)	(771,464)	0	
(57,645,697)	(771,464)	(58,417,161)	0	

(continued)

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Unit
For the Year Ended December 31, 2018
(continued)

	Program Revenues		
Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Component Unit</u>			
Wood County Port Authority	\$586,333	\$775,000	\$272,839
Total Component Units	\$586,333	\$775,000	\$272,839

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position (Deficit) Beginning of Year - Restated (Note 3)

Net Position (Deficit) End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Change in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
\$0	\$0	\$0	\$461,506
0	0	0	461,506
6,711,336	0	6,711,336	0
6,481,660	0	6,481,660	0
3,328,771	0	3,328,771	0
15,613,464	0	15,613,464	0
1,791,418	0	1,791,418	0
142,778	0	142,778	0
22,318,776	0	22,318,776	0
149,001	0	149,001	0
4,125,368	0	4,125,368	0
2,052,908	0	2,052,908	0
1,276,451	41,783	1,318,234	0
63,991,931	41,783	64,033,714	0
1,504,788	(1,504,788)	0	0
65,496,719	(1,463,005)	64,033,714	0
7,851,022	(2,234,469)	5,616,553	461,506
144,368,090	(3,190,853)	141,177,237	7,458,678
<u>\$152,219,112</u>	<u>(\$5,425,322)</u>	<u>\$146,793,790</u>	<u>\$7,920,184</u>

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2018

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$31,845,357	\$8,399,220	\$5,411,916	\$3,209,889
Cash and Cash Equivalents in Segregated Accounts	79,386	0	0	0
Accounts Receivable	29,565	10,275	0	0
Accrued Interest Receivable	382,866	0	0	0
Permissive Sales Taxes Receivable	5,974,410	0	0	0
Due from Other Governments	1,901,179	3,497,165	1,046,921	270,823
Prepaid Items	313,163	46,657	13,208	13,481
Materials and Supplies Inventory	191,950	402,688	0	16,689
Interfund Receivable	2,319,980	657	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	226,161	0	0	0
Property Taxes Receivable	7,297,299	0	7,082,697	3,633,134
Payment in Lieu of Taxes Receivable	43,643	0	4,032	2,017
Notes Receivable	500,000	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$51,104,959	\$12,356,662	\$13,558,774	\$7,146,033
<u>Liabilities</u>				
Accrued Wages Payable	\$1,251,704	\$111,152	\$29,128	\$254,455
Accounts Payable	486,630	263,704	1,065,555	364,342
Contracts Payable	0	56,214	0	0
Matured Compensated Absences Payable	10,984	0	0	2,843
Due to Other Governments	520,120	56,212	6,626	131,864
Interfund Payable	0	0	0	23,247
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Unearned Revenue	0	0	0	237,582
Retainage Payable	0	0	0	0
Total Liabilities	2,269,438	487,282	1,101,309	1,014,333
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	7,124,760	0	6,914,639	3,547,035
Payment in Lieu of Taxes Receivable	43,643	0	4,032	2,017
Unavailable Revenue	5,935,004	2,909,029	1,214,979	274,164
Total Deferred Inflows of Resources	13,103,407	2,909,029	8,133,650	3,823,216
<u>Fund Balance</u>				
Nonspendable	2,681,385	449,345	13,208	30,170
Restricted	0	8,511,006	4,310,607	2,278,314
Committed	952,096	0	0	0
Assigned	13,437,267	0	0	0
Unassigned (Deficit)	18,661,366	0	0	0
Total Fund Balance	35,732,114	8,960,351	4,323,815	2,308,484
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$51,104,959	\$12,356,662	\$13,558,774	\$7,146,033

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	Other Governmental	Total
\$31,633,218	\$22,234,471	\$102,734,071
30,789	389,258	499,433
0	159,343	199,183
0	0	382,866
0	0	5,974,410
1,123,523	624,783	8,464,394
49,809	13,260	449,578
19,175	11,951	642,453
0	9,604	2,330,241
0	0	226,161
19,841,200	2,095,594	39,949,924
14,189	1,164	65,045
0	943,322	1,443,322
0	523,718	523,718
<u>\$52,711,903</u>	<u>\$27,006,468</u>	<u>\$163,884,799</u>
\$421,576	\$223,533	\$2,291,548
502,342	223,106	2,905,679
0	481,063	537,277
22,728	0	36,555
1,016,895	62,222	1,793,939
657	1,262,843	1,286,747
0	24,000	24,000
0	23,742	23,742
0	0	237,582
0	99,483	99,483
<u>1,964,198</u>	<u>2,399,992</u>	<u>9,236,552</u>
19,388,993	2,045,561	39,020,988
14,189	1,164	65,045
<u>1,113,066</u>	<u>1,108,892</u>	<u>12,555,134</u>
<u>20,516,248</u>	<u>3,155,617</u>	<u>51,641,167</u>
68,984	25,211	3,268,303
30,162,473	8,072,264	53,334,664
0	2,193,202	3,145,298
0	11,880,422	25,317,689
0	(720,240)	17,941,126
<u>30,231,457</u>	<u>21,450,859</u>	<u>103,007,080</u>
<u>\$52,711,903</u>	<u>\$27,006,468</u>	<u>\$163,884,799</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Position of Governmental Activities
 December 31, 2018

Total Governmental Fund Balance		\$103,007,080
<p>Amounts reported for governmental activities on the statement of net position are different because of the following:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>		99,484,699
<p>Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.</p>		
Accounts Receivable	154,904	
Accrued Interest Receivable	333,473	
Permissive Sales Taxes Receivable	4,114,915	
Due from Other Governments	6,499,188	
Delinquent Property Taxes Receivable	928,936	
Special Assessments Receivable	<u>523,718</u>	
		12,555,134
<p>An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.</p>		(74,725)
<p>Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.</p>		
General Obligation Bonds Payable	(4,269,050)	
Compensated Absences Payable	(4,506,872)	
OPWC Loans Payable	<u>(129,911)</u>	
		(8,905,833)
<p>Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due.</p>		(10,677)
<p>The net pension asset, net pension liability, net OPEB asset, and OPEB liability are not due and payable in the current period; therefore, the asset, liability, and related deferred outflows/inflows are not reported in the governmental funds.</p>		
Net Pension Asset	241,771	
Deferred Outflows - Pension	10,489,888	
Deferred Inflows - Pension	(10,302,796)	
Net Pension Liability	(42,719,974)	
Net OPEB Asset	67,669	
Deferred Outflows - OPEB	2,231,978	
Deferred Inflows - OPEB	(2,215,216)	
Net OPEB Liability	<u>(28,395,583)</u>	
		(70,602,263)
<p>An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position.</p>		<u>16,765,697</u>
Net Position of Governmental Activities		<u><u>\$152,219,112</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2018

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$6,732,828	\$0	\$6,499,939	\$3,338,408
Permissive Sales Taxes	22,102,959	0	0	0
Permissive Motor Vehicle License Taxes	0	4,335,448	0	0
Other Taxes	30,121	0	28,158	14,577
Charges for Services	8,213,609	412,564	24,542	0
Licenses and Permits	5,834	0	0	0
Fines, Costs, and Forfeitures	511,222	148,294	0	0
Intergovernmental	5,304,509	2,550,037	3,450,689	9,437,558
Special Assessments	0	0	0	0
Interest	1,732,089	92,678	0	0
Other	611,284	2,004	3,505	15,171
Total Revenues	45,244,455	7,541,025	10,006,833	12,805,714
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	19,579,977	0	0	0
Judicial	8,254,820	0	0	0
Intergovernmental	444,365	0	0	0
Public Safety	8,615,140	0	0	0
Public Works	486,987	7,025,970	0	0
Health	252,660	0	9,853,600	0
Human Services	748,431	0	0	12,429,305
Conservation and Recreation	152,903	0	0	0
Economic Development	336,738	0	0	0
Other	588,766	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	32,478	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	39,460,787	7,058,448	9,853,600	12,429,305
Excess of Revenues Over (Under) Expenditures	5,783,668	482,577	153,233	376,409
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	8,271	0	0
Transfers In	30,000	0	0	0
Transfers Out	(4,573,800)	0	0	0
Total Other Financing Sources (Uses)	(4,543,800)	8,271	0	0
Changes in Fund Balance	1,239,868	490,848	153,233	376,409
Fund Balance Beginning of Year	34,492,246	8,469,503	4,170,582	1,932,075
Fund Balance End of Year	\$35,732,114	\$8,960,351	\$4,323,815	\$2,308,484

See Accompanying Notes to the Basic Financial Statements

<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$15,587,728	\$1,939,841	\$34,098,744
0	0	22,102,959
0	0	4,335,448
67,656	8,489	149,001
508,052	3,139,259	12,298,026
0	545,928	551,762
0	565,780	1,225,296
8,565,145	4,019,556	33,327,494
0	884,568	884,568
0	36,047	1,860,814
0	698,496	1,330,460
<u>24,728,581</u>	<u>11,837,964</u>	<u>112,164,572</u>
0	1,453,891	21,033,868
0	1,483,865	9,738,685
0	0	444,365
0	1,329,975	9,945,115
0	992,980	8,505,937
0	396,764	10,503,024
21,693,925	4,287,752	39,159,413
0	164,097	317,000
0	301,849	638,587
0	0	588,766
0	3,374,113	3,374,113
0	280,000	312,478
0	176,554	176,554
<u>21,693,925</u>	<u>14,241,840</u>	<u>104,737,905</u>
<u>3,034,656</u>	<u>(2,403,876)</u>	<u>7,426,667</u>
0	0	8,271
0	6,716,925	6,746,925
<u>(1,000,000)</u>	<u>(168,337)</u>	<u>(5,742,137)</u>
<u>(1,000,000)</u>	<u>6,548,588</u>	<u>1,013,059</u>
2,034,656	4,144,712	8,439,726
<u>28,196,801</u>	<u>17,306,147</u>	<u>94,567,354</u>
<u>\$30,231,457</u>	<u>\$21,450,859</u>	<u>\$103,007,080</u>

Wood County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2018

Changes in Fund Balance - Total Governmental Funds \$8,439,726

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

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

Capital Outlay - Nondepreciable Capital Assets	651,956	
Capital Outlay - Depreciable Capital Assets	2,330,440	
Capital Contributions	7,257,774	
Depreciation	<u>(5,529,026)</u>	4,711,144

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

Proceeds from Sale of Capital Assets	(8,271)	
Gain on Disposal of Capital Assets	8,271	
Loss on Disposal of Capital Assets	<u>(25,741)</u>	(25,741)

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

Delinquent Property Taxes	(29,317)	
Permissive Sales Taxes	215,817	
Permissive Motor Vehicle License Taxes	29,947	
Charges for Services	(86,673)	
Intergovernmental	301,456	
Special Assessments	(25,746)	
Interest	64,056	
Other	<u>(61,066)</u>	408,474

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

General Obligation Bonds Payable	280,000	
OPWC Loans Payable	<u>32,478</u>	312,478

Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. 2,594

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

Pension	(8,646,020)	
OPEB	<u>(2,311,968)</u>	(10,957,988)

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

Pension	5,286,363	
OPEB	<u>47,937</u>	5,334,300

(continued)

Wood County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2018
 (continued)

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net position.		\$2,784
Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(353,211)
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	256,665	
Transfers In	500,000	
Allocated to Activities	<u>(730,500)</u>	
		26,165
The internal service fund used by management to charge the cost of insurance to an external agency is reported on the statement of activities. The change for the external portion is reported for the year.		<u>(49,703)</u>
Change in Net Position of Governmental Activities		<u><u>\$7,851,022</u></u>

See Accompanying Notes to the Basic Financial Statements

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Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$7,570,400	\$6,883,732	\$6,886,728	\$2,996
Permissive Sales Taxes	18,500,000	21,900,000	21,938,607	38,607
Other Taxes	34,075	21,447	30,121	8,674
Charges for Services	6,872,685	7,566,425	8,111,055	544,630
Licenses and Permits	6,500	6,500	6,378	(122)
Fines, Costs, and Forfeitures	249,500	419,500	458,206	38,706
Intergovernmental	4,290,529	5,550,060	5,763,806	213,746
Interest	1,000,000	1,500,000	1,553,808	53,808
Other	878,780	878,780	812,137	(66,643)
Total Revenues	39,402,469	44,726,444	45,560,846	834,402
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	20,314,112	22,446,665	20,811,042	1,635,623
Judicial	8,550,773	8,702,241	8,304,544	397,697
Public Safety	8,275,625	8,494,930	8,462,688	32,242
Public Works	498,351	498,741	488,767	9,974
Health	311,373	251,678	249,349	2,329
Human Services	759,954	847,777	754,859	92,918
Conservation and Recreation	175,262	175,262	152,390	22,872
Economic Development	516,701	543,142	416,263	126,879
Other	2,597,749	894,832	638,240	256,592
Intergovernmental	450,300	450,844	444,485	6,359
Total Expenditures	42,450,200	43,306,112	40,722,627	2,583,485
Excess of Revenues Over (Under) Expenditures	(3,047,731)	1,420,332	4,838,219	3,417,887
<u>Other Financing Sources (Uses)</u>				
Advances In	1,201,463	1,343,854	1,343,854	0
Advances Out	(557,496)	(557,496)	(648,778)	(91,282)
Transfers In	0	0	30,000	30,000
Transfers Out	(2,868,134)	(4,624,412)	(4,508,410)	116,002
Total Other Financing Sources (Uses)	(2,224,167)	(3,838,054)	(3,783,334)	54,720
Changes in Fund Balance	(5,271,898)	(2,417,722)	1,054,885	3,472,607
Fund Balance Beginning of Year	29,767,941	29,767,941	29,767,941	0
Prior Year Encumbrances Appropriated	864,559	864,559	864,559	0
Fund Balance End of Year	\$25,360,602	\$28,214,778	\$31,687,385	\$3,472,607

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,301,406	\$4,301,406	\$4,338,896	\$37,490
Charges for Services	269,392	297,392	452,442	155,050
Fines, Costs, and Forfeitures	150,000	150,000	146,518	(3,482)
Intergovernmental	2,314,483	2,350,483	2,523,855	173,372
Interest	38,000	88,000	92,422	4,422
Total Revenues	<u>7,073,281</u>	<u>7,187,281</u>	<u>7,554,133</u>	<u>366,852</u>
<u>Expenditures</u>				
Current:				
Public Works	8,049,383	9,039,109	7,648,110	1,390,999
Debt Service:				
Principal Retirement	34,000	34,000	32,478	1,522
Total Expenditures	<u>8,083,383</u>	<u>9,073,109</u>	<u>7,680,588</u>	<u>1,392,521</u>
Changes in Fund Balance	(1,010,102)	(1,885,828)	(126,455)	1,759,373
Fund Balance Beginning of Year	7,506,036	7,506,036	7,506,036	0
Prior Year Encumbrances Appropriated	<u>311,030</u>	<u>311,030</u>	<u>311,030</u>	<u>0</u>
Fund Balance End of Year	<u>\$6,806,964</u>	<u>\$5,931,238</u>	<u>\$7,690,611</u>	<u>\$1,759,373</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Alcohol, Drug Addiction, and Mental Health Services Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$7,372,250	\$6,653,957	\$6,647,348	(\$6,609)
Other Taxes	30,766	19,469	28,158	8,689
Charges for Services	0	0	24,542	24,542
Intergovernmental	2,764,309	3,395,085	3,450,689	55,604
Other	<u>0</u>	<u>0</u>	<u>3,505</u>	<u>3,505</u>
Total Revenues	10,167,325	10,068,511	10,154,242	85,731
<u>Expenditures</u>				
Current:				
Health	<u>11,385,008</u>	<u>11,307,294</u>	<u>9,590,917</u>	<u>1,716,377</u>
Excess of Revenues Over (Under) Expenditures	(1,217,683)	(1,238,783)	563,325	1,802,108
<u>Other Financing Uses</u>				
Transfers Out	<u>(3,498,003)</u>	<u>(3,488,003)</u>	<u>0</u>	<u>3,488,003</u>
Changes in Fund Balance	(4,715,686)	(4,726,786)	563,325	5,290,111
Fund Balance Beginning of Year	<u>4,726,786</u>	<u>4,726,786</u>	<u>4,726,786</u>	<u>0</u>
Fund Balance End of Year	<u>\$11,100</u>	<u>\$0</u>	<u>\$5,290,111</u>	<u>\$5,290,111</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
<u>Revenues</u>				
Property Taxes	\$3,784,424	\$3,410,865	\$3,412,266	\$1,401
Other Taxes	16,001	10,145	14,577	4,432
Intergovernmental	11,170,882	10,285,297	9,985,206	(300,091)
Other	40,000	15,000	15,171	171
Total Revenues	15,011,307	13,721,307	13,427,220	(294,087)
<u>Expenditures</u>				
Current:				
Human Services	15,207,060	14,776,184	12,516,976	2,259,208
Excess of Revenues Over (Under) Expenditures	(195,753)	(1,054,877)	910,244	1,965,121
<u>Other Financing Uses</u>				
Transfers Out	(180,000)	(109,244)	0	109,244
Changes in Fund Balance	(375,753)	(1,164,121)	910,244	2,074,365
Fund Balance Beginning of Year	2,222,997	2,222,997	2,222,997	0
Prior Year Encumbrances Appropriated	8,370	8,370	8,370	0
Fund Balance End of Year	<u>\$1,855,614</u>	<u>\$1,067,246</u>	<u>\$3,141,611</u>	<u>\$2,074,365</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$15,891,309	\$15,914,664	\$15,883,446	(\$31,218)
Other Taxes	67,796	44,441	67,656	23,215
Charges for Services	367,569	367,569	473,418	105,849
Intergovernmental	<u>7,960,796</u>	<u>7,960,796</u>	<u>8,950,601</u>	<u>989,805</u>
Total Revenues	24,287,470	24,287,470	25,375,121	1,087,651
<u>Expenditures</u>				
Current:				
Human Services	<u>22,075,253</u>	<u>22,260,753</u>	<u>20,705,237</u>	<u>1,555,516</u>
Excess of Revenues Over Expenditures	2,212,217	2,026,717	4,669,884	2,643,167
<u>Other Financing Uses</u>				
Transfers Out	<u>(2,680,000)</u>	<u>(2,494,500)</u>	<u>(1,000,000)</u>	<u>1,494,500</u>
Changes in Fund Balance	(467,783)	(467,783)	3,669,884	4,137,667
Fund Balance Beginning of Year	<u>27,618,276</u>	<u>27,618,276</u>	<u>27,618,276</u>	<u>0</u>
Fund Balance End of Year	<u>\$27,150,493</u>	<u>\$27,150,493</u>	<u>\$31,288,160</u>	<u>\$4,137,667</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,264,035	\$454,048	\$2,967,792	\$5,685,875
Cash and Cash Equivalents in Segregated Accounts	0	8,285	0	8,285
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments with Fiscal Agent	0	0	0	0
Accounts Receivable	2,729	355,747	151,346	509,822
Due from Other Governments	0	345,811	21,676	367,487
Prepaid Items	0	4,237	29,900	34,137
Materials and Supplies Inventory	0	27,377	30,703	58,080
Total Current Assets	<u>2,266,764</u>	<u>1,195,505</u>	<u>3,201,417</u>	<u>6,663,686</u>
<u>Non-Current Assets</u>				
Net Pension Asset	6,197	18,597	3,099	27,893
Nondepreciable Capital Assets	0	0	904,000	904,000
Depreciable Capital Assets, Net	90,659	4,327,034	1,387,127	5,804,820
Total Non-Current Assets	<u>96,856</u>	<u>4,345,631</u>	<u>2,294,226</u>	<u>6,736,713</u>
Total Assets	<u>2,363,620</u>	<u>5,541,136</u>	<u>5,495,643</u>	<u>13,400,399</u>
<u>Deferred Outflows of Resources</u>				
Pension	262,869	788,640	131,439	1,182,948
OPEB	57,077	171,233	28,540	256,850
Total Deferred Outflows of Resources	<u>319,946</u>	<u>959,873</u>	<u>159,979</u>	<u>1,439,798</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	46,065	185,266	24,922	256,253
Accounts Payable	4,480	142,865	12,803	160,148
Contracts Payable	0	0	16,142	16,142
Due to Other Governments	13,052	58,847	34,899	106,798
Interfund Payable	0	0	1,043,494	1,043,494
Accrued Interest Payable	0	2,700	0	2,700
General Obligation Bonds Payable	0	40,000	0	40,000
Compensated Absences Payable	50,859	77,613	14,951	143,423
Capital Leases Payable	0	0	370,757	370,757
Claims Payable	0	0	0	0
Total Current Liabilities	<u>114,456</u>	<u>507,291</u>	<u>1,517,968</u>	<u>2,139,715</u>
<u>Non-Current Liabilities</u>				
General Obligation Bonds Payable	0	830,000	0	830,000
Net Pension Liability	1,071,643	3,214,927	535,820	4,822,390
Net OPEB Liability	728,091	2,184,276	364,046	3,276,413
Compensated Absences Payable	44,902	87,707	18,212	150,821
Capital Leases Payable	0	0	406,333	406,333
Claims Payable	0	0	0	0
Closure/Postclosure Costs Payable	0	0	7,308,560	7,308,560
Total Non-Current Liabilities	<u>1,844,636</u>	<u>6,316,910</u>	<u>8,632,971</u>	<u>16,794,517</u>
Total Liabilities	<u>1,959,092</u>	<u>6,824,201</u>	<u>10,150,939</u>	<u>18,934,232</u>

Governmental
Activity

Internal
Service

\$5,480,147

0

1,824,079

12,664,774

0

0

153,272

0

20,122,272

0

0

0

0

20,122,272

0

0

0

0

0

0

24,390

0

0

0

0

0

1,953,751

1,978,141

0

0

0

0

0

1,378,434

0

1,378,434

3,356,575

(continued)

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018
(continued)

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Deferred Inflows of Resources</u>				
Pension	\$257,798	\$775,244	\$128,899	\$1,161,941
OPEB	54,238	162,714	27,119	244,071
Total Deferred Inflows of Resources	312,036	937,958	156,018	1,406,012
<u>Net Position</u>				
Net Investment in Capital Assets	90,659	3,457,034	1,514,037	5,061,730
Unrestricted (Deficit)	321,779	(4,718,184)	(6,165,372)	(10,561,777)
Total Net Position (Deficit)	\$412,438	(\$1,261,150)	(\$4,651,335)	(5,500,047)
Net position reported for business-type activities on the statement of net position is different because it includes a proportionate share of the balance of the internal service fund.				74,725
Net Position (Deficit) of Business-Type Activities				(\$5,425,322)
See Accompanying Notes to the Basic Financial Statements				

Governmental
Activity

Internal
Service

\$0

0

0

0

16,765,697

\$16,765,697

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2018

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Operating Revenues</u>				
Charges for Services	\$0	\$6,216,333	\$2,493,752	\$8,710,085
Licenses, Permits, and Inspections	1,785,860	0	0	1,785,860
Other	3,851	5,434	32,498	41,783
	1,789,711	6,221,767	2,526,250	10,537,728
<u>Operating Expenses</u>				
Personal Services	1,349,090	4,542,256	727,936	6,619,282
Materials and Supplies	2,701	633,217	271,177	907,095
Contractual Services	158,860	1,766,584	46,822	1,972,266
Claims	0	0	0	0
Other	86,015	129,126	465,669	680,810
Depreciation	36,364	340,220	444,432	821,016
	1,633,030	7,411,403	1,956,036	11,000,469
Operating Income (Loss)	156,681	(1,189,636)	570,214	(462,741)
<u>Non-Operating Revenues (Expenses)</u>				
Interest Revenue	0	0	0	0
Interest Expense	0	(33,133)	(59,108)	(92,241)
	0	(33,133)	(59,108)	(92,241)
Income (Loss) Before Transfers	156,681	(1,222,769)	511,106	(554,982)
Transfers In	0	170,212	125,000	295,212
Transfers Out	(1,800,000)	0	0	(1,800,000)
Changes in Net Position	(1,643,319)	(1,052,557)	636,106	(2,059,770)
Net Position (Deficit)				
Beginning of Year - Restated (Note 3)	2,055,757	(208,593)	(5,287,441)	
Net Position (Deficit) End of Year	\$412,438	(\$1,261,150)	(\$4,651,335)	
The change in net position reported for business-type activities on the statement of activities is different because it includes a proportionate share of the net income of the internal service fund.				(174,699)
Change in Net Position of Business-Type Activities				(\$2,234,469)

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$13,535,841

0

394,240

13,930,081

20

0

1,363,107

13,447,994

73,862

0

14,884,983

(954,902)

256,665

0

256,665

(698,237)

500,000

0

(198,237)

16,963,934

\$16,765,697

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	<u>Business-Type Activities</u>			
	<u>Building Inspection</u>	<u>Nursing Home</u>	<u>Landfill</u>	<u>Total Enterprise</u>
Increase (Decrease) in Cash and Cash Equivalents				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$1,784,639	\$5,896,198	\$2,531,597	\$10,212,434
Cash Received from Transactions with Other Funds	0	0	0	0
Cash Received from Transactions with Outside Organizations	0	0	0	0
Cash Payments for Personal Services	(1,058,366)	(4,123,178)	(595,441)	(5,776,985)
Cash Payments to Suppliers	(5,782)	(693,369)	(298,874)	(998,025)
Cash Payments for Contractual Services	(151,299)	(1,763,585)	(594,470)	(2,509,354)
Cash Payments for Claims	0	0	0	0
Cash Received from Other Revenues	3,851	5,434	32,498	41,783
Cash Payments for Other Expenses	(85,254)	(126,556)	(464,824)	(676,634)
Net Cash Provided by (Used for) Operating Activities	<u>487,789</u>	<u>(805,056)</u>	<u>610,486</u>	<u>293,219</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Payments for Advances Out	0	0	(193,260)	(193,260)
Cash Received from Transfers In	0	170,212	125,000	295,212
Cash Payments for Transfers Out	(1,800,000)	0	0	(1,800,000)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(1,800,000)</u>	<u>170,212</u>	<u>(68,260)</u>	<u>(1,698,048)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(17,957)	(52,718)	(68,248)	(138,923)
Principal Paid on General Obligation Bonds	0	(40,000)	0	(40,000)
Interest Paid on General Obligation Bonds	0	(33,200)	(33,529)	(66,729)
Lease Principal	0	0	(233,747)	(233,747)
Lease Interest	0	0	(25,579)	(25,579)
Net Cash Used for Capital and Related Financing Activities	<u>(17,957)</u>	<u>(125,918)</u>	<u>(361,103)</u>	<u>(504,978)</u>
<u>Cash Flows from Investing Activities</u>				
Purchase of Investments	0	0	0	0
Sale of Investments	0	0	0	0
Interest on Investments	0	0	0	0
Net Cash Used for Investing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,330,168)	(760,762)	181,123	(1,909,807)
Cash and Cash Equivalents Beginning of Year	<u>3,594,203</u>	<u>1,223,095</u>	<u>2,786,669</u>	<u>7,603,967</u>
Cash and Cash Equivalents End of Year	<u>\$2,264,035</u>	<u>\$462,333</u>	<u>\$2,967,792</u>	<u>\$5,694,160</u>

Governmental
Activity

Internal
Service

\$0
11,911,369
2,089,513
(20)
0
(1,358,639)
(12,393,693)
335,351
(73,862)

510,019

0
500,000
0

500,000

0
0
0
0
0

0

(12,171,198)
6,884,499
256,665

(5,030,034)

(4,020,015)

11,324,241

\$7,304,226

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018
(continued)

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$156,681	(\$1,189,636)	\$570,214	(\$462,741)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Closure and Postclosure Liability	0	0	(349,474)	(349,474)
Depreciation	36,364	340,220	444,432	821,016
Depreciation Adjustment	0	0	(268,387)	(268,387)
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(1,221)	(234,144)	38,147	(197,218)
(Increase) Decrease in Due from Other Governments	0	(85,991)	(302)	(86,293)
(Increase) Decrease in Prepaid Items	0	(919)	15,864	14,945
(Increase) Decrease in Materials and Supplies Inventory	0	(3,836)	17,080	13,244
Decrease in Interfund Receivable	0	0	0	0
Increase in Accrued Wages Payable	4,342	17,205	1,653	23,200
Increase (Decrease) in Accounts Payable	4,480	(56,848)	(10,854)	(63,222)
Increase in Contracts Payable	0	0	16,142	16,142
Increase (Decrease) in Due to Other Governments	1,705	9,359	4,144	15,208
Decrease in Interfund Payable	(7,203)	(30,062)	(2,578)	(39,843)
Increase in Claims Payable	0	0	0	0
Increase (Decrease) in Compensated Absences Payable	13,958	13,339	(4,935)	22,362
Increase in Net Pension Asset	(3,493)	(10,484)	(1,747)	(15,724)
Increase in Net Pension Liability	225,682	3,874	112,844	342,400
Decrease in Deferred Outflows - Pension	117,388	611,251	58,690	787,329
Decrease in Deferred Inflows - Pension	(122,428)	(372,988)	(61,214)	(556,630)
Increase in Net OPEB Liability	39,484	118,455	19,743	177,682
Decrease in Deferred Outflows - OPEB	35,609	106,827	17,804	160,240
Decrease in Deferred Inflows - OPEB	(13,559)	(40,678)	(6,780)	(61,017)
Total Adjustments	331,108	384,580	40,272	755,960
Net Cash Provided by (Used for) Operating Activities	\$487,789	(\$805,056)	\$610,486	\$293,219

Non-Cash Investing Transactions

For 2018, the Health internal service fund's investments increased by \$33,837 to reflect investments at fair value as of December 31, 2018.

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

(\$954,902)

0
0
0

0
247
3,400
0
405,905

0
0
0
(6,741)

0
1,062,110

0
0
0
0
0
0
0
0

1,464,921

\$510,019

Wood County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2018

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$14,401,039
Cash and Cash Equivalents in Segregated Accounts	1,006,155
Due from Other Governments	5,064,673
Property Taxes Receivable	158,850,289
Special Assessments Receivable	<u>5,257,204</u>
 Total Assets	 <u>184,579,360</u>
 <u>Liabilities</u>	
Accounts Payable	115,886
Due to Other Governments	<u>4,790,333</u>
 Total Liabilities	 <u>4,906,219</u>
 <u>Deferred Inflows of Resources</u>	
Property Taxes	<u>155,635,266</u>
 <u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$24,037,875</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Change in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2018

<u>Additions</u>	
Intergovernmental	\$6,484,087
Amounts Received as Fiscal Agent	16,975,200
Amounts Held for Employees	13,178,856
Licenses, Permits, and Fees for Other Governments	26,233,261
Fines and Forfeitures for Other Governments	1,660,719
Property Tax Collections for Other Governments	159,914,053
Special Assessments Collections for Other Governments	4,560,176
Sheriff Sales Collections for Others	3,767,575
Other	500,630
	<hr/>
Total Additions	233,274,557
	<hr/>
<u>Deductions</u>	
Distributions to the State of Ohio	1,834,096
Distributions of State Funds to Other Governments	10,546,977
Distributions as Fiscal Agent	13,832,533
Distributions to Individuals	568,398
Distributions on Behalf of Employees	13,178,856
Licenses, Permits, and Fees Distributions to Other Governments	26,022,630
Fines and Forfeitures Distributions to Other Governments	1,694,159
Property Tax Distributions to Other Governments	156,348,080
Special Assessments Distributions to Other Governments	4,746,208
Sheriff Sales Distributions to Others	3,808,286
	<hr/>
Total Deductions	232,580,223
	<hr/>
Net Increase in Fiduciary Net Position	694,334
Net Position Beginning of Year	23,343,541
	<hr/>
Net Position End of Year	\$24,037,875
	<hr/> <hr/>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 1 - Reporting Entity

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

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

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

A. Primary Government

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

B. Component Units

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

Discretely Presented Component Unit

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 1 - Reporting Entity (continued)

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 2 - Summary of Significant Accounting Policies

The financial statements of Wood County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

A. Basis of Presentation

The County's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses.

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

Fund Financial Statements

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

Proprietary Funds

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

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

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

Fiduciary Funds

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

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

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Fund Financial Statements

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

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

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

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources are reported on the government-wide and proprietary funds statement of net position for pension and OPEB and explained in Notes 15 and 16 to the basic financial statements.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consists of property taxes, payment in lieu of taxes, unavailable revenue, pension and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities on page 23. Deferred inflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes 15 and 16 to the basic financial statements.

Expenses/Expenditures

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2018, the County invested in nonnegotiable and negotiable certificates of deposit, federal agency securities, U.S. Treasury securities, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures the investment in Star Ohio at the net asset value (NAV) per share provided by Star Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals exceeding \$25 million. Star Ohio reserves the right to limit the transaction to \$100 million requiring the excess amount to be transacted the following business day(s) but only to the \$100 million limit. All accounts of the participant will be combined for this purpose.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2018 was \$1,732,089, which includes \$1,399,734 assigned from other County funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. Unclaimed monies that have a legal restriction on their expenditure are reported as restricted.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

J. Capital Assets

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

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

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

Buildings and Building Improvements	25-50 years
Improvements Other Than Buildings	5-31 years
Roads	15-40 years
Bridges	65 years
Machinery and Equipment	5 years
Computer Equipment	5 years
Vehicles	5 years

K. Interfund Receivables/Payables

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

L. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments. Accumulated unused sick leave is paid to employees who retire at various rates depending on length of service and department policy.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

M. Accrued Liabilities and Long-Term Obligations

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

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

N. Unamortized Bond Premiums

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

O. Net Position

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

P. Fund Balance

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. Fund balance policy of the County Commissioners authorizes department heads to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2019 budget and certain amounts for court operations, document recording, economic development, sheriff operations, debt retirement, and permanent improvements.

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

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

Q. Operating Revenues and Expenses

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

R. Capital Contributions

Capital contributions arise from contributions from outside sources.

S. Interfund Transactions

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

T. Pension/Other Postemployment Benefits

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

U. Estimates

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

Note 3 - Change in Accounting Principles and Restatement of Net Position

For 2018, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", Statement No. 85, "Omnibus 2017", Statement No. 89, "Accounting for Interest Costs Incurred Before the End of a Construction Period", and related guidance from GASB Implementation Guide No. 2017-3, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting).

For 2018, the County also implemented GASB Implementation Guide No. 2017-1. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 75 established standards for measuring and recognizing postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. The implementation of this statement had the following effect on net position as previously reported.

	Building Inspection	Nursing Home	Landfill	Internal Service
Net Position (Deficit) at December 31, 2017	\$2,719,475	\$1,782,560	(\$4,955,583)	\$16,963,934
Net OPEB Liability	(673,854)	(2,021,563)	(336,927)	0
Deferred Outflows - Payments Subsequent to Measurement Date	10,136	30,410	5,069	0
Restated Net Position (Deficit) at December 31, 2017	<u>\$2,055,757</u>	<u>(\$208,593)</u>	<u>(\$5,287,441)</u>	<u>\$16,963,934</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 3 - Change in Accounting Principles and Restatement of Net Position (continued)

	Governmental Activities	Business-Type Activities
Net Position (Deficit) at December 31, 2017	\$170,415,211	(\$204,124)
Net OPEB Liability	(26,442,447)	(3,032,344)
Deferred Outflows - Payments Subsequent to the Measurement Date	395,326	45,615
Restated Net Position (Deficit) at December 31 2017	\$144,368,090	(\$3,190,853)

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred outflows/inflows of resources as the information needed to generate these restatements was not available.

GASB Statement No. 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pension and other postemployment benefits (OPEB)). These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 89 establishes accounting requirements for interest costs incurred before the end of a construction period. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2018, the Bond Retirement and Special Assessment debt service funds, and the Health District Construction and Construction - Ditches capital projects funds had deficit fund balances, in the amount of \$163,341, \$12,636, \$135,467, and \$371,149, respectively, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net position in the Nursing Home enterprise fund, in the amount of \$1,261,150, resulted from reporting the net pension/OPEB liabilities. This amount will be paid by the pension/OPEB system in future years as individuals retire. The deficit net position in the Landfill enterprise fund, in the amount of \$4,651,335, is the result of accumulated operating losses of prior years and the requirement to report future postclosure costs. The base disposal rate is \$32.30 per ton, plus fees and fuel surcharge. There has not been any change in the rate since 2008.

B. Compliance

At December 31, 2018, the Issue I capital projects fund had final appropriations in excess of estimated resources plus available balances, in the amount of \$201,328. The County Auditor will review appropriations to ensure they are within available resources.

The Historical Center and Senior Citizens special revenue funds had expenditures in excess of appropriations in the other expenditure account, in the amount of \$1,672, and \$20,870, respectively. The County Auditor will monitor expenditures to ensure they are within amounts appropriated.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 5 - Budgetary Basis of Accounting

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual for the General Fund; and the Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).
4. The County has certain activities within the General Fund that are not budgeted by the County Commissioners. However, this activity is included as part of the reporting entity when preparing financial statements that conform with GAAP.
5. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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

	Changes in Fund Balance				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities
GAAP Basis	\$1,239,868	\$490,848	\$153,233	\$376,409	\$2,034,656
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2017, Received in Cash 2018	2,983,685	604,161	0	392,824	813,486
Accrued 2018, Not Yet Received in Cash	(2,579,278)	(599,068)	0	154,824	(462,664)

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

	Changes in Fund Balance (continued)				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities
Expenditure Accruals:					
Accrued 2017, Paid in Cash 2018	(\$2,332,145)	(\$305,680)	(\$828,221)	(\$851,618)	(\$1,324,168)
Accrued 2018, Not Yet Paid in Cash	2,269,438	487,282	1,101,309	776,751	1,964,198
Cash Adjustments:					
Unrecorded Activity 2017	(880,550)	0	268,853	136,206	639,845
Unrecorded Activity 2018	916,773	(256)	(121,444)	(62,348)	(344,127)
Prepaid Items	22,657	(2,617)	(10,044)	(10,623)	7,279
Materials and Supplies					
Inventory	(59,034)	(92,772)	0	3,749	(10,724)
Advances In	1,343,854	0	0	0	0
Advances Out	(648,778)	0	0	0	0
Transfers Out	65,390	0	0	0	0
Excess of Revenues Under Expenditures for Nonbudgeted Activity					
	13,911	0	0	0	353,034
Encumbrances Outstanding at Year End (Budget Basis)					
	(1,300,906)	(708,353)	(361)	(5,930)	(931)
Budget Basis	<u>\$1,054,885</u>	<u>(\$126,455)</u>	<u>\$563,325</u>	<u>\$910,244</u>	<u>\$3,669,884</u>

Note 6 - Deposits and Investments

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 6 - Deposits and Investments (continued)

2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts in eligible institutions pursuant to Ohio Revised Code Section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in division (1) or (2) above; commercial paper as described in Ohio Revised Code Section 135.143(6); and repurchase agreements secured by such obligations provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio in either of the following if training requirements have been met:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, which mature within two hundred seventy days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate of 5 percent of interim monies available for investment at the time of purchase;
 - b. bankers acceptances that are insured by the federal deposit insurance corporation and which mature not later than one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 6 - Deposits and Investments (continued)

11. A current unpaid or delinquent tax line of credit provided certain conditions are met related to a County land reutilization corporation organized under Ohio Revised Code Chapter 1724; and,
12. Up to 2 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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

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

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

Investments

As of December 31, 2018, the County had the following investments:

Measurement/Investment	Measurement Amount	Investment Maturities (in Years)	
		Less Than 1	1-5
Fair Value - Level One Inputs			
Mutual Funds	\$1,824,079	\$1,824,079	\$0
Fair Value - Level Two Inputs			
Negotiable Certificates of Deposit	5,742,309	3,046,459	2,695,850
Federal Home Loan Mortgage Corporation Notes	46,136,102	397,776	45,738,326
Federal Farm Credit Bank Notes	2,207,078	873,237	1,333,841
Federal Home Loan Bank Notes	34,604,229	649,932	33,954,297
Federal National Mortgage Association Notes	23,437,039	3,125,060	20,311,979
U.S. Treasury Notes	7,412,548	5,714,508	1,698,040
Total Fair Value - Level Two Inputs	<u>119,539,305</u>	<u>13,806,972</u>	<u>105,732,333</u>
Net Value Per Share			
STAR Ohio	<u>8,340,122</u>	<u>8,340,122</u>	<u>0</u>
Total Investments	<u>\$129,703,506</u>	<u>\$23,971,173</u>	<u>\$105,732,333</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 6 - Deposits and Investments (continued)

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, 2018. The mutual funds are measured at fair value using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

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

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

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$5,742,309	4.43 %
Federal Home Loan Mortgage Corporation	46,136,102	35.57
Federal Farm Credit Bank	2,207,078	1.70
Federal Home Loan Bank	34,604,229	26.68
Federal National Mortgage Association	23,437,039	18.07
U.S. Treasury	7,412,548	5.71

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 7 - Receivables

Receivables at December 31, 2018, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; payment in lieu of taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$1,405,482, will not be received within one year. Special assessments receivable, in the amount of \$11,001, will not be received within one year. At December 31, 2018, the amount of delinquent special assessments was \$9,754. All other receivables are considered fully collectible within one year, except for the following: interfund; drug testing and supervision costs for adult probation reported in the General Fund; and fines, costs, and restitution for criminal, civil, and domestic cases reported in the custodial funds.

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

	Governmental Activities
Gross Accounts Receivable	\$720,667
Less Allowance for Uncollectible Accounts	(521,484)
Net Accounts Receivable	\$199,183

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

Notes receivable generally represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program, Housing Assistance program, and the Revolving Loan program. The County also made a loan to the Wood County Fair Foundation to construct a multi-purpose building. The notes have an annual interest rate of 2.89 to 3 percent and are repaid over seven to fifteen years. A summary of the changes in notes receivable during 2018 follows:

	Balance January 1, 2018	New Loans	Repayments	Balance December 31, 2018
General Fund				
Wood County Fair Foundation	\$500,000	\$0	\$0	\$500,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 7 - Receivables (continued)

	Balance January 1, 2018	New Loans	Repayments	Balance December 31, 2018
Special Revenue Fund				
Community Development Block Grant				
Homebuyer Assistance	\$378,010	\$7,731	\$25,900	\$359,841
Revolving Loan				
American Cold Forge, LLC	98,429	0	14,948	83,481
Total Special Revenue Fund	476,439	7,731	40,848	443,322
Capital Projects Fund				
Permanent Improvement				
Wood County Fair Foundation	500,000	0	0	500,000
Total Notes Receivable	\$1,476,439	\$7,731	\$40,848	\$1,443,322

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$543,556
Sheriff's Contracts	28,949
Sheriff's Grant	200
Detention Contract	37,820
State of Ohio	803,452
Election Costs	20,005
Homestead and Rollback	394,341
Bowling Green Municipal Court	6,742
Fostoria Municipal Court	107
Perrysburg Municipal Court	7,959
Department of Public Defender	58,048
Total General Fund	1,901,179
Motor Vehicle and Gasoline Tax	
Gasoline Tax	1,208,702
Motor Vehicle License Fees	2,169,448
Fines and Costs	10,522
Charges for Services	108,493
Total Motor Vehicle and Gasoline Tax	3,497,165

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	\$685,353
Homestead and Rollback	361,568
Total Alcohol, Drug Addiction, and Mental Health Services	1,046,921
Job and Family Services	
Job and Family Services	80,742
Homestead and Rollback	188,039
United States Treasury	2,016
Bureau of Workers' Compensation	26
Total Job and Family Services	270,823
Developmental Disabilities	
Inform and Refer	6,250
Medicaid	471,083
Homestead and Rollback	646,190
Total Developmental Disabilities	1,123,523
Total Major Funds	7,839,611
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	12
Law Library	
Fines and Costs	18,399
Child Support Enforcement Agency	
CSEA	78,249
Juvenile Court	
VOCA	131,927
Drug Addiction Response Project	
Ohio Mental Health and Addiction Services	15,000
Ohio Attorney General Grant	5,612
Total Drug Addiction Response	20,612
Victims of Crime Assistance - Prosecutor	
VOCA	79,379
Historical Center	
Homestead and Rollback	8,390
Senior Citizens	
Homestead and Rollback	101,252
Solid Waste Management District	
Litter Management Tire Amnesty Grant	5,190
	(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Sheriff	
Impaired Driving Enforcement Program/Selective Traffic Enforcement Program	\$4,895
VAWA	15,935
Drug Awareness Resistance Education (D.A.R.E)	29,732
Total Sheriff	50,562
Electronic Monitoring	
Electronic Monitoring	25,516
Adult Probation	
Intensive Supervision - Probate	105,295
Total Nonmajor Funds	624,783
Total Governmental Activities	\$8,464,394
Business-Type Activities	
Nursing Home	
Medicaid/Medicare	\$345,811
Landfill	
Charges for Services	21,676
Total Business-Type Activities	\$367,487
Custodial Funds	
Local Government	\$1,273,503
Library Local Government	2,130,405
Gasoline Tax	899,938
Motor Vehicle License Fees	760,827
Total Custodial Funds	\$5,064,673

Note 8 - Permissive Sales and Use Tax

In 1987, the County Commissioners, by resolution, imposed a 1 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 9 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2018 represent the collection of 2017 taxes. Real property taxes received in 2018 were levied after October 1, 2017, on the assessed values as of January 1, 2017, 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 2018 represent the collection of 2017 taxes. Public utility real and tangible personal property taxes received in 2018 became a lien on December 31, 2016, were levied after October 1, 2017, 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, 2018, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2018 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, 2018, was \$16.68 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2018 property tax receipts were based are as follows:

Real Property	
Residential	\$2,032,848,800
Agriculture	348,145,910
Commercial/Industrial	710,057,580
Public Utility Property	
Real	15,344,320
Personal	165,719,490
Total Assessed Value	<u>\$3,272,116,100</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 10 - Payment in Lieu of Taxes

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

Note 11 - Tax Abatements

As of December 31, 2018, the County provides tax abatements through two programs: the Community Reinvestment Area (CRA) Tax Abatements and Enterprise Zone Tax Exemptions.

A. Community Reinvestment Area (CRA)

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

B. Enterprise Zone Tax Exemptions

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

Below is the information relevant to these programs for the year ended December 31, 2018.

Tax Abatement Program	Amount of 2018 Taxes Abated
Enterprise Zone Tax Exemptions	
Commercial	\$372,862
Distribution	1,964
Manufacturing	118,198
Total	\$493,024

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 11 - Tax Abatement Disclosures (continued)

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

Overlapping Government	Amount of 2018 Taxes Abated
Community Reinvestment Areas	
City of Bowling Green	\$186,912
City of Northwood	106,443
City of Perrysburg	79,427
Perrysburg Township	188,047
Total	\$560,829

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2018, was as follows:

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,851,170	\$0	\$0	\$2,851,170
Construction in Progress	428,957	651,956	(1,013,046)	67,867
Total Nondepreciable Capital Assets	3,280,127	651,956	(1,013,046)	2,919,037
Depreciable Capital Assets				
Buildings and Building Improvements	50,863,004	1,052,046	0	51,915,050
Improvements Other Than Buildings	9,152,150	21,700	0	9,173,850
Roads	54,506,327	626,279	0	55,132,606
Bridges	61,927,972	7,816,753	(73,679)	69,671,046
Machinery and Equipment	9,137,509	309,041	(367,397)	9,079,153
Computer Equipment	2,717,209	133,603	(101,995)	2,748,817
Vehicles	8,586,403	641,838	(489,261)	8,738,980
Total Depreciable Capital Assets	196,890,574	10,601,260	(1,032,332)	206,459,502

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 12 - Capital Assets (continued)

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018
Governmental Activities (continued):				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$21,510,071)	(\$1,181,750)	\$0	(\$22,691,821)
Improvements Other Than Buildings	(5,768,154)	(319,726)	0	(6,087,880)
Roads	(44,741,692)	(1,885,925)	0	(46,627,617)
Bridges	(15,891,977)	(994,299)	53,430	(16,832,846)
Machinery and Equipment	(7,780,105)	(459,065)	367,397	(7,871,773)
Computer Equipment	(2,510,316)	(102,736)	101,995	(2,511,057)
Vehicles	(7,169,090)	(585,525)	483,769	(7,270,846)
Total Accumulated Depreciation	<u>(105,371,405)</u>	<u>(5,529,026)</u>	<u>1,006,591</u>	<u>(109,893,840)</u>
Total Depreciable Capital Assets, Net	<u>91,519,169</u>	<u>5,072,234</u>	<u>(25,741)</u>	<u>96,565,662</u>
Governmental Activities				
Capital Assets, Net	<u>\$94,799,296</u>	<u>\$5,724,190</u>	<u>(\$1,038,787)</u>	<u>\$99,484,699</u>

Governmental activities accepted contributions of capital assets from outside sources, in the amount of \$7,257,774.

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
Depreciable Capital Assets				
Buildings and Building Improvements	6,359,973	0	0	6,359,973
Improvements Other Than Buildings	1,357,605	0	0	1,357,605
Machinery and Equipment	5,620,203	68,248	0	5,688,451
Vehicles	839,817	70,675	0	910,492
Total Depreciable Capital Assets	<u>14,177,598</u>	<u>138,923</u>	<u>0</u>	<u>14,316,521</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(1,785,127)	(217,676)	0	(2,002,803)
Improvements Other Than Buildings	(1,357,605)	(33,548)	268,387	(1,122,766)
Machinery and Equipment	(4,273,509)	(438,053)	0	(4,711,562)
Vehicles	(542,831)	(131,739)	0	(674,570)
Total Accumulated Depreciation	<u>(7,959,072)</u>	<u>(821,016)</u>	<u>268,387</u>	<u>(8,511,701)</u>
Total Depreciable Capital Assets, Net	<u>6,218,526</u>	<u>(682,093)</u>	<u>268,387</u>	<u>5,804,820</u>
Business-Type Activities				
Capital Assets, Net	<u>\$7,122,526</u>	<u>(\$682,093)</u>	<u>\$268,387</u>	<u>\$6,708,820</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 12 - Capital Assets (continued)

In 2018, the Landfill's engineer reevaluated the estimated useful life of the County's landfill improvements. As a result of the evaluation, the useful life of the landfill's constructed capacity was extended seven years. The adjustment to accumulated depreciation is noted in the table above as a reduction.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$469,812
Judicial	230,692
Public Safety	973,449
Public Works	3,135,837
Health	121,302
Human Services	514,664
Conservation and Recreation	82,047
Economic Development	1,223
Total Depreciation Expense - Governmental Activities	\$5,529,026

Note 13 - Interfund Receivables/Payables

Interfund balances at December 31, 2018, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services	\$23,247
Other Governmental	1,262,843
Landfill	1,033,890
Total General Fund	\$2,319,980
Due to Motor Vehicle and Gasoline Tax Fund from:	
Developmental Disabilities	\$657
Due to Other Governmental Funds from:	
Landfill	\$9,604

The balance due to the General Fund includes loans made to provide working capital for operations or projects. The remaining interfund receivables/payables resulted from the time lag between dates that (1) interfund goods and services are provided, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All of these amounts, except for the General Fund receivable from other governmental funds, in the amount of \$613,421, and the Landfill enterprise fund, in the amount of \$836,690, are expected to be received within one year.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 13 - Risk Management

A. Workers' Compensation

The County participates in a workers' compensation plan being offered by the State of Ohio. The plan, called retrospective rating, allows the County to pay a fraction of the premium it would pay as an experience-rated risk, instead charging the County for actual claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. The County hired a third party administrator to review and monitor all claims on behalf of the County. Claims payable at December 31, 2018, was estimated by the third party administrator at \$104,253.

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

The changes in the claims liability for 2018 and 2017 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2018	\$102,634	\$24,941	(\$31,131)	\$7,809	\$104,253
2017	114,188	17,228	(34,769)	5,987	102,634

B. Health Insurance Program

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 13 - Risk Management (continued)

Claims payable at December 31, 2018, was estimated by a third party administrator at \$3,227,932. The changes in the claims liability for 2018 and 2017 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2018	\$2,167,441	\$13,423,053	(\$12,362,562)	\$3,227,932
2017	2,586,280	10,468,473	(10,887,312)	2,167,441

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

C. Other Insurance Coverage

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2018, the County contracted with the County Risk Sharing Authority, Inc. (CORSA) for insurance coverage. The CORSA program has a \$2,500 deductible. During 2018, the County contracted for the following coverage:

General Liability	\$1,000,000
Excess Liability	10,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Privacy and Security Liability	1,000,000
Unmanned Aircraft General Liability and Law Enforcement Liability	1,000,000
Building and Contents	149,652,070
Nursing Home Property	7,149,022
Nursing Home Liability	3,000,000
Fairgrounds	6,543,300

With the exceptions of health, vision, dental, and drug card insurance, and workers' compensation, all insurance is held with CORSA, U.S. Specialty Insurance Company for the Nursing Home, 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 2017 and no insurance settlement has exceeded insurance coverage during the last three years.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2018. The following amounts remain on these contracts.

Project	Outstanding Balance
Bridge Replacement	\$202,421
Building Repairs/Renovations	192,648
Ditch Cleaning	41,459
Equipment	281,593
Real Estate Appraisal Services	334,180
Road Repair	735,423
Software	531,470
Storm Water Study	49,900

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

General Fund	\$1,300,906
Motor Vehicle and Gasoline Tax Fund	708,353
Nonmajor Governmental Funds	746,873
Total	\$2,756,132

Note 15 - Defined Benefit Pension Plans

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

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

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

GASB Statements No. 68 and No. 75 assume the liability is solely the obligation of the employer because (1) they benefit from employee services and (2) State statute requires all funding to come from the employers. All pension contributions to date have come solely from the employer (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contribution to provide for OPEB benefits. In addition, health care plan enrollees pay a portion of the health care cost in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within thirty years. If the pension amortization period exceeds thirty years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients.

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

The remainder of this note includes the required pension disclosures. See Note 16 for the required OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing multiple-employer defined benefit/defined contribution pension plan.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. 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' CAFR referenced above for additional information including requirements for reduced and unreduced benefits).

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

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

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

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

	State and Local	Public Safety	Law Enforcement
2018 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0 %	**	***

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

	State and Local	Public Safety	Law Enforcement
2018 Actual Contribution Rates			
Employer			
Pension ****	14.0 %	18.1 %	18.1 %
Postemployment Health Care Benefits *****	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	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 the ORC.
- *** This rate is also determined by OPERS' Board but is limited by the ORC to not more than 2 percent greater than the public safety rate.
- ***** These pension and employer health care rates are for the traditional and combined plans. The employer contribution rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

For 2018, the County's contractually required contribution was \$5,612,627 for the traditional plan, \$128,643 for the combined plan, and \$153,642 for the member-directed plan. Of these amounts, \$551,709 is reported as an intergovernmental payable for the traditional plan, \$12,213 for the combined plan, and \$12,686 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the retirement board made the decision to reduce the cost of living adjustment (COLA) granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients base benefit and past COLA increases are not affected by this change. Members are eligible to retire at age sixty with five years of qualifying service credit, at age fifty-five with twenty-six years of service credit, or thirty-one years of service credit regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age sixty-five or thirty-five years of service credit and at least age sixty.

The DCP allows members to place all their member contributions and 9.53 percent of the 14 percent employer contribution into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The CP offers features of both the DBP and the DCP. In the CP, 12 percent of the 14 percent member rate goes to the DCP and the remaining 2 percent goes to the DBP. Member contributions to the DCP are allocated among investment choices by the member and contributions to the DBP from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DBP. The defined benefit portion of the CP payment is payable to a member on or after age sixty with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty or later.

New members who choose the DCP or CP will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's CP account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB Statement No. 68 reporting purposes.

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2018 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2018, the full employer contribution rate was allocated to pension.

The County's contractually required contribution to STRS was \$75,958 for 2018. Of this amount, \$4,601 is reported as an intergovernmental payable.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

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

The net pension liability (asset) for OPERS was measured as of December 31, 2017, and the net pension liability for STRS was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense.

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset				
Current Measurement Date	0.29714589%	0.19809378%	0.00421113%	
Prior Measurement Date	0.29644500%	0.18926502%	0.00415548%	
Change in Proportionate Share	0.00070089%	0.00882876%	0.00005565%	
Proportionate Share				
Net Pension Liability	\$46,616,431	\$0	\$925,933	\$47,542,364
Net Pension Asset	0	(269,664)	0	(269,664)
Pension Expense	9,896,019	(166,069)	4,310	9,734,260

Pension expense for the member-directed defined contribution plan was \$153,642 for 2018.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources.

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Difference Between Expected and Actual Experience	\$47,608	\$0	\$21,373	\$68,981
Changes of Assumptions	5,570,975	23,567	164,092	5,758,634
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	51,791	0	6,859	58,650
County Contributions Subsequent to the Measurement Date	5,612,627	128,643	45,301	5,786,571
Total Deferred Outflows of Resources	\$11,283,001	\$152,210	\$237,625	\$11,672,836

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Inflows of Resources				
Difference Between Expected and Actual Experience	\$918,663	\$80,334	\$6,047	\$1,005,044
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	10,007,932	42,547	56,147	10,106,626
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	184,514	4,281	164,272	353,067
Total Deferred Inflows of Resources	\$11,111,109	\$127,162	\$226,466	\$11,464,737

\$5,786,571 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase in the net pension asset in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31,				
2019	\$4,033,274	(\$14,043)	(\$5,223)	\$4,014,008
2020	(954,640)	(15,206)	(10,984)	(980,830)
2021	(4,406,965)	(24,737)	(7,635)	(4,439,337)
2022	(4,112,404)	(23,732)	(10,300)	(4,146,436)
2023	0	(8,790)	0	(8,790)
Thereafter	0	(17,087)	0	(17,087)
Total	(\$5,440,735)	(\$103,595)	(\$34,142)	(\$5,578,472)

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, 2017, using the following actuarial assumptions applied to all periods included in the measurement in accordance with GASB Statement No. 67.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2017, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.15 percent simple
Investment Rate of Return	7.5 percent	7.5 percent
Actuarial Cost Method	individual entry age	individual entry age

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

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

The long-term rate of return on defined benefit investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios; the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the traditional plan, the defined benefit component of the combined plan, and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82 percent for 2017.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the board approved asset allocation policy for 2017 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other Investments	18.00	5.26
Total	<u>100.00 %</u>	

Discount Rate - The discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.5 percent as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.5 percent) or one percentage point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's Proportionate Share of the Net Pension Liability (Asset)			
OPERS Traditional Plan	\$82,778,902	\$46,616,431	\$16,467,825
OPERS Combined Plan	(\$146,589)	(\$269,664)	(\$354,588)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation are presented below.

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

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

Actuarial assumptions used in the July 1, 2018, valuation are based on the results of an actuarial experience study effective for the period July 1, 2011, through June 30, 2016.

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

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

* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30 year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return without net value added by management.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

Discount Rate - The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2018.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current rate.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	\$1,352,203	\$925,933	\$565,153

Changes Between the Measurement Date and the Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net pension liability is not known.

Note 16 - Postemployment Benefits

See Note 15 for a description of the net OPEB liability (asset).

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 16 - Postemployment Benefits (continued)

OPERS maintains a cost-sharing multiple-employer defined benefit postemployment health care trust which funds multiple health care plans including medical coverage, prescription drug coverage, and deposits to a health reimbursement arrangement to qualifying benefit recipients of both the traditional and combined pension plans. This trust is also used to fund health care for member-directed plan participants in the form of a retiree medical account (RMA). At retirement or refund, member-directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by the OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed 14 percent of earnable salary and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. The portion of the employer contribution allocated to health care for members of both the traditional and combined plans was 1 percent for calendar year 2017. As recommended by OPERS' actuary, the portion of the employer contribution allocated to health care beginning January 1, 2018, decreased to 0 percent for both plans.

The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants of the member-directed plan was 4 percent for 2018.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 16 - Postemployment Benefits (continued)

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$53,468 for 2018. Of this amount, \$5,075 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description - The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing multiple-employer defined benefit health care plan for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the STRS financial report which can be obtained by visiting the STRS website at www.strsoh.org or by calling (888) 227-7877.

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the health care plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the health care plan. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For 2018, STRS did not allocate any employer contributions to postemployment health care.

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

The net OPEB liability and the total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB asset was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement system relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense.

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset)			
Current Measurement Date	0.29165880%	0.00421113%	
Prior Measurement Date	0.29021460%	0.00415548%	
Change in Proportionate Share	0.00144420%	0.00005565%	
Proportionate Share			
Net OPEB Liability	\$31,671,996	\$0	\$31,671,996
Net OPEB Asset	0	(67,669)	(67,669)
OPEB Expense	2,730,213	(135,809)	2,594,404

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 16 - Postemployment Benefits (continued)

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources.

	OPERS	STRS	Total
Deferred Outflows of Resources			
Difference Between Expected and Actual Experience	\$24,673	\$3,961	\$28,634
Changes of Assumptions	2,306,056	0	2,306,056
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	98,687	1,983	100,670
County Contributions Subsequent to the Measurement Date	53,468	0	53,468
Total Deferred Outflows of Resources	<u>\$2,482,884</u>	<u>\$5,944</u>	<u>\$2,488,828</u>
Deferred Inflows of Resources			
Changes of Assumptions	\$0	\$92,204	\$92,204
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	2,359,352	7,731	2,367,083
Total Deferred Inflows of Resources	<u>\$2,359,352</u>	<u>\$99,935</u>	<u>\$2,459,287</u>

\$53,468 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase in the net OPEB asset in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows.

	OPERS	STRS	Total
Year Ending December 31,			
2019	\$571,672	(\$16,852)	\$554,820
2020	571,672	(16,852)	554,820
2021	(483,442)	(16,852)	(500,294)
2022	(589,838)	(15,096)	(604,934)
2023	0	(14,482)	(14,482)
Thereafter	0	(13,857)	(13,857)
Total	<u>\$70,064</u>	<u>(\$93,991)</u>	<u>(\$23,927)</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 16 - Postemployment Benefits (continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan 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, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74.

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current Measurement Date	3.85 percent
Prior Measurement Date	4.23 percent
Investment Rate of Return	6.5 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent initial 3.25 percent ultimate in 2028
Actuarial Cost Method	individual entry age

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

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

The long-term expected rate of return on health care investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 16 - Postemployment Benefits (continued)

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Health Care portfolio includes assets for health care expenses for the traditional plan, the combined plan, and the member-directed plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made and health care related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the board approved asset allocation policy for 2017 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other Investments	17.00	5.39
Total	<u>100.00 %</u>	

Discount Rate - A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of twenty year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the expected rate of return on the health care investment portfolio of 6.5 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through 2034 and the municipal bond rate was applied to all health care costs after that date.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 16 - Postemployment Benefits (continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.85 percent) or one percentage point higher (4.85 percent) than the current rate.

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's Proportionate Share of the Net OPEB Liability	\$42,077,615	\$31,671,996	\$23,253,956

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using assumed trend rates and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1 percent lower or 1 percent higher than the current rate.

Retiree health care valuations use a health care cost trend assumption that changes over several years built into the assumption. The near term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.5 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not too distant future, the health plan cost trend will decrease to a level at or near wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$30,303,349	\$31,671,996	\$33,085,774

Changes between the Measurement Date and the Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net OPEB liability is not known.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 16 - Postemployment Benefits (continued)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation reflecting experience study results used in the June 30, 2018, actuarial valuation are presented below.

Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7.45 percent net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	6 percent initial, 4 percent ultimate
Medicare	5 percent initial, 4 percent ultimate
Medical	
Pre-Medicare	8 percent initial, 4 percent ultimate
Medicare	-5.23 percent initial, 4 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

Since the prior measurement date, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)". Valuation year per capita health care costs were updated.

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

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 15.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 16 - Postemployment Benefits (continued)

Discount Rate - The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2018. The blended discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the Health Care Fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2018. The blended discount rate of 4.13 percent, which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer Twenty-Year Municipal Bond Rate of 3.58 percent for the unfunded benefit payments, was used to measure the total OPEB liability as of June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and the Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net OPEB Asset	(\$57,998)	(\$67,669)	(\$75,796)
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	(\$75,337)	(\$67,669)	(\$59,880)

Note 17 - Compensated Absences

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 17 - Compensated Absences (continued)

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

Note 18 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2018, was as follows:

	Interest Rate	Restated Balance January 1, 2018	Additions	Reductions	Balance December 31, 2017	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
2014 Job and Family Services Addition						
(Original Amount \$2,000,000)	1.0-4.0%	\$1,830,000	\$0	\$60,000	\$1,770,000	\$60,000
Bond Premium		56,644	0	2,594	54,050	0
2017 Wood County District Public Library Refunding						
(Original Amount \$2,665,000)	2.16-3.3	2,665,000	0	220,000	2,445,000	240,000
Total General Obligation Bonds		4,551,644	0	282,594	4,269,050	300,000

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Restated Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018	Due Within One Year
<u>Governmental Activities</u>						
Net Pension Liability						
Ohio Public Employees Retirement System		\$60,585,857	\$0	\$18,791,816	\$41,794,041	\$0
State Teachers Retirement System		987,143	0	61,210	925,933	0
Total Net Pension Liability		<u>61,573,000</u>	<u>0</u>	<u>18,853,026</u>	<u>42,719,974</u>	<u>0</u>
Net OPEB Liability						
Ohio Public Employees Retirement System		26,280,316	2,115,267	0	28,395,583	0
State Teachers Retirement System		162,131	0	162,131	0	0
Total Net OPEB Liability		<u>26,442,447</u>	<u>2,115,267</u>	<u>162,131</u>	<u>28,395,583</u>	<u>0</u>
Other Long-Term Obligations						
Compensated Absences Payable		4,153,661	808,905	455,694	4,506,872	2,415,813
2012 OPWC Loans Payable		162,389	0	32,478	129,911	32,478
Claims Payable		2,270,075	13,447,994	12,385,884	3,332,185	1,953,751
Total Other Long-Term Obligations		<u>6,586,125</u>	<u>14,256,899</u>	<u>12,874,056</u>	<u>7,968,968</u>	<u>4,402,042</u>
Total Governmental Activities		<u>\$99,153,216</u>	<u>\$16,372,166</u>	<u>\$32,171,807</u>	<u>\$83,353,575</u>	<u>\$4,702,042</u>
	Interest Rate	Restated Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018	Due Within One Year
<u>Business-Type Activities</u>						
General Obligation Bonds						
Nursing Home Construction	2.0-4.0%	\$910,000	\$0	\$40,000	\$870,000	\$40,000
Net Pension Liability						
Ohio Public Employees Retirement System		6,731,762	0	1,909,372	4,822,390	0
Net OPEB Liability						
Ohio Public Employees Retirement System		3,032,344	244,069	0	3,276,413	0
Other Long-Term Obligations						
Compensated Absences Payable		271,882	41,984	19,622	294,244	143,423
Capital Leases Payable		1,010,837	0	233,747	777,090	370,757
Closure/Postclosure Costs Payable		7,658,034	0	349,474	7,308,560	0
Total Other Long-Term Obligations		<u>8,940,753</u>	<u>41,984</u>	<u>602,843</u>	<u>8,379,894</u>	<u>514,180</u>
Total Business-Type Activities		<u>\$19,614,859</u>	<u>\$286,053</u>	<u>\$2,552,215</u>	<u>\$17,348,697</u>	<u>\$554,180</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 18 - Long-Term Obligations (continued)

General Obligation Bonds

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

In 2014, the County issued bonds for the Wood County Job and Family Services addition. The bonds were issued for a twenty-five year period, with final maturity in 2039. The bonds will be retired through the Bond Retirement debt service fund. At December 31, 2018, all of the proceeds had been spent.

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

In 2015, the County issued bonds for nursing home renovations. The bonds were issued for a twenty year period, with final maturity in 2035. The bonds will be retired through the Nursing Home enterprise fund. At December 31, 2018, all of the proceeds had been spent. The refunded bonds were fully retired in 2017.

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; Electronic Monitoring; Adult Probation; Emergency Management Agency; Ditch Maintenance; and Storm Water Management special revenue funds; the Construction - Ditches capital projects fund; and the Building Inspection; Nursing Home; and Landfill enterprise funds.

Compensated Absences Payable

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 18 - Long-Term Obligations (continued)

OPWC Loans Payable

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

Claims Payable

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

Capital Leases Payable

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

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, 2018, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Annual Long-Term Debt Obligation Summary

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

Year	Governmental Activities			Business-Type Activities	
	General Obligation Bonds		OPWC Loans	General Obligation Bonds	
	Principal	Interest	Principal	Principal	Interest
2019	\$300,000	\$128,116	\$32,478	\$40,000	\$32,400
2020	310,000	119,225	32,478	40,000	31,600
2021	315,000	108,799	32,478	40,000	30,800
2022	330,000	98,209	32,477	40,000	30,000
2023	340,000	87,108	0	40,000	28,400
2024-2028	1,530,000	311,634	0	240,000	115,400
2029-2033	440,000	175,762	0	295,000	63,400
2034-2038	530,000	81,962	0	135,000	8,200
2039	120,000	4,350	0	0	0
	<u>\$4,215,000</u>	<u>\$1,115,165</u>	<u>\$129,911</u>	<u>\$870,000</u>	<u>\$340,200</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 18 - Long-Term Obligations (continued)

The County's legal debt margin was \$76,087,903 at December 31, 2018.

Industrial Revenue Bonds

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

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/18
Phoenix Technologies	2/5/15	\$8,000,000	\$5,600,000
Piping Industry Training Center	7/1/09	2,900,000	1,558,750
Reclamation Technologies, Inc.	6/15/06	3,253,000	725,000
Kellermeyer Partnership Project	12/31/05	1,650,000	745,000
Kellermeyer Partnership Project	12/31/05	2,850,000	1,290,000
TWT Warehousing	9/15/04	2,250,000	185,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	1,565,000
NW Ohio Carpenter's Joint Apprentice and Training Trust	3/1/02	3,765,000	1,740,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	735,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
Hammil Manufacturing Co.	6/1/01	750,000	105,000
Hammil Manufacturing Co.	5/1/00	2,000,000	290,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	2,000,000
		<u>\$40,503,000</u>	<u>\$21,838,750</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 19 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Principal payments in 2018 were \$233,747 for the enterprise funds.

	Business-Type Activities
Machinery and Equipment	\$1,901,647
Less Accumulated Depreciation	(1,795,557)
Carrying Value, December 31, 2018	\$106,090

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2018.

Year	Business-Type Activities	
	Principal	Interest
2019	\$370,757	\$17,984
2020	311,148	7,797
2021	62,965	1,728
2022	32,220	139
Total	\$777,090	\$27,648

Note 20 - Closure and Postclosure Costs

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

The \$7,308,560 reported as the landfill closure and postclosure liability at December 31, 2018, represents the cumulative amount reported to date based on the use of 87 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,064,264 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2018. The County expects to close the landfill in 2025. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 20 - Closure and Postclosure Costs (continued)

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.

Note 21 - Interfund Transfers

During 2018, the following transfers were made:

	Transfers Out				Total
	Governmental Activities			Business-Type Activities	
	General	Developmental Disabilities	Other Governmental	Building Inspection	
Governmental Activities					
General	\$0	\$0	\$30,000	\$0	\$30,000
Other Governmental	4,403,588	500,000	13,337	1,800,000	6,716,925
Total Governmental Activities	4,403,588	500,000	43,337	1,800,000	6,746,925
Business-Type Activities					
Nursing Home	170,212	0	0	0	170,212
Landfill	0	0	125,000	0	125,000
Total Business-Type Activities	170,212	0	125,000	0	295,212
Internal Service	0	500,000	0	0	500,000
Total	\$4,573,800	\$1,000,000	\$168,337	\$1,800,000	\$7,542,137

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Other governmental funds transferred funds to the General Fund through legislation passed by the County Commissioners to return excess funds back to the General Fund.

Note 22 - Fund Balance

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 22 - Fund Balance (continued)

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	\$313,163	\$46,657	\$13,208	\$13,481
Materials and Supplies				
Inventory	191,950	402,688	0	16,689
Interfund Loans	1,450,111	0	0	0
Notes Receivable	500,000	0	0	0
Unclaimed Monies/Estates	226,161	0	0	0
Total Nonspendable	<u>2,681,385</u>	<u>449,345</u>	<u>13,208</u>	<u>30,170</u>
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services				
Operations	0	0	4,310,607	0
Job and Family Services				
Operations	0	0	0	2,278,314
Road and Bridge				
Repair/Improvement	0	8,511,006	0	0
Total Restricted	<u>0</u>	<u>8,511,006</u>	<u>4,310,607</u>	<u>2,278,314</u>
Committed for:				
Termination Benefits	<u>952,096</u>			
Assigned for:				
Court Operations	2,783,076	0	0	0
Document Recording	358,978	0	0	0
Economic Development	1,299,633	0	0	0
Election Recounts	935	0	0	0
Projected Budget Shortage	7,907,932	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	1,075,573	0	0	0
Total Assigned	<u>13,437,267</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	<u>18,661,366</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$35,732,114</u>	<u>\$8,960,351</u>	<u>\$4,323,815</u>	<u>\$2,308,484</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	Other Governmental
Nonspendable for:		
Prepaid Items	\$49,809	\$13,260
Materials and Supplies Inventory	19,175	11,951
Total Nonspendable	68,984	25,211
Restricted for:		
Child Support Enforcement	0	142,708
Court Operations	0	2,332,932
Crime Victim Assistance	0	726
Debt Retirement	0	272,986
Delinquent Tax Collections	0	561,594
Developmental Disabilities Operations	30,162,473	0
Ditch Maintenance	0	332,775
Dog and Kennel Operations	0	433,145
Economic Development	0	811,002
Emergency Management Agency	0	117,299
Historical Center	0	2,658
Landfill	0	754,811
Law Library Operations	0	520,672
Real Estate Assessments	0	832,329
Road and Bridge Repair/Improvement	0	241,485
Senior Citizens	0	33,572
Sheriff Operations	0	675,325
Youth Olympics	0	6,245
Total Restricted	30,162,473	8,072,264
Committed for:		
Road and Bridge Repair/Improvement	0	2,164,917
Storm Water Management	0	28,285
Total Committed	0	2,193,202
Assigned for:		
Debt Retirement	0	12,399
Permanent Improvements	0	11,868,023
Total Assigned	0	11,880,422
Unassigned (Deficit)	0	(720,240)
Total Fund Balance	\$30,231,457	\$21,450,859

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 23 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

The Juvenile Residential Center (JRC) is a jointly governed organization between Wood, Williams, Van Wert, Putnam, Paulding, Ottawa, Henry, Hancock, Fulton, and Defiance Counties. The JRC provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The JRC is controlled by ten judges; one from each county. Each county's ability to influence the operations of the JRC is limited to its representation. Wood County serves as the fiscal agent.

Note 24 - 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, 2018
(continued)

Note 25 - Related Organizations

A. Wood County District Public Library

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

B. Wood County Park District

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

C. Wood County Regional Airport

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

Although the County has no obligation to provide financial resources to the airport, the County Commissioners have in prior years allocated certain funds to the Regional Airport. In 2018, this allocation was \$52,690.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 26 - Wood County Port Authority

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

B. Deposits and Investments

At year end, the carrying amount of the Port Authority’s deposits was \$541,165 and the bank balance was \$555,682. At December 31, 2018, \$111,881 of the Port Authority’s total bank balance was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. The Port Authority’s financial institution participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

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

C. Capital Assets

The Port Authority’s capital assets as of December 31, 2018, consisted of construction in progress of \$7,392,783.

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

Note 27 - Contingent Liabilities

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(continued)

Note 27 - Contingent Liabilities (continued)

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

Note 28 - Subsequent Events

On January 8, 2019, the County issued special assessment bonds, in the amount of \$73,860, for ditch improvements. The bonds have an interest rate of 3 percent and mature in 2024.

On April 4, 2019, the County issued general obligation bonds, in the amount of \$216,343, to purchase equipment. The bonds have an interest rate of 3 percent and mature in 2024.

On March 12, 2019, Moody's upgraded the County's bond rating to Aa1 from Aa2.

On March 28, 2019, the County approved the expansion of the area of Rossford, Ohio Transportation Improvement District to conform with the boundaries of Wood County, Ohio and change the name to the Wood County Transportation Improvement District.

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

	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	0.29714589%	0.29644500%	0.30061900%	0.30022600%
County's Proportionate Share of the Net Pension Liability	\$46,616,431	\$67,317,619	\$52,070,999	\$36,210,610
County's Covered Payroll	\$38,188,910	\$36,919,657	\$36,553,751	\$35,753,856
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	122.07%	182.34%	142.45%	101.28%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%	86.45%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

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

See Accompanying Notes to the Required Supplementary Information

2014

0.30022600%

\$35,392,734

\$39,156,829

90.39%

86.36%

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Wood County
 Required Supplementary Information
 Schedule of the County's Proportionate Share of the Net Pension Asset
 Ohio Public Employees Retirement System - Combined Plan
 2018 (1)

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

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

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

See Accompanying Notes to the Required Supplementary Information

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

	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	0.00421113%	0.00415548%	0.00440622%	0.00527942%
County's Proportionate Share of the Net Pension Liability	\$925,933	\$987,143	\$1,474,894	\$1,459,077
County's Covered Payroll	\$478,736	\$456,843	\$463,621	\$550,821
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	193.41%	216.08%	318.12%	264.89%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	66.80%	72.10%

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

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

See Accompanying Notes to the Required Supplementary Information

<u>2014</u>	<u>2013</u>
0.00563375%	0.00563375%
\$1,370,323	\$1,632,320
\$619,892	\$560,615
221.06%	291.17%
74.70%	69.30%

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

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

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

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

See Accompanying Notes to the Required Supplementary Information

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

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

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

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

See Accompanying Notes to the Required Supplementary Information

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

	2018	2017	2016	2015
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$5,612,627	\$5,100,959	\$4,569,376	\$4,529,788
Contributions in Relation to the Contractually Required Contribution	<u>(5,612,627)</u>	<u>(5,100,959)</u>	<u>(4,569,376)</u>	<u>(4,529,788)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$39,038,428	\$38,188,910	\$36,919,657	\$36,553,751
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>13.36%</u>	<u>12.38%</u>	<u>12.39%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$128,643	\$104,530	\$88,407	\$102,629
Contributions in Relation to the Contractually Required Contribution	<u>(128,643)</u>	<u>(104,530)</u>	<u>(88,407)</u>	<u>(102,629)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$918,879	\$804,077	\$736,725	\$855,242
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>
Net OPEB Liability - OPEB Plan (2)				
Contractually Required Contribution	\$53,468	\$441,661	\$797,629	
Contributions in Relation to the Contractually Required Contribution	<u>(53,468)</u>	<u>(441,661)</u>	<u>(797,629)</u>	
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
County Covered Payroll (3)	\$41,294,007	\$40,286,287	\$38,768,932	
OPEB Contributions as a Percentage of Covered Payroll	<u>0.13%</u>	<u>1.10%</u>	<u>2.06%</u>	

(1) Information prior to 2013 is not available.

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

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

See Accompanying Notes to the Required Supplementary Information

<u>2014</u>	<u>2013</u>
\$4,436,685	\$5,244,796
<u>(4,436,685)</u>	<u>(5,244,796)</u>
<u>\$0</u>	<u>\$0</u>
\$35,753,856	\$39,156,829
<u>12.41%</u>	<u>13.39%</u>
\$104,080	\$113,741
<u>(104,080)</u>	<u>(113,741)</u>
<u>\$0</u>	<u>\$0</u>
\$867,333	\$874,931
<u>12.00%</u>	<u>13.00%</u>

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net Pension Liability				
Contractually Required Contribution	\$75,958	\$65,114	\$63,932	\$70,834
Contributions in Relation to the Contractually Required Contribution	<u>(75,958)</u>	<u>(65,114)</u>	<u>(63,932)</u>	<u>(70,834)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$542,557	\$465,100	\$456,657	\$505,957
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability (Asset)				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

See Notes to the Required Supplementary Information

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$65,314	\$76,229	\$83,285	\$83,062	\$84,124	\$81,051
<u>(65,314)</u>	<u>(76,229)</u>	<u>(83,285)</u>	<u>(83,062)</u>	<u>(84,124)</u>	<u>(81,051)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$478,488	\$586,377	\$640,654	\$638,938	\$647,108	\$623,469
13.65%	13.00%	13.00%	13.00%	13.00%	13.00%
\$2,035	\$5,864	\$6,407	\$6,839	\$6,471	\$6,235
<u>(2,035)</u>	<u>(5,864)</u>	<u>(6,407)</u>	<u>(6,839)</u>	<u>(6,471)</u>	<u>(6,235)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0.43%	1.00%	1.00%	1.07%	1.00%	1.00%

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions - OPERS Pension

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

	2017	2016 and Prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	3 percent simple through 2018, then 2.15 percent simple	3 percent simple through 2018, then 2.8 percent simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age

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

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

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions - STRS Pension

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

Inflation	2.5 percent	2.75 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost of Living Adjustments (COLA)	0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date

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

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

Changes in Assumptions - STRS OPEB

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

Changes in Benefit Terms - STRS OPEB

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

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**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Nonmajor Special Revenue Funds

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

Dog and Kennel

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

Law Library

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

Court Mediation

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

Child Support Enforcement Agency (CSEA)

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

Indigent Drivers

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

Real Estate Assessment

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

Delinquent Tax and Assessments - Prosecutor

To account for the prosecutor's share of 5 percent of all collected delinquent real estate, personal property, and manufactured home taxes restricted for collecting delinquent taxes.

Delinquent Tax and Assessments - Treasurer

To account for the treasurer's share of 5 percent of all collected delinquent real estate, personal property, and manufactured home taxes restricted for collecting delinquent taxes.

Youth Olympics

To account for donations restricted for the youth olympics.

Railroad Crossing Improvement

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

Juvenile Court

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Drug Addiction Response Project

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

Victims of Crime Assistance (VOCA) - Prosecutor

To account for a state grant restricted to provide for a victim's coordinator. Matching funds are received from the General Fund. Expenditures include the salary for the coordinator, supplies, and educational materials.

Historical Center

To account for a county-wide property tax levy restricted for the Historical Center's operations and activities.

Senior Citizens

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

Solid Waste Management District

To account for additional fees collected at the Wood County landfill and the Evergreen landfill restricted for the operation and programs of the solid waste district. An additional tonnage fee of \$1.00 for in-county and out-of-state, and \$2.00 for out-of-county dumping is collected.

Probation Services

To account for fees assessed to offenders and restricted for probation services.

Community Development Block Grant (CDBG)

To account for a federal grant restricted for expenditures of the Regional Planning Commission as prescribed under the community development block grant program. The fund also accounts for loans made by the County to local businesses.

Sheriff

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

Electronic Monitoring

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

Electric Monitoring Offenders

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Adult Probation

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

Emergency Management Agency (EMA)

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

Indigent Guardianship

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

Computer Legal Research

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

Probate Technology

To account for a state grant restricted for technology upgrades in the probate court.

Clerk of Courts Computerization

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

Probate Court Computerization

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

Ditch Maintenance

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

Storm Water Management

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

Probate Conduct of Business

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

Domestic Violence Shelter

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Law Enforcement

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

Legal Research

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

Drug Enforcement

To account for fines restricted to subsidizing law enforcement efforts that pertain to drug offenses. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Commissary

To account for resources restricted for the operations of the commissary at the Justice Center. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Nonmajor Debt Service Funds

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

Bond Retirement

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

Special Assessment

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

Special Assessment Bond

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

Nonmajor Capital Projects Funds

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

Issue I

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

Permanent Improvement

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

Wood Lane Building Construction

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

Justice Center

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

Health District Construction

To account for resources assigned for the construction of an addition to the Health Department Building.

Roads and Bridges

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

Construction - Ditches

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

Parks and Open Spaces

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

Carter Road Improvement

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

Buck Road and Lime City Road Improvement

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

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,995,589	\$328,778	\$14,910,104	\$22,234,471
Cash and Cash Equivalents in Segregated Accounts	389,258	0	0	389,258
Accounts Receivable	159,343	0	0	159,343
Due from Other Governments	624,783	0	0	624,783
Prepaid Items	13,260	0	0	13,260
Materials and Supplies Inventory	11,951	0	0	11,951
Interfund Receivable	9,604	0	0	9,604
Property Taxes Receivable	2,095,594	0	0	2,095,594
Payment in Lieu of Taxes Receivable	1,164	0	0	1,164
Notes Receivable	443,322	0	500,000	943,322
Special Assessments Receivable	457,028	66,385	305	523,718
Total Assets	\$11,200,896	\$395,163	\$15,410,409	\$27,006,468
<u>Liabilities</u>				
Accrued Wages Payable	\$221,102	\$0	\$2,431	\$223,533
Accounts Payable	174,844	0	48,262	223,106
Contracts Payable	5,544	0	475,519	481,063
Due to Other Governments	61,498	0	724	62,222
Interfund Payable	30,476	209,275	1,023,092	1,262,843
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Retainage Payable	40,256	0	59,227	99,483
Total Liabilities	533,720	257,017	1,609,255	2,399,992
<u>Deferred Inflows of Resources</u>				
Payment in Lieu of Taxes Receivable	2,045,561	0	0	2,045,561
Payment in Lieu of Taxes	1,164	0	0	1,164
Unavailable Revenue	1,042,202	66,385	305	1,108,892
Total Deferred Inflows of Resources	3,088,927	66,385	305	3,155,617
<u>Fund Balance</u>				
Nonspendable	25,211	0	0	25,211
Restricted	7,524,753	272,986	274,525	8,072,264
Committed	28,285	0	2,164,917	2,193,202
Assigned	0	12,399	11,868,023	11,880,422
Unassigned (Deficit)	0	(213,624)	(506,616)	(720,240)
Total Fund Balance	7,578,249	71,761	13,800,849	21,450,859
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$11,200,896	\$395,163	\$15,410,409	\$27,006,468

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$459,479	\$507,729	\$3,516	\$184,941
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	12	18,399	0	78,249
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	2,887	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$462,378	\$526,128	\$3,516	\$263,190
<u>Liabilities</u>				
Accrued Wages Payable	\$19,913	\$2,939	\$0	\$71,323
Accounts Payable	0	1,833	0	988
Contracts Payable	0	0	0	0
Due to Other Governments	6,433	684	0	17,695
Interfund Payable	0	0	0	30,476
Retainage Payable	0	0	0	0
Total Liabilities	26,346	5,456	0	120,482
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
<u>Fund Balance</u>				
Nonspendable	2,887	0	0	0
Restricted	433,145	520,672	3,516	142,708
Committed	0	0	0	0
Total Fund Balance	436,032	520,672	3,516	142,708
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$462,378	\$526,128	\$3,516	\$263,190

Indigent Drivers	Real Estate Assessment	Delinquent Tax and Assessments-Prosecutor	Delinquent Tax and Assessments-Treasurer	Youth Olympics	Railroad Crossing Improvement
\$937	\$900,516	\$439,610	\$144,498	\$6,245	\$12,750
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	7,739	0	4,500	0	0
0	1,193	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$937</u>	<u>\$909,448</u>	<u>\$439,610</u>	<u>\$148,998</u>	<u>\$6,245</u>	<u>\$12,750</u>
\$0	\$18,055	\$12,123	\$6,033	\$0	\$0
0	372	0	0	0	0
0	5,544	0	0	0	0
0	3,960	2,758	1,600	0	0
0	0	0	0	0	0
0	40,256	0	0	0	0
<u>0</u>	<u>68,187</u>	<u>14,881</u>	<u>7,633</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	8,932	0	4,500	0	0
937	832,329	424,729	136,865	6,245	12,750
0	0	0	0	0	0
<u>937</u>	<u>841,261</u>	<u>424,729</u>	<u>141,365</u>	<u>6,245</u>	<u>12,750</u>
<u>\$937</u>	<u>\$909,448</u>	<u>\$439,610</u>	<u>\$148,998</u>	<u>\$6,245</u>	<u>\$12,750</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018
(continued)

	Juvenile Court	Drug Addiction Response Project	VOCA- Prosecutor	Historical Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$769,036	\$15,197	\$62,367	\$2,658
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	131,927	20,612	79,379	8,390
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	155,262
Payment in Lieu of Taxes Receivable	0	0	0	77
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$900,963</u>	<u>\$35,809</u>	<u>\$141,746</u>	<u>\$166,387</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$21,301	\$6,738	\$6,027	\$0
Accounts Payable	46,585	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	4,846	1,722	1,346	0
Interfund Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>72,732</u>	<u>8,460</u>	<u>7,373</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	151,590
Payment in Lieu of Taxes Receivable	0	0	0	77
Unavailable Revenue	113,530	15,000	71,059	12,062
Total Deferred Inflows of Resources	<u>113,530</u>	<u>15,000</u>	<u>71,059</u>	<u>163,729</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	714,701	12,349	63,314	2,658
Committed	0	0	0	0
Total Fund Balance	<u>714,701</u>	<u>12,349</u>	<u>63,314</u>	<u>2,658</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$900,963</u>	<u>\$35,809</u>	<u>\$141,746</u>	<u>\$166,387</u>

Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff	Electronic Monitoring
\$33,572	\$725,871	\$70,558	\$367,946	\$643,086	\$14,075
0	0	0	0	489	0
0	31,502	1,780	0	0	0
101,252	5,190	0	0	50,562	25,516
0	0	0	0	0	0
0	0	1,981	0	3,909	0
0	9,604	0	0	0	0
1,940,332	0	0	0	0	0
1,087	0	0	0	0	0
0	0	0	443,322	0	0
0	0	0	0	0	0
<u>\$2,076,243</u>	<u>\$772,167</u>	<u>\$74,319</u>	<u>\$811,268</u>	<u>\$698,046</u>	<u>\$39,591</u>
\$0	\$7,037	\$0	\$87	\$24,209	\$2,546
0	8,770	0	45,957	5,092	5,538
0	0	0	0	0	0
0	1,549	0	12	9,446	580
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>17,356</u>	<u>0</u>	<u>46,056</u>	<u>38,747</u>	<u>8,664</u>
1,893,971	0	0	0	0	0
1,087	0	0	0	0	0
147,613	0	1,780	0	33,499	12,758
<u>2,042,671</u>	<u>0</u>	<u>1,780</u>	<u>0</u>	<u>33,499</u>	<u>12,758</u>
0	0	1,981	0	3,909	0
33,572	754,811	70,558	765,212	621,891	18,169
0	0	0	0	0	0
<u>33,572</u>	<u>754,811</u>	<u>72,539</u>	<u>765,212</u>	<u>625,800</u>	<u>18,169</u>
<u>\$2,076,243</u>	<u>\$772,167</u>	<u>\$74,319</u>	<u>\$811,268</u>	<u>\$698,046</u>	<u>\$39,591</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018
(continued)

	Electronic Monitoring Offenders	Adult Probation	EMA	Indigent Guardianship
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$84,321	\$26,657	\$129,333	\$30,397
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	126,061	0	0	0
Due from Other Governments	0	105,295	0	0
Prepaid Items	0	0	1,021	0
Materials and Supplies Inventory	1,981	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$212,363</u>	<u>\$131,952</u>	<u>\$130,354</u>	<u>\$30,397</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$8,962	\$9,803	\$0
Accounts Payable	3,360	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	2,039	2,231	0
Interfund Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>3,360</u>	<u>11,001</u>	<u>12,034</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Unavailable Revenue	125,226	52,647	0	0
Total Deferred Inflows of Resources	<u>125,226</u>	<u>52,647</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	1,981	0	1,021	0
Restricted	81,796	68,304	117,299	30,397
Committed	0	0	0	0
Total Fund Balance	<u>83,777</u>	<u>68,304</u>	<u>118,320</u>	<u>30,397</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$212,363</u>	<u>\$131,952</u>	<u>\$130,354</u>	<u>\$30,397</u>

Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Ditch Maintenance	Storm Water Management	Probate Conduct of Business
\$35,036	\$650,166	\$146,243	\$344,042	\$34,958	\$2,507
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	457,028	0	0
<u>\$35,036</u>	<u>\$650,166</u>	<u>\$146,243</u>	<u>\$801,070</u>	<u>\$34,958</u>	<u>\$2,507</u>
\$0	\$0	\$0	\$2,228	\$1,778	\$0
0	33,054	0	7,200	2,137	0
0	0	0	0	0	0
0	0	0	1,839	2,758	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>33,054</u>	<u>0</u>	<u>11,267</u>	<u>6,673</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	457,028	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>457,028</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
35,036	617,112	146,243	332,775	0	2,507
0	0	0	0	28,285	0
<u>35,036</u>	<u>617,112</u>	<u>146,243</u>	<u>332,775</u>	<u>28,285</u>	<u>2,507</u>
<u>\$35,036</u>	<u>\$650,166</u>	<u>\$146,243</u>	<u>\$801,070</u>	<u>\$34,958</u>	<u>\$2,507</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018
(continued)

	Domestic Violence Shelter	Law Enforcement	Legal Research	Drug Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,684	\$0	\$132,658	\$0
Cash and Cash Equivalents in Segregated Accounts	0	335,335	0	4,186
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$14,684</u>	<u>\$335,335</u>	<u>\$132,658</u>	<u>\$4,186</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	13,958	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>13,958</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	726	335,335	132,658	4,186
Committed	0	0	0	0
Total Fund Balance	<u>726</u>	<u>335,335</u>	<u>132,658</u>	<u>4,186</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$14,684</u>	<u>\$335,335</u>	<u>\$132,658</u>	<u>\$4,186</u>

<u>Commissary</u>	<u>Total</u>
\$0	\$6,995,589
49,248	389,258
0	159,343
0	624,783
0	13,260
0	11,951
0	9,604
0	2,095,594
0	1,164
0	443,322
0	457,028
<u>\$49,248</u>	<u>\$11,200,896</u>
\$0	\$221,102
0	174,844
0	5,544
0	61,498
0	30,476
0	40,256
<u>0</u>	<u>533,720</u>
0	2,045,561
0	1,164
0	1,042,202
<u>0</u>	<u>3,088,927</u>
0	25,211
49,248	7,524,753
0	28,285
<u>49,248</u>	<u>7,578,249</u>
<u>\$49,248</u>	<u>\$11,200,896</u>

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2018

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$37,647	\$11,639	\$279,492	\$328,778
Special Assessments Receivable	0	65,059	1,326	66,385
Total Assets	<u>\$37,647</u>	<u>\$76,698</u>	<u>\$280,818</u>	<u>\$395,163</u>
<u>Liabilities</u>				
Interfund Payable	\$185,000	\$24,275	\$0	\$209,275
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Total Liabilities	<u>200,988</u>	<u>24,275</u>	<u>31,754</u>	<u>257,017</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	65,059	1,326	66,385
<u>Fund Balance</u>				
Restricted	25,248	0	247,738	272,986
Assigned	12,399	0	0	12,399
Unassigned (Deficit)	(200,988)	(12,636)	0	(213,624)
Total Fund Balance (Deficit)	<u>(163,341)</u>	<u>(12,636)</u>	<u>247,738</u>	<u>71,761</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$37,647</u>	<u>\$76,698</u>	<u>\$280,818</u>	<u>\$395,163</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	Issue I	Permanent Improvement	Wood Lane Building Construction	Justice Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$228,698	\$9,531,946	\$1,990,626	\$1,917
Notes Receivable	0	500,000	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$228,698	\$10,031,946	\$1,990,626	\$1,917
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	6,803	0	0
Contracts Payable	0	7,233	83,203	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	0	11,489	47,738	0
Total Liabilities	0	25,525	130,941	0
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	0	0	0
<u>Fund Balance</u>				
Restricted	228,698	0	0	0
Committed	0	0	0	0
Assigned	0	10,006,421	1,859,685	1,917
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	228,698	10,006,421	1,859,685	1,917
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$228,698	\$10,031,946	\$1,990,626	\$1,917

Health District Construction	Roads and Bridges	Construction-Ditches	Parks and Open Spaces	Carter Road Improvement	Buck Road and Lime City Road Improvement	Total
\$49,733	\$2,200,000	\$511,357	\$45,790	\$350,000	\$37	\$14,910,104
0	0	0	0	0	0	500,000
0	0	305	0	0	0	305
<u>\$49,733</u>	<u>\$2,200,000</u>	<u>\$511,662</u>	<u>\$45,790</u>	<u>\$350,000</u>	<u>\$37</u>	<u>\$15,410,409</u>
\$0	\$0	\$2,431				\$2,431
0	0	41,459	0	0	0	48,262
0	385,083	0	0	0	0	475,519
0	0	724	0	0	0	724
185,200	0	837,892	0	0	0	1,023,092
0	0	0	0	0	0	59,227
<u>185,200</u>	<u>385,083</u>	<u>882,506</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,609,255</u>
0	0	305	0	0	0	305
0	0	0	45,790	0	37	274,525
0	1,814,917	0	0	350,000	0	2,164,917
0	0	0	0	0	0	11,868,023
(135,467)	0	(371,149)	0	0	0	(506,616)
<u>(135,467)</u>	<u>1,814,917</u>	<u>(371,149)</u>	<u>45,790</u>	<u>350,000</u>	<u>37</u>	<u>13,800,849</u>
<u>\$49,733</u>	<u>\$2,200,000</u>	<u>\$511,662</u>	<u>\$45,790</u>	<u>\$350,000</u>	<u>\$37</u>	<u>\$15,410,409</u>

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Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,939,841	\$0	\$0	\$1,939,841
Other Taxes	8,489	0	0	8,489
Charges for Services	2,899,259	0	240,000	3,139,259
Licenses and Permits	545,928	0	0	545,928
Fines, Costs, and Forfeitures	565,780	0	0	565,780
Intergovernmental	3,763,316	0	256,240	4,019,556
Special Assessments	502,267	312	381,989	884,568
Interest	9,587	98	26,362	36,047
Other	137,623	510,958	49,915	698,496
Total Revenues	<u>10,372,090</u>	<u>511,368</u>	<u>954,506</u>	<u>11,837,964</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,453,891	0	0	1,453,891
Judicial	1,483,865	0	0	1,483,865
Public Safety	1,329,975	0	0	1,329,975
Public Works	992,980	0	0	992,980
Health	396,764	0	0	396,764
Human Services	4,287,752	0	0	4,287,752
Conservation and Recreation	164,097	0	0	164,097
Economic Development	301,849	0	0	301,849
Capital Outlay	0	0	3,374,113	3,374,113
Debt Service:				
Principal Retirement	0	280,000	0	280,000
Interest and Fiscal Charges	0	160,373	16,181	176,554
Total Expenditures	<u>10,411,173</u>	<u>440,373</u>	<u>3,390,294</u>	<u>14,241,840</u>
Excess of Revenues Over (Under) Expenditures	<u>(39,083)</u>	<u>70,995</u>	<u>(2,435,788)</u>	<u>(2,403,876)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	477,125	33,582	6,206,218	6,716,925
Transfers Out	(125,000)	0	(43,337)	(168,337)
Total Other Financing Sources (Uses)	<u>352,125</u>	<u>33,582</u>	<u>6,162,881</u>	<u>6,548,588</u>
Changes in Fund Balance	313,042	104,577	3,727,093	4,144,712
Fund Balance (Deficit) Beginning of Year	<u>7,265,207</u>	<u>(32,816)</u>	<u>10,073,756</u>	<u>17,306,147</u>
Fund Balance End of Year	<u>\$7,578,249</u>	<u>\$71,761</u>	<u>\$13,800,849</u>	<u>\$21,450,859</u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	27,474	0	50,174	450,314
Licenses and Permits	333,759	0	0	0
Fines, Costs, and Forfeitures	25,556	312,747	0	0
Intergovernmental	0	0	0	1,545,681
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,499	0	0	11,264
Total Revenues	388,288	312,747	50,174	2,007,259
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	243,692	49,960	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	396,764	0	0	0
Human Services	0	0	0	2,200,305
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	396,764	243,692	49,960	2,200,305
Excess of Revenues Over (Under) Expenditures	(8,476)	69,055	214	(193,046)
<u>Other Financing Sources (Uses)</u>				
Transfers In	26,191	0	0	175,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	26,191	0	0	175,000
Changes in Fund Balance	17,715	69,055	214	(18,046)
Fund Balance (Deficit) Beginning of Year	418,317	451,617	3,302	160,754
Fund Balance End of Year	\$436,032	\$520,672	\$3,516	\$142,708

Indigent Drivers	Real Estate Assessment	Delinquent Tax and Assessments- Prosecutor	Delinquent Tax and Assessments- Treasurer	Youth Olympics	Railroad Crossing Improvement
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
337	976,861	120,224	129,093	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	10,373	0
337	976,861	120,224	129,093	10,373	0
0	693,177	266,029	132,886	10,287	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	693,177	266,029	132,886	10,287	0
337	283,684	(145,805)	(3,793)	86	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
337	283,684	(145,805)	(3,793)	86	0
600	557,577	570,534	145,158	6,159	12,750
\$937	\$841,261	\$424,729	\$141,365	\$6,245	\$12,750

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018
(continued)

	Juvenile Court	Drug Addiction Response Project	VOCA- Prosecutor	Historical Center
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$143,234
Other Taxes	0	0	0	640
Charges for Services	9,555	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	481,775	149,024	100,709	16,949
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	41,977	10,000	0	0
Total Revenues	<u>533,307</u>	<u>159,024</u>	<u>100,709</u>	<u>160,823</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	142,287	124,297	0
Judicial	658,796	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	164,097
Economic Development	0	0	0	0
Total Expenditures	<u>658,796</u>	<u>142,287</u>	<u>124,297</u>	<u>164,097</u>
Excess of Revenues Over (Under) Expenditures	<u>(125,489)</u>	<u>16,737</u>	<u>(23,588)</u>	<u>(3,274)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	15,391	12,500	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>15,391</u>	<u>12,500</u>	<u>0</u>
Changes in Fund Balance	(125,489)	32,128	(11,088)	(3,274)
Fund Balance (Deficit) Beginning of Year	<u>840,190</u>	<u>(19,779)</u>	<u>74,402</u>	<u>5,932</u>
Fund Balance End of Year	<u><u>\$714,701</u></u>	<u><u>\$12,349</u></u>	<u><u>\$63,314</u></u>	<u><u>\$2,658</u></u>

Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff	Electronic Monitoring
\$1,796,607	\$0	\$0	\$0	\$0	\$0
7,849	0	0	0	0	0
0	632,071	22,163	0	18,000	0
0	0	0	0	187,196	0
0	0	0	0	0	0
204,299	12,500	0	378,444	449,193	51,032
0	0	0	0	0	0
0	0	0	860	0	0
0	2,074	0	28,790	846	0
<u>2,008,755</u>	<u>646,645</u>	<u>22,163</u>	<u>408,094</u>	<u>655,235</u>	<u>51,032</u>
0	0	0	0	0	0
0	0	9,645	0	0	53,443
0	0	0	0	741,141	0
0	508,903	0	0	0	0
0	0	0	0	0	0
2,049,513	0	0	0	0	0
0	0	0	0	0	0
0	0	0	301,849	0	0
<u>2,049,513</u>	<u>508,903</u>	<u>9,645</u>	<u>301,849</u>	<u>741,141</u>	<u>53,443</u>
<u>(40,758)</u>	<u>137,742</u>	<u>12,518</u>	<u>106,245</u>	<u>(85,906)</u>	<u>(2,411)</u>
0	240	0	0	77,706	0
0	(125,000)	0	0	0	0
0	(124,760)	0	0	77,706	0
(40,758)	12,982	12,518	106,245	(8,200)	(2,411)
74,330	741,829	60,021	658,967	634,000	20,580
<u>\$33,572</u>	<u>\$754,811</u>	<u>\$72,539</u>	<u>\$765,212</u>	<u>\$625,800</u>	<u>\$18,169</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018
(continued)

	Electronic Monitoring Offenders	Adult Probation	EMA	Indigent Guardianship
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	58,411	0	0	15,580
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	210,590	163,120	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	30,800	0
Total Revenues	<u>58,411</u>	<u>210,590</u>	<u>193,920</u>	<u>15,580</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	92,864	215,974	0	6,721
Public Safety	0	0	376,919	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>92,864</u>	<u>215,974</u>	<u>376,919</u>	<u>6,721</u>
Excess of Revenues Over (Under) Expenditures	<u>(34,453)</u>	<u>(5,384)</u>	<u>(182,999)</u>	<u>8,859</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	95,098	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>95,098</u>	<u>0</u>
Changes in Fund Balance	(34,453)	(5,384)	(87,901)	8,859
Fund Balance (Deficit) Beginning of Year	<u>118,230</u>	<u>73,688</u>	<u>206,221</u>	<u>21,538</u>
Fund Balance End of Year	<u><u>\$83,777</u></u>	<u><u>\$68,304</u></u>	<u><u>\$118,320</u></u>	<u><u>\$30,397</u></u>

Computer Legal Research	Probate Technology	Clerk of Courts Computerization	Probate Court Computerization	Ditch Maintenance	Storm Water Management
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
2,035	0	119,089	15,268	0	50,092
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	502,267	0
0	0	8,727	0	0	0
0	0	0	0	0	0
<u>2,035</u>	<u>0</u>	<u>127,816</u>	<u>15,268</u>	<u>502,267</u>	<u>50,092</u>
0	0	0	0	0	0
19	25,000	124,310	1,499	0	0
0	0	0	0	0	0
0	0	0	0	412,747	71,330
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>19</u>	<u>25,000</u>	<u>124,310</u>	<u>1,499</u>	<u>412,747</u>	<u>71,330</u>
<u>2,016</u>	<u>(25,000)</u>	<u>3,506</u>	<u>13,769</u>	<u>89,520</u>	<u>(21,238)</u>
0	0	0	0	0	74,999
0	0	0	0	0	0
0	0	0	0	0	74,999
2,016	(25,000)	3,506	13,769	89,520	53,761
<u>33,020</u>	<u>25,000</u>	<u>613,606</u>	<u>132,474</u>	<u>243,255</u>	<u>(25,476)</u>
<u>\$35,036</u>	<u>\$0</u>	<u>\$617,112</u>	<u>\$146,243</u>	<u>\$332,775</u>	<u>\$28,285</u>

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018
(continued)

	Probate Conduct of Business	Domestic Violence Shelter	Law Enforcement	Legal Research
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	842	0	0	9,055
Licenses and Permits	0	24,973	0	0
Fines, Costs, and Forfeitures	0	0	209,775	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>842</u>	<u>24,973</u>	<u>209,775</u>	<u>9,055</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	84,928	0
Judicial	1,942	0	0	0
Public Safety	0	0	1,268	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	37,934	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>1,942</u>	<u>37,934</u>	<u>86,196</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,100)</u>	<u>(12,961)</u>	<u>123,579</u>	<u>9,055</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(1,100)	(12,961)	123,579	9,055
Fund Balance (Deficit) Beginning of Year	<u>3,607</u>	<u>13,687</u>	<u>211,756</u>	<u>123,603</u>
Fund Balance End of Year	<u><u>\$2,507</u></u>	<u><u>\$726</u></u>	<u><u>\$335,335</u></u>	<u><u>\$132,658</u></u>

Drug Enforcement	Commissary	Total
\$0	\$0	\$1,939,841
0	0	8,489
0	192,621	2,899,259
0	0	545,928
17,702	0	565,780
0	0	3,763,316
0	0	502,267
0	0	9,587
0	0	137,623
<u>17,702</u>	<u>192,621</u>	<u>10,372,090</u>
0	0	1,453,891
0	0	1,483,865
28,611	182,036	1,329,975
0	0	992,980
0	0	396,764
0	0	4,287,752
0	0	164,097
0	0	301,849
<u>28,611</u>	<u>182,036</u>	<u>10,411,173</u>
<u>(10,909)</u>	<u>10,585</u>	<u>(39,083)</u>
0	0	477,125
0	0	(125,000)
<u>0</u>	<u>0</u>	<u>352,125</u>
(10,909)	10,585	313,042
<u>15,095</u>	<u>38,663</u>	<u>7,265,207</u>
<u>\$4,186</u>	<u>\$49,248</u>	<u>\$7,578,249</u>

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Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2018

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$312	\$312
Interest	0	0	98	98
Other	510,958	0	0	510,958
Total Revenues	510,958	0	410	511,368
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	280,000	0	0	280,000
Interest and Fiscal Charges	160,373	0	0	160,373
Total Expenditures	440,373	0	0	440,373
Excess of Revenues Over Expenditures	70,585	0	410	70,995
<u>Other Financing Sources</u>				
Transfers In	20,245	13,337	0	33,582
Changes in Fund Balance	90,830	13,337	410	104,577
Fund Balance (Deficit) at Beginning of Year	(254,171)	(25,973)	247,328	(32,816)
Fund Balance (Deficit) End of Year	(\$163,341)	(\$12,636)	\$247,738	\$71,761

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

	Issue I	Permanent Improvement	Wood Lane Building Construction	Justice Center
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	228,698	27,542	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	49,915	0	0
Total Revenues	<u>228,698</u>	<u>77,457</u>	<u>0</u>	<u>0</u>
<u>Expenditures</u>				
Capital Outlay	0	163,455	980,428	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>0</u>	<u>163,455</u>	<u>980,428</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>228,698</u>	<u>(85,998)</u>	<u>(980,428)</u>	<u>0</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	3,400,000	500,000	0
Transfers Out	0	0	0	0
Total Other Financings Sources (Uses)	<u>0</u>	<u>3,400,000</u>	<u>500,000</u>	<u>0</u>
Changes in Fund Balance	228,698	3,314,002	(480,428)	0
Fund Balance (Deficit) Beginning of Year	<u>0</u>	<u>6,692,419</u>	<u>2,340,113</u>	<u>1,917</u>
Fund Balance (Deficit) End of the Year	<u>\$228,698</u>	<u>\$10,006,421</u>	<u>\$1,859,685</u>	<u>\$1,917</u>

Health District Construction	Roads and Bridges	Construction- Ditches	Parks and Open Spaces	Carter Road Improvement	Buck Road and Lime Road Improvement	Total
\$0	\$0	\$0	\$0	\$0	\$240,000	\$240,000
0	0	0	0	0	0	256,240
0	0	381,989	0	0	0	381,989
26,362	0	0	0	0	0	26,362
0	0	0	0	0	0	49,915
<u>26,362</u>	<u>0</u>	<u>381,989</u>	<u>0</u>	<u>0</u>	<u>240,000</u>	<u>954,506</u>
0	385,083	763,943	0	0	1,081,204	3,374,113
<u>6,162</u>	<u>0</u>	<u>10,019</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,181</u>
<u>6,162</u>	<u>385,083</u>	<u>773,962</u>	<u>0</u>	<u>0</u>	<u>1,081,204</u>	<u>3,390,294</u>
<u>20,200</u>	<u>(385,083)</u>	<u>(391,973)</u>	<u>0</u>	<u>0</u>	<u>(841,204)</u>	<u>(2,435,788)</u>
0	2,200,000	106,218	0	0	0	6,206,218
<u>0</u>	<u>0</u>	<u>(43,337)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(43,337)</u>
<u>0</u>	<u>2,200,000</u>	<u>62,881</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,162,881</u>
20,200	1,814,917	(329,092)	0	0	(841,204)	3,727,093
<u>(155,667)</u>	<u>0</u>	<u>(42,057)</u>	<u>45,790</u>	<u>350,000</u>	<u>841,241</u>	<u>10,073,756</u>
<u>(\$135,467)</u>	<u>\$1,814,917</u>	<u>(\$371,149)</u>	<u>\$45,790</u>	<u>\$350,000</u>	<u>\$37</u>	<u>\$13,800,849</u>

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Wood County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Internal Service Funds

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

Workers' Compensation Retro Reserve

To account for resources received from workers' compensation premiums charged to each County department.

Health

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

Wood County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2018

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,216,558	\$3,263,589	\$5,480,147
Cash and Cash Equivalents with Fiscal Agent	0	1,824,079	1,824,079
Investments with Fiscal Agent	0	12,664,774	12,664,774
Prepaid Items	153,272	0	153,272
Total Assets	2,369,830	17,752,442	20,122,272
<u>Current Liabilities</u>			
Due to Other Governments	24,390	0	24,390
Claims Payable	104,253	1,849,498	1,953,751
Total Current Liabilities	128,643	1,849,498	1,978,141
<u>Non-Current Liabilities</u>			
Claims Payable	0	1,378,434	1,378,434
Total Liabilities	128,643	3,227,932	3,356,575
Total Net Position Unrestricted	\$2,241,187	\$14,524,510	\$16,765,697

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2018

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$65,817	\$13,470,024	\$13,535,841
Other	394,240	0	394,240
Total Operating Revenues	<u>460,057</u>	<u>13,470,024</u>	<u>13,930,081</u>
<u>Operating Expenses</u>			
Personal Services	20	0	20
Contractual Services	170,853	1,192,254	1,363,107
Claims	24,941	13,423,053	13,447,994
Other	73,862	0	73,862
Total Operating Expenses	<u>269,676</u>	<u>14,615,307</u>	<u>14,884,983</u>
Operating Income (Loss)	190,381	(1,145,283)	(954,902)
<u>Non-Operating Revenues</u>			
Interest Revenue	0	256,665	256,665
Income Before Transfers	190,381	(888,618)	(698,237)
Transfers In	0	500,000	500,000
Changes in Net Position	190,381	(388,618)	(198,237)
Net Position Beginning of Year	<u>2,050,806</u>	<u>14,913,128</u>	<u>16,963,934</u>
Net Position End of Year	<u><u>\$2,241,187</u></u>	<u><u>\$14,524,510</u></u>	<u><u>\$16,765,697</u></u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	Workers' Compensation Retro Reserve	Health	Total
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$461,849	\$11,449,520	\$11,911,369
Cash Received from Transactions with Outside Organizations	69,009	2,020,504	2,089,513
Cash Payments for Personal Services	(20)	0	(20)
Cash Payments for Contractual Services	(166,385)	(1,192,254)	(1,358,639)
Cash Payments for Claims	(31,131)	(12,362,562)	(12,393,693)
Cash Received from Other Revenues	335,351	0	335,351
Cash Payments for Other Expenses	(73,862)	0	(73,862)
Net Cash Provided by (Used for) Operating Activities	<u>594,811</u>	<u>(84,792)</u>	<u>510,019</u>
<u>Cash Flows Provided by Noncapital Financing Activities</u>			
Cash Received from Transfers In	<u>0</u>	<u>500,000</u>	<u>500,000</u>
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(12,171,198)	(12,171,198)
Sale of Investments	0	6,884,499	6,884,499
Interest on Investments	0	256,665	256,665
Net Cash Used for Investing Activities	<u>0</u>	<u>(5,030,034)</u>	<u>(5,030,034)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	594,811	(4,614,826)	(4,020,015)
Cash and Cash Equivalents Beginning of Year	<u>1,621,747</u>	<u>9,702,494</u>	<u>11,324,241</u>
Cash and Cash Equivalents End of Year	<u>\$2,216,558</u>	<u>\$5,087,668</u>	<u>\$7,304,226</u>
Reconciliation of Operating Income (Loss) to			
<u>Net Cash Provided by (Used for) Operating Activities</u>			
Operating Income (Loss)	<u>\$190,381</u>	<u>(\$1,145,283)</u>	<u>(\$954,902)</u>
Adjustments to Reconcile Operating Income to			
<u>Net Cash Provided by (Used for) Operating Activities</u>			
Decrease in Due from Other Governments	247	0	247
Decrease in Prepaid Items	3,400	0	3,400
Decrease in Interfund Receivable	405,905	0	405,905
Decrease in Due to Other Governments	(6,741)	0	(6,741)
Increase in Claims Payable	1,619	1,060,491	1,062,110
Total Adjustments	<u>404,430</u>	<u>1,060,491</u>	<u>1,464,921</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$594,811</u>	<u>(\$84,792)</u>	<u>\$510,019</u>

Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

Health

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

Family and Children First

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

Soil and Water Conservation

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

Park and Recreation

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

Northwest Community Correctional Center (NCCC)

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

Juvenile Residential Center

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

Emergency Planning Commission

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

Housing Trust

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

Nursing Home Residents

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

Fines Distribution

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

(continued)

Wood County, Ohio
Combining Statements - Custodial Funds

**Custodial Funds
(continued)**

Arson Registry

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

Payroll

To account for the employee payroll withholdings for the benefit of county employees.

Undivided Tax

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

Alimony and Child Support

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

County Court

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

Sheriff

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

Inmate

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

Wood County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2018

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,841,962	\$68,516	\$206,444	\$5,722,203
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	2,841,962	68,516	206,444	5,722,203
<u>Liabilities</u>				
Accounts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Total Liabilities	0	0	0	0
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	\$2,841,962	\$68,516	\$206,444	\$5,722,203

(continued)

Wood County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2018
(continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$306,505	\$325,302	\$42,687	\$119,064
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>306,505</u>	<u>325,302</u>	<u>42,687</u>	<u>119,064</u>
<u>Liabilities</u>				
Accounts Payable	0	0	0	0
Due to Other Governments	0	0	0	119,064
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>119,064</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$306,505</u>	<u>\$325,302</u>	<u>\$42,687</u>	<u>\$0</u>

Nursing Home Residents	Arson Registry	Payroll	Undivided Tax	Alimony and Child Support	County Court
\$0	\$75	\$115,886	\$4,652,395	\$0	\$0
18,480	0	0	200	18,674	742,897
0	0	0	5,064,673	0	0
0	0	0	158,850,289	0	0
0	0	0	5,257,204	0	0
18,480	75	115,886	173,824,761	18,674	742,897
0	0	115,886	0	0	0
0	0	0	4,652,595	18,674	0
0	0	115,886	4,652,595	18,674	0
0	0	0	155,635,266	0	0
18,480	75	0	13,536,900	0	742,897

(continued)

Wood County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2018
(continued)

	Sheriff	Inmate	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$14,401,039
Cash and Cash Equivalents in Segregated Accounts	184,959	40,945	1,006,155
Due from Other Governments	0	0	5,064,673
Property Taxes Receivable	0	0	158,850,289
Special Assessments Receivable	0	0	5,257,204
	184,959	40,945	184,579,360
<u>Liabilities</u>			
Accounts Payable	0	0	115,886
Due to Other Governments	0	0	4,790,333
	0	0	4,906,219
<u>Deferred Inflows of Resources</u>			
Property Taxes Receivable	0	0	155,635,266
	0	0	155,635,266
<u>Net Position</u>			
Restricted for Individuals, Organizations, and Other Governments	\$184,959	\$40,945	\$24,037,875
	\$184,959	\$40,945	\$24,037,875

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2018

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
<u>Additions</u>				
Intergovernmental	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	6,639,060	241,995	567,466	3,126,913
Amounts Held for Employees	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Other	0	0	0	0
Total Additions	<u>6,639,060</u>	<u>241,995</u>	<u>567,466</u>	<u>3,126,913</u>
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions as Fiscal Agent	5,698,478	231,297	435,754	2,983,538
Distributions to Individuals	0	0	0	0
Distributions on Behalf of Employees	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
Total Deductions	<u>5,698,478</u>	<u>231,297</u>	<u>435,754</u>	<u>2,983,538</u>
Net Increase (Decrease) in Fiduciary Net Position	940,582	10,698	131,712	143,375
Net Position Beginning of Year	<u>1,901,380</u>	<u>57,818</u>	<u>74,732</u>	<u>5,578,828</u>
Net Position End of Year	<u>\$2,841,962</u>	<u>\$68,516</u>	<u>\$206,444</u>	<u>\$5,722,203</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2018
(continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Additions</u>				
Intergovernmental	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	2,166,287	2,292,020	46,254	0
Amounts Held for Employees	0	0	0	0
Licenses, Permits, and Fees for Other Governments	0	0	0	501,293
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Other	0	0	0	0
Total Additions	<u>2,166,287</u>	<u>2,292,020</u>	<u>46,254</u>	<u>501,293</u>
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	0
Distributions of State Funds to Other Governments	0	0	0	0
Distributions as Fiscal Agent	2,128,528	2,302,465	52,473	0
Distributions to Individuals	0	0	0	0
Distributions on Behalf of Employees	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	501,293
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
Total Deductions	<u>2,128,528</u>	<u>2,302,465</u>	<u>52,473</u>	<u>501,293</u>
Net Increase (Decrease) in Fiduciary Net Position	37,759	(10,445)	(6,219)	0
Net Position Beginning of Year	<u>268,746</u>	<u>335,747</u>	<u>48,906</u>	<u>0</u>
Net Position End of Year	<u>\$306,505</u>	<u>\$325,302</u>	<u>\$42,687</u>	<u>\$0</u>

Nursing Home Residents	Fines Distribution	Arson Registry	Payroll	Undivided Tax	Alimony and Child Support	County Court	Sheriff
\$0	\$0	\$0	\$0	\$6,484,087	\$0	\$0	\$0
61,109	0	0	0	0	1,834,096	0	0
0	0	0	13,178,856	0	0	0	0
0	0	75	0	0	0	25,731,893	0
0	17,065	0	0	0	0	1,643,654	0
0	0	0	0	159,914,053	0	0	0
0	0	0	0	4,560,176	0	0	0
0	0	0	0	0	0	0	3,767,575
0	0	0	0	0	0	0	0
<u>61,109</u>	<u>17,065</u>	<u>75</u>	<u>13,178,856</u>	<u>170,958,316</u>	<u>1,834,096</u>	<u>27,375,547</u>	<u>3,767,575</u>
0	0	0	0	0	1,834,096	0	0
0	0	0	0	10,546,977	0	0	0
0	0	0	0	0	0	0	0
62,137	0	0	0	0	0	0	0
0	0	0	13,178,856	0	0	0	0
0	0	0	0	0	0	25,521,337	0
0	17,065	0	0	0	0	1,677,094	0
0	0	0	0	156,348,080	0	0	0
0	0	0	0	4,746,208	0	0	0
0	0	0	0	0	0	0	3,808,286
<u>62,137</u>	<u>17,065</u>	<u>0</u>	<u>13,178,856</u>	<u>171,641,265</u>	<u>1,834,096</u>	<u>27,198,431</u>	<u>3,808,286</u>
(1,028)	0	75	0	(682,949)	0	177,116	(40,711)
19,508	0	0	0	14,219,849	0	565,781	225,670
<u>\$18,480</u>	<u>\$0</u>	<u>\$75</u>	<u>\$0</u>	<u>\$13,536,900</u>	<u>\$0</u>	<u>\$742,897</u>	<u>\$184,959</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2018
(continued)

	Inmate	Total
<u>Additions</u>		
Intergovernmental	\$0	\$6,484,087
Amounts Received as Fiscal Agent	0	16,975,200
Amounts Held for Employees	0	13,178,856
Licenses, Permits, and Fees for Other Governments	0	26,233,261
Fines and Forfeitures for Other Governments	0	1,660,719
Property Tax Collections for Other Governments	0	159,914,053
Special Assessments Collections for Other Governments	0	4,560,176
Sheriff Sales Collections for Others	0	3,767,575
Other	500,630	500,630
 Total Additions	 500,630	 233,274,557
<u>Deductions</u>		
Distributions to the State of Ohio	0	1,834,096
Distributions of State Funds to Other Governments	0	10,546,977
Distributions as Fiscal Agent	0	13,832,533
Distributions to Individuals	506,261	568,398
Distributions on Behalf of Employees	0	13,178,856
Licenses, Permits, and Fees Distributions to Other Governments	0	26,022,630
Fines and Forfeitures Distributions to Other Governments	0	1,694,159
Property Tax Distributions to Other Governments	0	156,348,080
Special Assessments Distributions to Other Governments	0	4,746,208
Sheriff Sales Distributions to Others	0	3,808,286
 Total Deductions	 506,261	 232,580,223
 Net Increase (Decrease) in Fiduciary Net Position	 (5,631)	 694,334
 Net Position Beginning of Year	 46,576	 23,343,541
 Net Position End of Year	 \$40,945	 \$24,037,875

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

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,570,400	\$6,883,732	\$6,886,728	\$2,996
Permissive Sales Taxes	18,500,000	21,900,000	21,938,607	38,607
Other Taxes	34,075	21,447	30,121	8,674
Charges for Services	6,872,685	7,566,425	8,111,055	544,630
Licenses and Permits	6,500	6,500	6,378	(122)
Fines, Costs, and Forfeitures	249,500	419,500	458,206	38,706
Intergovernmental	4,290,529	5,550,060	5,763,806	213,746
Interest	1,000,000	1,500,000	1,553,808	53,808
Other	878,780	878,780	812,137	(66,643)
Total Revenues	39,402,469	44,726,444	45,560,846	834,402
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	75,000	75,000	12,745	62,255
Materials and Supplies	369,555	467,038	402,801	64,237
Contractual Services	1,099,021	2,700,788	2,484,850	215,938
Other	98,426	99,765	97,032	2,733
Capital Outlay	1,005,328	1,177,234	848,566	328,668
Total County	2,647,330	4,519,825	3,845,994	673,831
Commissioners				
Personal Services	809,399	812,932	809,221	3,711
Materials and Supplies	3,000	2,300	1,730	570
Contractual Services	3,350	2,400	2,210	190
Other	5,000	5,700	5,553	147
Total Commissioners	820,749	823,332	818,714	4,618
Central Services				
Personal Services	14,261	14,261	11,083	3,178
Materials and Supplies	67,000	67,490	61,721	5,769
Contractual Services	244,500	244,500	242,335	2,165
Other	5,000	5,000	3,309	1,691
Total Central Services	330,761	331,251	318,448	12,803
Auditor				
Personal Services	712,694	712,694	549,237	163,457
Materials and Supplies	11,000	11,500	6,915	4,585
Contractual Services	17,600	18,273	13,749	4,524
Other	10,500	10,500	7,360	3,140
Total Auditor	751,794	752,967	577,261	175,706

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Appraising Personal Property				
Personal Services	\$251,568	\$251,568	\$216,100	\$35,468
Materials and Supplies	5,000	6,486	4,257	2,229
Contractual Services	12,500	16,200	15,888	312
Other	1,500	1,575	1,040	535
Total Appraising Personal Property	270,568	275,829	237,285	38,544
Treasurer				
Personal Services	200,736	200,714	196,465	4,249
Materials and Supplies	50,000	50,000	49,289	711
Contractual Services	6,500	6,500	4,068	2,432
Other	3,000	3,022	3,022	0
Total Treasurer	260,236	260,236	252,844	7,392
Prosecuting Attorney				
Personal Services	1,637,834	1,637,834	1,619,967	17,867
Materials and Supplies	13,000	13,000	10,436	2,564
Contractual Services	65,000	65,000	57,210	7,790
Other	13,000	13,000	8,982	4,018
Total Prosecuting Attorney	1,728,834	1,728,834	1,696,595	32,239
Budget Commission				
Personal Services	23,588	23,588	23,115	473
Materials and Supplies	150	150	31	119
Contractual Services	1,000	1,900	1,850	50
Other	100	100	100	0
Total Budget Commission	24,838	25,738	25,096	642
Board of Revision				
Personal Services	49,944	49,944	45,837	4,107
Materials and Supplies	100	100	72	28
Other	600	600	550	50
Total Board of Revision	50,644	50,644	46,459	4,185
Bureau of Inspection				
Contractual Services	107,316	108,444	97,560	10,884
Planning Commission				
Personal Services	124,644	125,955	125,680	275
Materials and Supplies	1,000	1,287	1,090	197
Contractual Services	1,000	621	621	0
Other	1,500	1,879	1,544	335
Total Planning Commission	128,144	129,742	128,935	807

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Data Processing				
Contractual Services	\$21,000	\$21,000	\$21,000	\$0
Board of Elections				
Personal Services	570,059	600,398	589,163	11,235
Materials and Supplies	20,000	37,566	25,014	12,552
Contractual Services	132,684	299,385	289,134	10,251
Other	2,500	2,500	2,115	385
Capital Outlay	12,639	15,070	5,918	9,152
Total Board of Elections	737,882	954,919	911,344	43,575
Maintenance and Operating-Courthouse				
Personal Services	1,180,689	1,182,744	1,178,434	4,310
Materials and Supplies	102,216	117,906	117,676	230
Contractual Services	963,500	1,007,919	994,865	13,054
Other	2,200	1,800	1,104	696
Total Maintenance and Operating-Courthouse	2,248,605	2,310,369	2,292,079	18,290
Recorder				
Personal Services	465,017	465,153	446,080	19,073
Materials and Supplies	13,000	17,533	11,767	5,766
Contractual Services	8,000	8,000	6,768	1,232
Other	2,700	2,700	2,524	176
Capital Outlay	4,000	8,000	6,992	1,008
Total Recorder	492,717	501,386	474,131	27,255
Records Center				
Personal Services	159,011	159,011	158,168	843
Materials and Supplies	15,000	15,000	11,525	3,475
Contractual Services	60,900	75,785	67,464	8,321
Total Records Center	234,911	249,796	237,157	12,639
Insurance on Property				
Contractual Services	379,000	333,162	333,162	0
Insurance on Person				
Personal Services	4,764,814	4,750,928	4,696,540	54,388

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Pensions				
Personal Services	\$3,047,241	\$2,947,241	\$2,884,775	\$62,466
Taxes				
Other	7,000	7,000	6,095	905
Miscellaneous				
Other	57,500	57,524	51,003	6,521
Annexations				
Other	200	200	73	127
Information Technology				
Personal Services	220,982	221,843	221,765	78
Materials and Supplies	3,000	3,200	3,050	150
Contractual Services	2,350	2,350	2,263	87
Other	2,500	2,300	2,036	264
Total Information Technology	228,832	229,693	229,114	579
Operation Fuel Facility				
Materials and Supplies	180,250	185,509	172,382	13,127
Contractual Services	8,375	9,958	9,676	282
Total Operation Fuel Facility	188,625	195,467	182,058	13,409
Workers Compensation Self Insurance				
Personal Services	77,000	139,371	119,183	20,188
Recorder's Equipment				
Materials and Supplies	10,000	15,515	12,324	3,191
Contractual Services	45,000	53,681	17,411	36,270
Capital Outlay	72,500	92,500	47,931	44,569
Total Recorder's Equipment	127,500	161,696	77,666	84,030
Severance Pay Reserve				
Personal Services	580,071	580,071	250,471	329,600
Total Legislative and Executive	20,314,112	22,446,665	20,811,042	1,635,623
Judicial				
Domestic Relations				
Personal Services	277,818	277,818	276,071	1,747
Materials and Supplies	4,600	5,843	5,221	622
Contractual Services	28,006	57,093	43,709	13,384
Other	1,750	1,750	1,314	436
Total Domestic Relations	312,174	342,504	326,315	16,189

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court of Appeals				
Other	\$156,034	\$124,491	\$124,491	\$0
Court of Common Pleas Mediation				
Personal Services	90,071	90,071	89,021	1,050
Materials and Supplies	600	790	407	383
Contractual Services	2,000	2,000	720	1,280
Other	825	885	765	120
Total Court of Common Pleas Mediation	93,496	93,746	90,913	2,833
Jury Commission				
Personal Services	71,246	71,246	70,795	451
Materials and Supplies	22,000	23,611	23,611	0
Contractual Services	6,637	6,637	6,585	52
Other	200	200	200	0
Total Jury Commission	100,083	101,694	101,191	503
Adult Probation				
Personal Services	682,525	682,525	681,945	580
Materials and Supplies	3,900	3,900	3,900	0
Contractual Services	22,940	32,940	32,910	30
Other	1,000	1,075	1,061	14
Total Adult Probation	710,365	720,440	719,816	624
Court Security				
Personal Services	399,932	433,203	408,742	24,461
Materials and Supplies	2,773	3,747	3,063	684
Contractual Services	10,759	9,538	8,246	1,292
Other	1,725	2,586	2,204	382
Total Court Security	415,189	449,074	422,255	26,819
Common Pleas Courts 1, 2, and 4				
Personal Services	1,037,036	1,037,036	1,031,551	5,485
Materials and Supplies	27,450	30,159	21,363	8,796
Contractual Services	139,000	190,798	179,264	11,534
Other	9,525	10,225	6,911	3,314
Total Common Pleas Courts 1, 2, and 4	1,213,011	1,268,218	1,239,089	29,129
Juvenile Court				
Personal Services	447,526	447,526	444,984	2,542
Materials and Supplies	10,250	10,250	10,080	170
Contractual Services	56,350	56,619	36,833	19,786
Other	3,500	4,620	3,356	1,264
Total Juvenile Court	517,626	519,015	495,253	23,762

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Juvenile Probation				
Personal Services	\$197,149	\$197,149	\$189,757	\$7,392
Materials and Supplies	3,475	3,475	1,811	1,664
Contractual Services	23,750	23,830	17,532	6,298
Other	1,400	1,400	519	881
Total Juvenile Probation	225,774	225,854	209,619	16,235
Detention Home				
Personal Services	910,340	911,270	891,843	19,427
Materials and Supplies	52,404	54,143	33,281	20,862
Contractual Services	110,750	110,750	95,535	15,215
Other	4,000	4,015	1,408	2,607
Total Detention Home	1,077,494	1,080,178	1,022,067	58,111
Probate Court				
Personal Services	394,874	394,874	373,439	21,435
Materials and Supplies	3,150	3,150	3,125	25
Contractual Services	20,400	20,400	15,348	5,052
Other	4,550	4,550	4,550	0
Total Probate Court	422,974	422,974	396,462	26,512
Clerk of Courts				
Personal Services	731,357	731,689	714,001	17,688
Materials and Supplies	14,500	17,627	11,885	5,742
Contractual Services	47,700	52,446	48,032	4,414
Other	3,500	3,609	293	3,316
Total Clerk of Courts	797,057	805,371	774,211	31,160
Fostoria Municipal Court				
Personal Services	3,232	4,712	4,428	284
Contractual Services	2,040	2,040	2,040	0
Total Fostoria Municipal Court	5,272	6,752	6,468	284
Perrysburg Municipal Court				
Personal Services	103,000	104,000	103,881	119
Contractual Services	49,980	49,980	49,980	0
Other	5,500	4,500	3,824	676
Total Perrysburg Municipal Court	158,480	158,480	157,685	795

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Bowling Green Municipal Court				
Personal Services	\$153,000	\$153,000	\$148,693	\$4,307
Contractual Services	49,980	49,980	49,980	0
Other	3,750	3,750	2,456	1,294
Total Bowling Green Municipal Court	206,730	206,730	201,129	5,601
Public Defender				
Personal Services	941,729	942,198	906,710	35,488
Materials and Supplies	5,668	6,157	5,313	844
Contractual Services	22,996	28,462	28,341	121
Other	27,988	28,060	23,432	4,628
Capital Outlay	8,250	11,328	7,010	4,318
Total Public Defender	1,006,631	1,016,205	970,806	45,399
Miscellaneous				
Other	516,895	541,920	503,176	38,744
Title Administration				
Personal Services	526,674	526,843	475,369	51,474
Materials and Supplies	11,913	14,121	8,598	5,523
Contractual Services	22,245	22,975	15,132	7,843
Other	41,298	41,298	39,299	1,999
Capital Outlay	13,358	13,358	5,200	8,158
Total Title Administration	615,488	618,595	543,598	74,997
Total Judicial	8,550,773	8,702,241	8,304,544	397,697
Public Safety				
Coroner				
Personal Services	74,483	70,733	69,283	1,450
Materials and Supplies	50	50	0	50
Contractual Services	350	350	335	15
Other	109,500	140,593	140,593	0
Total Coroner	184,383	211,726	210,211	1,515
Sheriff				
Personal Services	2,582,542	2,659,024	2,652,786	6,238
Materials and Supplies	25,000	25,000	22,571	2,429
Contractual Services	182,813	188,963	182,127	6,836
Other	94,474	94,474	94,428	46
Total Sheriff	2,884,829	2,967,461	2,951,912	15,549

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Communications Center				
Personal Services	\$893,301	\$979,369	\$976,805	\$2,564
Materials and Supplies	6,000	2,000	1,745	255
Contractual Services	223,600	222,600	222,247	353
Other	35,000	35,000	34,938	62
Total Communications Center	1,157,901	1,238,969	1,235,735	3,234
Other Expenditure				
Contractual Services	41,100	30,450	28,975	1,475
Jail-Sheriff				
Personal Services	2,975,892	3,016,804	3,008,483	8,321
Materials and Supplies	431,000	436,200	435,231	969
Contractual Services	589,020	591,820	591,236	584
Other	11,500	1,500	905	595
Total Jail-Sheriff	4,007,412	4,046,324	4,035,855	10,469
Total Public Safety	8,275,625	8,494,930	8,462,688	32,242
Public Works				
Engineer				
Personal Services	479,301	477,301	476,261	1,040
Materials and Supplies	5,000	5,090	2,236	2,854
Contractual Services	12,000	12,000	6,782	5,218
Other	2,050	4,350	3,488	862
Total Public Works	498,351	498,741	488,767	9,974
Health				
Registration of Vital Statistics				
Other	1,700	1,700	0	1,700
Other Health				
Contractual Services	309,673	249,978	249,349	629
Total Health	311,373	251,678	249,349	2,329
Human Services				
Veteran Services				
Personal Services	222,708	272,241	237,806	34,435
Materials and Supplies	7,000	7,214	7,079	135
Contractual Services	179,000	185,055	165,050	20,005
Other	150,551	182,572	146,094	36,478
Total Veteran Services	559,259	647,082	556,029	91,053

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Assistance				
Other	\$200,695	\$200,695	\$198,830	\$1,865
Total Human Services	759,954	847,777	754,859	92,918
Conservation and Recreation				
Historical Society				
Personal Services	175,262	175,262	152,390	22,872
Economic Development				
Economic Development				
Personal Services	194,251	194,251	193,157	1,094
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	24,950	24,950	6,180	18,770
Other	295,000	321,441	216,926	104,515
Capital Outlay	1,500	1,500	0	1,500
Total Economic Development	516,701	543,142	416,263	126,879
Other				
Airport				
Other	26,345	52,690	52,690	0
Miscellaneous				
Other	471,516	471,640	379,918	91,722
Contingencies				
Other	495,782	97,879	37,878	60,001
Budget Stabilization				
Other	1,500,000	168,517	94,140	74,377
Unclaimed Monies				
Other	104,106	104,106	73,614	30,492
Total Other	2,597,749	894,832	638,240	256,592
Intergovernmental				
Agriculture				
Contractual Services	4,000	4,544	4,544	0
Other	446,300	446,300	439,941	6,359
Total Intergovernmental	450,300	450,844	444,485	6,359
Total Expenditures	42,450,200	43,306,112	40,722,627	2,583,485
Excess of Revenues Over (Under) Expenditures	(3,047,731)	1,420,332	4,838,219	3,417,887

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018
(continued)

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	\$1,201,463	\$1,343,854	\$1,343,854	\$0
Advances Out	(557,496)	(557,496)	(648,778)	(91,282)
Transfers In	0	0	30,000	30,000
Transfers Out	<u>(2,868,134)</u>	<u>(4,624,412)</u>	<u>(4,508,410)</u>	<u>116,002</u>
Total Other Financing Sources (Uses)	<u>(2,224,167)</u>	<u>(3,838,054)</u>	<u>(3,783,334)</u>	<u>54,720</u>
Changes in Fund Balance	(5,271,898)	(2,417,722)	1,054,885	3,472,607
Fund Balance Beginning of Year	29,767,941	29,767,941	29,767,941	0
Prior Year Encumbrances Appropriated	<u>864,559</u>	<u>864,559</u>	<u>864,559</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$25,360,602</u></u>	<u><u>\$28,214,778</u></u>	<u><u>\$31,687,385</u></u>	<u><u>\$3,472,607</u></u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,301,406	\$4,301,406	\$4,338,896	\$37,490
Charges for Services	269,392	297,392	452,442	155,050
Fines, Costs, and Forfeitures	150,000	150,000	146,518	(3,482)
Intergovernmental	2,314,483	2,350,483	2,523,855	173,372
Interest	38,000	88,000	92,422	4,422
Total Revenues	<u>7,073,281</u>	<u>7,187,281</u>	<u>7,554,133</u>	<u>366,852</u>
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	3,006,343	3,006,343	2,793,100	213,243
Materials and Supplies	1,509,750	1,804,381	1,425,955	378,426
Contractual Services	2,635,480	2,800,787	2,199,301	601,486
Other	514,200	742,898	632,958	109,940
Capital Outlay	383,610	684,700	596,796	87,904
Debt Service:				
Principal Retirement	34,000	34,000	32,478	1,522
Total Expenditures	<u>8,083,383</u>	<u>9,073,109</u>	<u>7,680,588</u>	<u>1,392,521</u>
Changes in Fund Balance	(1,010,102)	(1,885,828)	(126,455)	1,759,373
Fund Balance Beginning of Year	7,506,036	7,506,036	7,506,036	0
Prior Year Encumbrances Appropriated	311,030	311,030	311,030	0
Fund Balance End of Year	<u><u>\$6,806,964</u></u>	<u><u>\$5,931,238</u></u>	<u><u>\$7,690,611</u></u>	<u><u>\$1,759,373</u></u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,372,250	\$6,653,957	\$6,647,348	(\$6,609)
Other Taxes	30,766	19,469	28,158	8,689
Charges for Services	0	0	24,542	24,542
Intergovernmental	2,764,309	3,395,085	3,450,689	55,604
Other	0	0	3,505	3,505
Total Revenues	10,167,325	10,068,511	10,154,242	85,731
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	709,020	714,020	638,121	75,899
Materials and Supplies	12,000	17,000	15,866	1,134
Contractual Services	9,603,988	9,603,988	8,231,166	1,372,822
Other	600,000	600,000	338,237	261,763
Capital Outlay	15,000	15,000	10,241	4,759
Total Community Mental Health	10,940,008	10,950,008	9,233,631	1,716,377
Women's Health				
Contractual Services	325,000	281,957	281,957	0
Indigent Driver Alcohol Treatment				
Contractual Services	20,000	0	0	0
Community Mental Health-Title XX				
Contractual Services	100,000	75,329	75,329	0
Total Expenditures	11,385,008	11,307,294	9,590,917	1,716,377
Excess of Revenues Over (Under) Expenditures	(1,217,683)	(1,238,783)	563,325	1,802,108
<u>Other Financing Uses</u>				
Transfers Out	(3,498,003)	(3,488,003)	0	3,488,003
Changes in Fund Balance	(4,715,686)	(4,726,786)	563,325	5,290,111
Fund Balance Beginning of Year	4,726,786	4,726,786	4,726,786	0
Fund Balance End of Year	<u>\$11,100</u>	<u>\$0</u>	<u>\$5,290,111</u>	<u>\$5,290,111</u>

Wood County, Ohio
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$3,784,424	\$3,410,865	\$3,412,266	\$1,401
Other Taxes	16,001	10,145	14,577	4,432
Intergovernmental	11,170,882	10,285,297	9,985,206	(300,091)
Other	40,000	15,000	15,171	171
Total Revenues	15,011,307	13,721,307	13,427,220	(294,087)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	6,835,822	6,760,745	6,266,252	494,493
Materials and Supplies	160,000	132,000	72,509	59,491
Contractual Services	1,422,100	1,968,200	1,742,060	226,140
Other	830,271	977,416	877,223	100,193
Capital Outlay	115,000	56,200	20,965	35,235
Total Public Assistance	9,363,193	9,894,561	8,979,009	915,552
Work Force Investment Act				
Contractual Services	910,000	528,317	451,622	76,695
Other	163,319	30,002	3,872	26,130
Capital Outlay	50,000	0	0	0
Total Work Force Investment Act	1,123,319	558,319	455,494	102,825
Children's Services				
Contractual Services	2,900,000	2,900,000	2,733,242	166,758
Other	1,165,000	745,000	0	745,000
Total Children's Services	4,065,000	3,645,000	2,733,242	911,758
Child and Adult Protect-Levy				
Contractual Services	410,000	410,000	228,434	181,566
Other	115,548	163,304	106,471	56,833
Capital Outlay	90,000	90,000	0	90,000
Total Child and Adult Protect-Levy	615,548	663,304	334,905	328,399
Trust-Homeless Donation				
Other	40,000	15,000	14,326	674
Total Expenditures	15,207,060	14,776,184	12,516,976	2,259,208
Excess of Revenues Over (Under) Expenditures	(195,753)	(1,054,877)	910,244	1,965,121

(continued)

Wood County, Ohio
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Uses</u>				
Transfers Out	(\$180,000)	(\$109,244)	\$0	\$109,244
Changes in Fund Balance	(375,753)	(1,164,121)	910,244	2,074,365
Fund Balance Beginning of Year	2,222,997	2,222,997	2,222,997	0
Prior Year Encumbrances Appropriated	8,370	8,370	8,370	0
Fund Balance End of Year	<u>\$1,855,614</u>	<u>\$1,067,246</u>	<u>\$3,141,611</u>	<u>\$2,074,365</u>

Wood County, Ohio
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$15,891,309	\$15,914,664	\$15,883,446	(\$31,218)
Other Taxes	67,796	44,441	67,656	23,215
Charges for Services	367,569	367,569	473,418	105,849
Intergovernmental	7,960,796	7,960,796	8,950,601	989,805
Total Revenues	24,287,470	24,287,470	25,375,121	1,087,651
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	4,694,324	4,674,324	4,405,628	268,696
Other	130,000	150,000	147,785	2,215
Total Residential Development Services	4,824,324	4,824,324	4,553,413	270,911
Community Assistance				
Contractual Services	40,000	40,000	18,121	21,879
Other	10,000	10,000	1,194	8,806
Total Community Assistance	50,000	50,000	19,315	30,685
Board of DD				
Personal Services	7,257,795	7,280,795	7,109,062	171,733
Materials and Supplies	161,050	198,550	182,471	16,079
Contractual Services	8,877,710	8,902,710	7,892,583	1,010,127
Other	469,744	549,744	540,159	9,585
Capital Outlay	73,700	93,700	80,669	13,031
Total Board of DD	16,839,999	17,025,499	15,804,944	1,220,555
Family Resource Services				
Personal Services	0	0	0	0
Contractual Services	112,000	114,000	85,760	28,240
Capital Outlay	66,380	64,380	61,684	2,696
Total Family Resource Services	178,380	178,380	147,444	30,936
Toy Lending				
Personal Services	82,550	82,550	80,206	2,344

(continued)

Wood County, Ohio
Developmental Disabilities Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018
(continued)

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Benefit Separation Personal Services	\$100,000	\$100,000	\$99,915	\$85
Total Expenditures	<u>22,075,253</u>	<u>22,260,753</u>	<u>20,705,237</u>	<u>1,555,516</u>
Excess of Revenues Over Expenditures	2,212,217	2,026,717	4,669,884	2,643,167
<u>Other Financing Uses</u>				
Transfers Out	<u>(2,680,000)</u>	<u>(2,494,500)</u>	<u>(1,000,000)</u>	<u>1,494,500</u>
Changes in Fund Balance	(467,783)	(467,783)	3,669,884	4,137,667
Fund Balance Beginning of Year	<u>27,618,276</u>	<u>27,618,276</u>	<u>27,618,276</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$27,150,493</u></u>	<u><u>\$27,150,493</u></u>	<u><u>\$31,288,160</u></u>	<u><u>\$4,137,667</u></u>

Wood County, Ohio
Building Inspection Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,652,356	\$1,784,639	\$132,283
Other	0	3,851	3,851
Total Revenues	<u>1,652,356</u>	<u>1,788,490</u>	<u>136,134</u>
<u>Expenses</u>			
Personal Services	1,145,279	1,058,366	86,913
Materials and Supplies	5,000	2,701	2,299
Contractual Services	157,960	151,314	6,646
Other	90,500	85,294	5,206
Capital Outlay	75,000	38,446	36,554
Total Expenses	<u>1,473,739</u>	<u>1,336,121</u>	<u>137,618</u>
Excess of Revenues Over Expenses	178,617	452,369	273,752
Transfers Out	<u>(1,800,000)</u>	<u>(1,800,000)</u>	<u>0</u>
Changes in Fund Balance	(1,621,383)	(1,347,631)	273,752
Fund Balance Beginning of Year	<u>3,594,203</u>	<u>3,594,203</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,972,820</u></u>	<u><u>\$2,246,572</u></u>	<u><u>\$273,752</u></u>

Wood County, Ohio
Nursing Home Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$6,249,300	\$5,896,198	(\$353,102)
Other	775	5,434	4,659
Total Revenues	<u>6,250,075</u>	<u>5,901,632</u>	<u>(348,443)</u>
<u>Expenses</u>			
Personal Services	4,152,388	4,123,178	29,210
Materials and Supplies	676,468	668,914	7,554
Contractual Services	1,765,839	1,763,806	2,033
Other	54,670	48,680	5,990
Capital Outlay	237,846	147,705	90,141
Debt Service			
Principal Retirement	40,000	40,000	0
Interest Expense	33,200	33,200	0
Total Expenses	<u>6,960,411</u>	<u>6,825,483</u>	<u>134,928</u>
Excess of Revenues Under Expenses	(710,336)	(923,851)	(213,515)
Transfers In	<u>73,200</u>	<u>170,212</u>	<u>97,012</u>
Changes in Fund Balance	(637,136)	(753,639)	(116,503)
Fund Balance Beginning of Year	1,060,445	1,060,445	0
Prior Year Encumbrances Appropriated	<u>76,489</u>	<u>76,489</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$499,798</u></u>	<u><u>\$383,295</u></u>	<u><u>(\$116,503)</u></u>

Wood County, Ohio
Landfill Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$2,473,000	\$2,531,597	\$58,597
Other	25,000	32,498	7,498
Total Revenues	<u>2,498,000</u>	<u>2,564,095</u>	<u>66,095</u>
<u>Expenses</u>			
Personal Services	617,421	595,555	21,866
Materials and Supplies	403,137	273,017	130,120
Contractual Services	756,236	604,389	151,847
Other	490,725	464,849	25,876
Capital Outlay	390,901	390,901	0
Debt Service:			
Interest Expense	<u>33,529</u>	<u>33,529</u>	<u>0</u>
Total Expenses	<u>2,691,949</u>	<u>2,362,240</u>	<u>329,709</u>
Excess of Revenues Over (Under) Expenses	(193,949)	201,855	395,804
Advances Out	(193,260)	(193,260)	0
Transfers In	<u>125,000</u>	<u>125,000</u>	<u>0</u>
Changes in Fund Balance	(262,209)	133,595	395,804
Fund Balance Beginning of Year	2,725,336	2,725,336	0
Prior Year Encumbrances Appropriated	<u>61,333</u>	<u>61,333</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,524,460</u></u>	<u><u>\$2,920,264</u></u>	<u><u>\$395,804</u></u>

Wood County, Ohio
Dog and Kennel Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$22,000	\$27,474	\$5,474
Licenses and Permits	310,660	322,642	11,982
Fines, Costs, and Forfeitures	20,700	25,879	5,179
Other	400	1,499	1,099
Total Revenues	<u>353,760</u>	<u>377,494</u>	<u>23,734</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	310,954	306,494	4,460
Materials and Supplies	21,000	17,533	3,467
Contractual Services	40,335	38,113	2,222
Other	15,445	8,096	7,349
Capital Outlay	26,663	25,663	1,000
Total Expenditures	<u>414,397</u>	<u>395,899</u>	<u>18,498</u>
Excess of Revenues Over (Under) Expenditures	(60,637)	(18,405)	42,232
<u>Other Financing Sources</u>			
Transfers In	<u>26,191</u>	<u>26,191</u>	<u>0</u>
Changes in Fund Balance	(34,446)	7,786	42,232
Fund Balance Beginning of Year	335,865	335,865	0
Prior Year Encumbrances Appropriated	<u>3,096</u>	<u>3,096</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$304,515</u></u>	<u><u>\$346,747</u></u>	<u><u>\$42,232</u></u>

Wood County, Ohio
Law Library Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$297,300	\$316,890	\$19,590
Other	6,000	0	(6,000)
Total Revenues	<u>303,300</u>	<u>316,890</u>	<u>13,590</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	67,001	64,963	2,038
Materials and Supplies	2,500	481	2,019
Contractual Services	210,000	169,025	40,975
Other	15,200	5,384	9,816
Capital Outlay	6,115	6,080	35
Total Expenditures	<u>300,816</u>	<u>245,933</u>	<u>54,883</u>
Changes in Fund Balance	2,484	70,957	68,473
Fund Balance Beginning of Year	<u>436,772</u>	<u>436,772</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$439,256</u></u>	<u><u>\$507,729</u></u>	<u><u>\$68,473</u></u>

Wood County, Ohio
Court Mediation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$49,960	\$49,960	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Mediation Grant			
Other	49,960	49,960	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
CSEA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$424,000	\$450,314	\$26,314
Intergovernmental	1,548,000	1,573,195	25,195
Other	75,000	11,264	(63,736)
Total Revenues	<u>2,047,000</u>	<u>2,034,773</u>	<u>(12,227)</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,673,571	1,652,301	21,270
Materials and Supplies	50,000	47,023	2,977
Contractual Services	537,560	506,667	30,893
Other	229	229	0
Capital Outlay	1,900	1,600	300
Total Expenditures	<u>2,263,260</u>	<u>2,207,820</u>	<u>55,440</u>
Excess of Revenues			
Under Expenditures	(216,260)	(173,047)	43,213
<u>Other Financing Sources</u>			
Transfers In	<u>175,000</u>	<u>175,000</u>	<u>0</u>
Changes in Fund Balance	(41,260)	1,953	43,213
Fund Balance Beginning of Year	168,424	168,424	0
Prior Year Encumbrances Appropriated	<u>11,765</u>	<u>11,765</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$138,929</u></u>	<u><u>\$182,142</u></u>	<u><u>\$43,213</u></u>

Wood County, Ohio
Indigent Drivers Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$150	\$337	\$187
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	150	337	187
Fund Balance Beginning of Year	600	600	0
Fund Balance End of Year	\$750	\$937	\$187

Wood County, Ohio
Real Estate Assessment Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$937,800	\$1,000,861	\$63,061
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	407,239	358,345	48,894
Materials and Supplies	14,000	4,906	9,094
Contractual Services	766,495	752,598	13,897
Other	4,000	940	3,060
Capital Outlay	75,000	6,299	68,701
Total Expenditures	1,266,734	1,123,088	143,646
Changes in Fund Balance	(328,934)	(122,227)	206,707
Fund Balance Beginning of Year	298,871	298,871	0
Prior Year Encumbrances Appropriated	356,495	356,495	0
Fund Balance End of Year	\$326,432	\$533,139	\$206,707

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$162,000	\$120,224	(\$41,776)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	253,233	249,688	3,545
Materials and Supplies	7,000	6,588	412
Contractual Services	15,000	6,735	8,265
Capital Outlay	17,000	3,660	13,340
Total Expenditures	292,233	266,671	25,562
Changes in Fund Balance	(130,233)	(146,447)	(16,214)
Fund Balance Beginning of Year	586,057	586,057	0
Fund Balance End of Year	\$455,824	\$439,610	(\$16,214)

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$127,500	\$129,010	\$1,510
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	96,987	44,394	52,593
Materials and Supplies	25,290	20,578	4,712
Contractual Services	40,000	34,940	5,060
Other	49,332	43,601	5,731
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>216,609</u>	<u>143,513</u>	<u>73,096</u>
Changes in Fund Balance	(89,109)	(14,503)	74,606
Fund Balance Beginning of Year	145,438	145,438	0
Prior Year Encumbrances Appropriated	<u>2,650</u>	<u>2,650</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$58,979</u></u>	<u><u>\$133,585</u></u>	<u><u>\$74,606</u></u>

Wood County, Ohio
Youth Olympics Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$10,500	\$10,373	(\$127)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	12,728	10,287	2,441
Changes in Fund Balance	(2,228)	86	2,314
Fund Balance Beginning of Year	5,431	5,431	0
Prior Year Encumbrances Appropriated	728	728	0
Fund Balance End of Year	\$3,931	\$6,245	\$2,314

Wood County, Ohio
 Railroad Crossing Improvement Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2018

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

Wood County, Ohio
 Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$9,750	\$9,555	(\$195)
Intergovernmental	530,931	516,503	(14,428)
Other	32,000	41,977	9,977
Total Revenues	572,681	568,035	(4,646)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	102,640	102,505	135
Materials and Supplies	2,048	1,186	862
Contractual Services	12,000	6,770	5,230
Other	3,314	2,314	1,000
Capital Outlay	1,018	1,018	0
Total VOCA- Juvenile	121,020	113,793	7,227
Innovation Grant			
Other	10,463	10,463	0
Felony Delinquent Care			
Personal Services	265,029	235,955	29,074
Materials and Supplies	6,366	5,485	881
Contractual Services	52,045	42,717	9,328
Other	7,550	5,577	1,973
Capital Outlay	5,000	3,643	1,357
Total Felony Delinquent Care	335,990	293,377	42,613
ARRA Juvenile Court IV-E			
Personal Services	144,369	123,281	21,088
Materials and Supplies	2,000	80	1,920
Contractual Services	20,000	13,184	6,816
Other	127,000	66,751	60,249
Total ARRA Juvenile Court IV-E	293,369	203,296	90,073
Computer-Juvenile Court			
Contractual Services	76,083	57,281	18,802
Total Expenditures	836,925	678,210	158,715

(continued)

Wood County, Ohio
 Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2018
 (continued)

	Budget	Actual	Variance Over (Under)
Changes in Fund Balance	(\$264,244)	(\$110,175)	\$154,069
Fund Balance Beginning of Year	828,425	828,425	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balance End of Year	\$564,181	\$718,250	\$154,069

Wood County, Ohio
Drug Addiction Response Project Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$139,343	\$143,412	\$4,069
Other	10,000	10,000	0
Total Revenues	149,343	153,412	4,069
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Drug Addiction Response			
Personal Services	142,992	140,932	2,060
Excess of Revenues Over Expenditures	6,351	12,480	6,129
<u>Other Financing Sources (Uses)</u>			
Advances In	71,496	71,496	0
Advances Out	(71,496)	(71,496)	0
Total Other Financing Sources (Uses)	0	0	0
Changes in Fund Balance	6,351	12,480	6,129
Fund Balance Beginning of Year	2,717	2,717	0
Fund Balance End of Year	<u>\$9,068</u>	<u>\$15,197</u>	<u>\$6,129</u>

Wood County, Ohio
VOCA - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$96,068	\$99,425	\$3,357
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	<u>126,509</u>	<u>123,323</u>	<u>3,186</u>
Excess of Revenues			
Under Expenditures	(30,441)	(23,898)	6,543
<u>Other Financing Sources</u>			
Transfers In	<u>12,500</u>	<u>12,500</u>	<u>0</u>
Changes in Fund Balance	(17,941)	(11,398)	6,543
Fund Balance Beginning of Year	73,123	73,123	0
Prior Year Encumbrances Appropriated	<u>642</u>	<u>642</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$55,824</u></u>	<u><u>\$62,367</u></u>	<u><u>\$6,543</u></u>

Wood County, Ohio
 Historical Center Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Property Taxes	\$145,020	\$146,508	\$1,488
Other Taxes	456	640	184
Intergovernmental	16,949	16,949	0
	<hr/>	<hr/>	<hr/>
Total Revenues	162,425	164,097	1,672
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	162,425	164,097	(1,672)
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	<hr/> 0	<hr/> 0	<hr/> 0
Fund Balance End of Year	<hr/> <hr/> \$0	<hr/> <hr/> \$0	<hr/> <hr/> \$0

Wood County, Ohio
Senior Citizens Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Property Taxes	\$1,818,882	\$1,837,365	\$18,483
Other Taxes	5,462	7,849	2,387
Intergovernmental	<u>204,299</u>	<u>204,299</u>	<u>0</u>
Total Revenues	2,028,643	2,049,513	20,870
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	<u>2,028,643</u>	<u>2,049,513</u>	<u>(20,870)</u>
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Wood County, Ohio
Solid Waste Management District Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$650,000	\$624,457	(\$25,543)
Intergovernmental	12,500	12,500	0
Other	1,000	2,074	1,074
Total Revenues	<u>663,500</u>	<u>639,031</u>	<u>(24,469)</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	162,843	142,094	20,749
Materials and Supplies	6,605	5,899	706
Contractual Services	284,883	273,560	11,323
Other	51,900	45,968	5,932
Capital Outlay	54,885	48,165	6,720
Total Expenditures	<u>561,116</u>	<u>515,686</u>	<u>45,430</u>
Excess of Revenues Over Expenditures	<u>102,384</u>	<u>123,345</u>	<u>20,961</u>
<u>Other Financing Sources (Uses)</u>			
Advances Out	(12,500)	(12,500)	0
Transfers In	240	240	0
Transfers Out	(125,000)	(125,000)	0
Total Other Financing Sources (Uses)	<u>(137,260)</u>	<u>(137,260)</u>	<u>0</u>
Changes in Fund Balance	(34,876)	(13,915)	20,961
Fund Balance Beginning of Year	723,874	723,874	0
Prior Year Encumbrances Appropriated	<u>3,746</u>	<u>3,746</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$692,744</u></u>	<u><u>\$713,705</u></u>	<u><u>\$20,961</u></u>

Wood County, Ohio
 Probation Services Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,000	\$21,949	\$7,949
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	11,000	1,510	9,490
Materials and Supplies	14,100	3,453	10,647
Contractual Services	4,300	2,635	1,665
Other	3,000	2,219	781
Capital Outlay	2,500	440	2,060
Total Expenditures	34,900	10,257	24,643
Changes in Fund Balance	(20,900)	11,692	32,592
Fund Balance Beginning of Year	57,205	57,205	0
Fund Balance End of Year	\$36,305	\$68,897	\$32,592

Wood County, Ohio
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$378,444	\$378,444	\$0
Interest	250	820	570
Other	68,203	69,638	1,435
Total Revenues	446,897	448,902	2,005
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Contractual Services	13,400	0	13,400
RLF Cameo			
Contractual Services	25,000	0	25,000
CHIP 2016			
Materials and Supplies	250	8	242
Contractual Services	160,815	143,718	17,097
Other	1,061	811	250
Total CHIP 2016	162,126	144,537	17,589
Block Grant 2016			
Personal Services	331	331	0
Materials and Supplies	485	50	435
Contractual Services	108,766	102,033	6,733
Other	4,498	2,998	1,500
Total Block Grant 2016	114,080	105,412	8,668
CHIP Home Investment 2016			
Contractual Services	108,049	90,434	17,615
Total Expenditures	422,655	340,383	82,272
Excess of Revenues Over Expenditures	24,242	108,519	84,277
<u>Other Financing Uses</u>			
Advances Out	(744,600)	(744,600)	0
Changes in Fund Balance	(720,358)	(636,081)	84,277
Fund Balance Beginning of Year	749,966	749,966	0
Prior Year Encumbrances Appropriated	253,977	253,977	0
Fund Balance End of Year	\$283,585	\$367,862	\$84,277

Wood County, Ohio
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$18,000	\$18,000	\$0
Licenses and Permits	235,000	187,196	(47,804)
Intergovernmental	429,619	453,539	23,920
Total Revenues	682,619	658,735	(23,884)
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	53,215	48,085	5,130
Materials and Supplies	25,000	24,826	174
Contractual Services	127,500	81,545	45,955
Other	1,000	0	1,000
Capital Outlay	141,167	133,086	8,081
Total Handgun License	347,882	287,542	60,340
Wireless 9-1-1			
Personal Services	145,370	141,306	4,064
Materials and Supplies	1,500	1,124	376
Contractual Services	117,200	40,014	77,186
Other	40,000	24,824	15,176
Capital Outlay	97,769	33,976	63,793
Total Wireless 9-1-1	401,839	241,244	160,595
Continued Professional Training			
Personal Services	14,470	10,059	4,411
VAWA Grant			
Personal Services	79,049	71,111	7,938
D.A.R.E.			
Personal Services	124,376	122,915	1,461
DUI Education			
Capital Outlay	1,000	0	1,000
High Visibility Traffic Grant			
Personal Services	55,151	18,210	36,941
Total Expenditures	1,023,767	751,081	272,686
Excess of Revenues			
Under Expenditures	(341,148)	(92,346)	248,802

(continued)

Wood County, Ohio
 Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2018
 (continued)

	Budget	Actual	Variance Over (Under)
<u>Other Financing Sources</u>			
Transfers In	\$77,706	\$77,706	\$0
Changes in Fund Balance	(263,442)	(14,640)	248,802
Fund Balance Beginning of Year	591,295	591,295	0
Prior Year Encumbrances Appropriated	66,406	66,406	0
Fund Balance End of Year	\$394,259	\$643,061	\$248,802

Wood County, Ohio
Electronic Monitoring Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$51,032	\$51,032	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	48,533	48,080	453
Changes in Fund Balance	2,499	2,952	453
Fund Balance Beginning of Year	11,123	11,123	0
Fund Balance End of Year	\$13,622	\$14,075	\$453

Wood County, Ohio
Electronic Monitoring Offenders Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$34,400	\$58,236	\$23,836
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	1,000	59	941
Materials and Supplies	500	0	500
Contractual Services	98,500	97,472	1,028
Other	3,000	870	2,130
Capital Outlay	5,000	1,600	3,400
Total Expenditures	<u>108,000</u>	<u>100,001</u>	<u>7,999</u>
Changes in Fund Balance	(73,600)	(41,765)	31,835
Fund Balance Beginning of Year	<u>124,723</u>	<u>124,723</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$51,123</u></u>	<u><u>\$82,958</u></u>	<u><u>\$31,835</u></u>

Wood County, Ohio
Adult Probation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$210,590	\$210,590	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	217,462	216,478	984
Changes in Fund Balance	(6,872)	(5,888)	984
Fund Balance Beginning of Year	32,545	32,545	0
Fund Balance End of Year	\$25,673	\$26,657	\$984

Wood County, Ohio
EMA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$163,080	\$163,120	\$40
Other	60,000	30,800	(29,200)
Total Revenues	<u>223,080</u>	<u>193,920</u>	<u>(29,160)</u>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	229,801	227,628	2,173
Materials and Supplies	5,400	1,525	3,875
Contractual Services	62,408	54,573	7,835
Other	59,055	57,693	1,362
Capital Outlay	86,050	37,987	48,063
Total EMA	442,714	379,406	63,308
EMA Communications			
Capital Outlay	12,000	12,000	0
Total Expenditures	<u>454,714</u>	<u>391,406</u>	<u>63,308</u>
Excess of Revenues Under Expenditures	(231,634)	(197,486)	34,148
<u>Other Financing Sources</u>			
Transfers In	62,516	95,098	32,582
Changes in Fund Balance	(169,118)	(102,388)	66,730
Fund Balance Beginning of Year	162,017	162,017	0
Prior Year Encumbrances Appropriated	56,458	56,458	0
Fund Balance End of Year	<u><u>\$49,357</u></u>	<u><u>\$116,087</u></u>	<u><u>\$66,730</u></u>

Wood County, Ohio
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,800	\$15,580	\$1,780
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	10,000	6,721	3,279
Changes in Fund Balance	3,800	8,859	5,059
Fund Balance Beginning of Year	21,538	21,538	0
Fund Balance End of Year	\$25,338	\$30,397	\$5,059

Wood County, Ohio
Computer Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,800	\$2,035	\$235
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	19	981
Changes in Fund Balance	800	2,016	1,216
Fund Balance Beginning of Year	33,020	33,020	0
Fund Balance End of Year	\$33,820	\$35,036	\$1,216

Wood County, Ohio
 Probate Technology Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Technology-Probate Court			
Other Expense	25,000	25,000	0
Changes in Fund Balance	(25,000)	(25,000)	0
Fund Balance Beginning of Year	25,000	25,000	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Clerk of Courts Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$100,000	\$116,871	\$16,871
Other	2,000	8,084	6,084
Total Revenues	102,000	124,955	22,955
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	207,601	161,478	46,123
Changes in Fund Balance	(105,601)	(36,523)	69,078
Fund Balance Beginning of Year	568,271	568,271	0
Prior Year Encumbrances Appropriated	32,601	32,601	0
Fund Balance End of Year	\$495,271	\$564,349	\$69,078

Wood County, Ohio
 Probate Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,200	\$15,268	\$1,068
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	30,000	5,499	24,501
Changes in Fund Balance	(15,800)	9,769	25,569
Fund Balance Beginning of Year	136,474	136,474	0
Fund Balance End of Year	\$120,674	\$146,243	\$25,569

Wood County, Ohio
Ditch Maintenance Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$403,318	\$502,267	\$98,949
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	77,859	41,194	36,665
Materials and Supplies	40,000	21,263	18,737
Contractual Services	352,700	327,890	24,810
Other	53,393	49,086	4,307
Capital Outlay	29,847	0	29,847
Total Expenditures	553,799	439,433	114,366
Changes in Fund Balance	(150,481)	62,834	213,315
Fund Balance Beginning of Year	281,193	281,193	0
Fund Balance End of Year	\$130,712	\$344,027	\$213,315

Wood County, Ohio
Storm Water Management Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$60,600	\$50,092	(\$10,508)
<u>Expenditures</u>			
Current:			
Public Works:			
Storm Water Management			
Personal Services	63,909	57,653	6,256
Materials and Supplies	505	505	0
Contractual Services	6,228	6,228	0
Other	2,040	1,971	69
Capital Outlay	6,208	6,208	0
Total Expenditures	<u>78,890</u>	<u>72,565</u>	<u>6,325</u>
Excess of Revenues Under Expenditures	(18,290)	(22,473)	(4,183)
<u>Other Financing Sources</u>			
Advances In	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Changes in Fund Balance	6,710	2,527	(4,183)
Fund Balance Beginning of Year	<u>29,119</u>	<u>29,119</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$35,829</u></u>	<u><u>\$31,646</u></u>	<u><u>(\$4,183)</u></u>

Wood County, Ohio
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$800	\$842	\$42
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	2,000	1,942	58
Changes in Fund Balance	(1,200)	(1,100)	100
Fund Balance Beginning of Year	3,607	3,607	0
Fund Balance End of Year	\$2,407	\$2,507	\$100

Wood County, Ohio
Domestic Violence Shelter Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$25,900	\$24,247	(\$1,653)
<u>Expenditures</u>			
Current:			
Human Services			
Domestic Violence Shelter			
Other	28,000	23,976	4,024
Changes in Fund Balance	(2,100)	271	2,371
Fund Balance Beginning of Year	13,687	13,687	0
Fund Balance End of Year	\$11,587	\$13,958	\$2,371

Wood County, Ohio
 Legal Research Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,000	\$9,032	\$2,032
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	50,000	0	50,000
Changes in Fund Balance	(43,000)	9,032	52,032
Fund Balance Beginning of Year	123,025	123,025	0
Fund Balance End of Year	\$80,025	\$132,057	\$52,032

Wood County, Ohio
Bond Retirement Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Interest	\$0	\$26,362	\$26,362
Other	514,786	510,958	(3,828)
Total Revenues	<u>514,786</u>	<u>537,320</u>	<u>22,534</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	280,000	280,000	0
Interest and Fiscal Charges	166,535	166,535	0
Total Expenditures	<u>446,535</u>	<u>446,535</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>68,251</u>	<u>90,785</u>	<u>22,534</u>
<u>Other Financing Sources (Uses)</u>			
Advances Out	(105,200)	(105,200)	0
Transfers In	46,607	20,245	(26,362)
Total Other Financing Sources (Uses)	<u>(58,593)</u>	<u>(84,955)</u>	<u>(26,362)</u>
Changes in Fund Balance	9,658	5,830	(3,828)
Fund Balance Beginning of Year	<u>31,817</u>	<u>31,817</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$41,475</u></u>	<u><u>\$37,647</u></u>	<u><u>(\$3,828)</u></u>

Wood County, Ohio
Special Assessment Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$54,464	\$60,547	\$6,083
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	10,019	10,019	0
Excess of Revenues Over Expenditures	44,445	50,528	6,083
<u>Other Financing Uses</u>			
Advances Out	(42,415)	(42,415)	0
Changes in Fund Balance	2,030	8,113	6,083
Fund Balance Beginning of Year	3,526	3,526	0
Fund Balance End of Year	\$5,556	\$11,639	\$6,083

Wood County, Ohio
Special Assessment Bond Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$0	\$410	\$410
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	410	410
Fund Balance Beginning of Year	279,082	279,082	0
Fund Balance End of Year	\$279,082	\$279,492	\$410

Wood County, Ohio
Issue I Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$228,698	\$228,698	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	430,026	0	430,026
Changes in Fund Balance	(201,328)	228,698	430,026
Fund Balance Beginning of Year	0	0	0
Fund Balance (Deficit) End of Year	(\$201,328)	\$228,698	\$430,026

Wood County, Ohio
 Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$27,542	\$27,542	\$0
Other	47,458	49,915	2,457
Total Revenues	<u>75,000</u>	<u>77,457</u>	<u>2,457</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	2,000	0	2,000
Other	1,521,651	338,471	1,183,180
Total Expenditures	<u>1,523,651</u>	<u>338,471</u>	<u>1,185,180</u>
Excess of Revenues Under Expenditures	(1,448,651)	(261,014)	1,187,637
<u>Other Financing Sources</u>			
Transfers In	<u>2,000,000</u>	<u>3,400,000</u>	<u>1,400,000</u>
Changes in Fund Balance	551,349	3,138,986	2,587,637
Fund Balance Beginning of Year	6,089,669	6,089,669	0
Prior Year Encumbrances Appropriated	<u>223,651</u>	<u>223,651</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$6,864,669</u></u>	<u><u>\$9,452,306</u></u>	<u><u>\$2,587,637</u></u>

Wood County, Ohio
Wood Lane Building Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,468,700	849,487	619,213
Excess of Revenues Under Expenditures	(1,468,700)	(849,487)	619,213
<u>Other Financing Sources</u>			
Transfers In	500,000	500,000	0
Changes in Fund Balance	(968,700)	(349,487)	619,213
Fund Balance Beginning of Year	2,340,113	2,340,113	0
Fund Balance End of Year	<u>\$1,371,413</u>	<u>\$1,990,626</u>	<u>\$619,213</u>

Wood County, Ohio
Justice Center Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

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

Wood County, Ohio
Health District Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

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

Wood County, Ohio
Roads and Bridges Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	467,900	379,496	88,404
Excess of Revenues Under Expenditures	(467,900)	(379,496)	88,404
<u>Other Financing Sources</u>			
Transfers In	2,200,000	2,200,000	0
Changes in Fund Balance	1,732,100	1,820,504	88,404
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$1,732,100	\$1,820,504	\$88,404

Wood County, Ohio
Construction - Ditches Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$321,442	\$321,442	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	201,719	59,305	142,414
Contractual Services	751,825	614,165	137,660
Other	101,575	99,364	2,211
Total Expenditures	<u>1,055,119</u>	<u>772,834</u>	<u>282,285</u>
Excess of Revenues			
Under Expenditures	<u>(733,677)</u>	<u>(451,392)</u>	<u>282,285</u>
<u>Other Financing Sources (Uses)</u>			
Advances In	582,000	577,282	(4,718)
Advances Out	(174,383)	(174,383)	0
Transfers In	106,183	106,218	35
Transfers Out	(30,000)	(30,000)	0
Total Other Financing Sources (Uses)	<u>483,800</u>	<u>479,117</u>	<u>(4,683)</u>
Changes in Fund Balance	(249,877)	27,725	277,602
Fund Balance Beginning of Year	295,219	295,219	0
Prior Year Encumbrances Appropriated	<u>136,498</u>	<u>136,498</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$181,840</u></u>	<u><u>\$459,442</u></u>	<u><u>\$277,602</u></u>

Wood County, Ohio
Parks and Open Spaces Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

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

Wood County, Ohio
Carter Road Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

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

Wood County, Ohio
 Buck Road and Lime City Road Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2018

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$240,000	\$240,000	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,081,241	1,081,241	0
Changes in Fund Balance	(841,241)	(841,241)	0
Fund Balance Beginning of Year	830,000	830,000	0
Prior Year Encumbrances Appropriated	11,241	11,241	0
Fund Balance End of Year	\$0	\$0	\$0

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

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$494,657	\$471,722	(\$22,935)
Other	389,054	394,487	5,433
Total Revenues	<u>883,711</u>	<u>866,209</u>	<u>(17,502)</u>
<u>Expenses</u>			
Personal Services	450	20	430
Materials and Supplies	500	0	500
Contractual Services	218,621	165,672	52,949
Other	74,487	73,862	625
Claims	196,000	31,131	164,869
Capital Outlay	3,600	713	2,887
Total Expenses	<u>493,658</u>	<u>271,398</u>	<u>222,260</u>
Excess of Revenues Over Expenses	390,053	594,811	204,758
Transfers in	<u>400</u>	<u>0</u>	<u>(400)</u>
Changes in Fund Balance	390,453	594,811	204,358
Fund Balance Beginning of Year	<u>1,621,747</u>	<u>1,621,747</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,012,200</u></u>	<u><u>\$2,216,558</u></u>	<u><u>\$204,358</u></u>

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**STATISTICAL
SECTION**

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Wood County
Statistical Section

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

Contents **Page**

Financial Trends..... S-2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity S-12

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity..... S-26

These schedules contain information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information..... S-32

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information S-34

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

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

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Governmental Activities				
Net Investment in Capital Assets	\$97,584,788	\$92,806,907	\$91,358,571	\$89,791,955
Restricted	59,196,907	56,886,216	59,567,923	56,110,178
Unrestricted (Deficit)	<u>(4,562,583)</u>	<u>(5,325,033)</u>	<u>19,446,000</u>	<u>17,315,716</u>
Total Governmental Activities Net Position	<u>152,219,112</u>	<u>144,368,090</u>	<u>170,372,494</u>	<u>163,217,849</u>
Business-Type Activities				
Net Investment in Capital Assets	5,061,730	5,201,689	4,269,458	3,272,236
Unrestricted (Deficit)	<u>(10,487,052)</u>	<u>(8,392,542)</u>	<u>(3,233,053)</u>	<u>(1,696,973)</u>
Total Business-Type Activities Net Position	<u>(5,425,322)</u>	<u>(3,190,853)</u>	<u>1,036,405</u>	<u>1,575,263</u>
Primary Government				
Net Investment in Capital Assets	102,646,518	98,008,596	95,628,029	93,064,191
Restricted	59,196,907	56,886,216	59,567,923	56,110,178
Unrestricted (Deficit)	<u>(15,049,635)</u>	<u>(13,717,575)</u>	<u>16,212,947</u>	<u>15,618,743</u>
Total Primary Government Net Position	<u>\$146,793,790</u>	<u>\$141,177,237</u>	<u>\$171,408,899</u>	<u>\$164,793,112</u>

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

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$83,425,997	\$84,893,923	\$84,312,793	\$75,203,774	\$76,501,053	\$77,715,468
54,563,511	52,572,766	54,642,369	58,204,608	60,983,979	59,173,621
<u>12,731,493</u>	<u>35,657,773</u>	<u>35,721,267</u>	<u>34,455,415</u>	<u>31,794,919</u>	<u>31,055,909</u>
<u>150,721,001</u>	<u>173,124,462</u>	<u>174,676,429</u>	<u>167,863,797</u>	<u>169,279,951</u>	<u>167,944,998</u>
3,431,015	2,370,162	2,327,091	2,095,710	2,188,288	2,454,686
(2,900,776)	1,385,861	571,514	(963,923)	(1,379,507)	(1,252,939)
<u>530,239</u>	<u>3,756,023</u>	<u>2,898,605</u>	<u>1,131,787</u>	<u>808,781</u>	<u>1,201,747</u>
86,857,012	87,264,085	86,639,884	77,299,484	78,689,341	80,170,154
54,563,511	52,572,766	54,642,369	58,204,608	60,983,979	59,173,621
<u>9,830,717</u>	<u>37,043,634</u>	<u>36,292,781</u>	<u>33,491,492</u>	<u>30,415,412</u>	<u>29,802,970</u>
<u>\$151,251,240</u>	<u>\$176,880,485</u>	<u>\$177,575,034</u>	<u>\$168,995,584</u>	<u>\$170,088,732</u>	<u>\$169,146,745</u>

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

	2018	2017	2016	2015
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$25,738,866	\$25,314,481	\$21,203,975	\$19,232,702
Judicial	10,189,348	9,967,292	9,506,509	9,135,703
Intergovernmental	444,365	442,610	415,473	434,643
Internal Service Fund-External Portion	2,139,216	1,779,240	988,184	2,205,372
Public Safety	10,785,435	10,704,251	10,212,730	10,074,413
Public Works	12,948,610	12,402,958	10,918,605	9,524,192
Health				
Alcohol, Drug Addiction, and Mental Health Services	9,957,173	9,760,009	9,931,455	9,774,175
Other Health	792,386	815,601	720,564	679,980
Human Services				
Job and Family Services	13,337,086	13,337,324	11,627,729	10,774,737
Child Support Enforcement Agency	2,415,247	2,371,051	2,179,207	2,157,530
Developmental Disabilities	22,973,950	23,111,387	27,192,277	28,746,138
Other Human Services	2,882,852	2,818,729	2,710,064	2,777,560
Conservation and Recreation	398,729	383,887	355,018	345,998
Economic Development	664,596	1,946,305	1,171,987	1,207,935
Interest and Fiscal Charges	171,176	76,880	233,458	250,008
Total Governmental Activities Expenses	<u>115,839,035</u>	<u>115,232,005</u>	<u>109,367,235</u>	<u>107,321,086</u>
Business-Type Activities				
Building Inspection	1,667,969	1,392,408	1,368,957	965,842
Nursing Home	7,566,826	7,132,593	7,566,209	6,607,985
Landfill	2,032,614	3,098,865	2,518,359	1,722,959
Total Business-Type Activities Expenses	<u>11,267,409</u>	<u>11,623,866</u>	<u>11,453,525</u>	<u>9,296,786</u>
Total Primary Government Expenses	<u>127,106,444</u>	<u>126,855,871</u>	<u>120,820,760</u>	<u>116,617,872</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	5,279,184	5,321,645	5,087,347	4,937,122
Judicial	4,161,099	3,859,657	3,711,660	3,898,815
Internal Service Fund-External Portion	2,089,513	1,937,685	2,500,550	2,515,885
Public Safety	2,376,912	1,454,429	1,459,165	1,096,766
Public Works	7,131,204	8,197,452	6,220,419	7,045,583
Health				
Alcohol, Drug Addiction, and Mental Health Services	24,542	20	2,006	23,259
Other Health	386,789	356,879	461,990	346,805
Human Services				
Job and Family Services	0	0	0	2,480
Child Support Enforcement Agency	450,314	447,918	512,008	428,953
Developmental Disabilities	508,052	529,161	475,281	834,825
Other Human Services	24,973	544	0	0
Economic Development	500,473	447,069	456,706	461,302
Total Charges for Services	<u>22,933,055</u>	<u>22,552,459</u>	<u>20,887,132</u>	<u>21,591,795</u>
Operating Grants, Contributions, and Interest	27,773,811	28,673,731	30,831,863	30,002,981
Capital Grants and Contributions	7,486,472	4,886,515	4,343,709	5,710,722
Total Governmental Activities Program Revenues	<u>58,193,338</u>	<u>56,112,705</u>	<u>56,062,704</u>	<u>57,305,498</u>

2014	2013	2012	2011	2010	2009
\$20,343,662	\$18,204,452	\$18,786,699	\$18,688,910	\$19,669,072	\$18,627,790
8,777,318	8,672,547	8,649,069	8,751,299	8,849,847	8,418,442
409,604	400,546	399,721	399,357	399,154	427,415
4,298,092	1,858,033	1,820,969	1,555,204	1,760,266	1,335,689
9,673,456	8,126,701	8,521,931	8,477,217	8,549,690	8,636,547
9,573,020	10,420,191	8,684,793	9,533,303	9,285,390	9,893,629
9,716,799	9,939,245	12,125,554	13,467,613	12,848,899	13,959,263
711,286	677,821	657,171	641,306	636,379	641,056
9,946,606	9,139,155	8,474,376	8,455,507	9,549,928	11,838,164
2,120,968	2,191,568	2,087,079	2,051,966	2,112,490	2,028,862
27,042,591	30,627,507	30,504,782	29,236,746	28,699,379	28,275,645
2,705,217	2,609,985	2,642,824	2,751,451	2,849,210	2,721,638
327,306	318,888	302,599	284,227	471,532	359,553
1,367,615	1,191,839	1,154,650	1,086,472	1,076,951	1,072,277
304,459	226,594	400,487	376,317	425,681	478,325
107,317,999	104,605,072	105,212,704	105,756,895	107,183,868	108,714,295
984,502	985,714	847,254	902,766	956,702	1,232,919
6,373,205	6,287,551	6,304,977	6,043,274	5,821,926	5,860,729
3,590,123	2,134,518	1,718,498	1,746,552	2,991,937	2,841,440
10,947,830	9,407,783	8,870,729	8,692,592	9,770,565	9,935,088
118,265,829	114,012,855	114,083,433	114,449,487	116,954,433	118,649,383
5,077,845	5,370,747	5,360,790	5,445,183	5,061,643	4,886,825
3,441,592	2,994,903	3,227,779	3,068,059	3,203,519	2,938,898
2,183,293	1,633,382	1,576,476	1,423,050	1,439,627	1,788,588
1,000,170	946,056	847,095	888,290	987,599	1,175,491
7,138,078	6,514,718	6,551,037	5,815,608	6,385,404	7,000,586
26,795	4,595	8,343	231	563	961
355,153	331,619	342,314	340,243	334,716	288,918
0	0	0	0	0	0
358,045	414,568	380,214	365,832	375,861	303,991
1,018,654	1,515,311	1,306,643	1,247,481	1,363,237	1,316,168
0	0	0	0	0	0
418,092	403,740	337,435	272,257	287,660	291,111
21,017,717	20,129,639	19,938,126	18,866,234	19,439,829	19,991,537
33,172,569	32,054,854	34,068,103	37,653,165	38,579,522	42,470,992
712,835	1,371,389	8,978,454	630,347	838,328	379,780
54,903,121	53,555,882	62,984,683	57,149,746	58,857,679	62,842,309

(continued)

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

	2018	2017	2016	2015
Business-Type Activities				
Charges for Services				
Building Inspection	\$1,785,860	\$1,688,796	\$1,547,283	\$1,378,422
Nursing Home	6,216,333	5,685,121	5,547,264	6,443,531
Landfill	2,493,752	2,785,611	2,605,318	2,267,270
Total Charges for Services	10,495,945	10,159,528	9,699,865	10,089,223
Operating Grants, Contributions, and Interest	0	40,000	0	0
Capital Grants and Contributions	0	0	0	0
Total Business-Type Activities Program Revenues	10,495,945	10,199,528	9,699,865	10,089,223
Total Primary Government Program Revenues	68,689,283	66,312,233	65,762,569	67,394,721
Net (Expense) Revenue				
Governmental Activities	(57,645,697)	(59,119,300)	(53,304,531)	(50,015,588)
Business-Type Activities	(771,464)	(1,424,338)	(1,753,660)	792,437
Total Primary Government Net Expense	(58,417,161)	(60,543,638)	(55,058,191)	(49,223,151)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	6,711,336	6,609,274	6,484,286	6,462,504
Health-Alcohol, Drug Addiction, and Mental Health Services	6,481,660	6,599,673	6,501,743	6,454,959
Human Services-Job and Family Services	3,328,771	3,387,359	219,580	1,558,952
Human Services-Developmental Disabilities	15,613,464	11,794,339	19,117,501	19,163,290
Human Services-Senior Citizens	1,791,418	1,824,941	1,797,368	1,786,665
Conservation and Recreation-Historical Center	142,778	140,634	137,947	137,501
Permissive Sales Taxes	22,318,776	21,728,747	20,918,104	20,639,561
Other Taxes	149,001	138,177	130,266	130,201
Grants and Entitlements not Restricted to Specific Programs	4,125,368	3,396,957	3,290,652	3,401,081
Interest	2,052,908	1,566,658	266,821	1,293,961
Other	1,276,451	2,126,203	2,745,970	1,614,354
Transfers	1,504,788	(150,945)	(1,151,062)	(130,593)
Total Governmental Activities	65,496,719	59,162,017	60,459,176	62,512,436
Business-Type Activities				
Interest	0	0	0	0
Other	41,783	32,864	63,740	121,994
Transfers	(1,504,788)	150,945	1,151,062	130,593
Total Business-Type Activities	(1,463,005)	183,809	1,214,802	252,587
Total Primary Government	64,033,714	59,345,826	61,673,978	62,765,023
Change in Net Position				
Governmental Activities	7,851,022	42,717	7,154,645	12,496,848
Business-Type Activities	(2,234,469)	(1,240,529)	(538,858)	1,045,024
Total Primary Government	\$5,616,553	(\$1,197,812)	\$6,615,787	\$13,541,872

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

2014	2013	2012	2011	2010	2009
\$1,275,451	\$1,300,226	\$1,042,338	\$1,088,611	\$831,800	\$826,133
6,374,212	6,477,381	6,278,660	5,990,056	6,622,150	6,268,999
1,966,639	1,794,680	1,674,118	1,793,624	1,716,662	1,453,155
9,616,302	9,572,287	8,995,116	8,872,291	9,170,612	8,548,287
0	0	0	0	0	0
42,765	100,878	16,042	0	30,052	72,105
9,659,067	9,673,165	9,011,158	8,872,291	9,200,664	8,620,392
64,562,188	63,229,047	71,995,841	66,022,037	68,058,343	71,462,701
(52,414,878)	(51,049,190)	(42,228,021)	(48,607,149)	(48,326,189)	(45,871,986)
(1,288,763)	265,382	140,429	179,699	(569,901)	(1,314,696)
(53,703,641)	(50,783,808)	(42,087,592)	(48,427,450)	(48,896,090)	(47,186,682)
5,735,831	5,688,218	5,654,931	5,911,834	5,965,979	6,067,441
6,183,058	6,121,330	6,080,552	6,141,757	6,150,852	5,486,324
1,586,271	3,034,429	3,128,263	246,375	2,961,720	3,311,411
19,028,360	10,977,624	10,335,897	10,170,679	10,134,153	10,349,223
1,708,277	1,694,372	1,684,442	1,744,844	1,757,919	1,783,074
122,023	121,032	120,320	125,778	126,956	130,939
19,910,849	17,932,912	17,173,175	16,721,733	15,671,971	15,052,960
144,766	112,805	112,842	111,339	120,907	119,868
3,248,354	3,286,328	2,762,356	2,643,316	3,590,082	3,388,424
1,514,619	(291,903)	1,149,526	2,147,839	1,677,641	2,673,090
1,379,346	1,371,197	1,231,725	1,368,804	1,679,896	1,342,297
(1,122,794)	(551,121)	(393,376)	(143,303)	(176,934)	(291,614)
59,438,960	49,497,223	49,040,653	47,190,995	49,661,142	49,413,437
0	2	2	4	1	0
35,789	40,913	1,233,011	0	0	0
1,122,794	551,121	393,376	143,303	176,934	291,614
1,158,583	592,036	1,626,389	143,307	176,935	291,614
60,597,543	50,089,259	50,667,042	47,334,302	49,838,077	49,705,051
7,024,082	(1,551,967)	6,812,632	(1,416,154)	1,334,953	3,541,451
(130,180)	857,418	1,766,818	323,006	(392,966)	(1,023,082)
\$6,893,902	(\$694,549)	\$8,579,450	(\$1,093,148)	\$941,987	\$2,518,369

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

	2018	2017	2016	2015
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	2,681,385	2,909,299	2,207,862	2,016,046
Restricted	0	0	0	0
Committed	952,096	637,889	355,071	0
Assigned	13,437,267	10,386,620	9,967,368	8,500,443
Unassigned	18,661,366	20,558,438	19,109,810	18,739,733
Total General Fund	35,732,114	34,492,246	31,640,111	29,256,222
All Other Governmental Funds				
Reserved	0	0	0	0
Unreserved, Reported in				
Special Revenue Funds	0	0	0	0
Debt Service Funds	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	586,918	493,393	539,257	522,558
Restricted	53,334,664	50,739,807	51,020,553	48,656,232
Committed	2,193,202	350,000	350,000	0
Assigned	11,880,422	9,046,848	7,862,710	8,136,953
Unassigned (Deficit)	(720,240)	(554,940)	(526,498)	(446,563)
Total All Other Governmental Funds	67,274,966	60,075,108	59,246,022	56,869,180
Total Governmental Funds	\$103,007,080	\$94,567,354	\$90,886,133	\$86,125,402

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

2014	2013	2012	2011	2010	2009
\$0	\$0	\$0	\$0	\$0	\$1,293,102
0	0	0	0	0	16,233,818
1,974,427	2,075,644	2,162,627	2,186,934	2,043,465	n/a
0	0	0	0	238,605	n/a
0	0	0	0	0	n/a
8,339,199	7,302,320	2,598,978	2,328,060	2,009,846	n/a
15,278,867	12,744,649	18,337,976	17,724,924	13,274,650	n/a
<u>25,592,493</u>	<u>22,122,613</u>	<u>23,099,581</u>	<u>22,239,918</u>	<u>17,566,566</u>	<u>17,526,920</u>
0	0	0	0	0	2,341,441
0	0	0	0	0	42,610,138
0	0	0	0	0	34,532
0	0	0	0	0	10,368,154
522,433	423,350	431,001	534,075	704,454	n/a
47,982,520	41,696,196	38,422,333	48,606,352	48,819,575	n/a
0	0	0	0	0	n/a
11,885,955	11,577,839	11,604,252	11,117,840	10,626,559	n/a
(531,115)	(634,748)	(670,988)	(1,248,583)	(810,988)	n/a
<u>59,859,793</u>	<u>53,062,637</u>	<u>49,786,598</u>	<u>59,009,684</u>	<u>59,339,600</u>	<u>55,354,265</u>
<u>\$85,452,286</u>	<u>\$75,185,250</u>	<u>\$72,886,179</u>	<u>\$81,249,602</u>	<u>\$76,906,166</u>	<u>\$72,881,185</u>

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

	2018	2017	2016	2015
<u>Revenues</u>				
Property Taxes	\$34,098,744	\$30,386,155	\$34,457,510	\$35,478,125
Permissive Sales Taxes	22,102,959	21,725,892	20,993,546	20,136,848
Permissive Motor Vehicle License Taxes	4,335,448	4,288,333	4,254,403	4,177,907
Other Taxes	149,001	138,177	130,266	130,201
Charges for Services	12,298,026	12,990,020	10,776,435	11,458,858
Licenses and Permits	551,762	522,710	646,082	471,416
Fines, Costs, and Forfeitures	1,225,296	902,159	809,373	820,245
Intergovernmental	33,327,494	34,450,537	36,295,951	37,560,812
Special Assessments	884,568	495,492	656,349	571,111
Interest	1,860,814	1,508,970	146,387	1,313,363
Other	1,330,460	2,066,304	2,747,303	1,626,955
Total Revenues	112,164,572	109,474,749	111,913,605	113,745,841
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	21,033,868	20,522,196	19,665,035	19,340,889
Judicial	9,738,685	9,556,084	9,346,231	9,065,801
Intergovernmental	444,365	442,610	415,473	434,643
Public Safety	9,945,115	9,433,063	9,380,676	9,307,706
Public Works	8,505,937	9,166,966	8,907,878	9,140,373
Health	10,503,024	10,331,037	10,626,566	10,396,138
Human Services	39,159,413	39,430,061	41,183,246	40,276,938
Conservation and Recreation	317,000	322,310	314,693	307,093
Economic Development	638,587	1,913,740	1,160,672	1,212,337
Other	588,766	732,796	762,191	548,730
Capital Outlay	3,374,113	1,820,803	3,590,790	6,349,864
Debt Service:				
Principal Retirement	312,478	292,478	282,478	324,478
Interest and Fiscal Charges	176,554	284,178	260,586	267,378
Total Expenditures	104,737,905	104,248,322	105,896,515	106,972,368
Excess of Revenues Over (Under) Expenditures	7,426,667	5,226,427	6,017,090	6,773,473
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	2,665,000	0	0
Premium on Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	(2,665,000)	0	0
OPWC Loans Issued	0	0	0	0
Sale of Capital Assets	8,271	0	0	0
Transfers In	6,746,925	2,499,500	2,428,346	1,131,162
Transfers Out	(5,742,137)	(4,044,706)	(3,684,705)	(7,231,519)
Total Other Financing Sources (Uses)	1,013,059	(1,545,206)	(1,256,359)	(6,100,357)
Changes in Fund Balance	\$8,439,726	\$3,681,221	\$4,760,731	\$673,116
Debt Service as a Percentage of Noncapital Expenditures	0.48%	0.57%	0.54%	0.61%

2014	2013	2012	2011	2010	2009
\$34,745,910	\$27,549,024	\$27,119,703	\$24,299,941	\$27,338,192	\$26,804,547
19,896,720	17,662,029	17,205,173	16,519,667	15,486,671	15,084,917
4,013,595	4,017,682	3,991,296	3,982,973	3,949,165	3,854,097
144,766	112,805	112,842	111,339	120,907	119,868
11,869,567	12,031,057	12,295,410	10,622,340	11,567,676	11,452,059
481,432	494,337	426,497	440,772	384,463	410,730
857,908	811,545	833,112	796,987	812,148	459,066
38,035,895	38,169,740	38,840,544	42,104,547	44,615,184	46,181,659
517,698	555,906	801,755	766,680	722,345	1,008,983
1,336,187	(283,113)	1,204,979	1,972,505	1,524,810	2,766,247
1,389,250	1,353,523	1,231,725	1,368,804	1,689,896	1,737,184
<u>113,288,928</u>	<u>102,474,535</u>	<u>104,063,036</u>	<u>102,986,555</u>	<u>108,211,457</u>	<u>109,879,357</u>
17,861,032	16,894,159	16,784,422	17,180,532	17,754,175	18,020,261
8,472,673	8,480,566	8,393,890	8,584,152	8,589,281	8,231,182
409,604	400,546	399,721	399,357	399,154	427,415
8,551,692	8,862,303	8,351,023	8,246,039	8,154,157	8,321,424
9,551,386	9,176,663	10,140,819	8,106,562	7,906,046	9,121,901
10,328,984	10,517,831	12,747,214	14,021,344	13,411,213	14,512,281
39,298,483	39,322,692	49,713,601	41,454,753	41,908,394	44,170,694
288,801	278,754	273,419	292,725	305,233	304,312
1,363,996	1,191,256	1,170,776	1,081,278	1,052,286	1,070,029
432,426	494,264	506,911	489,830	399,657	383,069
3,017,528	2,562,581	2,401,678	1,807,739	2,334,574	1,515,141
314,478	734,478	754,593	742,997	971,455	927,815
318,163	247,976	284,924	320,043	370,658	423,081
<u>100,209,246</u>	<u>99,164,069</u>	<u>111,922,991</u>	<u>102,727,351</u>	<u>103,556,283</u>	<u>107,428,605</u>
<u>13,079,682</u>	<u>3,310,466</u>	<u>(7,859,955)</u>	<u>259,204</u>	<u>4,655,174</u>	<u>2,450,752</u>
2,000,000	0	0	0	0	0
64,858	0	0	0	0	0
0	0	0	0	0	0
0	0	324,779	0	0	0
0	0	0	0	0	0
7,948,949	2,496,192	2,676,139	7,401,796	2,600,348	4,029,035
(12,826,453)	(3,507,587)	(3,504,386)	(3,317,564)	(3,230,541)	(4,320,649)
<u>(2,812,646)</u>	<u>(1,011,395)</u>	<u>(503,468)</u>	<u>4,084,232</u>	<u>(630,193)</u>	<u>(291,614)</u>
<u>\$10,267,036</u>	<u>\$2,299,071</u>	<u>(\$8,363,423)</u>	<u>\$4,343,436</u>	<u>\$4,024,981</u>	<u>\$2,159,138</u>
0.66%	1.01%	1.11%	1.07%	1.34%	1.29%

Wood County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/Industrial Public Utility			
2018	\$2,380,994,710	\$725,401,900	\$8,875,418,885	\$165,719,490	\$188,317,602
2017	2,256,712,500	698,386,010	8,443,138,600	153,054,240	173,925,273
2016	2,232,617,420	686,164,160	8,339,375,942	140,069,080	159,169,409
2015	2,218,126,950	688,817,870	8,305,556,628	125,882,310	143,048,080
2014	1,998,472,010	686,203,550	7,670,501,600	86,909,430	98,760,716
2013	1,983,571,020	680,256,760	7,610,936,514	81,492,340	92,604,932
2012	1,976,399,020	653,783,570	7,514,807,400	75,882,730	86,230,375
2011	2,088,328,050	703,517,610	7,976,701,885	72,328,340	82,191,295
2010	2,084,674,650	710,407,110	7,985,947,885	69,271,320	78,717,409
2009	2,074,054,730	680,548,860	7,870,295,971	69,227,410	78,667,511

Source: Wood County Auditor

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

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax has been phased out. During the phase out period, the assessment percentage was zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2010.

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

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$3,272,116,100	\$9,063,736,487	36.10%	\$13.03
0	0	3,108,152,750	8,617,063,873	36.07	12.06
0	0	3,058,850,660	8,498,545,351	35.99	13.58
0	0	3,032,827,130	8,448,604,708	35.90	14.18
0	0	2,771,584,990	7,769,262,316	35.67	15.04
0	0	2,745,320,120	7,703,541,446	35.64	12.72
0	0	2,706,065,320	7,601,037,775	35.60	12.69
0	0	2,864,174,000	8,058,893,180	35.54	10.94
3,356,260	3,356,260	2,867,709,340	8,068,021,554	35.54	12.17
6,708,210	6,708,210	2,830,539,210	7,955,671,692	35.58	11.80

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

	2018	2017	2016	2015
Voted Millage				
Alcohol, Drug Addiction, and Mental Health Services				
Effective Millage Rates				
Residential/Agricultural	\$2.1515	\$2.2495	\$2.2518	\$2.2532
Commercial/Industrial	2.5270	2.6000	2.6000	2.6000
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000
Job and Family Services				
Effective Millage Rates				
Residential/Agricultural	1.1189	1.1699	0.0000	0.5859
Commercial/Industrial	1.2635	1.3000	0.0000	0.6500
Tangible/Public Utility Personal	1.3000	1.3000	0.0000	0.6500
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	4.7410	3.6249	6.2862	6.2902
Commercial/Industrial	6.2457	4.9460	7.8658	7.8552
Tangible/Public Utility Personal	8.1800	6.7000	9.6500	9.6500
Commission on Aging				
Effective Millage Rates				
Residential/Agricultural	0.6025	0.6299	0.6306	0.6310
Commercial/Industrial	0.6804	0.7000	0.7000	0.7000
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000
Park District				
Effective Millage Rates				
Residential/Agricultural	0.8607	0.8999	0.9009	0.9014
Commercial/Industrial	0.9719	1.0000	1.0000	1.0000
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
General Health District				
Effective Millage Rates				
Residential/Agricultural	0.4300	0.4497	0.4501	0.4504
Commercial/Industrial	0.4859	0.5000	0.5000	0.5000
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	9.9046	9.0238	10.5196	11.1121
Commercial/Industrial	12.1744	11.0460	12.6658	13.3052
Tangible/Public Utility Personal	14.2800	12.8000	14.4500	15.1000
Unvoted Millage				
General Fund	2.3500	2.3500	2.3500	2.3500
Historical Society	0.0500	0.0500	0.0500	0.0500
Total Unvoted Millage	2.4000	2.4000	2.4000	2.4000
Total Wood County (Total Direct Rate)				
Effective Millage Rates				
Residential/Agricultural	12.3046	11.4238	12.9196	13.5121
Commercial/Industrial	14.5744	13.4460	15.0658	15.7052
Tangible/Public Utility Personal	16.6800	15.2000	16.8500	17.5000
Total Weighted Average Tax Rate	13.0285	12.0641	13.5811	14.1758

2014	2013	2012	2011	2010	2009
\$2.4997	\$2.4983	\$2.4960	\$2.4035	\$2.4009	\$2.0510
2.6000	2.6000	2.6000	2.1959	2.4516	2.1065
2.6000	2.6000	2.6000	2.6000	2.6000	2.6000
0.6500	1.3000	1.3000	0.0000	1.2796	1.2750
0.6500	1.3000	1.3000	0.0000	1.3000	1.2982
0.6500	1.3000	1.3000	0.0000	1.3000	1.3000
6.9781	4.0245	4.0182	3.7698	3.7627	3.7491
7.8054	4.8044	4.7309	4.3849	4.2553	4.2106
9.6500	6.7000	6.7000	6.7000	6.7000	6.7000
0.7000	0.7000	0.7000	0.6903	0.6890	0.6865
0.7000	0.7000	0.7000	0.7000	0.7000	0.6990
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
1.0000	1.0000	1.0000	0.9862	0.9843	0.9807
1.0000	1.0000	1.0000	1.0000	1.0000	0.9986
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.5000	0.5000	0.5000	0.4177	0.4170	0.4155
0.5000	0.5000	0.5000	0.4518	0.4383	0.4342
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
12.3278	10.0228	10.0142	8.2675	9.5335	9.1578
13.2554	10.9044	10.8309	8.7326	10.1452	9.7471
15.1000	12.8000	12.8000	11.5000	12.8000	12.8000
2.3500	2.3500	2.3500	2.3500	2.3500	2.3500
0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
14.7278	12.4228	12.4142	10.6675	11.9334	11.5578
15.6554	13.3044	13.2309	11.1326	12.5451	12.1471
17.5000	15.2000	15.2000	13.9000	15.2000	15.2000
15.0444	12.7237	12.6896	10.9370	12.1678	11.7972

(continued)

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

	2018	2017	2016	2015
School Districts				
Bowling Green CSD	\$57.4500	\$57.5000	\$57.5000	\$57.5500
Eastwood LSD	34.9000	34.6500	33.1500	37.9000
Elmwood LSD	37.0500	36.9000	36.9000	36.9000
Fostoria CSD	60.4800	60.0200	59.5700	59.7600
Lake LSD	63.3400	62.5900	62.9400	63.4400
North Baltimore LSD	58.2500	54.9000	55.3000	55.1500
Northwood LSD	81.2500	82.6500	81.2500	79.8150
Otsego LSD	46.2000	46.2000	47.0000	46.8500
Perrysburg EVSD	71.1000	72.9000	73.3000	71.6500
Rossford EVSD	69.2000	69.6000	58.2000	52.3000
Out-of-County School Districts				
Anthony Wayne LSD	73.7700	73.7800	71.3000	71.3000
Gibsonburg EVSD	49.7000	49.7000	49.7000	50.5000
Lakota LSD	40.0000	40.0000	42.7000	42.7000
McComb LSD	31.7600	33.0100	33.1200	33.1400
Patrick Henry LSD	41.1000	40.6300	40.8300	45.4500
Joint Vocational School Districts				
Four County JVSD	4.2000	4.2000	3.2000	3.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000
Corporations				
Bairdstown Village	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000
Bowling Green City	6.2000	6.2000	5.6000	5.6000
Bradner Village	9.9000	10.0000	9.9000	9.9000
Custar Village	6.2000	6.2000	6.2000	6.2000
Cygnets Village	2.4000	2.4000	2.4000	2.4000
Fostoria City	10.3000	4.3000	4.3000	4.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000
Haskins Village	9.5000	9.5000	9.5000	9.5000
Hoytville Village	4.0000	4.0000	4.0000	4.0000
Jerry City Village	5.0000	5.0000	8.5000	8.5000
Luckey Village	6.5000	6.5000	6.5000	6.5000
Millbury Village	5.8000	5.8000	5.8000	5.5000
Milton Center Village	10.0000	10.0000	10.0000	10.0000
North Baltimore Village	5.3000	5.5000	5.3000	5.4000
Northwood City	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000
Perrysburg City	6.3000	6.3000	6.3000	6.3000
Portage Village	2.2000	2.2000	2.2000	2.2000
Risingsun Village	14.0000	14.0000	14.0000	14.0000
Rossford City	7.7000	7.7000	7.7000	7.7000
Tontogany Village	1.2000	1.2000	1.2000	1.2000
Walbridge Village	1.7000	1.7000	1.7000	1.7000
Wayne Village	11.7000	11.7000	11.7000	11.7000
West Millgrove Village	12.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	4.3000	4.3000	4.3000

2014	2013	2012	2011	2010	2009
\$58.0000	\$57.6500	\$56.8000	\$57.7000	\$56.1500	\$56.1500
39.6000	39.9000	40.3000	38.9000	39.9500	40.0500
37.3000	37.4500	37.4000	37.7000	37.7000	37.3000
63.5100	60.0000	58.5800	58.3100	57.6900	60.1600
63.4400	63.5900	57.0900	56.2100	56.6100	56.8100
56.9500	56.3000	59.1000	57.1000	55.7700	51.5000
76.8150	77.6650	79.4150	78.3150	78.3150	80.2000
49.2000	46.6000	47.1500	47.3500	47.3500	48.6500
71.2000	69.8500	66.5000	63.7300	63.9300	63.3800
52.3000	52.3000	52.3000	52.3000	52.3000	52.3000
71.6000	67.1000	66.8000	66.8000	66.8000	66.7000
51.9000	51.9000	51.9000	51.9000	52.1000	52.2000
42.7000	42.7000	42.7000	42.7000	42.7000	42.9000
33.7900	34.2800	34.3000	35.5500	33.2800	34.6900
45.9500	45.9500	41.3100	41.3100	41.3100	41.3100
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000	5.7000	5.7000
5.6000	5.6000	5.0000	5.0000	5.0000	5.0000
10.3000	8.2000	8.8000	8.8000	8.8000	8.2000
6.2000	6.2000	6.2000	6.2000	6.2000	6.2000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
4.3000	4.3000	4.3000	4.3000	4.3000	4.3000
4.1000	4.1000	4.1000	4.1000	4.1000	4.1000
9.5000	9.5000	9.5000	9.5000	9.5000	9.5000
4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
8.5000	8.5000	8.5000	8.5000	8.5000	8.5000
6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
5.8000	5.8000	3.4000	3.4000	3.4000	3.4000
10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
5.6000	5.5000	4.9000	4.9000	4.9000	4.9000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
6.5000	5.6500	5.2500	5.2500	5.2500	5.7500
2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
13.5000	13.5000	13.5000	13.5000	13.5000	13.5000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
1.2000	1.2000	1.2000	1.2000	1.2000	1.2000
1.7000	1.7000	1.7000	1.7000	1.7000	1.7000
11.7000	11.7000	11.7000	11.7000	11.7000	11.7000
12.4000	12.4000	12.4000	12.4000	12.4000	12.4000
4.3000	4.3000	4.3000	4.3000	4.3000	4.3000

(continued)

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

	2018	2017	2016	2015
Townships				
Bloom	\$6.5000	\$6.5000	\$6.5000	\$6.5000
Center	5.8000	5.8000	5.8000	5.8000
Freedom	9.0000	9.0000	9.0000	9.0000
Grand Rapids	7.7500	7.7500	7.7500	7.7500
Henry	8.9000	7.7000	7.7000	7.7000
Jackson	10.9500	9.9500	10.9500	10.9500
Lake	16.2000	15.2000	15.2000	15.2000
Liberty	4.1000	4.4500	4.4500	4.4500
Middleton	11.6000	11.6000	11.6000	11.6000
Milton	8.2000	8.2000	8.2000	8.2000
Montgomery	6.9000	6.9000	6.9000	6.9000
Perry	6.1000	6.1000	6.1000	6.2000
Perrysburg	20.6000	20.6000	18.6000	18.6000
Plain	5.4000	4.9000	4.9000	4.9000
Portage	5.4000	5.4000	5.4000	5.4000
Troy	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.4000	6.4000	6.4000
Webster	5.7000	5.7000	5.7000	5.7000
Weston	8.4000	8.4000	8.4000	8.4000
Other Units				
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000
Kaubisch Memorial Public Library	1.5000	1.5000	1.5000	1.5000
Mid County Ambulance District	5.5000	5.5000	2.0000	2.0000
North Baltimore Public Library	1.9500	1.9500	1.9500	1.9500
Northwest EMS District	6.0000	6.0000	6.0000	4.0000
Pemberville Public Library	0.8000	0.8000	0.8000	0.8000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000
TARTA	2.5000	2.5000	2.5000	2.5000
Way Library	1.9000	1.9000	1.5000	1.5000
Wayne Library	1.0000	1.0000	1.0000	1.0000
Weston Public Library	1.0000	1.0000	1.0000	0.0000
Wood County District Public Library	1.0200	1.0600	1.0600	1.0800

Source: Wood County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Overlapping rates are those of local governments that apply to property owners within Wood County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

2014	2013	2012	2011	2010	2009
\$6.5000	\$6.5000	\$6.5000	\$9.3000	\$9.3000	\$9.3000
5.8000	5.8000	5.8000	5.8000	5.8000	5.8000
9.0000	8.0000	8.0000	8.0000	8.0000	8.0000
7.7500	5.4000	5.4000	5.4000	5.4000	5.4000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
10.9500	10.7000	10.7000	10.7000	7.7000	7.7000
15.2000	15.2000	15.2000	15.2000	15.2000	15.2000
4.4500	4.4500	4.4500	4.4500	4.4500	4.4500
8.6000	11.6000	9.6000	11.6000	10.4000	11.2000
8.2000	8.2000	8.2000	8.2000	8.2000	8.2000
6.9000	6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	6.1000	6.1000	6.1000	6.1000	6.1000
18.6000	18.6000	14.6000	14.6000	14.6000	14.6000
4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
4.4000	4.4000	4.4000	4.4000	4.4000	4.4000
7.4000	7.4000	7.4000	7.4000	7.4000	7.4000
6.4000	6.4000	6.4000	6.4000	6.4000	6.4000
5.7000	5.7000	5.7000	5.7000	5.7000	5.7000
8.4000	8.4000	8.4000	8.4000	8.4000	8.4000
3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
1.5000	1.5000	1.5000	0.0000	0.0000	0.0000
2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
1.9500	1.9500	1.9500	1.9500	0.0000	0.0000
4.0000	4.0000	4.0000	4.0000	3.5000	4.0000
0.0000	0.0000	1.0000	1.0000	1.0000	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
1.1000	1.1000	1.1000	1.1000	0.3100	0.3700

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2018	\$41,017,247	\$40,265,895	98.17%	\$743,292	\$41,009,187	99.98%	\$1,229,962	3.00%
2017	36,002,277	35,308,161	98.07	892,781	36,200,942	100.55	870,585	2.42
2016	39,956,592	39,388,795	98.58	890,465	40,279,260	100.81	984,583	2.46
2015	41,506,534	40,596,945	97.81	878,667	41,475,612	99.93	1,268,704	3.06
2014	40,080,833	40,078,980	100.00	1,075,981	41,154,961	102.68	1,276,489	3.18
2013	33,419,357	32,636,869	97.66	1,007,315	33,644,184	100.67	1,343,730	4.02
2012	32,993,785	32,065,756	97.19	966,718	33,032,474	100.12	1,572,013	4.76
2011	30,086,313	29,259,767	97.25	1,031,842	30,291,609	100.68	1,442,212	4.79
2010	33,530,847	32,403,391	96.64	1,316,304	33,719,695	100.56	1,718,322	5.12
2009	32,084,315	30,909,038	96.34	900,909	31,809,947	99.14	1,792,712	5.59

Source: Wood County Auditor

(1) State reimbursement of rollback and homestead exemptions are included.

Note: The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Wood County, Ohio
Property Tax Levies and Collections - Tangible Personal Property Taxes
Last Ten Years

Year	Current Taxes Levied (1)	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2018	\$0	\$0	n/a	\$79,057	n/a
2017	0	0	n/a	79,057	n/a
2016	0	0	n/a	79,057	n/a
2015	0	1,205	n/a	79,057	n/a
2014	0	44,426	n/a	80,262	n/a
2013	0	10,663	n/a	25,200	n/a
2012	0	34,531	n/a	35,868	n/a
2011	0	55,613	n/a	34,579	n/a
2010	0	110,392	n/a	149,876	n/a
2009	994,746	851,789	85.63	142,957	14.37

Source: Wood County Auditor

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

Note: The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

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

Taxpayer	Type of Business	2018			2009		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Toledo Edison Company First Energy	Utility	\$45,526,020	1	1.39%	\$32,938,130	1	1.15%
Troy Energy LLC	Utility	43,212,380	2	1.32			
American Transmission Systems, Inc.	Utility	34,174,040	3	1.04			
Columbia Gas of Ohio, Inc.	Utility	15,654,630	4	0.49			
First Solar, Inc.	Manufacturer	10,077,660	5	0.31			
Waltrust/Walgreen Company	Retail	9,051,430	6	0.28			
Ohio Power Company	Utility	8,458,130	7	0.26			
Hancock Wood Electric Cooperative	Utility	8,155,230	8	0.25			
Edward Rose Development Co. LLC	Commercial	7,726,290	9	0.23			
Perrysburg Apartment Investment LLC	Commercial	7,128,170	10	0.21			
OI Levis Park STS, Inc.	Commercial				10,055,760	2	0.36
Ramco Auburn Crossroads LLC	Commercial				9,508,290	3	0.34
FedEx Ground	Distribution				9,482,340	4	0.34
Fiat Chrysler Automobiles	Manufacturer				9,289,160	5	0.33
Meijer, Inc.	Retail				7,682,950	6	0.27
American Transmission	Utility				7,600,570	7	0.27
Cooper Standard Automotive	Manufacturer				6,432,760	8	0.23
Copper Beech Townhome Communities	Commercial				6,214,850	9	0.22
Levis Land LLC/Levis Commons	Commercial				6,180,170	10	0.21
Total Principal Taxpayers		<u>189,163,980</u>		<u>5.78</u>	<u>105,384,980</u>		<u>3.72</u>
All Other Taxpayers		<u>3,082,952,120</u>		<u>94.22</u>	<u>2,725,154,230</u>		<u>96.28</u>
Total County Assessed Value		<u>\$3,272,116,100</u>		<u>100.00%</u>	<u>\$2,830,539,210</u>		<u>100.00%</u>

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	2018	2017	2016	2015
Sales Tax Payments	\$4,532,117	\$4,241,383	\$3,970,171	\$3,800,973
Direct Pay Tax Return Payments	309,181	781,217	1,130,608	1,203,834
Seller's Use Tax Return Payments	3,267,748	3,197,093	2,628,601	2,283,312
Consumer's Use Tax Return Payments	1,083,784	1,025,896	851,294	806,454
Motor Vehicle Tax Payments	2,746,655	2,708,389	2,666,412	2,824,684
Non-Resident Motor Vehicle Tax Payments	115,778	106,279	86,380	86,960
Watercraft and Outboard Motors	51,148	43,175	39,655	32,227
Non-Resident Watercraft	6,185	9,796	8,051	4,484
Department of Liquor Control	76,072	70,525	73,249	69,060
Sales Tax on Motor Vehicle Fuel Refunds	3,487	2,517	3,254	3,706
Sales/Use Tax Voluntary Payments	32,251	48,234	27,594	39,487
Statewide Master Numbers	7,810,388	7,534,817	7,467,662	7,300,810
Sales/Use Tax Assessment Payments	67,222	74,916	54,243	77,275
Streamlined Sales Tax Payments	42,748	38,568	27,847	23,187
Use Tax Amnesty Payments	2,839	5,132	55	83
Transient Sales	2,299,243	2,056,295	2,288,235	2,162,009
Certified Assessment Payments	69,177	74,311	67,690	121,590
Audit Payments	35,149	16,681	31,923	98,051
Administrative Rotary Fund Fee	(225,442)	(219,482)	(211,294)	(208,480)
Sales/Use Tax Refunds Approved	(6,954)	(86,995)	(293,526)	(90,145)
Destination Sourcing Adjustment	0	0	0	0
Total	<u>\$22,318,776</u>	<u>\$21,728,747</u>	<u>\$20,918,104</u>	<u>\$20,639,561</u>
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

n/a- not applicable

2014	2013	2012	2011	2010	2009
\$4,179,795	\$5,291,688	\$4,919,675	\$4,867,155	\$4,762,269	\$4,366,899
982,242	655,719	639,665	630,194	520,918	416,821
2,025,086	1,858,930	1,562,474	1,643,227	1,509,535	1,539,045
837,733	777,193	784,313	694,180	539,314	536,635
2,452,822	2,247,636	2,174,873	2,059,294	1,872,446	1,813,968
78,396	75,702	71,630	68,135	64,819	49,137
34,880	28,366	28,859	22,126	20,804	23,665
6,202	n/a	n/a	n/a	n/a	n/a
63,008	60,363	57,791	53,402	49,754	47,911
3,981	2,702	2,831	1,367	1,436	1,363
645,934	28,480	41,835	12,807	27,982	16,870
7,093,189	7,101,018	7,042,121	6,791,589	6,487,873	6,358,994
104,222	65,418	79,438	78,386	68,943	79,924
23,136	18,905	20,903	19,764	8,465	8,255
195	32,355	11,014	2,370	0	0
1,605,447	n/a	n/a	n/a	n/a	n/a
4,801	n/a	n/a	n/a	n/a	n/a
59,058	n/a	n/a	n/a	n/a	n/a
(201,120)	(181,140)	(173,466)	(168,906)	(158,303)	(152,050)
(87,841)	(130,423)	(90,781)	(53,357)	(104,284)	(54,477)
(317)	0	0	0	0	0
<u>\$19,910,849</u>	<u>\$17,932,912</u>	<u>\$17,173,175</u>	<u>\$16,721,733</u>	<u>\$15,671,971</u>	<u>\$15,052,960</u>
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Wood County, Ohio
Ratio of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities		Total Primary Government
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	OPWC Loans	General Obligation Bonds	Capital Leases	
2018	\$4,269,050	\$0	\$0	\$129,911	\$870,000	\$777,090	\$6,046,051
2017	4,551,644	0	0	162,389	910,000	1,010,837	6,634,870
2016	5,014,081	0	0	194,867	945,000	1,255,879	7,409,827
2015	5,284,981	0	0	227,345	980,000	1,497,411	7,989,737
2014	5,596,170	2,000	0	259,823	0	1,365,667	7,223,660
2013	3,780,365	54,000	0	292,301	0	1,393,611	5,520,277
2012	4,393,986	161,000	0	324,779	45,000	1,125,753	6,050,518
2011	5,012,915	268,000	47,593	0	175,936	923,614	6,428,058
2010	5,483,481	375,000	93,590	0	352,316	1,147,726	7,452,113
2009	5,995,233	737,000	138,045	0	513,729	1,150,934	8,534,941

Source: Wood County Auditor

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

<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$46.26	0.10%
50.85	0.12
56.90	0.13
61.59	0.15
55.74	0.14
42.71	0.11
47.20	0.13
50.87	0.15
59.39	0.17
68.07	0.20

Wood County, Ohio
Ratio of General Bonded Debt Outstanding (1)
Last Ten Years

Year	General Obligation Bonds	Ratio of General Bonded Debt to Estimated Actual Value (2)	Bonded Debt Per Capita (3)
2018	\$5,139,050	0.06%	\$39.32
2017	5,461,644	0.06	41.85
2016	5,959,081	0.07	45.76
2015	6,264,981	0.07	48.29
2014	5,596,170	0.07	43.18
2013	3,780,365	0.05	29.25
2012	4,438,986	0.06	34.63
2011	5,188,851	0.06	41.07
2010	5,835,797	0.07	46.50
2009	6,508,962	0.08	51.91

Source: Wood County Auditor

(1) Includes general obligation bonds only.

(2) See Schedule on S-13 for estimated actual value.

(3) See Schedule on S-32 for population.

Note: Resources have not been externally restricted for the repayment of debt.

Wood County, Ohio
 Computation of Direct and Overlapping Debt
 for Governmental Activities

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
The County	\$4,398,961	100.00%	\$4,398,961
All Villages, Townships, and Cities wholly within the County	24,319,377	100.00	24,319,377
City of Fostoria	83,994	10.31	8,663
All School Districts wholly within the County	110,794,683	100.00	110,794,683
Anthony Wayne LSD	58,342,389	3.50	2,039,111
Bowling Green CSD	26,180,000	99.95	26,167,902
Elmwood LSD	3,465,000	97.16	3,366,440
Fostoria CSD	9,185,000	23.88	2,193,785
Four County JVSD	3,118,120	0.10	3,191
Gibsonburg EVSD	2,238,143	1.61	35,942
Lake LSD	6,934,374	99.59	6,906,053
Lakota LSD	11,000,000	23.73	2,610,099
McComb LSD	262,731	24.02	63,118
North Baltimore LSD	8,454,401	99.79	8,436,891
Otsego LSD	14,396,572	85.44	12,300,843
Patrick Henry LSD	12,251,334	2.02	247,651
Penta JVSD	30,739,711	51.95	15,969,704
Vanguard JVSD	2,905,000	2.71	78,690
Total Overlapping Debt	<u>\$324,670,829</u>		<u>215,542,142</u>
Total Direct and Overlapping Debt			<u>\$219,941,103</u>

Source: Wood County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2018 tax year.

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

	2018	2017	2016	2015
Total Assessed Valuation	<u>\$3,272,116,100</u>	<u>\$3,108,152,750</u>	<u>\$3,058,850,660</u>	<u>\$3,032,827,130</u>
Overall Debt Limitation	80,302,903	76,203,819	74,971,267	74,320,678
Gross Indebtedness	5,214,911	5,567,389	5,894,867	6,212,345
Less Debt Outside Limitation				
General Obligation Bonds	870,000	910,000	945,000	980,000
Special Assessment Bonds	0	0	0	0
OPWC Loans	<u>129,911</u>	<u>162,389</u>	<u>194,867</u>	<u>227,345</u>
Net Indebtedness	4,215,000	4,495,000	4,755,000	5,005,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>4,215,000</u>	<u>4,495,000</u>	<u>4,755,000</u>	<u>5,005,000</u>
Legal Debt Margin Within Limitation	<u>\$76,087,903</u>	<u>\$71,708,819</u>	<u>\$70,216,267</u>	<u>\$69,315,678</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	94.75%	94.10%	93.66%	93.27%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$32,721,161	\$31,081,528	\$30,588,507	\$30,328,271
Gross Indebtedness	5,214,911	5,567,389	5,894,867	6,212,345
Less Debt Outside Limitation				
General Obligation Bonds	870,000	910,000	945,000	980,000
Special Assessment Bonds	0	0	0	0
OPWC Loans	<u>129,911</u>	<u>162,389</u>	<u>194,867</u>	<u>227,345</u>
Net Indebtedness	4,215,000	4,495,000	4,755,000	5,005,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Unvoted Debt Limitation	<u>4,215,000</u>	<u>4,495,000</u>	<u>4,755,000</u>	<u>5,005,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$28,506,161</u>	<u>\$26,586,528</u>	<u>\$25,833,507</u>	<u>\$25,323,271</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	87.12%	85.54%	84.45%	83.50%

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.

2014	2013	2012	2011	2010	2009
<u>\$2,771,584,990</u>	<u>\$2,745,320,120</u>	<u>\$2,706,065,320</u>	<u>\$2,864,174,000</u>	<u>\$2,867,709,340</u>	<u>\$2,830,539,210</u>
67,789,625	67,133,003	66,151,633	70,104,350	70,192,734	69,263,480
5,556,823	3,871,301	4,650,779	5,163,000	6,035,000	7,122,000
0	0	45,000	175,000	350,000	510,000
2,000	54,000	161,000	268,000	375,000	737,000
259,823	292,301	324,779	0	0	0
5,295,000	3,525,000	4,120,000	4,720,000	5,310,000	5,875,000
0	0	0	0	0	0
5,295,000	3,525,000	4,120,000	4,720,000	5,310,000	5,875,000
<u>\$62,494,625</u>	<u>\$63,608,003</u>	<u>\$62,031,633</u>	<u>\$65,384,350</u>	<u>\$64,882,734</u>	<u>\$63,388,480</u>
92.19%	94.75%	93.77%	93.27%	92.44%	91.52%
\$27,715,850	\$27,453,201	\$27,060,653	\$28,641,740	\$28,677,093	\$28,305,392
5,556,823	3,871,301	4,650,779	5,163,000	6,035,000	7,122,000
0	0	45,000	175,000	350,000	510,000
2,000	54,000	161,000	268,000	375,000	737,000
259,823	292,301	324,779	0	0	0
5,295,000	3,525,000	4,120,000	4,720,000	5,310,000	5,875,000
0	0	0	0	0	0
5,295,000	3,525,000	4,120,000	4,720,000	5,310,000	5,875,000
<u>\$22,420,850</u>	<u>\$23,928,201</u>	<u>\$22,940,653</u>	<u>\$23,921,740</u>	<u>\$23,367,093</u>	<u>\$22,430,392</u>
80.90%	87.16%	84.77%	83.52%	81.48%	79.24%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2018	130,696	\$5,902,623,448	\$45,163	4.00%
2017	130,492	5,745,432,268	44,029	4.40
2016	130,219	5,578,581,960	42,840	4.10
2015	129,730	5,322,821,900	41,030	4.30
2014	129,590	5,058,416,060	39,034	5.20
2013	129,264	5,030,050,032	38,913	7.20
2012	128,200	4,947,622,600	38,593	6.90
2011	126,355	4,778,872,455	37,821	8.30
2010	125,488	4,498,117,360	35,845	10.10
2009	125,380	4,352,692,080	34,716	10.90

Source: Ohio Department of Job and Family Services
Bureau of Economic Analysis
U.S. Census Bureau

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

Employer	Type of Business	2018			2009		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	3,300	1	4.88%	5,361	1	8.81%
Magna	Manufacturer	2,200	2	3.25	650	8	1.07
Owens Community College	College	1,000	3	1.48	1,525	2	2.51
Wood County Hospital	Hospital	875	4	1.30	950	4	1.56
Wood County	Government	825	5	1.22	1,202	3	1.98
FedEx Ground	Distribution	800	6	1.19			
Fiat Chrysler Automobiles	Manufacturer	800	7	1.19	800	6	1.32
Owens-Illinois, Inc.	Manufacturer	750	8	1.11			
First Solar, Inc.	Manufacturer	700	9	1.04	840	5	1.38
Home Depot	Retail	700	10	1.04			
Waltrust/Walgreen Company	Retail				760	7	1.25
TNS Market Research (NFO)	Information Research				625	9	1.03
Cooper Standard Automotive	Manufacturer				600	10	0.99
Total		<u>11,950</u>		<u>17.70%</u>	<u>13,313</u>		<u>21.90%</u>
Total Employment Within Wood County		<u>67,500</u>			<u>60,800</u>		

Source: Wood County Economic Development Commission
Ohio Labor Market Informer

Wood County, Ohio
Full-Time Equivalent County Government Employees by Program/Department
Last Ten Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Government:				
Legislative and Executive				
Commissioners	49.50	51.00	51.00	49.00
Auditor	19.50	20.00	22.50	23.50
Treasurer	5.00	6.00	5.00	5.00
Prosecuting Attorney	30.00	28.00	28.00	26.00
Planning Commission	2.00	2.00	2.00	2.00
Board of Elections	16.00	16.00	16.50	12.00
Recorder	10.50	11.00	11.00	11.00
Records Center	4.00	4.00	4.00	4.00
Judicial				
Domestic Relations	3.00	3.50	3.50	3.50
Jury Commission	1.00	1.00	1.00	1.00
Adult Probation	18.00	16.00	17.00	17.00
Court Security	6.00	7.50	8.50	8.50
Common Pleas Court Administration	4.00	5.00	5.00	4.50
Common Pleas Court Number 1	6.00	6.00	6.00	6.00
Common Pleas Court Number 2	5.00	5.00	5.00	4.50
Common Pleas Court Number 4	6.00	6.00	6.00	6.00
Juvenile Court and Juvenile Detention	46.00	46.00	42.50	42.50
Law Library	1.50	1.50	1.50	1.50
Probate Court	9.00	9.00	9.00	9.00
Clerk of Courts	19.00	19.00	18.00	18.00
Title Administration	7.00	8.00	8.00	8.00
Public Defender	15.50	15.50	15.00	14.50
Public Safety				
Coroner	2.50	2.50	2.50	2.00
Sheriff and Justice Center	126.50	124.00	122.00	122.00
Emergency Management Agency	3.00	3.00	3.00	3.00
Building Inspection	14.00	14.00	13.00	12.50
Public Works				
Engineer	17.00	16.00	17.00	16.50
Highway Garage	26.50	30.50	27.50	27.50
Solid Waste Management District	10.00	10.00	9.00	9.00
Health				
Alcohol, Drug Addiction, and Mental Health Services	7.00	7.00	7.00	5.50
Dog and Kennel	6.00	4.50	4.50	4.50
Human Services				
Job and Family Services	91.00	105.00	105.00	102.50
Child Support Enforcement Agency	25.00	25.00	25.00	27.00
Developmental Disabilities	120.50	112.00	111.50	182.50
Veterans Services	5.50	4.50	4.50	4.50
Nursing Home	81.00	71.00	74.00	76.50
Economic Development				
Economic Development	2.00	2.00	2.00	2.00
Conservation and Recreation				
Historical Center and Museum	4.00	4.00	4.00	4.00
Total	<u>825.00</u>	<u>822.00</u>	<u>817.50</u>	<u>878.50</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.

2014	2013	2012	2011	2010	2009
49.00	47.50	46.50	46.00	47.50	50.50
22.00	22.00	22.00	22.50	25.00	24.50
5.00	5.00	5.00	5.00	5.00	5.00
25.00	25.50	25.00	26.00	26.00	26.00
2.00	2.00	2.00	3.00	3.00	3.00
19.00	20.00	21.50	17.00	11.50	11.50
11.00	11.00	11.00	11.50	11.50	14.00
4.00	4.00	4.00	5.00	5.00	4.00
3.50	3.50	3.50	3.50	3.50	3.50
1.00	1.00	1.00	1.00	1.00	1.00
17.00	17.00	16.50	17.50	17.50	16.50
8.50	8.50	8.00	9.50	9.00	8.00
4.50	4.00	4.00	4.00	4.00	4.00
6.00	5.00	6.00	6.00	6.00	6.00
4.50	4.50	6.00	5.50	5.50	5.50
6.00	6.00	6.00	6.00	6.00	6.00
42.50	45.50	45.50	41.00	46.00	47.00
1.50	1.50	2.00	2.00	2.00	2.00
9.00	9.00	9.00	10.00	10.00	10.00
18.00	19.00	20.00	20.00	20.00	20.00
8.00	8.00	7.00	7.00	8.00	8.00
13.00	13.00	13.00	13.00	13.00	13.00
2.50	2.50	2.50	2.00	2.00	2.00
119.00	122.50	114.50	120.00	119.00	123.00
3.00	3.00	4.00	4.00	4.00	4.00
12.00	11.00	11.50	12.00	10.50	11.50
16.00	17.50	20.00	21.50	19.50	20.00
28.50	29.50	30.50	32.00	33.00	36.00
9.00	9.00	10.00	11.00	12.00	12.00
5.50	5.50	4.50	6.50	6.00	7.00
4.50	4.50	4.50	4.50	4.50	4.50
87.50	88.50	82.00	79.00	78.50	82.50
27.00	28.00	28.00	29.00	31.00	30.00
202.00	226.00	217.50	215.00	227.00	222.50
4.50	4.50	5.50	5.50	5.00	5.50
86.00	82.50	80.50	73.50	76.00	79.00
2.00	2.00	2.00	3.00	3.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
<u>893.00</u>	<u>923.00</u>	<u>906.00</u>	<u>904.50</u>	<u>921.00</u>	<u>935.50</u>

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

	2018	2017	2016	2015
General Government:				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	2,570	2,560	2,624	2,440
Number of Exempt Conveyances	1,799	1,939	1,893	1,666
Number of Parcels Transferred	6,689	6,908	7,000	5,640
Number of Dog Tags Sold	20,248	19,557	19,962	19,719
Number of Kennel Licenses Sold	93	96	104	100
Number of Weights/Measures Inspections	376	394	389	363
Number of Establishments	235	248	234	261
Number of Commercial Scales	705	636	671	706
Number of Retail Motor Fuel Dispensers	1,470	1,432	1,418	1,391
Commissioners				
Number of Resolutions	1,427	1,307	1,437	1,440
Number of Annexations	1	5	4	7
Board of Elections				
Number of Registered Voters	92,609	94,320	93,817	88,278
Number of Voters Last General Election	49,370	29,434	65,551	38,199
Percentage of Register Voters that Voted	53	31	70	43
Recorder				
Number of Documents Filed	17,231	17,564	18,624	17,285
Number of Mortgages Filed	4,132	4,506	4,897	4,461
Number of Deeds Filed	5,553	5,445	5,484	5,054
Judicial				
Common Pleas Court				
Number of General Civil Cases Completed	889	811	850	763
Number of Domestic Relations Cases Completed	952	995	1,006	922
Number of Criminal Cases Completed	675	729	619	567
Number of Cases Pending	871	927	966	921
Probate Court				
Number of Adoption/Placement Cases Filed	47	40	44	43
Number of Civil Action Cases Filed	23	15	20	35
Number of Estate Cases Filed	600	538	553	556
Number of Guardianship Cases Filed	77	75	73	80
Number of Mental Illness Cases Filed	7	11	5	4
Number of Trust Cases Filed	0	4	2	4
Number of Marriage Applications	797	820	759	779
Number of Miscellaneous Filings	145	108	117	97
Juvenile Court				
Number of Delinquent Cases Filed	719	729	813	736
Number of Traffic Cases Filed	532	606	605	491
Number of Dependent/Neglect/Abuse Cases Filed	483	461	339	311
Number of Unruly Cases Filed	75	70	82	103
Number of Adult Cases Filed	17	14	36	12
Number of Change of Custody Cases Filed	278	309	311	275
Number of Support Cases Filed	526	612	567	484
Number of Parentage Cases Filed	23	22	14	27

2014	2013	2012	2011	2010	2009
2,217	2,293	2,106	1,875	2,022	1,865
1,919	1,865	1,965	1,728	1,647	1,769
6,296	6,467	6,628	5,882	5,647	5,413
20,168	20,647	20,903	21,062	20,896	20,851
105	120	135	144	157	152
355	353	360	356	324	368
277	258	254	265	256	257
718	690	722	726	727	722
1,387	1,387	1,401	1,450	1,410	1,476
1,681	1,836	1,971	2,054	2,005	2,052
3	7	5	7	15	8
96,326	96,278	108,014	104,515	103,312	101,928
36,747	26,207	64,342	41,573	44,760	35,813
38	27	60	40	43	35
17,057	20,967	21,111	18,352	18,538	19,717
4,108	5,442	5,639	4,720	4,785	5,557
5,068	4,778	4,600	4,034	4,486	3,537
781	946	1,183	1,310	1,375	1,405
1,034	1,165	1,132	1,023	1,086	1,148
673	691	671	605	546	589
914	998	1,157	1,156	1,174	1,185
35	51	27	29	48	41
20	15	12	14	12	13
516	519	507	565	575	560
80	54	66	57	63	66
4	0	0	2	6	1
1	1	4	6	3	2
713	780	789	796	715	735
111	100	91	103	85	108
831	892	1,038	963	1,007	1,165
616	572	663	731	697	739
295	323	279	268	285	314
114	122	103	100	104	124
18	17	16	15	15	14
309	314	366	351	304	282
548	580	678	675	817	802
24	27	28	35	51	42

(continued)

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

	2018	2017	2016	2015
Public Safety				
Sheriff				
911 Division/Communications				
Number of 911 Calls Answered Sheriff's Office	48,019	61,639	38,411	38,462
Number of 911 Calls Answered All Locations	48,019	61,639	38,411	38,462
Civil Division				
Number of Sheriff Foreclosure Property Sales	123	149	206	192
Number of Warrants, Summons, and Subpoenas Served	3,010	3,230	3,031	2,972
Enforcement				
Number of Murder/Non-Negligent Manslaughter	0	1	0	0
Number of Rapes and Other Sexual Assaults	25	27	36	20
Number of Breaking and Entering	110	81	70	89
Number of Thefts	186	171	185	236
Number of Vandalism/Criminal Damaging	129	141	109	190
Number of Domestic Violence Incidents	90	87	81	95
Number of Domestic Disputes Incidents	147	153	150	143
Justice Center Operations				
Number of Inmates Booked	3,885	3,996	3,820	3,751
Number of Inmates Released	3,616	3,975	3,791	3,719
Average Daily Population	160	153	141	124
Road Patrol Division				
Number of Complaints Received and Investigated	22,578	25,338	28,261	24,183
Number of Criminal Charges	490	537	426	412
Number of Accidents Investigated	930	963	931	903
Number of Injury Accidents	190	174	191	163
Number of Fatal Accidents	8	4	8	7
Public Works				
Engineer				
Miles of Roads Resurfaced	4	2	7	3
Number of Bridges Replaced/Improved	3	5	10	6
Number of Culverts Replaced	9	2	5	4
Ditch Maintenance				
Number of Total Projects	58	55	60	61
Number of Miles of Dip Out	21	17	40	25
Number of Miles of Mow and Debrush	27	22	52	30
Number of Miles of Rip Rap	1	3	0	0
Number of Total Septic Sytem Requests	n/a	n/a	29	27
Number of Total Private Culvert Requests	160	154	144	85
Number of Total Private Culvert Set with Grade	120	110	95	65
Health				
Dog Shelter				
Number of Dogs Impounded	466	426	475	538
Number of Adoptions	215	166	210	213
Number of Redemptions	216	182	185	215

2014	2013	2012	2011	2010	2009
34,586	43,715	43,070	37,062	37,207	33,078
34,586	43,715	43,070	37,062	37,207	33,078
225	285	344	370	397	343
2,785	3,146	2,961	3,031	3,275	2,867
2	0	1	0	0	0
22	39	26	14	32	26
127	157	110	79	146	93
226	316	241	355	194	400
161	136	127	165	110	220
57	47	57	75	78	209
102	107	160	104	114	125
3,870	4,402	4,570	4,446	4,186	4,296
3,654	4,389	4,640	4,454	4,203	4,323
133	160	155	145	148	149
31,227	26,217	22,858	24,462	22,052	21,631
388	444	609	556	562	763
887	718	815	797	755	744
164	162	189	151	174	153
7	6	6	7	2	3
7	8	7	2	22	11
4	8	6	4	7	5
1	2	2	6	3	4
53	62	38	20	23	27
35	30	32	38	30	44
54	40	30	68	68	44
1	1	1	1	0	1
61	26	29	26	31	36
80	59	65	64	50	80
59	39	42	30	28	34
531	555	671	671	665	628
240	280	312	245	235	167
207	173	191	200	167	201

(continued)

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

	2018	2017	2016	2015
Human Services				
Jobs and Family Services				
Number of Individuals - Food Stamps	8,353	11,098	11,547	12,175
Number of Individuals - Cash Assistance	447	567	580	612
Number of Children and Families - Medicaid	16,761	53,348	53,167	10,748
Number of Aged/Blind/Disabled - Medicaid	n/a	n/a	n/a	2,945
Number of Families - PRC	453	450	362	277
Monthly Average Children - Child Care	479	486	466	477
Children's Services				
Total Average Kids in Care	63	53	39	43
Child Support Enforcement Agency				
Number of Contempt of Court Actions	337	378	320	229
Number of Misdemeanor Criminal Nonsupport Actions	14	16	20	32
Number of Paternities - Administrative	79	58	61	131
Number of Acknowledged Father Child Relationships	107	114	107	114
Number of Open Cases	6,298	6,362	6,451	6,486
Board of Developmental Disabilities				
Number of Clients Enrolled - Children	447	400	422	369
Number of Clients Enrolled - Adults	575	572	513	497
Number of Clients Enrolled - Early Intervention	118	113	103	74
Number of Clients Enrolled - School	334	277	283	222
Number of Clients Enrolled - Sheltered Workshop	190	196	168	142
Number of Clients Community Employment/Training	202	135	254	216
Veteran Services				
Number of Client Contacts	12,922	12,441	14,424	14,219
Number of Veterans Transported to Medical Facilities	458	368	301	391
Number of Newsletters Distributed	6,000	11,000	7,500	7,000
Number of Flags and Grave Markers Distributed	10,611	10,621	10,197	10,375
Number of Persons Assisted Emergency Financial	166	188	290	609
Number of VA Claims/Documents Processed	26,177	37,466	23,037	25,418
Economic Development and Assistance				
Economic Development Commission				
Job Creations	1,250	500	450	290
Job Retention	1,400	700	700	2,061
Business-Type Activity				
Building Inspection				
Number of Residential Permits Issued (Wood County)	3,615	3,334	3,280	2,943
Number of Residential Inspections (Wood County)	7,586	7,567	7,447	7,197
Number of Commercial Permits Issued (Wood County)	1,218	1,279	1,198	1,030
Number of Commercial Inspections (Wood County)	3,846	3,604	3,594	3,224
Number of Commercial Permits Issued (Other County)	984	989	897	842
Number of Commercial Inspections (Other County)	3,407	3,504	3,315	2,774
Landfill				
In-District Tonnage	44,006	50,468	49,376	40,637
Out-of-District Tonnage	9,465	8,669	9,299	8,852
Nursing Home				
Admissions	176	146	170	176
Discharges	179	146	148	178
Residents Returning Home	103	88	120	114
Resident In-House Days	23,954	22,744	23,741	26,764

Source: Wood County Departments and Offices

2014	2013	2012	2011	2010	2009
12,733	13,598	13,887	13,638	13,313	12,347
681	778	1,145	1,633	1,722	1,420
12,832	21,383	24,913	23,234	21,952	23,695
3,073	4,420	4,267	4,639	4,243	4,035
264	323	325	1,242	2,648	2,983
470	530	643	590	560	506
45	46	43	66	72	59
268	308	344	350	350	365
46	51	42	53	60	97
90	90	102	n/a	n/a	122
140	300	274	400	n/a	295
6,668	6,907	6,971	7,084	7,313	7,035
404	403	385	443	428	374
494	505	472	365	363	344
103	104	89	114	91	98
273	79	266	168	142	29
145	158	141	87	125	75
216	198	187	196	200	153
15,815	15,694	15,947	15,881	15,040	14,460
444	428	467	621	429	387
10,250	6,490	6,300	7,500	7,500	7,500
9,734	10,167	9,915	9,742	9,416	9,216
333	199	231	258	256	187
21,470	21,562	19,472	18,646	18,569	17,920
230	210	230	719	517	189
800	100	556	1,151	1,810	0
2,844	2,638	2,401	2,216	2,557	2,114
6,696	5,535	4,743	4,406	4,917	4,083
1,045	1,079	1,412	1,059	875	889
2,920	3,452	4,208	3,328	2,506	3,389
757	639	575	574	509	399
2,609	2,034	2,318	2,120	1,785	1,459
33,530	35,619	36,961	39,761	38,983	27,339
4,998	4,239	1,493	1,507	2,783	1,824
147	153	172	193	188	174
122	145	176	196	181	46
84	100	117	137	120	121
26,652	29,621	28,000	27,522	28,506	26,848

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

	2018	2017	2016	2015
General Government:				
Legislative and Executive				
Auditor				
Vehicles	2	3	2	2
Commissioners				
Vehicles	2	2	2	2
Prosecuting Attorney				
Vehicles	0	1	1	1
Judicial				
Adult Probation				
Vehicles	2	2	2	2
Juvenile Court and Juvenile Detention				
Vehicles	7	7	6	5
Public Safety				
Emergency Management Agency				
Vehicles	2	2	2	2
Sheriff and Justice Center				
Vehicles	66	65	64	64
Public Works				
Engineer				
Vehicles	55	57	56	54
Centerline Miles of Roads	244	245	245	245
Number of Bridges	443	441	441	441
Number of Culverts	2500	2500	2500	2500
Solid Waste Management District				
Vehicles	1	1	1	1
Health				
Dog and Kennel				
Vehicles	5	4	6	6
Human Services				
Developmental Disabilities				
Vehicles	82	87	87	95
Job and Family Services				
Vehicles	9	13	13	14
Veterans Services				
Vehicles	2	2	2	2
Economic Development				
Economic Development				
Vehicles	0	0	0	0
Business-Type Activity:				
Building Inspection				
Vehicles	14	13	12	11
Landfill				
Vehicles	5	5	5	5
Nursing Home				
Vehicles	2	1	1	2

Source: Various County Departments

2014	2013	2012	2011	2010	2009
2	2	2	2	2	2
2	2	2	2	2	2
1	1	1	1	1	1
2	2	2	2	2	2
5	5	5	5	5	5
2	2	2	2	2	2
65	60	60	66	61	78
54	52	50	48	52	54
245	245	245	244	241	242
444	439	438	438	435	442
2500	2500	2100	2100	2100	2100
1	3	3	3	3	3
6	5	5	5	6	7
95	97	97	95	92	104
14	11	11	11	11	11
2	2	2	2	2	2
2	2	2	2	2	2
11	10	10	10	10	14
4	4	4	4	4	4
2	2	2	2	2	2

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Wood County Courthouse Complex

On the front cover is a photograph of the Fort Meigs mural located on the third floor of the Wood County Courthouse. Fort Meigs overlooks the Maumee River in Perrysburg, Ohio, and was built to help fortify the region during the War of 1812. In 2018, both the Fort Meigs mural and the Oil Field mural, also located on the third floor of the Courthouse, were repaired and restored to help ensure their preservation for future generations to enjoy. In 2020, Wood County will celebrate its 200th anniversary. The Wood County Courthouse Complex is located on the north side of Court Street between Prospect and Summit Streets in Bowling Green, Ohio.

WOOD COUNTY OFFICES

1 COURTHOUSE SQUARE
BOWLING GREEN, OHIO 43402

(419) 354-9150

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OHIO AUDITOR OF STATE
KEITH FABER



WOOD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 24, 2019**