

**WOOD COUNTY
DECEMBER 31, 2021**

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards	4
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	9
Schedule of Findings	13
 Attachment: Annual Comprehensive Financial Report	

This page intentionally left blank.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Job and Family Services</i>				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FFY21		\$438,471
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FFY22		161,700
Total AL # 10.561				<u>600,171</u>
Total SNAP Cluster				<u>600,171</u>
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster				
School Breakfast Program				
Juvenile Court	10.553	FY21		5,078
Juvenile Court	10.553	FY22		5,506
Board of DD	10.553	FY21		5,745
Board of DD	10.553	FY22		4,310
Total AL # 10.553				<u>20,639</u>
National School Lunch Program				
Juvenile Court	10.555	FY21		8,089
Juvenile Court	10.555	FY22		9,598
COVID-19 Juvenile Court	10.555	FY22		2,043
Juvenile Court - Food Donation	10.555	FY21		15,795
Juvenile Court - Food Donation	10.555	FY22		13,756
Board of DD	10.555	FY21		9,468
Board of DD	10.555	FY22		7,697
Total AL # 10.555				<u>66,446</u>
Total Child Nutrition Cluster				<u>87,085</u>
Total U.S. Department of Agriculture				<u>687,256</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
Small Cities Program	14.228	B-F-2018-1DB-1		598,428
Small Cities Program	14.228	B-C-2020-1DB-1		176,343
Small Cities Program	14.228	B-F-2020-1DB-1		4,741
Small Cities Program	14.228	B-X-2019-1DB-1		11,990
Total AL # 14.228				<u>791,502</u>
Home Investment Partnerships Program	14.239	B-C-2020-1DB-2		206,558
Total AL # 14.239				<u>206,558</u>
Total U.S. Department of Housing and Urban Development				<u>998,060</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Department of Public Safety</i>				
COVID-19 Coronavirus Emergency Supplemental Funding Program				
Total AL # 16.034	16.034	2020-CE-CTF-2167		21,023
				<u>21,023</u>
<i>Passed Through Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2021-VOCA-133898966		49,003
Crime Victim Assistance	16.575	2022-VOCA-134719166		9,490
<i>Passed Through Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2021-VOCA-134142244		41,572
Crime Victim Assistance	16.575	2022-VOCA-134719218		9,423
Total AL # 16.575				<u>109,488</u>
<i>Passed Through Ohio Office of Criminal Justice Services</i>				
Violence Against Women Formula Grants	16.588	2020-WF-VA2-8118		60,000
Total AL # 16.588				<u>60,000</u>
Total U.S. Department of Justice				<u>190,511</u>
U.S. DEPARTMENT OF LABOR				
<i>Passed Through the Montgomery County WIA Area 7</i>				
WIOA - Unemployment Insurance				
WIOA - Unemployment Insurance	17.225	PY20		35,207
WIOA - Unemployment Insurance	17.225	PY21		7,808
Total WIOA Unemployment Insurance				<u>43,015</u>
WIOA Cluster				
WIOA - Adult Program				
WIOA - Adult Program	17.258	FY20		68,346
WIOA - Adult Program	17.258	PY20		34,683
WIOA - Adult Program	17.258	FY21		119,683
Total WIOA Adult				<u>222,712</u>
WIOA - Youth Activities				
WIOA - Youth Activities	17.259	PY19		102,493
WIOA - Youth Activities	17.259	PY20		194,627
Total WIOA Youth				<u>297,120</u>
WIOA - Dislocated Workers Formula Grants				
WIOA - Dislocated Workers Formula Grants	17.278	FY20		186,867
WIOA - Dislocated Workers Formula Grants	17.278	PY20		28,051
WIOA - Dislocated Workers Formula Grants	17.278	FY21		24,226
WIOA - Dislocated Workers Formula Grants	17.278	FY21		36,420
Total WIOA Dislocated Workers Formula Grants				<u>275,564</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
(CONTINUED)**

FEDERAL GRANTOR Passed Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Total WIOA Cluster				<u>795,396</u>
H-1B Job Training Grants	17.268	FY21		<u>5,497</u>
Total U.S. Department of Labor				<u>843,908</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through Ohio Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	108147		197,833
Highway Planning and Construction	20.205	104428		942,364
Highway Planning and Construction	20.205	104428		747,692
Highway Planning and Construction	20.205	109082		100,000
Highway Planning and Construction	20.205	98749		72,665
Highway Planning and Construction	20.205	108980		112,815
Highway Planning and Construction	20.205	109559		276,978
Total AL # 20.205				<u>2,450,347</u>
Total Highway Planning and Construction Cluster				<u>2,450,347</u>
Passed Through Ohio Department of Public Safety				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2021-00038		8,651
Total AL # 20.600				<u>8,651</u>
Total Highway Safety Cluster				<u>8,651</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2021-00038		12,115
Total AL # 20.608				<u>12,115</u>
Total U.S. Department of Transportation				<u>2,471,113</u>
ELECTION ASSISTANCE COMMISSION				
Passed Through Ohio Secretary of State				
HAVA Election Security Grants	90.404			15,915
Total AL # 90.404				<u>15,915</u>
Total Election Assistance Commission				<u>15,915</u>
U.S. DEPARTMENT OF EDUCATION				
Passed Through Ohio Department of Developmental Disabilities				
Special Education_Grants for Infants and Families	84.181	H181A190024		89,101
Special Education_Grants for Infants and Families	84.181	H181A200024		54,449
Total AL # 84.181				<u>143,550</u>
Total U.S. Department of Education				<u>143,550</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Program				
COVID-19 Provider Relief Fund	93.498			86,155
COVID-19 Provider Relief Fund	93.498			14,041
COVID-19 Provider Relief Fund	93.498			241,219
COVID-19 Provider Relief Fund	93.498			77,939
COVID-19 Provider Relief Fund	93.498			58,978
COVID-19 Provider Relief Fund	93.498			33,232
COVID-19 Provider Relief Fund	93.498			6,270
Total AL # 93.498				<u>517,834</u>
Passed Through Ohio Department of Job and Family Services				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FFY21		7,128
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FFY21		12,452
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FFY22		12,715
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FFY21		16,136
MaryLee Allen Promoting Safe and Stable Families Program	93.556	FFY22		11,579
Total AL # 93.556				<u>60,010</u>
Temporary Assistance for Needy Families	93.558	FFY20		7,575
Temporary Assistance for Needy Families	93.558	FFY21	\$550,840	1,814,488
Temporary Assistance for Needy Families	93.558	FFY22		10,682
Total AL # 93.558			<u>550,840</u>	<u>1,832,745</u>
Child Support Enforcement	93.563	JFSFCS211		500
Child Support Enforcement	93.563	JFSCCS191		34,921
Child Support Enforcement	93.563	JFSCCS211		258,242
Child Support Enforcement	93.563	JFSCCS21		803,869
Child Support Enforcement	93.563	JFSCCS22		300,692
Total AL # 93.563				<u>1,398,224</u>
CCDF Cluster				
Child Care and Development Block Grant	93.575	FFY21		34,772
Total AL # 93.575				<u>34,772</u>
Total CCDF Cluster				<u>34,772</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY21		881
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FFY21		1,617
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FFY22		54,118
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FFY21		1,994
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FFY22		1,431
Total AL # 93.645				<u>60,041</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
(CONTINUED)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Foster Care Title IV-E	93.658	FFY21		994,269
Foster Care Title IV-E	93.658	FFY22		220,024
Total AL # 93.658				<u>1,214,293</u>
Adoption Assistance	93.659	FFY21		355,166
Adoption Assistance	93.659	FFY22		139,680
Total AL # 93.659				<u>494,846</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	FFY21		19,516
COVID-19 John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	FFY21		55,100
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	FFY22		3,428
Total AL # 93.674				<u>78,044</u>
Elder Abuse Prevention Intervention Program	93.747	FFY21		35,999
Total AL # 93.747				<u>35,999</u>
Children's Health Insurance Program	93.767	FFY21		54,307
COVID- 19 Children's Health Insurance Program	93.767	FFY21		3,162
Children's Health Insurance Program	93.767	FFY22		11,993
COVID-19 - Children's Health Insurance Program	93.767	FFY22		695
Total AL # 93.767				<u>70,157</u>
Medicaid Cluster				
Medical Assistance Program	93.778	FFY21	104,564	946,706
Medical Assistance Program	93.778	FFY22		308,438
Medical Assistance Program	93.778	FFY21		3,002
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medicaid Cluster				
Medical Assistance Program	93.778	2105OH5ADM		524,253
Medical Assistance Program	93.778	2205OH5ADM		183,755
Total AL # 93.778			<u>104,564</u>	<u>1,966,154</u>
Total Medicaid Cluster			<u>104,564</u>	<u>1,966,154</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	FY21	80,605	80,605
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	FY22	47,766	47,766
Total AL # 93.104			<u>128,371</u>	<u>128,371</u>
Opioid STR	93.788	FY21	793,584	793,584
Opioid STR	93.788	FY22	340,887	340,887
Total AL # 93.788			<u>1,134,471</u>	<u>1,134,471</u>
Block Grants for Community Mental Health Services				
Community Plan	93.958	FY21		35,361
Community Plan	93.958	FY22		35,361
Forensic Services	93.958	FY21		1,100
Forensic Services	93.958	FY22		1,100
Total AL # 93.958				<u>72,922</u>
Block Grants for the Prevention and Treatment of Substance Abuse				
Rural Women's Residential Project	93.959	FY21	223,578	223,578
Rural Women's Residential Project	93.959	FY22	57,448	57,448
Federal Per Capita - Prevention	93.959	FY21	60,106	60,106
Federal Per Capita - Prevention	93.959	FY22	60,106	60,106
Federal Per Capita - Treatment	93.959	FY21		130,697
Federal Per Capita - Treatment	93.959	FY22		92,459
Total AL # 93.959			<u>401,238</u>	<u>624,394</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	FFY21		702,219
Social Services Block Grant	93.667	FFY22		252,525
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant	93.667	FY21	45,279	45,279
Social Services Block Grant	93.667	FY22	15,452	15,452
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	FY21		89,256
Total AL # 93.667			<u>60,731</u>	<u>1,104,731</u>
Total U.S. Department of Health and Human Services			<u>2,380,215</u>	<u>10,828,008</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005		6,478
Emergency Management Performance Grants	97.042	EMC-2020-EP-00014		95,159
Total U.S. Department of Homeland Security				<u>101,637</u>
Total Expenditures of Federal Awards			<u><u>\$2,380,215</u></u>	<u><u>\$16,279,958</u></u>

The accompanying notes are an integral part of this schedule.

WOOD COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wood County, Ohio (the County) under programs of the federal government for the year ended December 31, 2021. 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, 2021 is \$1,310,139.

WOOD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

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 2021, the County made allowable transfers of \$629,898 from the Temporary Assistance for Needy Families (TANF) (AL #93.558) program to the Social Services Block Grant (SSBG) (AL #93.667) program. The Schedule shows the County spent approximately \$1,832,745 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 2021 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$2,462,643
Transfer to Social Services Block Grant	<u>(629,898)</u>
Total Temporary Assistance for Needy Families	<u>\$1,832,745</u>

NOTE J – MEDICAID ADMINISTRATIVE CLAIMING

During the calendar year, the County Board of Developmental Disabilities received payments for Medicaid Administrative Claiming (MAC) reconciliation of calendar year 2020 MAC payments from the Ohio Department of Developmental Disabilities for the Medicaid program (AL #93.778) totaling \$349,042. This activity is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

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

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 22, 2022. Our report includes a reference to other auditors who audited the financial statements of Wood County Port Authority, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio

September 22, 2022

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

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

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

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Wood County, Ohio's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Wood County's major federal programs for the year ended December 31, 2021. Wood County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Wood County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated September 22, 2022. Our report refers to other auditors whom audited the financial statements of Wood County Port Authority, the discretely presented component unit, as described in our report on the County's financial statements. Our opinion also noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 22, 2022

This page intentionally left blank.

WOOD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

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):	Temporary Assistance for Needy Families – AL #93.558 Child Support Enforcement – AL #93.563 Foster Care Title IV-E – AL #93.658 Social Services Block Grant – AL #93.667 SNAP Cluster Block Grants for the Prevention and Treatment of Substance Abuse – AL #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?	No

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

WOOD COUNTY, OHIO



Annual Comprehensive Financial Report
FOR THE YEAR ENDED
DECEMBER 31, 2021
Matthew Oestreich, Auditor

**INTRODUCTORY
SECTION**

WOOD COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For The Year Ended December 31, 2021

Prepared by the Wood County
Auditor's Office

Matthew Oestreich
County Auditor

This Page Intentionally Left Blank

WOOD COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page.....	i
Table of Contents	iii
Letter of Transmittal.....	vii
Principal Officials.....	xii
Organizational Chart	xiii
Certificate of Achievement.....	xiv

FINANCIAL SECTION

Independent Auditor’s Report	1
General Purpose External Financial Statements	
Management’s Discussion and Analysis.....	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position - Primary Government and Discretely Presented Component Unit.....	16
Statement of Activities - Primary Government and Discretely Presented Component Unit.....	18
Fund Financial Statements	
Balance Sheet - Governmental Funds.....	22
Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities.....	25
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	26
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to Statement of Activities.....	28
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual:	
General Fund.....	30
Motor Vehicle and Gasoline Tax Fund	31
Alcohol, Drug Addiction, and Mental Health Services Fund.....	32
Job and Family Services Fund.....	33
Developmental Disabilities Fund	34
American Rescue Plan Fund	35

TABLE OF CONTENTS

(continued)

FINANCIAL SECTION (continued)

Statement of Fund Net Position - Proprietary Funds	36
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	40
Statement of Cash Flows - Proprietary Funds	42
Statement of Fiduciary Net Position - Custodial Funds	46
Statement of Change in Fiduciary Net Position - Custodial Funds	47
Notes to the Basic Financial Statements	49
Required Supplementary Information	
Schedule of the County's Proportionate Share of the Net Pension Liability (Asset) -	
Ohio Public Employees Retirement System - Traditional Plan	114
Ohio Public Employees Retirement System - Combined Plan	117
State Teachers Retirement System.....	118
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset) -	
Ohio Public Employees Retirement System	120
State Teachers Retirement System.....	122
Schedule of the County's Contributions -	
Ohio Public Employees Retirement System	124
State Teachers Retirement System.....	126
Notes to the Required Supplementary Information	128
Combining Statements and Individual Fund Schedules	133
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions.....	135
Combining Balance Sheet - Nonmajor Governmental Funds	141
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds.....	155
Combining Statements - Nonmajor Proprietary Funds	
Fund Descriptions.....	169
Combining Statement of Fund Net Position - Internal Service Funds	170

TABLE OF CONTENTS

(continued)

FINANCIAL SECTION (continued)

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds	171
Combining Statement of Cash Flows - Internal Service Funds.....	172
Combining Statements - Custodial Funds	
Fund Descriptions.....	173
Combining Statement of Fiduciary Net Position - Custodial Funds.....	175
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds.....	179
Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual	
Major Funds	184
Nonmajor Funds.....	204

STATISTICAL SECTION

Description	S-1
Net Position - Last Ten Years.....	S-2
Changes in Net Position - Last Ten Years.....	S-4
Fund Balance - Governmental Funds - Last Ten Years.....	S-8
Changes in Fund Balance - Governmental Funds - Last Ten Years.....	S-10
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years.....	S-12
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years.....	S-14
Property Tax Levies and Collections - Real and Public Utility Real Property Taxes - Last Ten Years.....	S-20
Principal Taxpayers - Current Year and Nine Years Ago	S-21
Taxable Sales by Type - Last Ten Years.....	S-22

TABLE OF CONTENTS

(continued)

STATISTICAL SECTION (continued)

Ratio of Outstanding Debt by Type - Last Ten Years.....	S-24
Ratio of General Bonded Debt Outstanding - Last Ten Years.....	S-26
Computation of Direct and Overlapping Debt for Governmental Activities	S-27
Computation of Legal Debt Margin - Last Ten Years.....	S-28
Demographic and Economic Statistics - Last Ten Years.....	S-30
Principal Employers - Current Year and Nine Years Ago	S-31
Full-Time Equivalent County Government Employees by Program/Department - Last Ten Years.....	S-32
Operating Indicators by Program/Department - Last Ten Years.....	S-34
Capital Asset Statistics by Program/Department - Last Ten Years.....	S-40

Matthew Oestreich, Wood County Auditor



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



September 22, 2022

Citizens of Wood County
Wood County Commissioners

It is my pleasure to present Wood County's Annual Comprehensive Financial Report for the year ended December 31, 2021. The Annual Comprehensive Financial Report conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provides a complete and full disclosure of all material financial elements of Wood County, including the financial information for the County's only component unit, the Wood County Port Authority. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

The Auditor of the State of Ohio, Keith Faber, has issued an unmodified opinion on Wood County's financial statements for the year ended December 31, 2021. 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 132,248. Bowling Green is the largest subdivision with a population of 30,808. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

Wood County saw another successful year for economic development in 2021, following a solid 2020. The unemployment rate in the county continued its decline from pandemic induced highs, ending the year at 4.2 percent.

Long time Wood County business First Solar continued its growth with the announcement and groundbreaking of an approximately 2 million square foot production facility in Lake Township. When complete, this new facility will make First Solar's Wood County campus the largest solar manufacturing "site" in the Western Hemisphere. Together with the 2018 project, First Solar's commitment to Lake Township will amount to over \$1 billion in investment and two thousand jobs.

These new projects were accompanied by substantial employment growth at the Amazon Fulfillment Center in Rossford that opened in 2020. When that project was announced, the facility promised to employ roughly one thousand associates but by the end of 2021 that number was approximately four thousand.

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

Major Initiatives

Future capital projects include renovations to the Justice Center, 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 2021 reflected a cautious, yet optimistic approach by the County. This resulted in expenditures that maintained quality services to the citizens of Wood County, allowed for modest equipment purchases and capital improvements, and protected the County's financial position through its excellent bond rating. Wood County's current bond rating with Moody's is Aa1.

The County's General Fund budget for 2021 was slightly higher than in 2020. Budget estimates for 2022 show a slight increase in budgeted expenditures compared to last year while also reflecting a strong fund balance and continued strength in sales tax.

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

Relevant Financial Policies

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

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

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its annual comprehensive financial report for the year ended December 31, 2020. This was the twenty-fifth consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

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

Lastly, I would like to acknowledge the fine efforts of the entire staff of the Wood County Auditor's Office. Special thanks must go to Chief Deputies Karen Young and Julie Allison, Deputy Auditors Cheryl Frobose and Bart Nenadovich for payroll information, and Amanda Holman, Caroline Lippert, and April Hugg for accounts payable detail.

Respectfully submitted,

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

Matthew Oestreich
Wood County Auditor

WOOD COUNTY, OHIO

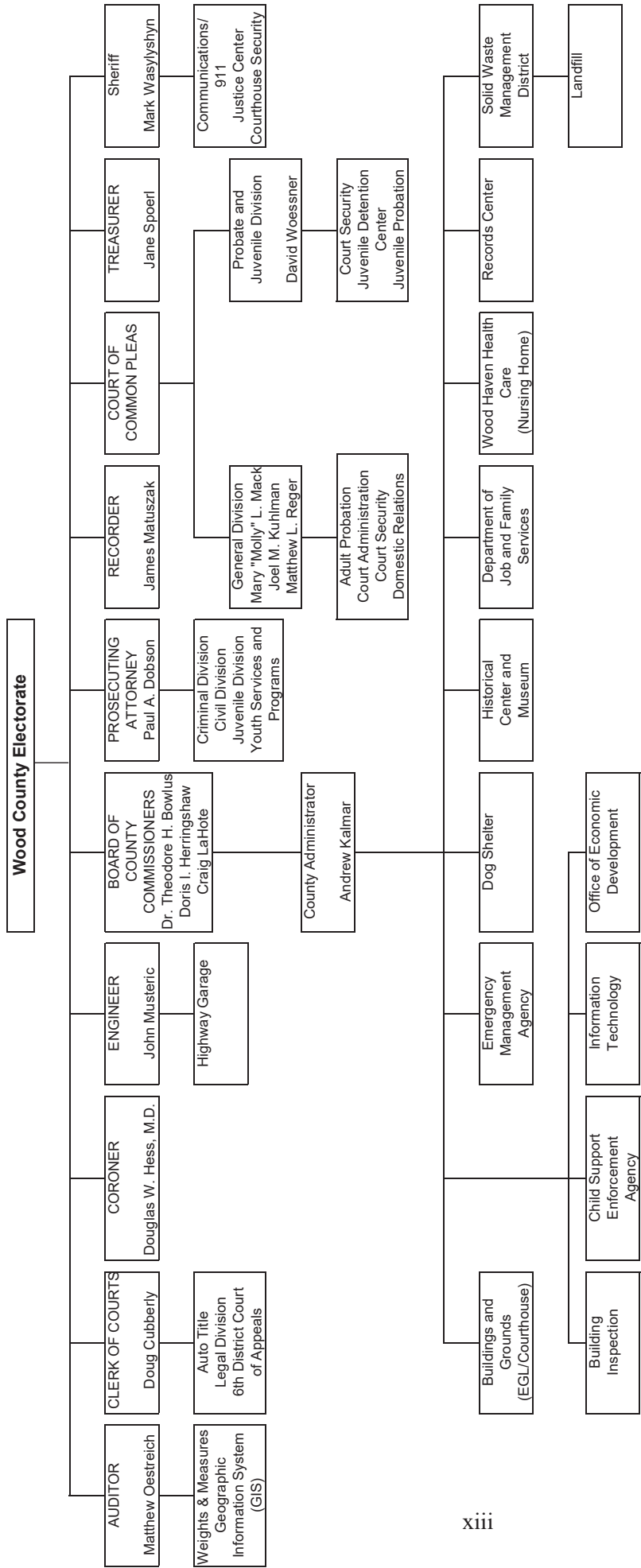
PRINCIPAL OFFICIALS

December 31, 2021

ELECTED OFFICIALS

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

WOOD COUNTY ORGANIZATIONAL CHART



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

DISCRETELY PRESENTED COMPONENT UNITS

Wood County Port Authority



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Wood County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

**FINANCIAL
SECTION**

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio as of December 31, 2021, 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; Developmental Disabilities; and American Rescue Plan funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Wood County Port Authority, which represents 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2021, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for Wood County Port Authority, are based solely on the report of other auditors.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 29 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying supplementary information, such as the combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

September 22, 2022

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
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, 2021. 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 2021 are as follows:

In total, the County's net position increased \$60,132,572 or 34 percent from the prior year. Governmental activities increased \$55,229,006 and business-type activities increased \$4,903,566.

Using this Annual Report

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

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

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

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2021. 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, 2021
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 27 to the basic financial statements.

Reporting the County's Most Significant Funds

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

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

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

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

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2021 and 2020.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<u>Assets</u>						
Current and Other Assets	\$264,916,177	\$237,852,402	\$8,163,548	\$6,982,217	\$273,079,725	\$244,834,619
Net Pension Asset	588,134	423,205	69,648	50,017	657,782	473,222
Net OPEB Asset	4,859,509	79,593	564,164	0	5,423,673	79,593
Capital Assets, Net	105,706,943	100,396,036	6,598,777	6,570,830	112,305,720	106,966,866
Total Assets	<u>376,070,763</u>	<u>338,751,236</u>	<u>15,396,137</u>	<u>13,603,064</u>	<u>391,466,900</u>	<u>352,354,300</u>
<u>Deferred Outflows of Resources</u>						
Pension	7,554,940	8,492,664	864,266	981,937	8,419,206	9,474,601
OPEB	3,406,352	5,721,714	402,068	677,303	3,808,387	6,397,896
Total Deferred Outflows of Resources	<u>10,961,292</u>	<u>14,214,378</u>	<u>1,266,334</u>	<u>1,659,240</u>	<u>12,227,593</u>	<u>15,872,497</u>
<u>Liabilities</u>						
Current and Other Liabilities	19,306,066	6,652,802	1,087,785	1,117,184	20,393,851	7,769,986
Long-Term Liabilities						
Pension	40,835,314	52,360,328	4,767,188	6,070,800	45,602,502	58,431,128
OPEB	0	35,338,720	0	4,184,846	0	39,523,566
Other Amounts	9,962,349	11,767,460	9,215,962	9,101,583	19,178,311	20,869,043
Total Liabilities	<u>70,103,729</u>	<u>106,119,310</u>	<u>15,070,935</u>	<u>20,474,413</u>	<u>85,174,664</u>	<u>126,593,723</u>
<u>Deferred Inflows of Resources</u>						
Pension	18,100,867	11,465,320	2,083,978	1,311,826	20,184,845	12,777,146
OPEB	14,664,016	5,361,119	1,723,744	595,817	16,387,727	5,955,815
Other Amounts	44,761,645	45,847,073	0	0	44,761,645	45,847,073
Total Deferred Inflows of Resources	<u>77,526,528</u>	<u>62,673,512</u>	<u>3,807,722</u>	<u>1,907,643</u>	<u>81,334,217</u>	<u>64,580,034</u>
<u>Net Position</u>						
Net Investment in Capital Assets	103,024,794	97,818,305	5,821,893	5,690,818	108,846,687	103,509,123
Restricted	92,949,283	85,801,819	0	0	92,949,283	85,801,819
Unrestricted (Deficit)	43,427,721	552,668	(8,038,079)	(12,810,570)	35,389,642	(12,257,902)
Total Net Position (Deficit)	<u>\$239,401,798</u>	<u>\$184,172,792</u>	<u>(\$2,216,186)</u>	<u>(\$7,119,752)</u>	<u>\$237,185,612</u>	<u>\$177,053,040</u>

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

The net pension liability (asset) and the net OPEB asset reported by the County at December 31, 2021, is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB 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 (as applicable). GASB Statements No. 68 and No. 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and State law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB Statements No. 68 and No. 75 require the net pension liability (asset) and the net OPEB 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.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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

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

Pension/OPEB changes noted in the above table reflect an overall decrease in deferred outflows and overall increase in deferred inflows. These changes are affected by changes in benefits, contribution rates, return on investments, and actuarial assumptions. The increase in the net pension/OPEB asset and decrease in the net pension/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 \$24 million. A substantial portion of this increase was related to Coronavirus Relief funding the County received in 2021 through the American Rescue Plan Act (ARPA), none of which was spent during the year. The General Fund, along with several other funds (such as Job and Family Services and Developmental Disabilities funds) also took in revenue significantly over the costs of operations for the year which also contributed to the increase in cash and cash equivalents as of year end. The increase in net capital assets and the investment in capital assets represents current year additions significantly exceeding annual depreciation. These additions were not funded with debt. The increase in current and other liabilities is almost entirely related to the ARPA funding recorded as unearned revenue as the resources had been received before the eligibility requirements had been met. The decrease in other long-term liabilities represents scheduled debt retirement along with a reduction in outstanding claims payable as of year end. The increase in unrestricted net position, while substantially impacted by the above items, also reflects the significant decrease in the pension/OPEB liability. While changes in pension/OPEB related assumptions led to the decrease in these liabilities, the most significant change was due to the health care group plans offered by the system being discontinued for non-Medicare and reemployed employees and those changes being reflected in the December 31, 2020, measurement date. This change resulted in the elimination of the net OPEB liability and an increase in the net OPEB asset.

For business-type activities, the increase in current and other assets was primarily due to an increase in cash and cash equivalents. An overall increase in charges for services revenue, (such as building inspections which were depressed in the prior year due to COVID) as well as unspent COVID relief monies at year end led to this increase. Like governmental activities, there was a significant change in the pension/OPEB liability, for reasons outlined above, resulting in the elimination of the OPEB liability, the recognition of an OPEB asset, and a substantial impact on net position.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

Table 2 reflects the change in net position for 2021 and 2020.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$25,891,818	\$24,175,950	\$12,692,331	\$11,839,240	\$38,584,149	\$36,015,190
Operating Grants, Contributions, and Interest	29,526,160	37,536,756	606,455	218,761	30,132,615	37,755,517
Capital Grants and Contributions	2,664,510	1,747,551	0	0	2,664,510	1,747,551
Total Program Revenues	<u>58,082,488</u>	<u>63,460,257</u>	<u>13,298,786</u>	<u>12,058,001</u>	<u>71,381,274</u>	<u>75,518,258</u>
General Revenues						
Property Taxes Levied for:						
General Operating	7,998,799	7,594,014	0	0	7,998,799	7,594,014
Health-Alcohol, Drug Addiction, and Mental Health Services	8,036,379	7,975,420	0	0	8,036,379	7,975,420
Human Services-Job and Family Services	3,756,670	3,784,437	0	0	3,756,670	3,784,437
Human Services- Developmental Disabilities	21,024,640	21,150,478	0	0	21,024,640	21,150,478
Human Services-Senior Citizens	2,079,130	2,037,774	0	0	2,079,130	2,037,774
Conservation and Recreation- Historical Center	170,206	161,568	0	0	170,206	161,568
Payment in Lieu of Taxes	65,096	65,037	0	0	65,096	65,037
Permissive Sales Taxes	26,808,192	24,513,928	0	0	26,808,192	24,513,928
Other Local Taxes	213,104	189,995	0	0	213,104	189,995
Grants and Entitlements	4,319,939	3,556,617	0	0	4,319,939	3,556,617
Interest	(357,771)	2,263,933	0	0	(357,771)	2,263,933
Other	1,052,086	2,116,359	154,714	235,997	1,206,800	2,352,356
Total General Revenues	<u>75,166,470</u>	<u>75,409,560</u>	<u>154,714</u>	<u>235,997</u>	<u>75,321,184</u>	<u>75,645,557</u>
Total Revenues	<u>133,248,958</u>	<u>138,869,817</u>	<u>13,453,500</u>	<u>12,293,998</u>	<u>146,702,458</u>	<u>151,163,815</u>
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	3,498,354	26,348,974	0	0	3,498,354	26,348,974
Judicial	9,620,428	9,118,610	0	0	9,620,428	9,118,610
Intergovernmental	329,045	468,200	0	0	329,045	468,200
Internal Service Fund-External Portion	1,715,103	1,811,264	0	0	1,715,103	1,811,264
Public Safety	10,848,283	11,786,514	0	0	10,848,283	11,786,514
Public Works	10,191,267	10,871,520	0	0	10,191,267	10,871,520
Health						
Alcohol, Drug Addiction, and Mental Health Services	12,056,541	12,159,204	0	0	12,056,541	12,159,204
Other Health	498,303	675,621	0	0	498,303	675,621
Human Services						
Job and Family Services	9,827,668	13,556,613	0	0	9,827,668	13,556,613
Child Support Enforcement Agency	1,410,365	2,435,156	0	0	1,410,365	2,435,156
Developmental Disabilities	12,443,646	20,674,729	0	0	12,443,646	20,674,729
Other Human Services	2,801,245	3,174,091	0	0	2,801,245	3,174,091
Conservation and Recreation	460,549	433,821	0	0	460,549	433,821
Economic Development	2,068,472	1,349,481	0	0	2,068,472	1,349,481
Interest and Fiscal Charges	129,883	152,160	0	0	129,883	152,160
Building Inspection	0	0	705,647	1,641,986	705,647	1,641,986
Nursing Home	0	0	4,950,762	8,246,956	4,950,762	8,246,956
Landfill	0	0	3,014,325	3,244,264	3,014,325	3,244,264
Total Expenses	<u>77,899,152</u>	<u>115,015,958</u>	<u>8,670,734</u>	<u>13,133,206</u>	<u>86,569,886</u>	<u>128,149,164</u>

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Increase (Decrease) in						
Net Position before Transfers	\$55,349,806	\$23,853,859	\$4,782,766	(\$839,208)	\$60,132,572	\$23,014,651
Transfers	(120,800)	(560,613)	120,800	560,613	0	0
Increase (Decrease) in Net Position	55,229,006	23,293,246	4,903,566	(278,595)	60,132,572	23,014,651
Net Position (Deficit) Beginning of Year	184,172,792	160,879,546	(7,119,752)	(6,841,157)	177,053,040	154,038,389
Net Position (Deficit) End of Year	<u>\$239,401,798</u>	<u>\$184,172,792</u>	<u>(\$2,216,186)</u>	<u>(\$7,119,752)</u>	<u>\$237,185,612</u>	<u>\$177,053,040</u>

For governmental activities, there was an 8 percent decrease in program revenues; however, there was an increase in both charges for services and capital grants and contributions. The increase in charges for services was due to an increase in fines and forfeitures (depleted in prior year due to COVID) and there was an increase in real estate assessment fees. The increase in capital grants and contributions was related to additional resources from the Ohio Department of Transportation and the Ohio Public Works Commission for public works projects (roads/bridges). The decrease in operating grants and contributions is primarily related to COVID relief resources received in 2020 versus the amount received in 2021. While there was little change in general revenues in total, the increase in permissive sales taxes reflects continuing economic recovery, the increase in intergovernmental revenue reflects an increase in State provided resources (local government funding) and an increase in casino revenue, and the decrease in interest revenue reflects the impact of market changes on the County's investments in 2021. The significant decrease in expenses is primarily related to the decrease in pension, and most significantly OPEB, expenses.

For business-type activities, the increase in revenues was largely due to the increase in inspection and permit activity, rebounding from the depleted activity in the prior year caused by the pandemic. The increase in operating grants and contributions is due to COVID relief resources. Like governmental activities, the overall decrease in expenses was mostly the result of pension and OPEB related changes.

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
General Government:				
Legislative and Executive	\$3,498,354	\$26,348,974	(\$3,365,332)	\$18,325,466
Judicial	9,620,428	9,118,610	4,294,393	4,171,663
Intergovernmental	329,045	468,200	329,045	468,200
Internal Service Fund-External Portion	1,715,103	1,811,264	(160,902)	108,291
Public Safety	10,848,283	11,786,514	8,864,761	4,583,524
Public Works	10,191,267	10,871,520	(6,120,530)	(2,938,253)
Health				
Alcohol, Drug Addiction and Mental Health Services	12,056,541	12,159,204	7,514,543	6,864,129
Other Health	498,303	675,621	142,666	278,339
Human Services				
Job and Family Services	9,827,668	13,556,613	(1,031,500)	2,410,635
Child Support Enforcement Agency	1,410,365	2,435,156	(704,604)	573,566
Developmental Disabilities	12,443,646	20,674,729	6,512,453	13,183,616
Other Human Services	2,801,245	3,174,091	2,558,627	2,903,462
Conservation and Recreation	460,549	433,821	441,855	415,907
Economic Development	2,068,472	1,349,481	411,306	54,996
Interest and Fiscal Charges	129,883	152,160	129,883	152,160
Total Expenses	<u>\$77,899,152</u>	<u>\$115,015,958</u>	<u>\$19,816,664</u>	<u>\$51,555,701</u>

For 2021, 25 percent of the costs for services provided by the County were paid for by general revenues (45 percent in the prior year). COVID relief resources received in each of these years impacted the costs of services provided by general revenues.

Costs for both the legislative and executive and judicial programs were well supported through charges for services (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). Public works expenses are provided for through permissive motor vehicle license monies as well as operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals. In 2021, the decrease in pension expense and negative OPEB expense significantly reduced program expenses for legislative and the executive, public works, and human services programs.

Governmental Funds Financial Analysis

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

The General Fund had a modest increase in fund balance of less than 3 percent. There was little change in total revenues; a decrease in interest revenue (market value losses on the County's investments) was offset by an increase in permissive sales taxes. An increase in total expenditures was partially offset by a reduction in the amount of transfers the General Fund made to other funds to subsidize operations.

The one percent decrease in fund balance in the Motor Vehicle and Gasoline Tax Fund was not significant. There was an increase in both revenues and expenditures as a result of road and bridge projects that were funded with resources from the Ohio Department of Transportation and the Ohio Public Works Commission.

There was a slight decrease in revenues in the Alcohol, Drug Addiction, and Mental Health Services Fund and expenditures were comparable to the prior year. With expenditures keeping within current year revenues, there was a slight increase in fund balance.

Revenues were similar to the prior year for the Job and Family Services Fund, and, despite an increase in expenditures (approximately \$918,000), there was a 9 percent increase in fund balance as the department kept expenditures within current year revenues.

Fund balance increased \$4.6 million in the Developmental Disabilities Fund. There was a decrease in both charges for services and grant funding in 2021 resulting in a 5 percent decrease in total revenue. However, there was also a decrease in expenditures of approximately \$809,000. Services are provided based on demand from developmentally challenged residents.

The American Rescue Plan Fund accounts for federal COVID relief and recovery monies received during the year (\$12.7 million). The eligibility requirements were not met for these resources and were reflected as unearned revenue at year end.

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

Business-Type Activities Financial Analysis

Net position increased substantially in the Building Inspection Fund due to the restoration of inspection and permitting activity in 2021 (had been depleted in the prior year due to the pandemic's impact). There was also a decrease in personal services costs due to fewer staff and the effect of the decrease in pension/OPEB expenses.

There was a significant increase in net position in the Nursing Home Fund. There was a decrease in charges for services of 6 percent (charges based on occupancy). However, there was a 39 percent decrease in expenses. This was almost entirely in personal services costs due to fewer staff and the effect of the decrease in pension/OPEB expenses. Management is actively increasing their marketing efforts to improve census numbers.

Net position increased approximately 4 percent in the Landfill Fund; however, the fund continues to have a deficit net position. Revenues are based on the amount of trash dumped. Both revenues and expenses decreased by a similar amount. The increase in fund balance is due, in large part, to resources received from the disposal of capital assets.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

Budgetary Highlights

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

The County's most significant budgeted fund is the General Fund. For revenues, changes from the original budget to the final budget were not significant; however, the County did lower its expectation for interest revenue as a result of market fluctuations. Changes from the final budget to actual revenues changed substantially for permissive sales taxes, charges for services, and intergovernmental revenues (all conservative estimates). For expenditures, the County increased the estimate for the legislative and executive program by \$2 million; however, the actual expenditures for this program more closely mirrored the original budget. The decrease in actual expenditures from the final budget was due to conservative budgeting.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2021, was \$103,024,794 and \$5,821,893, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of the Developmental Disabilities building and improvements, road improvements (paving Luckey, Emerson, Huffman, Oregon, and Custar roads), bridge improvements (bridges on Hull Prairie, Stony Ridge, and Gorril roads), vehicles, and highway garage equipment. Disposals included a building and replacing bridges, vehicles, and equipment. Additions for the business-type activities included a new vehicle for the Building Inspection department, an air handler for the Nursing Home, and a new compactor at the Landfill. Disposals consisted of replaced vehicles and equipment. For further information regarding the County's capital assets, refer to Note 12 to the basic financial statements.

Debt - At December 31, 2021, the County had several long-term obligations outstanding including \$4,086,265 in general obligation bonds and \$32,477 in OPWC loans. Of this amount, \$750,000 will be repaid from business-type activities. There was no new debt issued during 2021.

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

Current Issues

The unemployment rate for the County in March 2022 was 3.4 percent, which is lower than the rate of 4.2 percent one year ago (March 2021). This rate is lower than the State rate of 4.4 and the national rate of 3.8 percent.

Sales tax revenue for 2021 was 8.6 percent higher than 2020. So far in 2022, sales tax revenues compared to last year (January through April) are more than 5.5 percent higher.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

Request for Information

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

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Unit
December 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total*	Wood County Port Authority
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$175,935,603	\$9,706,604	\$185,642,207	\$0
Cash and Cash Equivalents in Segregated Accounts	1,062,763	26,060	1,088,823	660,678
Cash and Cash Equivalents with Fiscal Agent	2,312,393	0	2,312,393	0
Investments with Fiscal Agent	14,650,170	0	14,650,170	0
Accounts Receivable	70,887	527,833	598,720	0
Accrued Interest Receivable	87,184	0	87,184	0
Permissive Sales Taxes Receivable	7,144,559	0	7,144,559	0
Due from Other Governments	11,071,807	648,714	11,720,521	797,839
Prepaid Items	738,988	1,901	740,889	0
Materials and Supplies Inventory	655,575	62,309	717,884	0
Internal Balances	2,809,873	(2,809,873)	0	0
Property Taxes Receivable	45,739,012	0	45,739,012	0
Payment in Lieu of Taxes Receivable	67,442	0	67,442	0
Notes Receivable	1,643,259	0	1,643,259	0
Special Assessments Receivable	926,662	0	926,662	0
Net Pension Asset	588,134	69,648	657,782	0
Net OPEB Asset	4,859,509	564,164	5,423,673	0
Nondepreciable Capital Assets	3,387,312	904,000	4,291,312	7,410,507
Depreciable Capital Assets, Net	102,319,631	5,694,777	108,014,408	0
Total Assets	376,070,763	15,396,137	391,466,900	8,869,024
<u>Deferred Outflows of Resources</u>				
Pension	7,554,940	864,266	8,419,206	0
OPEB	3,406,352	402,068	3,808,387	0
Total Deferred Outflows of Resources	10,961,292	1,266,334	12,227,593	0
<u>Liabilities</u>				
Accrued Wages Payable	1,669,251	182,028	1,851,279	0
Employee Withholdings Payable	41,349	0	41,349	0
Accounts Payable	2,539,030	200,267	2,739,297	638,329
Contracts Payable	1,041,001	0	1,041,001	0
Matured Compensated Absences Payable	44,799	0	44,799	0
Due to Other Governments	1,087,294	126,697	1,213,991	0
Unearned Revenue	12,704,835	576,293	13,281,128	0
Accrued Interest Payable	8,184	2,500	10,684	0
Matured Bonds Payable	24,000	0	24,000	0
Matured Interest Payable	23,742	0	23,742	0
Retainage Payable	122,581	0	122,581	0
Long-Term Liabilities:				
Due Within One Year	4,312,596	277,807	4,590,403	0
Due in More Than One Year	5,649,753	8,938,155	14,587,908	0
Net Pension Liability	40,835,314	4,767,188	45,602,502	0
Total Liabilities	70,103,729	15,070,935	85,174,664	638,329

(continued)

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Unit
December 31, 2021
(continued)

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total*	Wood County Port Authority
<u>Deferred Inflows of Resources</u>				
Property Taxes	\$44,694,203	\$0	\$44,694,203	\$0
Payment in Lieu of Taxes	67,442	0	67,442	0
Pension	18,100,867	2,083,978	20,184,845	0
OPEB	14,664,016	1,723,744	16,387,727	0
Total Deferred Inflows of Resources	77,526,528	3,807,722	81,334,217	0
<u>Net Position</u>				
Net Investment in Capital Assets	103,024,794	5,821,893	108,846,687	7,410,507
Restricted for:				
Debt Service	376,494	0	376,494	0
Capital Projects	54,462	0	54,462	0
Legislative and Executive	1,106,121	0	1,106,121	0
Judicial	2,512,226	0	2,512,226	0
Public Safety	1,145,224	0	1,145,224	0
Public Works	19,167,933	0	19,167,933	0
Health	7,520,448	0	7,520,448	0
Human Services	55,304,454	0	55,304,454	0
Economic Development	586,565	0	586,565	0
Other Purposes	5,175,356	0	5,175,356	0
Unrestricted (Deficit)	43,427,721	(8,038,079)	35,389,642	820,188
Total Net Position (Deficit)	\$239,401,798	(\$2,216,186)	\$237,185,612	\$8,230,695

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

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Unit
For the Year Ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$3,498,354	\$6,560,781	\$302,905	\$0
Judicial	9,620,428	4,635,732	690,303	0
Intergovernmental	329,045	0	0	0
Internal Service Fund-External Portion	1,715,103	1,876,005	0	0
Public Safety	10,848,283	1,423,556	559,966	0
Public Works	10,191,267	9,468,405	4,178,882	2,664,510
Health				
Alcohol, Drug Addiction, and Mental Health Services	12,056,541	1,523	4,540,475	0
Other Health	498,303	354,904	733	0
Human Services				
Job and Family Services	9,827,668	0	10,859,168	0
Child Support Enforcement Agency	1,410,365	459,561	1,655,408	0
Developmental Disabilities	12,443,646	355,389	5,575,804	0
Other Human Services	2,801,245	24,328	218,290	0
Conservation and Recreation	460,549	0	18,694	0
Economic Development	2,068,472	731,634	925,532	0
Interest and Fiscal Charges	129,883	0	0	0
Total Governmental Activities	77,899,152	25,891,818	29,526,160	2,664,510
<u>Business-Type Activities</u>				
Building Inspection	705,647	2,772,742	0	0
Nursing Home	4,950,762	6,958,496	606,455	0
Landfill	3,014,325	2,961,093	0	0
Total Business-Type Activities	8,670,734	12,692,331	606,455	0
Total Primary Government	\$86,569,886	\$38,584,149	\$30,132,615	\$2,664,510

Net (Expense) Revenue and Change in Net Position				
Primary Government			Component Unit	
Governmental Activities	Business-Type Activities	Total	Wood County Port Authority	
\$3,365,332	\$0	\$3,365,332	\$0	
(4,294,393)	0	(4,294,393)	0	
(329,045)	0	(329,045)	0	
160,902	0	160,902	0	
(8,864,761)	0	(8,864,761)	0	
6,120,530	0	6,120,530	0	
(7,514,543)	0	(7,514,543)	0	
(142,666)	0	(142,666)	0	
1,031,500	0	1,031,500	0	
704,604	0	704,604	0	
(6,512,453)	0	(6,512,453)	0	
(2,558,627)	0	(2,558,627)	0	
(441,855)	0	(441,855)	0	
(411,306)	0	(411,306)	0	
(129,883)	0	(129,883)	0	
(19,816,664)	0	(19,816,664)	0	
0	2,067,095	2,067,095	0	
0	2,614,189	2,614,189	0	
0	(53,232)	(53,232)	0	
0	4,628,052	4,628,052	0	
(19,816,664)	4,628,052	(15,188,612)	0	

(continued)

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Unit
For the Year Ended December 31, 2021
(continued)

	Program Revenues		
Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Component Unit</u>			
Wood County Port Authority	\$1,172,267	\$721,276	\$925,972
Total Component Unit	\$1,172,267	\$721,276	\$925,972

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position (Deficit) Beginning of Year

Net Position (Deficit) End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Change in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
\$0	\$0	\$0	\$474,981
0	0	0	474,981
7,998,799	0	7,998,799	0
8,036,379	0	8,036,379	0
3,756,670	0	3,756,670	0
21,024,640	0	21,024,640	0
2,079,130	0	2,079,130	0
170,206	0	170,206	0
65,096	0	65,096	0
26,808,192	0	26,808,192	0
213,104	0	213,104	0
4,319,939	0	4,319,939	0
(357,771)	0	(357,771)	0
1,052,086	154,714	1,206,800	0
75,166,470	154,714	75,321,184	0
(120,800)	120,800	0	0
75,045,670	275,514	75,321,184	0
55,229,006	4,903,566	60,132,572	474,981
184,172,792	(7,119,752)	177,053,040	7,755,714
<u>\$239,401,798</u>	<u>(\$2,216,186)</u>	<u>\$237,185,612</u>	<u>\$8,230,695</u>

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2021

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$36,852,385	\$14,419,989	\$7,459,841	\$7,828,513
Cash and Cash Equivalents in Segregated Accounts	462,669	0	0	0
Accounts Receivable	34,057	0	0	0
Accrued Interest Receivable	87,184	0	0	0
Permissive Sales Taxes Receivable	7,144,559	0	0	0
Due from Other Governments	2,430,274	5,234,918	997,495	715,489
Prepaid Items	514,650	6,466	6,995	7,491
Materials and Supplies Inventory	191,626	411,239	0	30,242
Interfund Receivable	4,291,355	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	158,344	0	0	0
Property Taxes Receivable	8,659,355	0	8,748,623	3,116,302
Payment in Lieu of Taxes Receivable	44,127	0	4,407	1,714
Notes Receivable	500,000	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$61,370,585	\$20,072,612	\$17,217,361	\$11,699,751
<u>Liabilities</u>				
Accrued Wages Payable	\$884,111	\$97,240	\$16,573	\$180,634
Employee Withholdings Payable	41,349	0	0	0
Accounts Payable	218,944	517,387	1,086,689	428,884
Contracts Payable	0	878,662	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	588,836	35,848	6,960	136,244
Interfund Payable	184,770	13,080	24,983	74,268
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Unearned Revenue	0	0	0	0
Retainage Payable	0	31,287	0	0
Total Liabilities	1,918,010	1,573,504	1,135,205	820,030
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	8,417,419	0	8,514,132	3,029,884
Payment in Lieu of Taxes Receivable	44,127	0	4,407	1,714
Unavailable Revenue	6,821,652	4,227,842	886,961	230,803
Total Deferred Inflows of Resources	15,283,198	4,227,842	9,405,500	3,262,401
<u>Fund Balance</u>				
Nonspendable	2,979,139	417,705	6,995	37,733
Restricted	0	13,853,561	6,669,661	7,579,587
Committed	2,250,332	0	0	0
Assigned	11,632,359	0	0	0
Unassigned (Deficit)	27,307,547	0	0	0
Total Fund Balance	44,169,377	14,271,266	6,676,656	7,617,320
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$61,370,585	\$20,072,612	\$17,217,361	\$11,699,751

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	American Rescue Plan	Permanent Improvement	Other Governmental	Total
\$48,282,281	\$12,707,313	\$27,510,753	\$15,030,440	\$170,091,515
19,544	0	0	580,550	1,062,763
0	0	0	36,830	70,887
0	0	0	0	87,184
0	0	0	0	7,144,559
953,152	0	0	740,479	11,071,807
60,205	0	0	17,418	613,225
7,577	0	0	14,891	655,575
20,920	0	1,048,744	22,522	5,383,541
0	0	0	0	158,344
21,710,341	0	0	3,504,391	45,739,012
14,714	0	0	2,480	67,442
0	0	708,906	434,353	1,643,259
0	0	0	926,662	926,662
<u>\$71,068,734</u>	<u>\$12,707,313</u>	<u>\$29,268,403</u>	<u>\$21,311,016</u>	<u>\$244,715,775</u>
\$371,760	\$0	\$0	\$118,933	\$1,669,251
0	0	0	0	41,349
125,208	0	0	161,918	2,539,030
0	0	0	162,339	1,041,001
44,799	0	0	0	44,799
205,503	0	0	58,018	1,031,409
65,065	0	0	2,440,615	2,802,781
0	0	0	24,000	24,000
0	0	0	23,742	23,742
0	12,704,835	0	0	12,704,835
0	0	0	91,294	122,581
<u>812,335</u>	<u>12,704,835</u>	<u>0</u>	<u>3,080,859</u>	<u>22,044,778</u>
21,295,569	0	0	3,437,199	44,694,203
14,714	0	0	2,480	67,442
<u>1,106,291</u>	<u>0</u>	<u>0</u>	<u>1,482,954</u>	<u>14,756,503</u>
<u>22,416,574</u>	<u>0</u>	<u>0</u>	<u>4,922,633</u>	<u>59,518,148</u>
67,782	0	0	32,309	3,541,663
47,772,043	2,478	0	9,202,456	85,079,786
0	0	0	115,178	2,365,510
0	0	29,268,403	4,905,254	45,806,016
0	0	0	(947,673)	26,359,874
<u>47,839,825</u>	<u>2,478</u>	<u>29,268,403</u>	<u>13,307,524</u>	<u>163,152,849</u>
<u>\$71,068,734</u>	<u>\$12,707,313</u>	<u>\$29,268,403</u>	<u>\$21,311,016</u>	<u>\$244,715,775</u>

This page intentionally left blank.

Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Position of Governmental Activities
 December 31, 2021

Total Governmental Fund Balance		\$163,152,849
<p>Amounts reported for governmental activities on the statement of net position are different because of the following:</p>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		105,706,943
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.		
Accounts Receivable	12,170	
Accrued Interest Receivable	69,894	
Permissive Sales Taxes Receivable	4,982,359	
Due from Other Governments	7,720,609	
Delinquent Property Taxes Receivable	1,044,809	
Special Assessments Receivable	<u>926,662</u>	
		14,756,503
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(131,438)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
General Obligation Bonds Payable	(3,336,265)	
Compensated Absences Payable	(4,922,888)	
OPWC Loans Payable	<u>(32,477)</u>	
		(8,291,630)
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.		(8,184)
The net pension asset, net pension liability and net OPEB asset are not due and payable in the current period; therefore, the asset, liability, and related deferred outflows/inflows are not reported in the governmental funds.		
Net Pension Asset	588,134	
Deferred Outflows - Pension	7,554,940	
Deferred Inflows - Pension	(18,100,867)	
Net Pension Liability	(40,835,314)	
Net OPEB Asset	4,859,509	
Deferred Outflows - OPEB	3,406,352	
Deferred Inflows - OPEB	<u>(14,664,016)</u>	
		(57,191,262)
An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position.		<u>21,408,017</u>
Net Position of Governmental Activities		<u><u>\$239,401,798</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, 2021

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$7,998,301	\$0	\$8,036,660	\$3,785,646
Payment in Lieu of Taxes	43,652	0	4,040	2,020
Permissive Sales Taxes	26,518,465	0	0	0
Permissive Motor Vehicle License Taxes	0	5,586,778	0	0
Other Taxes	41,479	0	40,546	18,727
Charges for Services	8,684,236	1,358,778	1,523	0
Licenses and Permits	7,125	0	0	0
Fines, Costs, and Forfeitures	683,796	131,934	0	0
Intergovernmental	6,349,278	6,552,110	4,620,599	10,905,081
Special Assessments	0	0	0	0
Interest	(318,545)	8,701	0	0
Other	477,483	0	14,589	2,105
Total Revenues	50,485,270	13,638,301	12,717,957	14,713,579
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	20,083,672	0	0	0
Judicial	9,102,523	0	0	0
Intergovernmental	329,045	0	0	0
Public Safety	9,533,968	0	0	0
Public Works	609,121	13,795,111	0	0
Health	164,091	0	12,398,585	0
Human Services	462,022	0	0	13,570,105
Conservation and Recreation	184,874	0	0	0
Economic Development	912,478	0	0	0
Other	594,179	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	48,717	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	41,975,973	13,843,828	12,398,585	13,570,105
Excess of Revenues Over (Under) Expenditures	8,509,297	(205,527)	319,372	1,143,474
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	210,825
Transfers Out	(7,311,097)	0	0	(711,849)
Total Other Financing Sources (Uses)	(7,311,097)	0	0	(501,024)
Changes in Fund Balance	1,198,200	(205,527)	319,372	642,450
Fund Balance Beginning of Year	42,971,177	14,476,793	6,357,284	6,974,870
Fund Balance End of Year	\$44,169,377	\$14,271,266	\$6,676,656	\$7,617,320

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	American Rescue Plan	Permanent Improvement	Other Governmental	Total
\$21,218,692	\$0	\$0	\$2,249,417	\$43,288,716
14,218	0	0	1,166	65,096
0	0	0	0	26,518,465
0	0	0	0	5,586,778
101,387	0	0	10,965	213,104
355,389	0	0	2,716,717	13,116,643
0	0	0	530,613	537,738
0	0	0	346,726	1,162,456
5,574,051	0	29,544	4,319,137	38,349,800
0	0	0	1,061,357	1,061,357
0	2,478	12,861	37,858	(256,647)
0	0	117,462	427,476	1,039,115
<u>27,263,737</u>	<u>2,478</u>	<u>159,867</u>	<u>11,701,432</u>	<u>130,682,621</u>
0	0	0	1,632,514	21,716,186
0	0	0	996,875	10,099,398
0	0	0	0	329,045
0	0	0	1,017,005	10,550,973
0	0	0	1,225,535	15,629,767
0	0	0	373,971	12,936,647
18,169,913	0	0	4,596,496	36,798,536
0	0	0	188,874	373,748
0	0	0	1,273,044	2,185,522
0	0	0	0	594,179
0	0	493,867	3,156,723	3,650,590
0	0	0	315,000	363,717
0	0	0	133,361	133,361
<u>18,169,913</u>	<u>0</u>	<u>493,867</u>	<u>14,909,398</u>	<u>115,361,669</u>
<u>9,093,824</u>	<u>2,478</u>	<u>(334,000)</u>	<u>(3,207,966)</u>	<u>15,320,952</u>
0	0	6,000,000	4,872,144	11,082,969
(4,500,000)	0	0	(232,421)	(12,755,367)
<u>(4,500,000)</u>	<u>0</u>	<u>6,000,000</u>	<u>4,639,723</u>	<u>(1,672,398)</u>
4,593,824	2,478	5,666,000	1,431,757	13,648,554
43,246,001	0	23,602,403	11,875,767	149,504,295
<u>\$47,839,825</u>	<u>\$2,478</u>	<u>\$29,268,403</u>	<u>\$13,307,524</u>	<u>\$163,152,849</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, 2021

Changes in Fund Balance - Total Governmental Funds \$13,648,554

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 capital outlay exceeded depreciation in the current year.

Capital Outlay - Nondepreciable Capital Assets	1,622,410	
Capital Outlay - Depreciable Capital Assets	9,233,448	
Depreciation	<u>(5,291,404)</u>	5,564,454

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

Gain on Disposal of Capital Assets	14,704	
Loss on Disposal of Capital Assets	<u>(268,251)</u>	(253,547)

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

Delinquent Property Taxes	(222,892)	
Permissive Sales Taxes	289,727	
Permissive Motor Vehicle License Taxes	201,579	
Charges for Services	51,030	
Licenses and Permits	2,500	
Intergovernmental	298,690	
Special Assessments	111,281	
Interest	<u>3,271</u>	735,186

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	315,000	
OPWC Loans Payable	<u>48,717</u>	363,717

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

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

Pension	(1,464,669)	
OPEB	<u>28,447,210</u>	26,982,541

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

Pension	5,581,341	
OPEB	<u>53,167</u>	5,634,508

(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, 2021
 (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.		\$883
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.		76,568
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	(59,558)	
Transfers In	1,551,598	
Allocated to Activities	<u>820,605</u>	
		2,312,645
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>160,902</u>
Change in Net Position of Governmental Activities		<u><u>\$55,229,006</u></u>
See Accompanying Notes to the Basic Financial Statements		

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2021

	<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	\$8,734,726	\$7,877,726	\$7,957,752	\$80,026
Payment in Lieu of Taxes	43,652	43,652	43,652	0
Permissive Sales Taxes	19,500,000	19,500,000	26,403,972	6,903,972
Other Taxes	31,725	26,725	41,479	14,754
Charges for Services	6,499,219	6,499,069	8,652,827	2,153,758
Licenses and Permits	6,000	6,000	7,125	1,125
Fines, Costs, and Forfeitures	242,000	242,000	264,062	22,062
Intergovernmental	3,285,817	3,673,925	6,101,901	2,427,976
Interest	1,000,000	325,000	592,250	267,250
Other	716,839	716,839	481,317	(235,522)
Total Revenues	40,059,978	38,910,936	50,546,337	11,635,401
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	20,792,292	22,873,024	20,940,537	1,932,487
Judicial	9,422,909	9,633,916	8,936,785	697,131
Public Safety	9,366,462	9,891,533	9,554,852	336,681
Public Works	615,071	616,263	603,891	12,372
Health	372,761	506,957	393,308	113,649
Human Services	687,417	683,579	535,408	148,171
Conservation and Recreation	183,994	183,994	183,751	243
Economic Development	331,986	978,455	936,646	41,809
Other	2,180,264	713,495	599,247	114,248
Intergovernmental	456,300	456,300	452,045	4,255
Total Expenditures	44,409,456	46,537,516	43,136,470	3,401,046
Excess of Revenues Over (Under) Expenditures	(4,349,478)	(7,626,580)	7,409,867	15,036,447
<u>Other Financing Sources (Uses)</u>				
Advances In	1,801,636	1,801,636	1,801,636	0
Advances Out	(1,492,554)	(1,492,554)	(1,767,310)	(274,756)
Transfers In	(2,288,018)	(2,288,018)	0	2,288,018
Transfers Out	1,447,637	(7,312,379)	(7,311,097)	1,282
Total Other Financing Sources (Uses)	(531,299)	(9,291,315)	(7,276,771)	2,014,544
Changes in Fund Balance	(4,880,777)	(16,917,895)	133,096	17,050,991
Fund Balance Beginning of Year	34,690,615	34,690,615	34,690,615	0
Prior Year Encumbrances Appropriated	1,293,919	1,293,919	1,293,919	0
Fund Balance End of Year	\$31,103,757	\$19,066,639	\$36,117,630	\$17,050,991

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, 2021

	<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>				
Permissive Motor Vehicle License Taxes	\$5,266,200	\$5,266,200	\$5,613,009	\$346,809
Charges for Services	245,199	245,199	1,301,019	1,055,820
Fines, Costs, and Forfeitures	126,343	126,343	127,592	1,249
Intergovernmental	5,128,152	5,128,152	6,319,526	1,191,374
Interest	150,000	150,000	8,209	(141,791)
Total Revenues	<u>10,915,894</u>	<u>10,915,894</u>	<u>13,369,355</u>	<u>2,453,461</u>
<u>Expenditures</u>				
Current:				
Public Works	14,949,867	18,632,484	16,158,664	2,473,820
Debt Service:				
Principal Retirement	62,467	78,706	48,717	29,989
Total Expenditures	<u>15,012,334</u>	<u>18,711,190</u>	<u>16,207,381</u>	<u>2,503,809</u>
Changes in Fund Balance	(4,096,440)	(7,795,296)	(2,838,026)	4,957,270
Fund Balance Beginning of Year	13,458,061	13,458,061	13,458,061	0
Prior Year Encumbrances Appropriated	<u>1,265,400</u>	<u>1,265,400</u>	<u>1,265,400</u>	<u>0</u>
Fund Balance End of Year	<u>\$10,627,021</u>	<u>\$6,928,165</u>	<u>\$11,885,435</u>	<u>\$4,957,270</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$8,401,354	\$7,921,354	\$7,996,146	\$74,792
Payment in Lieu of Taxes	4,040	4,040	4,040	0
Other Taxes	28,823	21,523	40,546	19,023
Charges for Services	20,000	20,000	1,523	(18,477)
Intergovernmental	4,062,742	4,550,042	4,618,253	68,211
Other	25,000	25,000	14,589	(10,411)
Total Revenues	12,541,959	12,541,959	12,675,097	133,138
<u>Expenditures</u>				
Current:				
Health	5,241,114	15,841,114	12,490,471	3,350,643
Excess of Revenues Over (Under) Expenditures	7,300,845	(3,299,155)	184,626	3,483,781
<u>Other Financing Uses</u>				
Transfers Out	(1,500,000)	(900,000)	0	900,000
Changes in Fund Balance	5,800,845	(4,199,155)	184,626	4,383,781
Fund Balance Beginning of Year	7,067,405	7,067,405	7,067,405	0
Fund Balance End of Year	<u>\$12,868,250</u>	<u>\$2,868,250</u>	<u>\$7,252,031</u>	<u>\$4,383,781</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, 2021

	<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	\$4,129,165	\$3,753,165	\$3,791,080	\$37,915
Payment in Lieu of Taxes	2,020	2,020	2,020	0
Other Taxes	14,087	11,687	18,727	7,040
Intergovernmental	10,331,238	8,689,500	11,024,774	2,335,274
Other	30,000	5,000	2,230	(2,770)
Total Revenues	14,506,510	12,461,372	14,838,831	2,377,459
<u>Expenditures</u>				
Current:				
Human Services	14,533,206	14,661,292	13,576,659	1,084,633
Excess of Revenues Over (Under) Expenditures	(26,696)	(2,199,920)	1,262,172	3,462,092
<u>Other Financing Sources (Uses)</u>				
Transfers In	210,825	210,825	210,825	0
Transfers Out	(710,177)	(791,220)	(711,849)	79,371
Total Other Financing Sources (Uses)	(499,352)	(580,395)	(501,024)	79,371
Changes in Fund Balance	(526,048)	(2,780,315)	761,148	3,541,463
Fund Balance Beginning of Year	6,960,747	6,960,747	6,960,747	0
Prior Year Encumbrances Appropriated	26,875	26,875	26,875	0
Fund Balance End of Year	\$6,461,574	\$4,207,307	\$7,748,770	\$3,541,463

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$22,171,272	\$20,947,972	\$21,152,846	\$204,874
Payment in Lieu of Taxes	14,218	14,218	14,218	0
Other Taxes	70,200	50,200	101,387	51,187
Charges for Services	324,826	324,826	365,139	40,313
Intergovernmental	5,818,423	7,061,723	5,499,584	(1,562,139)
Total Revenues	28,398,939	28,398,939	27,133,174	(1,265,765)
<u>Expenditures</u>				
Current:				
Human Services	20,414,257	20,414,257	17,881,217	2,533,040
Excess of Revenues Over Expenditures	7,984,682	7,984,682	9,251,957	1,267,275
<u>Other Financing Uses</u>				
Transfers Out	(4,500,000)	(4,500,000)	(4,500,000)	0
Changes in Fund Balance	3,484,682	3,484,682	4,751,957	1,267,275
Fund Balance Beginning of Year	43,017,431	43,017,431	43,017,431	0
Fund Balance End of Year	<u>\$46,502,113</u>	<u>\$46,502,113</u>	<u>\$47,769,388</u>	<u>\$1,267,275</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
American Rescue Plan Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$0	\$0	\$12,704,835	\$12,704,835
Interest	0	0	2,169	2,169
Total Revenues	0	0	12,707,004	12,707,004
<u>Expenditures</u>	0	0	0	0
Changes in Fund Balance	0	0	12,707,004	12,707,004
Fund Balance Beginning of Year	0	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$12,707,004</u>	<u>\$12,707,004</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,939,585	\$1,917,641	\$3,849,378	\$9,706,604
Cash and Cash Equivalents in Segregated Accounts	0	26,060	0	26,060
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments with Fiscal Agent	0	0	0	0
Accounts Receivable	10,699	347,411	169,723	527,833
Due from Other Governments	0	629,037	19,677	648,714
Prepaid Items	1,901	0	0	1,901
Materials and Supplies Inventory	0	30,503	31,806	62,309
Interfund Receivable	0	0	0	0
Total Current Assets	<u>3,952,185</u>	<u>2,950,652</u>	<u>4,070,584</u>	<u>10,973,421</u>
<u>Non-Current Assets</u>				
Net Pension Asset	15,477	46,432	7,739	69,648
Net OPEB Asset	125,371	376,108	62,685	564,164
Nondepreciable Capital Assets	0	0	904,000	904,000
Depreciable Capital Assets, Net	107,265	3,540,147	2,047,365	5,694,777
Total Non-Current Assets	<u>248,113</u>	<u>3,962,687</u>	<u>3,021,789</u>	<u>7,232,589</u>
Total Assets	<u>4,200,298</u>	<u>6,913,339</u>	<u>7,092,373</u>	<u>18,206,010</u>
<u>Deferred Outflows of Resources</u>				
Pension	192,059	576,178	96,029	864,266
OPEB	89,349	268,045	44,674	402,068
Total Deferred Outflows of Resources	<u>281,408</u>	<u>844,223</u>	<u>140,703</u>	<u>1,266,334</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	31,808	134,580	15,640	182,028
Accounts Payable	3,815	176,654	19,798	200,267
Due to Other Governments	26,248	65,445	35,004	126,697
Interfund Payable	6,774	1,026,677	1,907,860	2,941,311
Unearned Revenue	0	576,293	0	576,293
Accrued Interest Payable	0	2,500	0	2,500
General Obligation Bonds Payable	0	40,000	0	40,000
Compensated Absences Payable	63,811	142,406	4,706	210,923
Capital Leases Payable	0	0	26,884	26,884
Claims Payable	0	0	0	0
Total Current Liabilities	<u>132,456</u>	<u>2,164,555</u>	<u>2,009,892</u>	<u>4,306,903</u>
<u>Non-Current Liabilities</u>				
General Obligation Bonds Payable	0	710,000	0	710,000
Net Pension Liability	1,059,377	3,178,126	529,685	4,767,188
Compensated Absences Payable	44,682	69,929	40,464	155,075
Claims Payable	0	0	0	0
Closure/Postclosure Costs Payable	0	0	8,073,080	8,073,080
Total Non-Current Liabilities	<u>1,104,059</u>	<u>3,958,055</u>	<u>8,643,229</u>	<u>13,705,343</u>
Total Liabilities	<u>1,236,515</u>	<u>6,122,610</u>	<u>10,653,121</u>	<u>18,012,246</u>

Governmental
Activity

Internal
Service

\$5,685,744

0

2,312,393

14,650,170

0

0

125,763

0

360,551

23,134,621

0

0

0

0

0

23,134,621

0

0

0

0

0

55,885

0

0

0

0

0

0

727,566

783,451

0

0

0

943,153

0

943,153

1,726,604

(continued)

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021
(continued)

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
<u>Deferred Inflows of Resources</u>				
Pension	\$463,105	\$1,389,321	\$231,552	\$2,083,978
OPEB	383,054	1,149,161	191,529	1,723,744
Total Deferred Inflows of Resources	846,159	2,538,482	423,081	3,807,722
<u>Net Position</u>				
Net Investment in Capital Assets	107,265	2,790,147	2,924,481	5,821,893
Unrestricted (Deficit)	2,291,767	(3,693,677)	(6,767,607)	(8,169,517)
Total Net Position (Deficit)	\$2,399,032	(\$903,530)	(\$3,843,126)	(2,347,624)
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.				131,438
Net Position (Deficit) of Business-Type Activities				(\$2,216,186)
See Accompanying Notes to the Basic Financial Statements				

Governmental
Activity

Internal
Service

\$0

0

0

0

21,408,017

\$21,408,017

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2021

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
<u>Operating Revenues</u>				
Charges for Services	\$0	\$6,958,496	\$2,961,093	\$9,919,589
Licenses, Permits, and Inspections	2,772,742	0	0	2,772,742
Other	0	246	29,468	29,714
Total Operating Revenues	<u>2,772,742</u>	<u>6,958,742</u>	<u>2,990,561</u>	<u>12,722,045</u>
<u>Operating Expenses</u>				
Personal Services	359,253	1,715,841	155,208	2,230,302
Materials and Supplies	4,202	601,823	236,677	842,702
Contractual Services	223,751	2,098,338	695,287	3,017,376
Claims	0	0	0	0
Other	101,366	309,541	1,202,021	1,612,928
Depreciation	35,310	258,311	704,000	997,621
Total Operating Expenses	<u>723,882</u>	<u>4,983,854</u>	<u>2,993,193</u>	<u>8,700,929</u>
Operating Income (Loss)	<u>2,048,860</u>	<u>1,974,888</u>	<u>(2,632)</u>	<u>4,021,116</u>
<u>Non-Operating Revenues (Expenses)</u>				
Grants	0	606,455	0	606,455
Sale of Capital Assets	0	0	125,000	125,000
Interest Revenue	0	0	0	0
Interest Expense	0	(30,733)	(30,250)	(60,983)
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>575,722</u>	<u>94,750</u>	<u>670,472</u>
Income Before Transfers	2,048,860	2,550,610	92,118	4,691,588
Transfers In	0	70,800	50,000	120,800
Changes in Net Position	2,048,860	2,621,410	142,118	4,812,388
Net Position (Deficit) Beginning of Year	<u>350,172</u>	<u>(3,524,940)</u>	<u>(3,985,244)</u>	
Net Position (Deficit) End of Year	<u>\$2,399,032</u>	<u>(\$903,530)</u>	<u>(\$3,843,126)</u>	

The change in net position reported for business-type activities on the statement of activities is different because it includes a proportionate share of the net income of the internal service fund.

91,178

Change in Net Position of Business-Type Activities

\$4,903,566

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$12,339,513

0

167,186

12,506,699

0

0

1,502,215

9,931,699

100

0

11,434,014

1,072,685

0

0

(59,558)

0

(59,558)

1,013,127

1,551,598

2,564,725

18,843,292

\$21,408,017

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	<u>Business-Type Activities</u>			
	<u>Building Inspection</u>	<u>Nursing Home</u>	<u>Landfill</u>	<u>Total Enterprise</u>
Increase in Cash and Cash Equivalents				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$2,764,019	\$6,874,068	\$2,966,885	\$12,604,972
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	(1,192,246)	(4,173,047)	(576,942)	(5,942,235)
Cash Payments to Suppliers	(17,467)	(570,641)	(309,919)	(898,027)
Cash Payments for Contractual Services	(186,175)	(2,117,469)	(444,902)	(2,748,546)
Cash Payments for Claims	0	0	0	0
Cash Received from Other Revenues	0	246	29,468	29,714
Cash Payments for Other Expenses	(90,546)	(326,605)	(154,227)	(571,378)
Net Cash Provided by (Used for) Operating Activities	<u>1,277,585</u>	<u>(313,448)</u>	<u>1,510,363</u>	<u>2,474,500</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	576,293	0	576,293
Cash Payments for Advances Out	0	0	(308,065)	(308,065)
Cash Received from Transfers In	0	70,800	50,000	120,800
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>0</u>	<u>647,093</u>	<u>(258,065)</u>	<u>389,028</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(41,946)	(93,147)	(765,475)	(900,568)
Principal Paid on General Obligation Bonds	0	(40,000)	0	(40,000)
Interest Paid on General Obligation Bonds	0	(30,800)	(28,436)	(59,236)
Lease Principal	0	0	(63,128)	(63,128)
Lease Interest	0	0	(1,814)	(1,814)
Net Cash Used for Capital and Related Financing Activities	<u>(41,946)</u>	<u>(163,947)</u>	<u>(858,853)</u>	<u>(1,064,746)</u>
<u>Cash Flows from Investing Activities</u>				
Purchase of Investments	0	0	0	0
Sale of Investments	0	0	0	0
Interest on Investments	0	0	0	0
Net Cash Provided by Investing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase in Cash and Cash Equivalents	1,235,639	169,698	393,445	1,798,782
Cash and Cash Equivalents Beginning of Year	<u>2,703,946</u>	<u>1,774,003</u>	<u>3,455,933</u>	<u>7,933,882</u>
Cash and Cash Equivalents End of Year	<u>\$3,939,585</u>	<u>\$1,943,701</u>	<u>\$3,849,378</u>	<u>\$9,732,664</u>

Governmental
Activity

Internal
Service

\$0
10,182,118
1,821,922
0
0
(1,543,603)
(11,272,418)
142,108
(100)

(669,973)

0
0
1,551,598

1,551,598

0
0
0
0
0
0

0

(6,674,875)
6,999,284
(59,558)

264,851

1,146,476
6,851,661

\$7,998,137

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021
(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)	\$2,048,860	\$1,974,888	(\$2,632)	\$4,021,116
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Closure and Postclosure Liability	0	0	196,150	196,150
Depreciation	35,310	258,311	704,000	997,621
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(8,723)	34,659	3,686	29,622
(Increase) Decrease in Due from Other Governments		(119,087)	2,106	(116,981)
Decrease in Prepaid Items	20,870	0	0	20,870
(Increase) Decrease in Materials and Supplies Inventory	0	10,689	(9,260)	1,429
Increase in Interfund Receivable	0	0	0	0
Increase (Decrease) in Accrued Wages Payable	1,071	13,741	(5,645)	9,167
Increase (Decrease) in Accounts Payable	3,441	(15,321)	1,194	(10,686)
Decrease in Contracts Payable	0	0	(9,311)	(9,311)
Increase (Decrease) in Due to Other Governments	10,522	4,814	(3,676)	11,660
Increase in Interfund Payable	6,774	23,352	1,051,628	1,081,754
Decrease in Claims Payable	0	0	0	0
Increase (Decrease) in Compensated Absences Payable	(723)	19,951	2,129	21,357
Increase in Net Pension Asset	(1,826)	(5,478)	(1,015)	(8,319)
Decrease in Net Pension Liability	(5,675)	(17,026)	(2,837)	(25,538)
Decrease in Deferred Outflows - Pension	229,202	687,604	114,600	1,031,406
Decrease in Deferred Inflows - Pension	(317,994)	(953,979)	(158,996)	(1,430,969)
Increase in Net OPEB Asset	(605,882)	(1,817,642)	(302,938)	(2,726,462)
Decrease in Deferred Outflows - OPEB	130,354	391,064	65,178	586,596
Decrease in Deferred Inflows - OPEB	(267,996)	(803,988)	(133,998)	(1,205,982)
Total Adjustments	(771,275)	(2,288,336)	1,512,995	(1,546,616)
Net Cash Provided by (Used for) Operating Activities	<u>\$1,277,585</u>	<u>(\$313,448)</u>	<u>\$1,510,363</u>	<u>\$2,474,500</u>

Non-Cash Capital and Investing Transactions

During 2021, the Landfill enterprise fund received a trade in value of \$125,000 on a fully depreciated asset.

For 2021, the Health internal service funds' investments decreased by \$138,440 to reflect investments at fair value as of December 31, 2021.

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$1,072,685

0
0

0
0
900

0
(360,551)
0
0
0

(20,776)

0
(1,362,231)

0
0
0
0
0
0
0
0

(1,742,658)

(\$669,973)

Wood County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$19,605,872
Cash and Cash Equivalents in Segregated Accounts	757,045
Due from Other Governments	6,232,521
Property Taxes Receivable	195,246,150
Special Assessments Receivable	<u>4,619,105</u>
 Total Assets	 <u>226,460,693</u>
 <u>Liabilities</u>	
Due to Other Governments	<u>7,101,583</u>
 <u>Deferred Inflows of Resources</u>	
Property Taxes	<u>189,759,416</u>
 <u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$29,599,694</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, 2021

<u>Additions</u>	
Intergovernmental Amounts for Other Governments	\$9,324,782
Amounts Received as Fiscal Agent	18,597,035
Licenses, Permits, and Fees for Other Governments	33,244,425
Fines and Forfeitures for Other Governments	1,753,226
Property Tax Collections for Other Governments	197,368,650
Special Assessments Collections for Other Governments	4,234,586
Sheriff Sales Collections for Others	796,084
Other	502,856
	<hr/>
Total Additions	265,821,644
	<hr/>
<u>Deductions</u>	
Distributions to the State of Ohio	149,843
Distributions of State Funds to Other Governments	8,727,108
Distributions as Fiscal Agent	17,170,800
Distributions to Individuals	574,027
Licenses, Permits, and Fees Distributions to Other Governments	33,244,425
Fines and Forfeitures Distributions to Other Governments	1,745,367
Property Tax Distributions to Other Governments	196,956,533
Special Assessments Distributions to Other Governments	4,248,221
Sheriff Sales Distributions to Others	811,045
	<hr/>
Total Deductions	263,627,369
	<hr/>
Net Increase in Fiduciary Net Position	2,194,275
	<hr/>
Net Position Beginning of Year	27,405,419
	<hr/>
Net Position End of Year	\$29,599,694
	<hr/> <hr/>
See Accompanying Notes to the Basic Financial Statements	

This Page Intentionally Left Blank

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 1 - Reporting Entity

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

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

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

A. Primary Government

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

B. Component Units

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

Discretely Presented Component Unit

The component unit column on the financial statements identifies the financial data of the County's component unit, Wood County Port Authority. It is reported separately to emphasize that it is legally separate from the County. Information about this component unit is presented in Note 27 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 1 - Reporting Entity (continued)

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

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

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

The County is associated with certain organizations which are defined as jointly governed organizations, an insurance pool, and related organizations. These organizations are presented in Notes 24, 25, and 26 to the basic financial statements. These organizations are:

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(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.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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.

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

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

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

Proprietary Funds

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

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

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

Fiduciary Funds

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

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

C. Measurement Focus

Government-Wide Financial Statements

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(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, 2021
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources are reported on the government-wide and proprietary funds statement of net position for pension and OPEB and explained in Notes 16 and 17 to the basic financial statements.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consists of property taxes, payment in lieu of taxes, unavailable revenue, pension and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2021, but which were levied to finance 2022 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities on page 23. Deferred inflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes 16 and 17 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2021, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, local government securities, federal agency securities, U.S. Treasury securities, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures the investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million requiring the excess amount to be transacted the following business day(s) but only to the \$250 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. Due to a decrease in the fair value of the County's investments, the General Fund reported negative interest revenue in 2021.

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, 2021, 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, 2021
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

J. Capital Assets

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

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

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

Buildings and Building Improvements	25-50 years
Improvements Other Than Buildings	5-31 years
Roads	15-40 years
Bridges	65 years
Machinery and Equipment	5 years
Computer Equipment	5 years
Furniture and Fixtures	10 years
Vehicles	5 years

K. Interfund Receivables/Payables

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(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, 2021
(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, 2021
(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 2022 budget and certain amounts for court operations, document recording, economic development, sheriff operations, debt retirement, and permanent improvements.

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

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

Q. Operating Revenues and Expenses

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

R. Interfund Transactions

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

S. Pension/Other Postemployment Benefits

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

T. Estimates

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

Note 3 - Change in Accounting Principles

For 2021, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 98, “The Annual Comprehensive Financial Report”. GASB Statement No. 98 establishes the terminology annual comprehensive financial report and its acronym ACFR. The new terminology and acronym replaces instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

The County also implemented Implementation Guide No. 2019-1. These changes were incorporated in the County’s 2021 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2021, the Special Assessment debt service fund and the Health District Construction and Construction - Ditches capital projects funds had deficit fund balances, in the amount of \$5,242, \$120,800, and \$805,643, 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 \$903,530, resulted from reporting the net pension liability. This amount will be paid by the pension system in future years as individuals retire. The deficit net position in the Landfill enterprise fund, in the amount of \$3,843,126, 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 4 - Accountability and Compliance (continued)

B. Compliance

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2021.

Fund Program/Department/Object	Appropriations	Expenditures Plus Encumbrances	Excess
Court Mediation			
General Government-Judicial			
Mediation Grant			
Other	\$33,805	\$38,805	\$5,000
Historical Center			
Conservation and Recreation			
Historical Center			
Other	187,057	188,874	1,817
Senior Citizens			
Human Services			
Senior Citizens			
Other	2,239,601	2,261,317	21,716
Storm Water Management			
Public Works			
Storm Water Management			
Personal Services	39,938	63,903	23,965
Construction-Ditches			
Capital Outlay			
Capital Improvements			
Contractual Services	221,946	301,596	79,650

The County Auditor will monitor budgetary transactions to ensure expenditures are within amounts appropriated.

At December 31, 2021, the Electronic Monitoring Offenders special revenue fund had appropriations in excess of estimated resources plus available balances, in the amount of \$12,785. The County Auditor will review appropriations to ensure they are within amounts available.

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; Developmental Disabilities; and American Rescue Plan 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).

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

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	American Rescue Plan
GAAP Basis	\$1,198,200	(\$205,527)	\$319,372	\$642,450	\$4,593,824	\$2,478
<u>Increase (Decrease) Due To</u>						
Revenue Accruals:						
Accrued 2020, Received in Cash 2021	2,829,181	738,649	342,679	690,877	217,836	0
Accrued 2021, Not Yet Received in Cash	(3,162,096)	(1,007,076)	(345,025)	(571,104)	(282,553)	12,704,835
Expenditure Accruals:						
Accrued 2020, Paid in Cash 2021	(1,818,025)	(1,373,856)	(1,220,096)	(817,066)	(527,108)	0
Accrued 2021, Not Yet Paid in Cash	1,876,661	1,573,504	1,135,205	820,030	812,335	0
Cash Adjustments:						
Unrecorded Activity 2020	563,933	1,052	167,296	78,824	447,047	0
Unrecorded Activity 2021	318,021	(1,571)	(207,810)	(74,367)	(512,893)	(309)
Prepaid Items	(133,893)	(3,857)	(6,995)	(4,677)	(7,846)	0
Materials and Supplies						
Inventory	(38,091)	(26,361)	0	1,557	330	0
Advances In	1,801,636	0	0	0	0	0
Advances Out	(1,767,310)	0	0	0	0	0
Excess of Revenues Over Expenditures for Nonbudgeted Activity	(365,350)	0	0	0	10,985	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,169,771)	(2,532,983)	0	(5,376)	0	0
Budget Basis	<u>\$133,096</u>	<u>(\$2,838,026)</u>	<u>\$184,626</u>	<u>\$761,148</u>	<u>\$4,751,957</u>	<u>\$12,707,004</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 6- Deposits and Investments

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 6 - Deposits and Investments (continued)

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2021, the County had the following investments:

Measurement/Investment	Measurement Amount	Investment Maturities (in Years)		
		Less Than 1	1-5	More Than 5
Fair Value - Level One Inputs				
Mutual Funds	\$2,337,511	\$2,337,511	\$0	\$0
Fair Value - Level Two Inputs				
Negotiable Certificates of Deposit	5,251,789	1,483,639	3,768,150	0
Local Government Securities	11,238,585	3,002,370	5,267,565	2,968,650
Federal Home Loan Mortgage Corporation Notes	3,544,962	0	3,544,962	0
Federal Farm Credit Bank Notes	12,895,673	99,823	12,795,850	0
Federal Home Loan Bank Notes	31,385,821	0	31,385,821	0
Federal National Mortgage Association Notes	1,477,097	0	1,477,097	0
U.S. Treasury Notes	9,003,616	5,917,959	3,085,657	0
Total Fair Value - Level Two Inputs	74,797,543	10,503,791	61,325,102	2,968,650
Net Value Per Share				
STAR Ohio	104,160,820	104,160,820	0	0
Total Investments	\$181,295,874	\$117,002,122	\$61,325,102	\$2,968,650

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, 2021. 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 6 - Deposits and Investments (continued)

The negotiable certificates of deposit are generally covered by FDIC and/or SIPC insurance. The municipal bonds carry ratings of Aa1, Aa2, Aa3, or Aaa by Moodys. All remaining securities carry a rating of Aaa by Moody's. STAR Ohio carries a rating of 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	\$5,251,789	2.90 %
Local Government Securities	11,238,585	6.20
Federal Home Loan Mortgage Corporation	3,544,962	1.96
Federal Farm Credit Bank	12,895,673	7.11
Federal Home Loan Bank	31,385,821	17.31
Federal National Mortgage Association	1,477,097	0.81
U.S. Treasury	9,003,616	4.97

Note 7 - Receivables

Receivables at December 31, 2021, 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 \$1,545,937, will not be received within one year. Special assessments receivable, in the amount of \$33,609, will not be received within one year. At December 31, 2021, the amount of delinquent special assessments was \$33,297. All other receivables are considered fully collectible within one year, except for the following: interfund and fines, costs, and restitution for criminal, civil, and domestic cases reported in the custodial funds.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 7 - Receivables (continued)

Notes receivable generally represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program, Housing Assistance program, and the Revolving Loan program. The County also made loans to the Wood County Fair Foundation to construct a multi-purpose building and to the Wood County Historical Society to purchase storage equipment. The notes have an annual interest rate of 0 to 3 percent and are repaid over seven to twenty-five years. A summary of the changes in notes receivable during 2021 follows:

	Balance January 1, 2021	New Loans	Repayments	Balance December 31, 2021
General Fund				
Wood County Fair Foundation	\$500,000	\$0	\$0	\$500,000
Special Revenue Fund				
Community Development Block Grant				
Homebuyer Assistance	389,423	0	5,343	384,080
Revolving Loan				
American Cold Forge, LLC	62,610	0	12,337	50,273
Total Special Revenue Fund	452,033	0	17,680	434,353
Capital Projects Fund				
Permanent Improvement				
Wood County Fair Foundation	445,015	0	28,690	416,325
Wood County Historical Society	0	292,581	0	292,581
Total Capital Projects Fund	445,015	292,581	28,690	708,906
Total Notes Receivable	\$1,397,048	\$292,581	\$46,370	\$1,643,259

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$639,361
Sheriff's Contracts	33,606
Sheriff's Grant	65,657
Inmate Housing	1,405
Detention Contract	2,834
State of Ohio	1,130,224
Election Costs	102,694
Homestead and Rollback	433,906
Hancock County	1,452
Henry County	1,201
Wood County Health Department	6,077
Fostoria Municipal Court	11,842
Perrysburg Municipal Court	15
Total General Fund	2,430,274

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Motor Vehicle and Gasoline Tax	
Gasoline Tax	\$1,869,847
Motor Vehicle License Fees	2,806,505
Ohio Department of Transportation	367,744
Ohio Public Works Commission	84,678
Fines and Costs	10,242
Charges for Services	95,902
Total Motor Vehicle and Gasoline Tax	5,234,918
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	749,750
Homestead and Rollback	247,745
Total Alcohol, Drug Addiction, and Mental Health Services	997,495
Job and Family Services	
Job and Family Services	571,104
Homestead and Rollback	144,385
Total Job and Family Services	715,489
Developmental Disabilities	
Help Me Grow	51,863
Medicaid	261,633
Homestead and Rollback	639,656
Total Developmental Disabilities	953,152
Total Major Funds	10,331,328
Nonmajor Funds	
Law Library	
Fines and Costs	18,715
CSEA	
CSEA	85,979
Juvenile Court	
VOCA	118,609
Drug Addiction Response Project	
Ohio Attorney General Grant	22,985
Victims of Crime Assistance - Prosecutor	
VOCA	28,715
Historical Center	
Homestead and Rollback	9,233
Senior Citizens	
Homestead and Rollback	111,929
Solid Waste Management District	
Hancock County	1,094
Community Development Block Grant	
CDBG	143,837

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 7 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Sheriff	
Impaired Driving Enforcement Program/Selective Traffic Enforcement Program	\$431
VAWA	25,563
Drug Awareness Resistance Education (D.A.R.E)	42,577
Total Sheriff	68,571
Electronic Monitoring	
Electronic Monitoring	25,516
Adult Probation	
Intensive Supervision - Probate	105,296
Total Nonmajor Funds	740,479
Total Governmental Activities	\$11,071,807
Business-Type Activities	
Nursing Home	
Medicaid/Medicare	\$629,037
Landfill	
Charges for Services	19,677
Total Business-Type Activities	\$648,714
Custodial Funds	
Local Government	\$1,475,077
Library Local Government	2,513,362
Gasoline Tax	1,430,614
Motor Vehicle License Fees	813,468
Total Custodial Funds	\$6,232,521

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, 2021
(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 2021 represent the collection of 2020 taxes. Real property taxes received in 2021 were levied after October 1, 2020, on the assessed values as of January 1, 2020, 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 2021 represent the collection of 2020 taxes. Public utility real and tangible personal property taxes received in 2021 became a lien on December 31, 2019, were levied after October 1, 2020, 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, 2021, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2021 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, 2021, was \$17.65 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2021 property tax receipts were based are as follows:

Real Property	
Residential	\$2,378,493,180
Agriculture	251,899,330
Commercial/Industrial	729,768,740
Public Utility Property	
Real	19,799,550
Personal	555,341,980
Total Assessed Value	\$3,935,302,780

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 11 - Tax Abatements

As of December 31, 2021, the County provided tax abatements through two programs: the Community Reinvestment Area (CRA) Tax Abatements and Enterprise Zone Tax Exemptions.

A. Community Reinvestment Area (CRA)

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

B. Enterprise Zone Tax Exemptions

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

Below is the information relevant to these programs for the year ended December 31, 2021.

Tax Abatement Program	Amount of 2021 Taxes Abated
Enterprise Zone Tax Exemptions	
Commercial	\$90,613
Distribution	511,331
Manufacturing	136,598
Total	\$738,542

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

Overlapping Government	Amount of 2021 Taxes Abated
Community Reinvestment Areas	
City of Bowling Green	\$184,510
City of Northwood	102,600
City of Perrysburg	75,538
City of Rossford	157,357
Middleton Township	9,228
Perrysburg Township	2,003
Total	\$531,236

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,696,683	0	0	\$2,696,683
Construction in Progress	2,195,014	1,622,410	(3,126,795)	690,629
Total Nondepreciable Capital Assets	4,891,697	1,622,410	(3,126,795)	3,387,312
Depreciable Capital Assets				
Buildings and Building Improvements	52,026,586	3,080,311	(203,333)	54,903,564
Improvements Other Than Buildings	9,164,811	430,123	0	9,594,934
Roads	56,856,065	5,722,310	0	62,578,375
Bridges	72,974,182	1,222,812	(71,801)	74,125,193
Machinery and Equipment	10,127,542	936,174	(100,552)	10,963,164
Computer Equipment	2,999,318	0	0	2,999,318
Furniture and Fixtures	111,502	10,917	0	122,419
Vehicles	9,358,524	957,596	(866,508)	9,449,612
Total Depreciable Capital Assets	213,618,530	12,360,243	(1,242,194)	224,736,579
Less Accumulated Depreciation for				
Buildings and Building Improvements	(24,330,987)	(1,251,336)	19,744	(25,562,579)
Improvements Other Than Buildings	(6,690,913)	(328,521)	0	(7,019,434)
Roads	(49,454,943)	(1,128,156)	0	(50,583,099)
Bridges	(18,633,358)	(1,150,196)	66,688	(19,716,866)
Machinery and Equipment	(8,512,454)	(704,943)	35,707	(9,181,690)
Computer Equipment	(2,705,081)	(93,842)	0	(2,798,923)
Furniture and Fixtures	(6,245)	(11,662)	0	(17,907)
Vehicles	(7,780,210)	(622,748)	866,508	(7,536,450)
Total Accumulated Depreciation	(118,114,191)	(5,291,404)	988,647	(122,416,948)
Total Depreciable Capital Assets, Net	95,504,339	7,068,839	(253,547)	102,319,631
Governmental Activities Capital Assets, Net	\$100,396,036	\$8,691,249	(\$3,380,342)	\$105,706,943

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 12 - Capital Assets (continued)

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021
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	6,552,601	983,622	(726,825)	6,809,398
Furniture and Fixtures	0	12,775	0	12,775
Vehicles	869,609	29,171	(54,754)	844,026
Total Depreciable Capital Assets	15,139,788	1,025,568	(781,579)	15,383,777
Less Accumulated Depreciation for				
Buildings and Building Improvements	(2,438,151)	(201,841)	0	(2,639,992)
Improvements Other Than Buildings	(1,189,862)	(33,548)	0	(1,223,410)
Machinery and Equipment	(5,093,527)	(717,620)	726,825	(5,084,322)
Furniture and Fixtures	0	(1,008)	0	(1,008)
Vehicles	(751,418)	(43,604)	54,754	(740,268)
Total Accumulated Depreciation	(9,472,958)	(997,621)	781,579	(9,689,000)
Total Depreciable Capital Assets, Net	5,666,830	27,947	0	5,694,777
Business-Type Activities				
Capital Assets, Net	\$6,570,830	\$27,947	\$0	\$6,598,777

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$522,763
Judicial	301,468
Public Safety	881,188
Public Works	2,835,123
Health	140,928
Human Services	526,906
Conservation and Recreation	81,805
Economic Development	1,223
Total Depreciation Expense - Governmental Activities	<u>\$5,291,404</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 13 - Interfund Receivables/Payables

Interfund balances at December 31, 2021, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Job and Family Services	\$26,808
Other Governmental	2,419,789
Nursing Home	1,000,000
Landfill	844,758
Total General Fund	4,291,355
Due to Developmental Disabilities Fund from:	
Alcohol, Drug Addiction, and Mental Health Services	\$9,742
Job and Family Services	11,178
Total Developmental Disabilities Fund	20,920
Due to Permanent Improvement Fund from:	
Landfill	\$1,048,744
Due to Other Governmental Funds from:	
Alcohol, Drug Addiction, and Mental Health Services	\$11,393
Landfill	11,129
Total Developmental Disabilities Fund	22,522
Due to Internal Service Funds from:	
General Fund	\$184,770
Motor Vehicle and Gasoline Tax	13,080
Alcohol, Drug Addiction, and Mental Health Services	3,848
Job and Family Services	36,282
Developmental Disabilities	65,065
Other Governmental	20,826
Building Inspection	6,774
Nursing Home	26,677
Landfill	3,229
Total Internal Service Fund	360,551

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 \$700,067, and the General Fund and Permanent Improvement capital projects funds from the Landfill enterprise fund, in the amount of \$914,452 and \$741,032, respectively, are expected to be received within one year.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 14 - Risk Management

A. Workers' Compensation

The County participates in a workers' compensation plan being offered by the State of Ohio. The plan, called retrospective rating, allows the County to pay a fraction of the premium it would pay as an experience-rated risk, instead charging the County for actual claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. The County hired a third party administrator to review and monitor all claims on behalf of the County. Claims payable at December 31, 2021, was estimated by the third party administrator at \$52,434.

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 2021 and 2020 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2021	\$73,946	\$0	\$0	(\$21,512)	\$52,434
2020	158,138	0	0	(84,192)	73,946

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, 2021
(continued)

Note 14 - Risk Management (continued)

Claims payable at December 31, 2021, was estimated by a third party administrator at \$1,618,285. The changes in the claims liability for 2021 and 2020 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2021	\$2,959,004	\$9,931,699	(\$11,272,418)	\$1,618,285
2020	3,399,329	10,663,347	(11,103,672)	2,959,004

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 2021, the County contracted with the County Risk Sharing Authority, Inc. (CORSA) for insurance coverage.

General Liability	\$1,000,000
Excess Liability	10,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Privacy and Security Liability	2,000,000
Nursing Home General Liability and Medical Professional Liability	3,000,000
Building and Contents	145,940,664
Fairgrounds	5,534,628

With the exceptions of health, vision, dental, and drug card insurance, and workers’ compensation, all insurance is held with CORSA, or Westfield Insurance for the fairgrounds. The County pays all elected officials’ bonds by statute. There have been no significant reductions in insurance coverage from 2020 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, 2021
(continued)

Note 15 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2021. The following amounts remain on these contracts.

Project	Outstanding Balance
Architectural Fees	\$32,175
Bridge Replacement	549,052
Building Expansion/Renovations	2,567,309
Building Repairs/Renovations	387,855
CHIP HOME Program	242,651
Community Development Block Grant Project	294,305
Consulting	41,127
Dispatch Services	27,463
Equipment	1,124,482
Landfill Expansion	79,600
Real Estate Appraisal Services	305,150
Software	139,392
Road Repair	1,477,426
Treatment Services	223,153

At year end, the amount of significant encumbrances expected to be honored upon performance by the vendor in 2022 are as follows:

General Fund	\$1,169,771
Motor Vehicle and Gasoline Tax Fund	2,532,983
Permanent Improvement Fund	3,494,541
Nonmajor Governmental Funds	1,063,004
Total	\$8,260,299

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 16 - Defined Benefit Pension Plans

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

Net Pension Liability (Asset)/Net OPEB Asset

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

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

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

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, public safety, and law enforcement divisions. While members in the state and local divisions may participate in all three plans, public safety and law enforcement divisions exist only within the traditional plan.

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost of living adjustment.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

When a traditional plan benefit recipient has received benefits for twelve months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost of living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the COLA is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the adjustment is 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 annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of the entire account balance net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

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

	State and Local	Public Safety	Law Enforcement
2021 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0 %	**	***
2021 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 2021, the County's contractually required contribution was \$6,036,227 for the traditional plan, \$150,946 for the combined plan, and \$174,892 for the member-directed plan. Of these amounts, \$716,030 is reported as an intergovernmental payable for the traditional plan, \$17,676 for the combined plan, and \$17,384 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

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

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

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 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution rate was allocated to pension.

The County's contractually required contribution to STRS was \$83,358 for 2021. Of this amount, \$3,073 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2020, and the net pension liability for STRS was measured as of June 30, 2021. 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.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset				
Current Measurement Date	0.30405180%	0.22787140%	0.00452884%	
Prior Measurement Date	0.29007525%	0.22698655%	0.00452873%	
Change in Proportionate Share	<u>0.01397655%</u>	<u>0.00088485%</u>	<u>0.00000011%</u>	
Proportionate Share				
Net Pension Liability	\$45,023,450	\$0	\$579,052	\$45,602,502
Net Pension Asset	\$0	\$657,782	\$0	\$657,782
Pension Expense	\$1,715,531	\$10,670	(\$5,762)	\$1,720,439

Pension expense for the member-directed defined contribution plan was \$174,892 for 2021. The aggregate pension expense for all pension plans was \$1,895,331 for 2021.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

At December 31, 2021, 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				
Differences Between Expected and Actual Experience	\$0	\$0	\$17,890	\$17,890
Changes of Assumptions	0	41,080	160,639	201,719
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	1,934,241	0	28,902	1,963,143
County Contributions Subsequent to the Measurement Date	6,036,227	150,946	49,281	6,236,454
Total Deferred Outflows of Resources	<u>\$7,970,468</u>	<u>\$192,026</u>	<u>\$256,712</u>	<u>\$8,419,206</u>
Deferred Inflows of Resources				
Difference Between Expected and Actual Experience	\$1,883,369	\$124,097	\$3,629	\$2,011,095
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	17,548,828	97,823	499,033	18,145,684
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	0	25,344	2,722	28,066
Total Deferred Inflows of Resources	<u>\$19,432,197</u>	<u>\$247,264</u>	<u>\$505,384</u>	<u>\$20,184,845</u>

\$6,236,454 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 2022. 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,				
2022	(\$6,121,848)	(\$51,041)	(\$69,249)	(\$6,242,138)
2023	(1,829,210)	(33,857)	(58,042)	(1,921,109)
2024	(7,153,498)	(56,419)	(71,058)	(7,280,975)
2025	(2,393,400)	(28,357)	(99,604)	(2,521,361)
2026	0	(14,406)	0	(14,406)
Thereafter	0	(22,104)	0	(22,104)
Total	<u>(\$17,497,956)</u>	<u>(\$206,184)</u>	<u>(\$297,953)</u>	<u>(\$18,002,093)</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with GASB Statement No. 67. Key methods and assumptions used in the latest actuarial valuation reflecting experience study results prepared as of December 31, 2020, are presented below.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA		
Pre-January 7, 2013	3 percent simple	3 percent simple
Post-January 7, 2013	.5 percent simple through 2021, then 2.15 percent simple	.5 percent simple through 2021, then 2.15 percent simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	individual entry age	individual entry age

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013, retirees changing it from 1.4 percent simple through 2020 then 2.15 percent simple to .5 percent simple through 2021 then 2.15 percent simple.

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 16 - 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 long-term expected rate of return on defined benefit investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. Each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, is summarized in the following table.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other Investments	9.00	4.75
Total	<u>100.00 %</u>	

Discount Rate - The discount rate used to measure the total pension liability was 7.2 percent for the traditional and the combined plans. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for all three plans was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.2 percent) or one percentage point higher (8.2 percent) than the current rate.

	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
County's Proportionate Share of the Net Pension Liability (Asset)			
OPERS Traditional Plan	\$85,882,471	\$45,023,450	\$11,049,242
OPERS Combined Plan	(\$458,022)	(\$657,782)	(\$806,665)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

Changes Between the Measurement Date and the Reporting Date

During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 percent along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation compared with those used in the June 30, 2020, actuarial valuation are presented below.

	June 30, 2021	June 30, 2020
Inflation	2.5 percent	2.5 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7 percent	7.45 percent
Payroll Increases	3 percent	3 percent
Cost of Living Adjustments (COLA)	0 percent, effective July 1, 2017	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, 2021, valuation are based on the results of an actuarial experience study effective for the period July 1, 2011, through June 30, 2016.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

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

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

** 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.25 percent and is net of investment expenses. Over a 30 year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return without net value added by management.

Discount Rate - The discount rate used to measure the total pension liability was 7 percent as of June 30, 2021, and 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.

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 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 percent) or one percentage point higher (8 percent) than the current rate.

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
County's Proportionate Share of the Net Pension Liability	\$1,084,349	\$579,052	\$152,078

Note 17 - Defined Benefit OPEB Plans

See Note 16 for a description of the net OPEB asset.

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing multiple-employer defined benefit postemployment health care trust which funds multiple health care plans including medical coverage, prescription drug coverage, and deposits to a health reimbursement arrangement (HRA) to qualifying benefit recipients of both the traditional and combined pension plans. Currently, Medicare eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses, and dependents with selecting a medical and pharmacy plan. Monthly allowances based on years of service and the age at which the retiree first enrolled in OPERS coverage are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription drug coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare eligible retirees who choose to become reemployed or survivors who become employed in an OPERS covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care trust is also used to fund health care for member-directed plan participants in the form of a retiree medical account (RMA). At retirement or separation, member-directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA account balance.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and reemployed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

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 and a minimum age of sixty or generally thirty years of qualifying service credit at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in GASB Statement No. 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, 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. For 2021, OPERS did not allocate any employer contributions to health care for members in the traditional and combined plans.

The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants of the member-directed plan was 4 percent for 2021.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$59,463 for 2021. Of this amount, \$6,954 is reported as an intergovernmental payable.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

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. The Plan is included in the STRS financial report which can be obtained by visiting the STRS website at www.strsoh.org or by calling (888) 227-7877.

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the health care plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the health care plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For 2021, STRS did not allocate any employer contributions to postemployment health care.

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

The net OPEB asset and the total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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, 2021, 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 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 Asset			
Current Measurement Date	0.29907080%	0.00452884%	
Prior Measurement Date	0.28614145%	0.00452873%	
Change in Proportionate Share	<u>0.01292935%</u>	<u>0.00000011%</u>	
Proportionate Share			
Net OPEB Asset	\$5,328,186	\$95,487	\$5,423,673
OPEB Expense	(\$31,780,595)	(\$6,167)	(\$31,786,762)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

At December 31, 2021, 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	\$0	\$3,400	\$3,400
Changes of Assumptions	2,619,396	6,099	2,625,495
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	1,118,137	1,892	1,120,029
County Contributions Subsequent to the Measurement Date	59,463	0	59,463
Total Deferred Outflows of Resources	<u>\$3,796,996</u>	<u>\$11,391</u>	<u>\$3,808,387</u>
Deferred Inflows of Resources			
Difference Between Expected and Actual Experience	\$4,808,657	\$17,495	\$4,826,152
Changes of Assumptions	8,633,257	56,964	8,690,221
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	2,837,866	26,467	2,864,333
Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions	7,021	0	7,021
Total Deferred Inflows of Resources	<u>\$16,286,801</u>	<u>\$100,926</u>	<u>\$16,387,727</u>

\$59,463 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase in the net OPEB asset in 2022. 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,			
2022	(\$6,444,230)	(\$25,578)	(\$6,469,808)
2023	(4,537,427)	(24,917)	(4,562,344)
2024	(1,233,220)	(24,510)	(1,257,730)
2025	(334,391)	(10,884)	(345,275)
2026	0	(3,735)	(3,735)
Thereafter	0	89	89
Total	<u>(\$12,549,268)</u>	<u>(\$89,535)</u>	<u>(\$12,638,803)</u>

Actuarial Assumptions - OPERS

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. 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	6 percent
Prior Measurement Date	3.16 percent
Investment Rate of Return	6 percent
Municipal Bond Rate	
Current Measurement Date	2 percent
Prior Measurement Date	2.75 percent
Health Care Cost Trend Rate	
Current Measurement Date	8.5 percent initial
	3.5 percent ultimate in 2035
Prior Measurement Date	10.5 percent initial
	3.5 percent ultimate in 2030
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 period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year were determined by applying the MP-2015 Mortality Improvement Scale to all of the above described tables.

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

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage adjusted for inflation. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. Each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2020, is summarized in the following table.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.02
Total	<u>100.00 %</u>	

Discount Rate - A single discount rate of 6 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of twenty year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the expected rate of return on the health care investment portfolio of 6 percent and a municipal bond rate of 2 percent (Fidelity Index's "Twenty-Year Municipal GO AA Index). 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 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through 2120; the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6 percent as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (5 percent) or one percentage point higher (7 percent) than the current rate.

	1% Decrease (5%)	Current Discount Rate (6%)	1% Increase (7%)
County's Proportionate Share of the Net OPEB Asset	\$1,324,884	\$5,328,186	\$8,619,220

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

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 2021 is 8.5 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 the health plan cost trend will decrease to a level at or near wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate assumed to be 3.5 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$5,458,042	\$5,328,186	\$5,182,897

Changes Between the Measurement Date and the Reporting Date

During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effect of these changes is unknown.

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation and the June 30, 2020, actuarial valuation are presented below.

	June 30, 2021	June 30, 2020
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65	12.5 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7 percent net of investment expenses, including inflation	7.45 percent net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7 percent	7.45 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	5 percent initial, 4 percent ultimate	5 percent initial, 4 percent ultimate
Medicare	-16.18 percent initial, 4 percent ultimate	-6.69 percent initial, 4 percent ultimate
Medical		
Pre-Medicare	6.5 percent initial, 4 percent ultimate	6.5 percent initial, 4 percent ultimate
Medicare	29.98 percent initial, 4 percent ultimate	11.87 percent initial, 4 percent ultimate

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

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, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

The non-Medicare subsidy percentage was increased effective January 1, 2022, from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in 2022. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 16.

Discount Rate - The discount rate used to measure the total OPEB asset was 7 percent as of June 30, 2021 and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the Health Care Fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7 percent was used to measure the total OPEB asset as of June 30, 2021.

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, 2021, calculated using the current period discount rate assumption of 7 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 percent) or one percentage point higher (8 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%)	Current Discount Rate (7%)	1% Increase (8%)
County's Proportionate Share of the Net OPEB Asset	\$80,576	\$95,487	\$107,942
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability Asset	\$107,438	\$95,487	\$80,708

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Changes Between the Measurement Date and the Reporting Date

In February 2022, the STRS Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. The effect of these changes is unknown.

Note 18 - Compensated Absences

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 19 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2021, was as follows:

	Interest Rate	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Due Within One Year
<u>Governmental Activities</u>						
General Obligation Bonds						
2014 Job and Family Services Addition	1.0-4.0%					
(Original Amount \$2,000,000)		\$1,650,000	\$0	\$60,000	\$1,590,000	\$65,000
Bond Premium		48,860	0	2,595	46,265	0
General Obligation Bonds from Direct Placement						
2017 Wood County District Public Library Refunding	2.16-3.3					
(Original Amount \$2,665,000)		1,955,000	0	255,000	1,700,000	265,000
Total General Obligation Bonds		3,653,860	0	317,595	3,336,265	330,000
Net Pension Liability						
Ohio Public Employees Retirement System		51,264,538	0	11,008,276	40,256,262	\$0
State Teachers Retirement System		1,095,790	0	516,738	579,052	0
Total Net Pension Liability		52,360,328	0	11,525,014	40,835,314	0
Net OPEB Liability						
Ohio Public Employees Retirement System		35,338,720	0	35,338,720	0	0
Other Long-Term Obligations						
Compensated Absences Payable		4,999,456	556,837	633,405	4,922,888	3,238,791
2012 OPWC Loans Payable from Direct Borrowing		81,194	0	48,717	32,477	16,239
Claims Payable		3,032,950	9,931,699	11,293,930	1,670,719	727,566
Total Other Long-Term Obligations		8,113,600	10,488,536	11,976,052	6,626,084	3,982,596
Total Governmental Activities		\$99,466,508	\$10,488,536	\$59,157,381	\$50,797,663	\$4,312,596

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Due Within One Year
<u>Business-Type Activities</u>						
General Obligation Bonds						
Nursing Home Construction	2.0-4.0%	\$790,000	\$0	\$40,000	\$750,000	\$40,000
Net Pension Liability						
Ohio Public Employees Retirement System		6,070,800	0	1,303,612	4,767,188	0
Net OPEB Liability						
Ohio Public Employees Retirement System		4,184,846	0	4,184,846	0	0
Other Long-Term Obligations						
Compensated Absences Payable		344,641	80,000	58,643	365,998	210,923
Capital Leases Payable		90,012	0	63,128	26,884	26,884
Closure/Postclosure Costs Payable		7,876,930	196,150	0	8,073,080	0
Total Other Long-Term Obligations		8,311,583	276,150	121,771	8,465,962	237,807
Total Business-Type Activities		\$19,357,229	\$276,150	5,650,229	\$13,983,150	\$277,807

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, 2021, all of the proceeds had been spent.

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

In 2015, the County issued bonds for nursing home renovations. The bonds were issued for a twenty year period, with final maturity in 2035. The bonds will be retired through the Nursing Home enterprise fund. At December 31, 2021, all of the proceeds had been spent.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 19 - Long-Term Obligations (continued)

Net Pension Liability

There is no repayment schedule for the net pension 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; CDBG; Sheriff; Adult Probation; Emergency Management Agency; Ditch Maintenance; and Storm Water Management special revenue funds; and the Building Inspection; Nursing Home; and Landfill enterprise funds.

Compensated Absences Payable

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

OPWC Loans Payable

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

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

Claims Payable

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

Capital Leases Payable

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 19 - Long-Term Obligations (continued)

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2021, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Annual Long-Term Debt Obligation Summary

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

Year	Governmental Activities				
	General Obligation Bonds				From Direct Borrowings
	Principal	Interest	From Direct Placement		OPWC Loans
Principal			Interest	Principal	
2022	\$65,000	\$58,388	\$265,000	\$39,821	\$16,239
2023	65,000	56,112	275,000	30,996	16,238
2024	70,000	54,163	280,000	25,056	0
2025	70,000	52,062	285,000	19,008	0
2026	75,000	49,963	295,000	12,852	0
2027-2031	410,000	207,987	300,000	6,480	0
2032-2036	490,000	120,762	0	0	0
2037-2039	345,000	25,375	0	0	0
	\$1,590,000	\$624,812	\$1,700,000	\$134,213	\$32,477

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 19 - Long-Term Obligations (continued)

Year	Business-Type Activities	
	General Obligation Bonds	
	Principal	Interest
2022	\$40,000	\$30,000
2023	40,000	28,400
2024	45,000	26,800
2025	45,000	25,000
2026	50,000	23,200
2027-2031	270,000	85,400
2032-2035	260,000	26,600
	\$750,000	\$245,400

The County's legal debt margin was \$93,592,570 at December 31, 2021.

Industrial Revenue Bonds

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

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/21
Phoenix Technologies	2/5/15	\$8,000,000	\$333,333
Piping Industry Training Center	7/1/09	2,900,000	1,123,750
Kellermeyer Partnership Project	12/31/05	1,650,000	455,000
Kellermeyer Partnership Project	12/31/05	2,850,000	785,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	1,125,000
NW Ohio Carpenter's Joint Apprentice and Training Trust	3/1/02	3,765,000	1,215,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	2,000,000
		\$29,250,000	12,337,083

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, 2021
(continued)

Note 20 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Principal payments in 2021 were \$63,128 for the enterprise funds.

	Business-Type Activities
Machinery and Equipment	\$1,901,647
Less Accumulated Depreciation	(1,901,647)
Carrying Value, December 31, 2021	\$0

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2021.

	Business-Type Activities	
	Year	Principal
2022	\$26,884	\$176

Note 21 - Closure and Postclosure Costs

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

The \$8,073,080 reported as the landfill closure and postclosure liability at December 31, 2021, represents the cumulative amount reported to date based on the use of 93 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$613,749 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2021. The County expects to close the landfill in 2026. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 22 - Internal Balances and Transfers

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

Eliminations made in the total column of the government-wide statement of net position for OPEB include deferred outflows of resources and deferred inflows of resources, in the amount of \$33.

During 2021, the following transfers were made:

		Transfers Out				Total
		General	Job and Family Services	Developmental Disabilities	Other Governmental	
Governmental Activities						
	Job and Family Services	\$210,825	\$0	\$0	\$0	\$210,825
	Permanent Improvement	6,000,000	0	0	0	6,000,000
	Other Governmental	977,874	711,849	3,000,000	182,421	4,872,144
	Total Governmental Activities	7,188,699	711,849	3,000,000	182,421	11,082,969
Business-Type Activities						
	Nursing Home	70,800	0	0	0	70,800
	Landfill	0	0	0	50,000	50,000
	Total Business-Type Activities	70,800	0	0	50,000	120,800
	Internal Service	51,598	0	1,500,000	0	1,551,598
	Total	\$7,311,097	\$711,849	\$4,500,000	\$232,421	\$12,755,367

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 23 - Fund Balance

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

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Nonspendable for:				
Prepaid Items	\$514,650	\$6,466	\$6,995	\$7,491
Materials and Supplies				
Inventory	191,626	411,239	0	30,242
Interfund Loans	1,614,519	0	0	0
Unclaimed Monies/Estates	158,344	0	0	0
Notes Receivable	500,000	0	0	0
Total Nonspendable	<u>2,979,139</u>	<u>417,705</u>	<u>6,995</u>	<u>37,733</u>
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services				
Operations	0	0	6,669,661	0
Job and Family Services				
Operations	0	0	0	7,579,587
Road and Bridge				
Repair/Improvement	0	13,853,561	0	0
Total Restricted	<u>0</u>	<u>13,853,561</u>	<u>6,669,661</u>	<u>7,579,587</u>
Committed for:				
Termination Benefits	<u>2,250,332</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned for:				
Court Operations	3,720,757	0	0	0
Document Recording	503,504	0	0	0
Economic Development	1,329,731	0	0	0
Election Recounts	935	0	0	0
Projected Budget Shortage	5,129,477	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	936,815	0	0	0
Total Assigned	<u>11,632,359</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	<u>27,307,547</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u><u>44,169,377</u></u>	<u><u>14,271,266</u></u>	<u><u>\$6,676,656</u></u>	<u><u>\$7,617,320</u></u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 23 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	American Rescue Plan	Permanent Improvement	Other Governmental
Nonspendable for:				
Prepaid Items	\$60,205	\$0	\$0	\$17,418
Materials and Supplies Inventory	7,577	0	0	14,891
Total Nonspendable	<u>67,782</u>	<u>0</u>	<u>0</u>	<u>32,309</u>
Restricted for:				
Child Support Enforcement	0	0	0	741,751
Court Operations	0	0	0	2,808,302
Crime Victim Assistance	0	0	0	1,344
Debt Retirement	0	0	0	302,127
Delinquent Tax Collections	0	0	0	323,617
Developmental Disabilities Operations	47,772,043	0	0	0
Ditch Maintenance	0	0	0	609,227
Dog and Kennel Operations	0	0	0	490,066
Economic Development	0	2,478	0	488,518
Emergency Management Agency	0	0	0	234,704
Historical Center	0	0	0	4,407
Landfill	0	0	0	811,100
Law Library Operations	0	0	0	606,750
Real Estate Assessments	0	0	0	772,654
Road and Bridge Repair/Improvement	0	0	0	21,422
Senior Citizens	0	0	0	80,829
Sheriff Operations	0	0	0	896,047
Youth Olympics	0	0	0	9,591
Total Restricted	<u>47,772,043</u>	<u>2,478</u>	<u>0</u>	<u>9,202,456</u>
Committed for:				
Road and Bridge Repair/Improvement	0	0	0	111,898
Storm Water Management	0	0	0	3,280
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>115,178</u>
Assigned for:				
Debt Retirement	0	0	0	62,132
Permanent Improvements	0	0	29,268,403	4,843,122
Total Assigned	<u>0</u>	<u>0</u>	<u>29,268,403</u>	<u>4,905,254</u>
Unassigned (Deficit)	0	0	0	(947,673)
Total Fund Balance	<u>\$47,839,825</u>	<u>\$2,478</u>	<u>\$29,268,403</u>	<u>\$13,307,524</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 24 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

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

Note 25 - Insurance Pool

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

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

Note 26 - Related Organizations

A. Wood County District Public Library

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 26 - Related Organizations (continued)

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 2021, this allocation was \$30,000.

D. Wood County Transportation Improvement District

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 27 - Wood County Port Authority

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

B. Deposits and Investments

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Port Authority will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$108,434 of the Port Authority’s bank balance of \$644,566 was exposed to custodial credit risk because it was uninsured and uncollateralized. The Port Authority’s financial institution participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 60 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.

Investments

As of December 31, 2021, the net asset value of funds on deposit with STAR Ohio was \$104,155. The Port Authority’s investment in STAR Ohio had an average maturity of 51.3 days. STAR Ohio carries a rating of AAA by Standards and Poor’s. The Port Authority has no policy regarding credit risk beyond the requirements of State statute. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The Port Authority’s investment policy addresses interest rate risk by requiring that the Port Authority’s investment portfolio be structured so that securities mature to meet cash requirement for ongoing operations and/or long-term debt payments, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in short-term investments.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(continued)

Note 27 - Wood County Port Authority (continued)

C. Capital Assets

The Port Authority's capital assets as of December 31, 2021, consisted of construction in progress of \$7,410,507.

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

Note 28 - Contingent Liabilities

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

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

Note 29 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The impact of the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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

Note 30 - Subsequent Event

At the August 23, 2022 meeting, the Board of County Commissioners approved the issuance and sale of bonds in the maximum aggregate principal amount of not to exceed \$13,000,000 for the Wood County Jail Expansion and Renovation Project.

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 Eight Years (1)

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.30405180%	0.29007525%	0.28986785%	0.29714589%
County's Proportionate Share of the Net Pension Liability	\$45,023,450	\$57,335,338	\$79,388,927	\$46,616,431
County's Covered Payroll	\$41,652,901	\$39,687,368	\$39,038,428	\$38,188,910
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	108.09%	144.47%	203.36%	122.07%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%

(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

2017	2016	2015	2014
0.29644500%	0.30061900%	0.30022600%	0.30022600%
\$67,317,619	\$52,070,999	\$36,210,610	\$35,392,734
\$36,919,657	\$36,553,751	\$35,753,856	\$39,156,829
182.34%	142.45%	101.28%	90.39%
77.25%	81.08%	86.45%	86.36%

This Page Intentionally Left Blank

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	0.22787140%	0.22698655%	0.21219995%	0.19809378%
County's Proportionate Share of the Net Pension Asset	\$657,782	\$473,222	\$237,287	\$269,664
County's Covered Payroll	\$1,004,229	\$1,001,707	\$918,879	\$804,077
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-65.50%	-47.24%	-25.82%	-33.54%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	157.67%	145.28%	126.64%	137.28%

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

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

See Accompanying Notes to the Required Supplementary Information

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.00452884%	0.00452873%	0.00441035%	0.00421113%
County's Proportionate Share of the Net Pension Liability	\$579,052	\$1,095,790	\$975,322	\$925,933
County's Covered Payroll	\$558,829	\$546,550	\$517,793	\$478,736
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	103.62%	200.49%	188.36%	193.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%

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

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

See Accompanying Notes to the Required Supplementary Information

2017	2016	2015	2014	2013
0.00415548%	0.00440622%	0.00527942%	0.00563375%	0.00563375%
\$987,143	\$1,474,894	\$1,459,077	\$1,370,323	\$1,632,320
\$456,843	\$463,621	\$550,821	\$619,892	\$560,615
216.08%	318.12%	264.89%	221.06%	291.17%
75.30%	66.80%	72.10%	74.70%	69.30%

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

	2021	2020	2019	2018
County's Proportion of the Net OPEB Liability (Asset)	0.29907080%	0.28614145%	0.28524045%	0.29165880%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$5,328,186)	\$39,523,566	\$37,188,619	\$31,671,996
County's Covered Payroll	\$44,070,080	\$42,104,875	\$41,294,007	\$40,286,287
County's Proportionate Share of the Net Pension OPEB as a Percentage of Covered Payroll	-12.09%	93.87%	90.06%	78.62%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%

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

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

See Accompanying Notes to the Required Supplementary Information

2017

0.29021460%

\$29,312,660

\$38,768,932

75.61%

54.04%

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 Five Fiscal Years (1)

	2021	2020	2019	2018
County's Proportion of the Net OPEB Liability (Asset)	0.00452884%	0.00452873%	0.00441035%	0.00421113%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$95,487)	(\$79,593)	(\$73,048)	(\$67,669)
County's Covered Payroll	\$546,550	\$517,793	\$478,736	\$456,843
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-17.47%	-15.37%	-15.26%	-14.81%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	182.10%	174.70%	176.00%

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

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

See Accompanying Notes to the Required Supplementary Information

2017

0.00415548%

\$162,131

\$463,621

34.97%

47.10%

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

	2021	2020	2019	2018
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$6,036,227	\$5,994,735	\$5,713,160	\$5,612,627
Contributions in Relation to the Contractually Required Contribution	<u>(6,036,227)</u>	<u>(5,994,735)</u>	<u>(5,713,160)</u>	<u>(5,612,627)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$41,994,260	\$41,652,901	\$39,687,368	\$39,038,428
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$150,946	\$140,592	\$140,239	\$128,643
Contributions in Relation to the Contractually Required Contribution	<u>(150,946)</u>	<u>(140,592)</u>	<u>(140,239)</u>	<u>(128,643)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,078,186	\$1,004,229	\$1,001,707	\$918,879
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (2)				
Contractually Required Contribution	\$59,463	\$56,518	\$56,632	\$53,468
Contributions in Relation to the Contractually Required Contribution	<u>(59,463)</u>	<u>(56,518)</u>	<u>(56,632)</u>	<u>(53,468)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$44,559,021	\$44,070,080	\$42,104,875	\$41,294,007
OPEB Contributions as a Percentage of Covered Payroll	<u>0.13%</u>	<u>0.13%</u>	<u>0.13%</u>	<u>0.13%</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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$5,100,959	\$4,569,376	\$4,529,788	\$4,436,685	\$5,244,796
<u>(5,100,959)</u>	<u>(4,569,376)</u>	<u>(4,529,788)</u>	<u>(4,436,685)</u>	<u>(5,244,796)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$38,188,910	\$36,919,657	\$36,553,751	\$35,753,856	\$39,156,829
<u>13.36%</u>	<u>12.38%</u>	<u>12.39%</u>	<u>12.41%</u>	<u>13.39%</u>
\$104,530	\$88,407	\$102,629	\$104,080	\$113,741
<u>(104,530)</u>	<u>(88,407)</u>	<u>(102,629)</u>	<u>(104,080)</u>	<u>(113,741)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$804,077	\$736,725	\$855,242	\$867,333	\$874,931
<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$441,661	\$797,629			
<u>(441,661)</u>	<u>(797,629)</u>			
<u>\$0</u>	<u>\$0</u>			
\$40,286,287	\$38,768,932			
<u>1.10%</u>	<u>2.06%</u>			

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Net Pension Liability				
Contractually Required Contribution	\$83,358	\$78,051	\$69,815	\$75,958
Contributions in Relation to the Contractually Required Contribution	<u>(83,358)</u>	<u>(78,051)</u>	<u>(69,815)</u>	<u>(75,958)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$595,414	\$557,507	\$498,679	\$542,557
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability (Asset)				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

See Accompanying Notes to the Required Supplementary Information

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$65,114	\$63,932	\$70,834	\$65,314	\$76,229	\$83,285
<u>(65,114)</u>	<u>(63,932)</u>	<u>(70,834)</u>	<u>(65,314)</u>	<u>(76,229)</u>	<u>(83,285)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$465,100	\$456,657	\$505,957	\$478,488	\$586,377	\$640,654
14.00%	14.00%	14.00%	13.65%	13.00%	13.00%
\$0	\$0	\$0	\$2,035	\$5,864	\$6,407
<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,035)</u>	<u>(5,864)</u>	<u>(6,407)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0.00%	0.00%	0.00%	0.43%	1.00%	1.00%

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions - OPERS Pension - Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These assumptions compared with those used in prior years are presented below.

	<u>2019</u>	<u>2018 and 2017</u>	<u>2016 and Prior</u>
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA			
Pre-January 7, 2013	3 percent simple	3 percent simple	3 percent simple
Post-January 7, 2013	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	individual entry age	individual entry age	individual entry age

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

2021	.5 percent simple through 2021, then 2.15 percent simple
2020	1.4 percent simple through 2020, then 2.15 percent simple
2017 through 2019	3 percent simple through 2019, then 2.15 percent simple
2016 and prior	3 percent simple through 2018, then 2.8 percent simple

Amounts reported beginning in 2017 use preretirement mortality rates based on the RP-2014 Employees Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees were based on the RP-2014 Disabled Mortality Table for males and females adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year were determined by applying the MP-2015 Mortality Improvement Scale to the above described tables.

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

Changes in Assumptions - OPERS Pension - Combined Plan

For 2021 and 2020, the combined plan had the same change in COLA or Ad Hoc COLA for post-January 7, 2013, retirees as the traditional plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions - STRS Pension

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

	2017	2016 and Prior
Inflation	2.5 percent	2.75 percent
Projected Salary Increases	12.5 percent at age 20 to 2.5 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost of Living Adjustments (COLA)	0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date

Beginning in 2021, the investment rate of return was decreased from 7.45 percent to 7 percent.

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

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

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions - OPERS OPEB

Investment Return Assumption	
Beginning in 2019	6 percent
2018	6.5 percent
Municipal Bond Rate	
2021	2 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate	
2021	6 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate	
2021	8.5 percent initial 3.5 percent ultimate in 2035
2020	10.5 percent initial 3.5 percent ultimate in 2030
2019	10 percent initial 3.25 percent ultimate in 2029
2018	7.5 percent initial 3.25 percent ultimate in 2028

Changes in Assumptions - STRS OPEB

For 2021, the discount rate was decreased from 7.45 percent to 7 percent.

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 - OPERS OPEB

On January 15, 2020, the OPERS Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes were effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS sponsored medical plans for non-Medicare retirees with monthly allowances similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Benefit Terms - STRS OPEB

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022, from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in 2022. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

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

For 2019, there was no change to the claims cost process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

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

This Page Intentionally Left Blank

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

This Page Intentionally Left Blank

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.

ARC Pretrial Diversion

To account for fines restricted for the Addiction Response Collaborative (ARC) Pretrial Diversion Program.

Victims of Crime Assistance (VOCA) - Prosecutor

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

Historical Center

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

Senior Citizens

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

Solid Waste Management District

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

Probation Services

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

Community Development Block Grant (CDBG)

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

Sheriff

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

Electronic Monitoring

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

Electronic Monitoring Offenders

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Adult Probation

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

Emergency Management Agency (EMA)

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

Coronavirus Relief

To account for grants received from the federal government restricted to providing assistance for COVID-19 related costs. No activity was budgeted for this fund in 2021; therefore, no budgetary schedule is presented.

Indigent Guardianship

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

Computer Legal Research

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

Clerk of Courts Computerization

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

Probate Court Computerization

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

Election Security

To account for a state grant restricted to enhance election security.

Election Grant

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

Ditch Maintenance

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

Storm Water Management

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Probate Conduct of Business

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

Domestic Violence Shelter

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

Law Enforcement

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

Nonmajor Debt Service Funds

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

Bond Retirement

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

Special Assessment

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

Special Assessment Bond

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

Nonmajor Capital Projects Funds

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

Wood Lane Building Construction

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

Justice Center

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

Health District Construction

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

Roads and Bridges

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

Construction - Ditches

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

Parks and Open Spaces

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

Buck Road and Lime City Road Improvement

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

This Page Intentionally Left Blank

Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	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	\$9,189,196	\$427,119	\$5,414,125	\$15,030,440
Cash and Cash Equivalents in Segregated Accounts	580,550	0	0	580,550
Accounts Receivable	36,830	0	0	36,830
Due from Other Governments	740,479	0	0	740,479
Prepaid Items	17,418	0	0	17,418
Materials and Supplies Inventory	14,891	0	0	14,891
Interfund Receivable	22,522	0	0	22,522
Property Taxes Receivable	3,504,391	0	0	3,504,391
Payment in Lieu of Taxes Receivable	2,480	0	0	2,480
Notes Receivable	434,353	0	0	434,353
Special Assessments Receivable	774,352	134,058	18,252	926,662
Total Assets	\$15,317,462	\$561,177	\$5,432,377	\$21,311,016
<u>Liabilities</u>				
Accrued Wages Payable	\$118,379	\$0	\$554	\$118,933
Accounts Payable	161,918	0	0	161,918
Contracts Payable	27,573	0	134,766	162,339
Due to Other Governments	57,656	0	362	58,018
Interfund Payable	1,256,961	36,348	1,147,306	2,440,615
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Retainage Payable	43,196	0	48,098	91,294
Total Liabilities	1,665,683	84,090	1,331,086	3,080,859
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	3,437,199	0	0	3,437,199
Payment in Lieu of Taxes Receivable	2,480	0	0	2,480
Unavailable Revenue	1,330,644	134,058	18,252	1,482,954
Total Deferred Inflows of Resources	4,770,323	134,058	18,252	4,922,633
<u>Fund Balance</u>				
Nonspendable	32,309	0	0	32,309
Restricted	8,845,867	302,127	54,462	9,202,456
Committed	3,280	0	111,898	115,178
Assigned	0	62,132	4,843,122	4,905,254
Unassigned (Deficit)	0	(21,230)	(926,443)	(947,673)
Total Fund Balance	8,881,456	343,029	4,083,039	13,307,524
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$15,317,462	\$561,177	\$5,432,377	\$21,311,016

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$510,082	\$598,271	\$2,700	\$745,927
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	18,715	0	85,979
Prepaid Items	0	1,152	0	6,255
Materials and Supplies Inventory	2,640	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	\$512,722	\$618,138	\$2,700	\$838,161
<u>Liabilities</u>				
Accrued Wages Payable	\$12,219	\$2,808	\$0	\$43,615
Accounts Payable	0	5,655	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	6,232	1,179	0	18,804
Interfund Payable	1,565	594	0	27,736
Retainage Payable	0	0	0	0
Total Liabilities	20,016	10,236	0	90,155
<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	2,640	1,152	0	6,255
Restricted	490,066	606,750	2,700	741,751
Committed	0	0	0	0
Total Fund Balance	492,706	607,902	2,700	748,006
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$512,722	\$618,138	\$2,700	\$838,161

Indigent Drivers	Real Estate Assessment	Delinquent Tax and Assessments- Prosecutor	Delinquent Tax and Assessments- Treasurer	Youth Olympics	Railroad Crossing Improvement
\$3,544	\$858,367	\$115,983	\$217,540	\$9,591	\$12,750
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	7,939	0	0	0	0
0	1,911	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
<u>\$3,544</u>	<u>\$868,217</u>	<u>\$115,983</u>	<u>\$217,540</u>	<u>\$9,591</u>	<u>\$12,750</u>
\$0	\$8,360	\$5,319	\$1,176	\$0	\$0
0	825	0	0	0	0
0	27,573	0	0	0	0
0	3,589	2,234	876	0	0
0	2,170	268	33	0	0
0	43,196	0	0	0	0
<u>0</u>	<u>85,713</u>	<u>7,821</u>	<u>2,085</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	9,850	0	0	0	0
3,544	772,654	108,162	215,455	9,591	12,750
0	0	0	0	0	0
<u>3,544</u>	<u>782,504</u>	<u>108,162</u>	<u>215,455</u>	<u>9,591</u>	<u>12,750</u>
<u>\$3,544</u>	<u>\$868,217</u>	<u>\$115,983</u>	<u>\$217,540</u>	<u>\$9,591</u>	<u>\$12,750</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021
(continued)

	Juvenile Court	Drug Addiction Response Project	ARC Pretrial Diversion	VOCA- Prosecutor
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$742,632	\$20,917	\$450	\$77,114
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	118,609	22,985	0	28,715
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	11,393	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>\$861,241</u>	<u>\$55,295</u>	<u>\$450</u>	<u>\$105,829</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$7,388	\$4,093	\$0	\$3,168
Accounts Payable	1,954	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	3,103	1,894	0	1,331
Interfund Payable	1,928	25,584	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>14,373</u>	<u>31,571</u>	<u>0</u>	<u>4,499</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	70,489	22,985	0	22,556
Total Deferred Inflows of Resources	<u>70,489</u>	<u>22,985</u>	<u>0</u>	<u>22,556</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	776,379	739	450	78,774
Committed	0	0	0	0
Total Fund Balance	<u>776,379</u>	<u>739</u>	<u>450</u>	<u>78,774</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$861,241</u>	<u>\$55,295</u>	<u>\$450</u>	<u>\$105,829</u>

Historical Center	Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff
\$4,407	\$80,829	\$789,491	\$102,722	\$1,310,139	\$812,048
0	0	0	0	0	913
0	0	31,630	0	0	0
9,233	111,929	1,094	0	143,837	68,571
0	0	0	0	0	0
0	0	0	4,132	0	2,076
0	0	11,129	0	0	0
184,242	3,320,149	0	0	0	0
247	2,233	0	0	0	0
0	0	0	0	434,353	0
0	0	0	0	0	0
<u>\$198,129</u>	<u>\$3,515,140</u>	<u>\$833,344</u>	<u>\$106,854</u>	<u>\$1,888,329</u>	<u>\$883,608</u>
\$0	\$0	\$3,339	\$0	\$0	\$10,367
0	0	16,647	0	109,510	4,070
0	0	0	0	0	0
0	0	1,623	0	8	9,215
0	0	635	0	1,192,246	1,288
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>22,244</u>	<u>0</u>	<u>1,301,764</u>	<u>24,940</u>
179,094	3,258,105	0	0	0	0
247	2,233	0	0	0	0
14,381	173,973	0	0	143,837	42,665
<u>193,722</u>	<u>3,434,311</u>	<u>0</u>	<u>0</u>	<u>143,837</u>	<u>42,665</u>
0	0	0	4,132	0	2,076
4,407	80,829	811,100	102,722	442,728	813,927
0	0	0	0	0	0
<u>4,407</u>	<u>80,829</u>	<u>811,100</u>	<u>106,854</u>	<u>442,728</u>	<u>816,003</u>
<u>\$198,129</u>	<u>\$3,515,140</u>	<u>\$833,344</u>	<u>\$106,854</u>	<u>\$1,888,329</u>	<u>\$883,608</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021
(continued)

	Electronic Monitoring	Electronic Monitoring Offenders	Adult Probation	EMA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,514	\$15,000	\$13,792	\$245,822
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	25,516	0	105,296	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	4,132	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>\$33,030</u>	<u>\$19,132</u>	<u>\$119,088</u>	<u>\$245,822</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$6,448	\$6,366
Accounts Payable	5,727	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	2,708	3,483
Interfund Payable	0	0	1,271	1,269
Retainage Payable	0	0	0	0
Total Liabilities	<u>5,727</u>	<u>0</u>	<u>10,427</u>	<u>11,118</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	12,758	0	52,648	0
Total Deferred Inflows of Resources	<u>12,758</u>	<u>0</u>	<u>52,648</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	4,132	0	0
Restricted	14,545	15,000	56,013	234,704
Committed	0	0	0	0
Total Fund Balance	<u>14,545</u>	<u>19,132</u>	<u>56,013</u>	<u>234,704</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$33,030</u>	<u>\$19,132</u>	<u>\$119,088</u>	<u>\$245,822</u>

Indigent Guardianship	Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Election Security	Ditch Maintenance
\$49,700	\$41,201	\$864,497	\$163,507	\$0	\$618,385
0	0	0	0	0	0
1,270	0	0	1,130	0	0
0	0	0	0	0	0
0	0	0	0	2,072	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	774,352
<u>\$50,970</u>	<u>\$41,201</u>	<u>\$864,497</u>	<u>\$164,637</u>	<u>\$2,072</u>	<u>\$1,392,737</u>
\$0	\$0	\$0	\$0	\$0	\$3,713
0	0	0	0	0	3,803
0	0	0	0	0	0
0	0	0	0	0	1,268
0	0	0	0	0	374
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,158</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	774,352
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>774,352</u>
0	0	0	0	2,072	0
50,970	41,201	864,497	164,637	0	609,227
0	0	0	0	0	0
<u>50,970</u>	<u>41,201</u>	<u>864,497</u>	<u>164,637</u>	<u>2,072</u>	<u>609,227</u>
<u>\$50,970</u>	<u>\$41,201</u>	<u>\$864,497</u>	<u>\$164,637</u>	<u>\$2,072</u>	<u>\$1,392,737</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021
(continued)

	Storm Water Management	Probate Conduct of Business	Domestic Violence Shelter	Law Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$589	\$1,904	\$15,071	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	497,517
Accounts Receivable	2,800	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>\$3,389</u>	<u>\$1,904</u>	<u>\$15,071</u>	<u>\$497,517</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	0	13,727	0
Contracts Payable	0	0	0	0
Due to Other Governments	109	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>109</u>	<u>0</u>	<u>13,727</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	0	1,904	1,344	497,517
Committed	3,280	0	0	0
Total Fund Balance	<u>3,280</u>	<u>1,904</u>	<u>1,344</u>	<u>497,517</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$3,389</u>	<u>\$1,904</u>	<u>\$15,071</u>	<u>\$497,517</u>

Legal Research	Drug Enforcement	Commissary	Total
\$136,710	\$0	\$0	\$9,189,196
0	9,892	72,228	580,550
0	0	0	36,830
0	0	0	740,479
0	0	0	17,418
0	0	0	14,891
0	0	0	22,522
0	0	0	3,504,391
0	0	0	2,480
0	0	0	434,353
0	0	0	774,352
<u>\$136,710</u>	<u>\$9,892</u>	<u>\$72,228</u>	<u>\$15,317,462</u>
\$0	\$0	\$0	\$118,379
0	0	0	161,918
0	0	0	27,573
0	0	0	57,656
0	0	0	1,256,961
0	0	0	43,196
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,665,683</u>
0	0	0	3,437,199
0	0	0	2,480
0	0	0	1,330,644
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,770,323</u>
0	0	0	32,309
136,710	9,892	72,228	8,845,867
0	0	0	3,280
<u>136,710</u>	<u>9,892</u>	<u>72,228</u>	<u>8,881,456</u>
<u>\$136,710</u>	<u>\$9,892</u>	<u>\$72,228</u>	<u>\$15,317,462</u>

This Page Intentionally Left Blank

Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2021

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$115,409	\$31,106	\$280,604	\$427,119
Special Assessments Receivable	0	133,727	331	134,058
Total Assets	<u>\$115,409</u>	<u>\$164,833</u>	<u>\$280,935</u>	<u>\$561,177</u>
<u>Liabilities</u>				
Interfund Payable	\$0	\$36,348	\$0	\$36,348
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Total Liabilities	<u>15,988</u>	<u>36,348</u>	<u>31,754</u>	<u>84,090</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	133,727	331	134,058
<u>Fund Balance</u>				
Restricted	53,277	0	248,850	302,127
Assigned	62,132	0	0	62,132
Unassigned (Deficit)	(15,988)	(5,242)	0	(21,230)
Total Fund Balance (Deficit)	<u>99,421</u>	<u>(5,242)</u>	<u>248,850</u>	<u>343,029</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$115,409</u>	<u>\$164,833</u>	<u>\$280,935</u>	<u>\$561,177</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Wood Lane Building Construction	Justice Center	Health District Construction	Roads and Bridges
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,024,069	\$1,917	\$0	\$111,898
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$5,024,069</u>	<u>\$1,917</u>	<u>\$0</u>	<u>\$111,898</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Contracts Payable	134,766	0	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	120,800	0
Retainage Payable	48,098	0	0	0
Total Liabilities	<u>182,864</u>	<u>0</u>	<u>120,800</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	0	0	0
<u>Fund Balance</u>				
Restricted	0	0	0	0
Committed	0	0	0	111,898
Assigned	4,841,205	1,917	0	0
Unassigned (Deficit)	0	0	(120,800)	0
Total Fund Balance (Deficit)	<u>4,841,205</u>	<u>1,917</u>	<u>(120,800)</u>	<u>111,898</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$5,024,069</u>	<u>\$1,917</u>	<u>\$0</u>	<u>\$111,898</u>

Construction- Ditches	Parks and Open Spaces	Buck Road and Lime City Road Improvement	Total
\$221,779	\$45,790	\$8,672	\$5,414,125
18,252	0	0	18,252
<u>\$240,031</u>	<u>\$45,790</u>	<u>\$8,672</u>	<u>\$5,432,377</u>
\$554	\$0	\$0	\$554
0	0	0	134,766
362	0	0	362
1,026,506	0	0	1,147,306
0	0	0	48,098
<u>1,027,422</u>	<u>0</u>	<u>0</u>	<u>1,331,086</u>
18,252	0	0	18,252
0	45,790	8,672	54,462
0	0	0	111,898
0	0	0	4,843,122
<u>(805,643)</u>	<u>0</u>	<u>0</u>	<u>(926,443)</u>
<u>(805,643)</u>	<u>45,790</u>	<u>8,672</u>	<u>4,083,039</u>
<u>\$240,031</u>	<u>\$45,790</u>	<u>\$8,672</u>	<u>\$5,432,377</u>

This Page Intentionally Left Blank

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$2,249,417	\$0	\$0	\$2,249,417
Payment in Lieu of Taxes	1,166	0	0	1,166
Other Taxes	10,965	0	0	10,965
Charges for Services	2,716,717	0	0	2,716,717
Licenses and Permits	530,613	0	0	530,613
Fines, Costs, and Forfeitures	346,726	0	0	346,726
Intergovernmental	4,319,137	0	0	4,319,137
Special Assessments	755,251	312	305,794	1,061,357
Interest	11,432	39	26,387	37,858
Other	56,021	371,455	0	427,476
	<u>10,997,445</u>	<u>371,806</u>	<u>332,181</u>	<u>11,701,432</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,632,514	0	0	1,632,514
Judicial	996,875	0	0	996,875
Public Safety	1,017,005	0	0	1,017,005
Public Works	1,225,535	0	0	1,225,535
Health	373,971	0	0	373,971
Human Services	4,596,496	0	0	4,596,496
Conservation and Recreation	188,874	0	0	188,874
Economic Development	1,273,044	0	0	1,273,044
Capital Outlay	0	0	3,156,723	3,156,723
Debt Service:				
Principal Retirement	0	315,000	0	315,000
Interest and Fiscal Charges	0	108,801	24,560	133,361
	<u>11,304,314</u>	<u>423,801</u>	<u>3,181,283</u>	<u>14,909,398</u>
Excess of Revenues				
Under Expenditures	<u>(306,869)</u>	<u>(51,995)</u>	<u>(2,849,102)</u>	<u>(3,207,966)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,551,487	120,488	3,200,169	4,872,144
Transfers Out	<u>(50,000)</u>	<u>(169)</u>	<u>(182,252)</u>	<u>(232,421)</u>
Total Other Financing Sources (Uses)	<u>1,501,487</u>	<u>120,319</u>	<u>3,017,917</u>	<u>4,639,723</u>
Changes in Fund Balance	1,194,618	68,324	168,815	1,431,757
Fund Balance Beginning of Year	<u>7,686,838</u>	<u>274,705</u>	<u>3,914,224</u>	<u>11,875,767</u>
Fund Balance End of Year	<u><u>\$8,881,456</u></u>	<u><u>\$343,029</u></u>	<u><u>\$4,083,039</u></u>	<u><u>\$13,307,524</u></u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	21,942	0	38,255	459,561
Licenses and Permits	328,834	0	0	0
Fines, Costs, and Forfeitures	4,128	269,372	0	0
Intergovernmental	0	0	0	1,655,408
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,296	0	0	171
Total Revenues	356,200	269,372	38,255	2,115,140
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	255,589	38,805	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	373,971	0	0	0
Human Services	0	0	0	2,311,075
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	373,971	255,589	38,805	2,311,075
Excess of Revenues Over (Under) Expenditures	(17,771)	13,783	(550)	(195,935)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	19,694	0	861,606
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	19,694	0	861,606
Changes in Fund Balance	(17,771)	33,477	(550)	665,671
Fund Balance (Deficit) Beginning of Year	510,477	574,425	3,250	82,335
Fund Balance End of Year	\$492,706	\$607,902	\$2,700	\$748,006

Indigent Drivers	Real Estate Assessment	Delinquent Tax and Assessments- Prosecutor	Delinquent Tax and Assessments- Treasurer	Youth Olympics	Railroad Crossing Improvement
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
883	1,008,645	139,308	140,282	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	2,058	2,067	0	0
883	1,008,645	141,366	142,349	0	0
0	1,008,791	189,158	81,719	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	1,008,791	189,158	81,719	0	0
883	(146)	(47,792)	60,630	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
883	(146)	(47,792)	60,630	0	0
2,661	782,650	155,954	154,825	9,591	12,750
\$3,544	\$782,504	\$108,162	\$215,455	\$9,591	\$12,750

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021
(continued)

	Juvenile Court	Drug Addiction Response Project	ARC Pretrial Diversion	VOCA- Prosecutor
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	9,144	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	450	0
Intergovernmental	423,331	145,361	0	57,862
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,300	1,000	0	0
Total Revenues	<u>433,775</u>	<u>146,361</u>	<u>450</u>	<u>57,862</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	140,297	0	105,142
Judicial	342,530	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	0
Economic Development	0	0	0	0
Total Expenditures	<u>342,530</u>	<u>140,297</u>	<u>0</u>	<u>105,142</u>
Excess of Revenues Over (Under) Expenditures	<u>91,245</u>	<u>6,064</u>	<u>450</u>	<u>(47,280)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	119,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>119,000</u>
Changes in Fund Balance	91,245	6,064	450	71,720
Fund Balance (Deficit) Beginning of Year	<u>685,134</u>	<u>(5,325)</u>	<u>0</u>	<u>7,054</u>
Fund Balance End of Year	<u><u>\$776,379</u></u>	<u><u>\$739</u></u>	<u><u>\$450</u></u>	<u><u>\$78,774</u></u>

Historical Center	Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff
\$170,196	\$2,079,221	\$0	\$0	\$0	\$0
78	1,088	0	0	0	0
882	10,083	0	0	0	0
0	0	569,881	23,258	0	18,000
0	0	0	0	0	177,451
0	0	0	0	0	0
18,580	208,828	0	0	917,373	418,778
0	0	0	0	0	0
0	0	0	0	1,863	0
0	0	16,403	0	0	1,131
<u>189,736</u>	<u>2,299,220</u>	<u>586,284</u>	<u>23,258</u>	<u>919,236</u>	<u>615,360</u>
0	0	0	0	0	0
0	0	0	6,784	0	0
0	0	0	0	0	572,246
0	0	481,012	0	0	0
0	0	0	0	0	0
0	2,261,317	0	0	0	0
188,874	0	0	0	0	0
0	0	0	0	1,273,044	0
<u>188,874</u>	<u>2,261,317</u>	<u>481,012</u>	<u>6,784</u>	<u>1,273,044</u>	<u>572,246</u>
862	37,903	105,272	16,474	(353,808)	43,114
0	0	0	0	0	170,085
0	0	(50,000)	0	0	0
0	0	(50,000)	0	0	170,085
862	37,903	55,272	16,474	(353,808)	213,199
3,545	42,926	755,828	90,380	796,536	602,804
<u>\$4,407</u>	<u>\$80,829</u>	<u>\$811,100</u>	<u>\$106,854</u>	<u>\$442,728</u>	<u>\$816,003</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, 2021
(continued)

	Electronic Monitoring	Electronic Monitoring Offenders	Adult Probation	EMA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	51,032	0	210,592	194,567
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	30,595
Total Revenues	51,032	0	210,592	225,162
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	48,598	17,248	217,674	0
Public Safety	0	0	0	305,298
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	48,598	17,248	217,674	305,298
Excess of Revenues Over (Under) Expenditures	2,434	(17,248)	(7,082)	(80,136)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	173,850
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	173,850
Changes in Fund Balance	2,434	(17,248)	(7,082)	93,714
Fund Balance (Deficit) Beginning of Year	12,111	36,380	63,095	140,990
Fund Balance End of Year	\$14,545	\$19,132	\$56,013	\$234,704

Coronavirus Relief	Indigent Guardianship	Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Election Security
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	18,330	2,286	110,005	16,352	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	9,567	0	2
0	0	0	0	0	0
0	18,330	2,286	119,572	16,352	2
56,320	0	0	0	0	17,165
0	8,401	0	29,566	11,205	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
56,320	8,401	0	29,566	11,205	17,165
(56,320)	9,929	2,286	90,006	5,147	(17,163)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(56,320)	9,929	2,286	90,006	5,147	(17,163)
56,320	41,041	38,915	774,491	159,490	19,235
\$0	\$50,970	\$41,201	\$864,497	\$164,637	\$2,072

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021
(continued)

	Election Grant	Ditch Maintenance	Storm Water Management	Probate Conduct of Business
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	0	0	19,370	748
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	0	17,425	0
Special Assessments	0	755,251	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>0</u>	<u>755,251</u>	<u>36,795</u>	<u>748</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	21,466	0	0	0
Judicial	0	0	0	132
Public Safety	0	0	0	0
Public Works	0	669,256	75,267	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>21,466</u>	<u>669,256</u>	<u>75,267</u>	<u>132</u>
Excess of Revenues Over (Under) Expenditures	<u>(21,466)</u>	<u>85,995</u>	<u>(38,472)</u>	<u>616</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	182,252	25,000	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>182,252</u>	<u>25,000</u>	<u>0</u>
Changes in Fund Balance	<u>(21,466)</u>	<u>268,247</u>	<u>(13,472)</u>	<u>616</u>
Fund Balance (Deficit) Beginning of Year	<u>21,466</u>	<u>340,980</u>	<u>16,752</u>	<u>1,288</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$609,227</u></u>	<u><u>\$3,280</u></u>	<u><u>\$1,904</u></u>

Domestic Violence Shelter	Law Enforcement	Legal Research	Drug Enforcement	Commissary	Total
\$0	\$0	\$0	\$0	\$0	\$2,249,417
0	0	0	0	0	1,166
0	0	0	0	0	10,965
0	0	8,061	0	112,406	2,716,717
24,328	0	0	0	0	530,613
0	62,014	0	10,762	0	346,726
0	0	0	0	0	4,319,137
0	0	0	0	0	755,251
0	0	0	0	0	11,432
0	0	0	0	0	56,021
<u>24,328</u>	<u>62,014</u>	<u>8,061</u>	<u>10,762</u>	<u>112,406</u>	<u>10,997,445</u>
0	12,456	0	0	0	1,632,514
0	0	20,343	0	0	996,875
0	17,627	0	10,202	111,632	1,017,005
0	0	0	0	0	1,225,535
0	0	0	0	0	373,971
24,104	0	0	0	0	4,596,496
0	0	0	0	0	188,874
0	0	0	0	0	1,273,044
<u>24,104</u>	<u>30,083</u>	<u>20,343</u>	<u>10,202</u>	<u>111,632</u>	<u>11,304,314</u>
<u>224</u>	<u>31,931</u>	<u>(12,282)</u>	<u>560</u>	<u>774</u>	<u>(306,869)</u>
0	0	0	0	0	1,551,487
0	0	0	0	0	(50,000)
0	0	0	0	0	1,501,487
224	31,931	(12,282)	560	774	1,194,618
1,120	465,586	148,992	9,332	71,454	7,686,838
<u>\$1,344</u>	<u>\$497,517</u>	<u>\$136,710</u>	<u>\$9,892</u>	<u>\$72,228</u>	<u>\$8,881,456</u>

This Page Intentionally Left Blank

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2021

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$312	\$312
Interest	0	0	39	39
Other	371,455	0	0	371,455
Total Revenues	371,455	0	351	371,806
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	315,000	0	0	315,000
Interest and Fiscal Charges	108,801	0	0	108,801
Total Expenditures	423,801	0	0	423,801
Excess of Revenues Over (Under) Expenditures	(52,346)	0	351	(51,995)
<u>Other Financing Sources (Uses)</u>				
Transfers In	120,488	0	0	120,488
Transfers Out	0	(169)	0	(169)
Total Other Financing Sources (Uses)	120,488	(169)	0	120,319
Changes in Fund Balance	68,142	(169)	351	68,324
Fund Balance (Deficit) at Beginning of Year	31,279	(5,073)	248,499	274,705
Fund Balance (Deficit) End of Year	\$99,421	(\$5,242)	\$248,850	\$343,029

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	Wood Lane Building Construction	Justice Center	Health District Construction	Roads and Bridges
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$0	\$0
Interest	0	0	26,387	0
Total Revenues	0	0	26,387	0
<u>Expenditures</u>				
Capital Outlay	2,272,039	0	49,733	493,140
Debt Service:				
Interest and Fiscal Charges	0	0	4,287	0
Total Expenditures	2,272,039	0	54,020	493,140
Excess of Revenues Over (Under) Expenditures	(2,272,039)	0	(27,633)	(493,140)
<u>Other Financing Sources (Uses)</u>				
Transfers In	3,000,000	0	0	200,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	3,000,000	0	0	200,000
Changes in Fund Balance	727,961	0	(27,633)	(293,140)
Fund Balance (Deficit) Beginning of Year	4,113,244	1,917	(93,167)	405,038
Fund Balance (Deficit) End of the Year	<u>\$4,841,205</u>	<u>\$1,917</u>	<u>(\$120,800)</u>	<u>\$111,898</u>

Construction- Ditches	Parks and Open Spaces	Buck Road and Lime Road Improvement	Total
\$305,794	\$0	\$0	\$305,794
0	0	0	26,387
305,794	0	0	332,181
341,811	0	0	3,156,723
20,273	0	0	24,560
362,084	0	0	3,181,283
(56,290)	0	0	(2,849,102)
169	0	0	3,200,169
(182,252)	0	0	(182,252)
(182,083)	0	0	3,017,917
(238,373)	0	0	168,815
(567,270)	45,790	8,672	3,914,224
<u>(\$805,643)</u>	<u>\$45,790</u>	<u>\$8,672</u>	<u>\$4,083,039</u>

This page intentionally left blank.

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, 2021

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,749,931	\$2,935,813	\$5,685,744
Cash and Cash Equivalents with Fiscal Agent	0	2,312,393	2,312,393
Investments with Fiscal Agent	0	14,650,170	14,650,170
Prepaid Items	125,763	0	125,763
Interfund Receivable	360,551	0	360,551
Total Assets	<u>3,236,245</u>	<u>19,898,376</u>	<u>23,134,621</u>
<u>Current Liabilities</u>			
Due to Other Governments	55,885	0	55,885
Claims Payable	52,434	675,132	727,566
Total Current Liabilities	108,319	675,132	783,451
<u>Non-Current Liabilities</u>			
Claims Payable	0	943,153	943,153
Total Liabilities	<u>108,319</u>	<u>1,618,285</u>	<u>1,726,604</u>
Total Net Position Unrestricted	<u>\$3,127,926</u>	<u>\$18,280,091</u>	<u>\$21,408,017</u>

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2021

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$360,551	\$11,978,962	\$12,339,513
Other	2,574	164,612	167,186
Total Operating Revenues	<u>363,125</u>	<u>12,143,574</u>	<u>12,506,699</u>
<u>Operating Expenses</u>			
Contractual Services	173,436	1,328,779	1,502,215
Claims	0	9,931,699	9,931,699
Other	100	0	100
Total Operating Expenses	<u>173,536</u>	<u>11,260,478</u>	<u>11,434,014</u>
Operating Income	189,589	883,096	1,072,685
<u>Non-Operating Revenues</u>			
Interest Revenue	0	(59,558)	(59,558)
Income Before Transfers	189,589	823,538	1,013,127
Transfers In	<u>51,598</u>	<u>1,500,000</u>	<u>1,551,598</u>
Changes in Net Position	241,187	2,323,538	2,564,725
Net Position Beginning of Year	<u>2,886,739</u>	<u>15,956,553</u>	<u>18,843,292</u>
Net Position End of Year	<u><u>\$3,127,926</u></u>	<u><u>\$18,280,091</u></u>	<u><u>\$21,408,017</u></u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	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	\$0	\$10,182,118	\$10,182,118
Cash Received from Transactions with Outside Organizations	386	1,821,536	1,821,922
Cash Payments for Contractual Services	(214,824)	(1,328,779)	(1,543,603)
Cash Payments for Claims	0	(11,272,418)	(11,272,418)
Cash Received from Other Revenues	2,188	139,920	142,108
Cash Payments for Other Expenses	(100)	0	(100)
Net Cash Used for Operating Activities	<u>(212,350)</u>	<u>(457,623)</u>	<u>(669,973)</u>
<u>Cash Flows Provided by Noncapital Financing Activities</u>			
Cash Received from Transfers In	51,598	1,500,000	1,551,598
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(6,674,875)	(6,674,875)
Sale of Investments	0	6,999,284	6,999,284
Interest on Investments	0	(59,558)	(59,558)
Net Cash Provided by Investing Activities	<u>0</u>	<u>264,851</u>	<u>264,851</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(160,752)	1,307,228	1,146,476
Cash and Cash Equivalents Beginning of Year	2,910,683	3,940,978	6,851,661
Cash and Cash Equivalents End of Year	<u>\$2,749,931</u>	<u>\$5,248,206</u>	<u>\$7,998,137</u>
Reconciliation of Operating Income to <u>Net Cash Used for Operating Activities</u>			
Operating Income	<u>\$189,589</u>	<u>\$883,096</u>	<u>\$1,072,685</u>
Adjustments to Reconcile Operating Income to <u>Net Cash Used for Operating Activities</u>			
Decrease in Prepaid Items	900	0	900
Increase in Interfund Receivable	(360,551)	0	(360,551)
Decrease in Due to Other Governments	(20,776)	0	(20,776)
Decrease in Claims Payable	(21,512)	(1,340,719)	(1,362,231)
Total Adjustments	<u>(401,939)</u>	<u>(1,340,719)</u>	<u>(1,742,658)</u>
Net Cash Used for Operating Activities	<u>(\$212,350)</u>	<u>(\$457,623)</u>	<u>(\$669,973)</u>

Wood County, Ohio
Combining Statements - Custodial Funds

Custodial Funds

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

Health

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

Family and Children First

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

Soil and Water Conservation

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

Park and Recreation

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

Northwest Community Correctional Center (NCCC)

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

Juvenile Residential Center

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

Emergency Planning Commission

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

Housing Trust

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

Nursing Home Residents

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

Fines Distribution

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

(continued)

Wood County, Ohio
Combining Statements - Custodial Funds

**Custodial Funds
(continued)**

Arson Registry

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

Undivided Tax

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

Alimony and Child Support

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

County Court

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

Sheriff

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

Inmate

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

Wood County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,012,905	\$225,589	\$340,551	\$5,261,787
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>6,012,905</u>	<u>225,589</u>	<u>340,551</u>	<u>5,261,787</u>
<u>Liabilities</u>				
Due to Other Governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Net Position</u>				
Restricted for Individuals, Organizations, and Other Governments	<u>\$6,012,905</u>	<u>\$225,589</u>	<u>\$340,551</u>	<u>\$5,261,787</u>

(continued)

Wood County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021
(continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$213,689	\$433,197	\$38,706	\$187,266
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>213,689</u>	<u>433,197</u>	<u>38,706</u>	<u>187,266</u>
<u>Liabilities</u>				
Due to Other Governments	<u>0</u>	<u>0</u>	<u>0</u>	<u>187,266</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>\$213,689</u>	<u>\$433,197</u>	<u>\$38,706</u>	<u>\$0</u>

<u>Nursing Home Residents</u>	<u>Arson Registry</u>	<u>Undivided Tax</u>	<u>Alimony and Child Support</u>	<u>County Court</u>	<u>Sheriff</u>
\$0	\$177	\$6,892,005	\$0	\$0	\$0
55,900	0	200	21,935	515,571	110,130
0	0	6,232,521	0	0	0
0	0	195,246,150	0	0	0
0	0	4,619,105	0	0	0
<u>55,900</u>	<u>177</u>	<u>212,989,981</u>	<u>21,935</u>	<u>515,571</u>	<u>110,130</u>
<u>0</u>	<u>177</u>	<u>6,892,205</u>	<u>21,935</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>189,759,416</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$55,900</u>	<u>\$0</u>	<u>\$16,338,360</u>	<u>\$0</u>	<u>\$515,571</u>	<u>\$110,130</u>

(continued)

Wood County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021
(continued)

	Inmate	Total
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,605,872
Cash and Cash Equivalents in Segregated Accounts	53,309	757,045
Due from Other Governments	0	6,232,521
Property Taxes Receivable	0	195,246,150
Special Assessments Receivable	0	4,619,105
Total Assets	53,309	226,460,693
<u>Liabilities</u>		
Due to Other Governments	0	7,101,583
<u>Deferred Inflows of Resources</u>		
Property Taxes Receivable	0	189,759,416
<u>Net Position</u>		
Restricted for Individuals, Organizations, and Other Governments	\$53,309	\$29,599,694

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	9,415,841	428,254	501,135	3,357,490
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	9,415,841	428,254	501,135	3,357,490
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	8,281,952	419,747	418,040	3,412,728
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
Total Deductions	8,281,952	419,747	418,040	3,412,728
Net Increase (Decrease) in Fiduciary Net Position	1,133,889	8,507	83,095	(55,238)
Net Position Beginning of Year	4,879,016	217,082	257,456	5,317,025
Net Position End of Year	\$6,012,905	\$225,589	\$340,551	\$5,261,787

(continued)

Wood County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021
(continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
<u>Additions</u>				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	2,228,468	2,396,302	50,427	0
Licenses, Permits, and Fees for Other Governments	0	0	0	771,118
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Other	0	0	0	0
Total Additions	2,228,468	2,396,302	50,427	771,118
<u>Deductions</u>				
Distributions to the State of Ohio	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	2,258,575	2,344,891	34,867	0
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	771,118
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
Total Deductions	2,258,575	2,344,891	34,867	771,118
Net Increase (Decrease) in Fiduciary Net Position	(30,107)	51,411	15,560	0
Net Position Beginning of Year	243,796	381,786	23,146	0
Net Position End of Year	<u>\$213,689</u>	<u>\$433,197</u>	<u>\$38,706</u>	<u>\$0</u>

Nursing Home Residents	Fines Distribution	Undivided Tax	Alimony and Child Support	County Court	Sheriff	Inmate	Total
\$0	\$0	\$9,324,782	\$0	\$0	\$0	\$0	\$9,324,782
69,275	0	0	149,843	0	0	0	18,597,035
0	0	0	0	32,473,307	0	0	33,244,425
0	15,768	0	0	1,737,458	0	0	1,753,226
0	0	197,368,650	0	0	0	0	197,368,650
0	0	4,234,586	0	0	0	0	4,234,586
0	0	0	0	0	796,084	0	796,084
0	0	0	0	0	0	502,856	502,856
69,275	15,768	210,928,018	149,843	34,210,765	796,084	502,856	265,821,644
0	0	0	149,843	0	0	0	149,843
0	0	8,727,108	0	0	0	0	8,727,108
0	0	0	0	0	0	0	17,170,800
74,351	0	0	0	0	0	499,676	574,027
0	0	0	0	32,473,307	0	0	33,244,425
0	15,768	0	0	1,729,599	0	0	1,745,367
0	0	196,956,533	0	0	0	0	196,956,533
0	0	4,248,221	0	0	0	0	4,248,221
0	0	0	0	0	811,045	0	811,045
74,351	15,768	209,931,862	149,843	34,202,906	811,045	499,676	263,627,369
(5,076)	0	996,156	0	7,859	(14,961)	3,180	2,194,275
60,976	0	15,342,204	0	507,712	125,091	50,129	27,405,419
\$55,900	\$0	\$16,338,360	\$0	\$515,571	\$110,130	\$53,309	\$29,599,694

This Page Intentionally Left Blank

**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, 2021

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$8,734,726	\$7,877,726	\$7,957,752	\$80,026
Payment in Lieu of Taxes	43,652	43,652	43,652	0
Permissive Sales Taxes	19,500,000	19,500,000	26,403,972	6,903,972
Other Taxes	31,725	26,725	41,479	14,754
Charges for Services	6,499,219	6,499,069	8,652,827	2,153,758
Licenses and Permits	6,000	6,000	7,125	1,125
Fines, Costs, and Forfeitures	242,000	242,000	264,062	22,062
Intergovernmental	3,285,817	3,673,925	6,101,901	2,427,976
Interest	1,000,000	325,000	592,250	267,250
Other	716,839	716,839	481,317	(235,522)
Total Revenues	40,059,978	38,910,936	50,546,337	11,635,401
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	75,000	132,500	80,654	51,846
Materials and Supplies	265,080	500,533	459,112	41,421
Contractual Services	1,092,897	1,589,720	1,438,195	151,525
Other	89,421	89,421	48,505	40,916
Capital Outlay	846,942	1,442,715	1,370,797	71,918
Total County	2,369,340	3,754,889	3,397,263	357,626
Commissioners				
Personal Services	1,015,226	1,012,324	993,715	18,609
Materials and Supplies	3,000	3,000	2,852	148
Contractual Services	3,000	5,902	5,027	875
Other	4,000	4,000	3,163	837
Total Commissioners	1,025,226	1,025,226	1,004,757	20,469
Central Services				
Personal Services	10,322	10,322	8,363	1,959
Materials and Supplies	62,000	64,276	64,276	0
Contractual Services	243,750	245,200	241,711	3,489
Other	5,000	8,359	2,239	6,120
Total Central Services	321,072	328,157	316,589	11,568
Auditor				
Personal Services	777,515	777,538	619,821	157,717
Materials and Supplies	11,000	11,200	6,299	4,901
Contractual Services	17,500	20,125	14,997	5,128
Other	10,600	10,600	7,948	2,652
Total Auditor	816,615	819,463	649,065	170,398

(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, 2021
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Appraising Personal Property				
Personal Services	\$273,561	\$273,561	\$206,630	\$66,931
Materials and Supplies	5,000	5,200	1,429	3,771
Contractual Services	12,500	12,500	818	11,682
Other	1,500	1,575	1,575	0
Total Appraising Personal Property	292,561	292,836	210,452	82,384
Treasurer				
Personal Services	249,158	249,158	241,277	7,881
Materials and Supplies	50,000	50,000	39,292	10,708
Contractual Services	20,000	20,000	20,000	0
Other	27,500	30,206	29,893	313
Total Treasurer	346,658	349,364	330,462	18,902
Prosecuting Attorney				
Personal Services	1,784,198	1,784,198	1,730,091	54,107
Materials and Supplies	13,000	13,329	8,431	4,898
Contractual Services	60,000	60,000	56,183	3,817
Other	85,802	85,802	76,989	8,813
Total Prosecuting Attorney	1,943,000	1,943,329	1,871,694	71,635
Budget Commission				
Personal Services	25,650	25,650	23,654	1,996
Materials and Supplies	150	150	0	150
Contractual Services	1,000	1,000	50	950
Other	100	100	0	100
Total Budget Commission	26,900	26,900	23,704	3,196
Board of Revision				
Personal Services	54,310	54,310	52,176	2,134
Materials and Supplies	100	100	0	100
Other	600	600	50	550
Total Board of Revision	55,010	55,010	52,226	2,784
Bureau of Inspection				
Contractual Services	102,500	107,320	102,500	4,820
Planning Commission				
Personal Services	129,556	130,791	129,345	1,446
Materials and Supplies	1,000	1,000	382	618
Contractual Services	1,000	1,000	0	1,000
Other	1,500	1,500	978	522
Total Planning Commission	133,056	134,291	130,705	3,586

(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, 2021
(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	613,290	613,290	583,977	29,313
Materials and Supplies	12,500	37,473	25,961	11,512
Contractual Services	223,902	311,821	212,353	99,468
Other	2,800	2,800	2,251	549
Capital Outlay	18,000	18,000	15,838	2,162
Total Board of Elections	870,492	983,384	840,380	143,004
Maintenance and Operating-Courthouse				
Personal Services	1,259,797	1,247,868	1,240,984	6,884
Materials and Supplies	118,500	155,144	153,579	1,565
Contractual Services	967,399	1,135,917	1,127,234	8,683
Other	2,200	3,700	3,381	319
Total Maintenance and Operating-Courthouse	2,347,896	2,542,629	2,525,178	17,451
Recorder				
Personal Services	391,689	390,446	382,479	7,967
Materials and Supplies	8,000	9,500	8,153	1,347
Contractual Services	15,000	27,122	19,080	8,042
Other	2,900	2,900	2,863	37
Capital Outlay	4,000	4,000	0	4,000
Total Recorder	421,589	433,968	412,575	21,393
Records Center				
Personal Services	171,653	171,653	168,651	3,002
Materials and Supplies	15,000	15,000	8,617	6,383
Contractual Services	60,900	66,900	63,187	3,713
Total Records Center	247,553	253,553	240,455	13,098
Insurance on Property				
Contractual Services	350,000	369,284	368,916	368
Insurance on Person				
Personal Services	4,568,468	4,569,068	4,043,760	525,308
Pensions				
Personal Services	3,438,183	3,438,140	3,198,596	239,544
Taxes				
Other	7,000	7,000	3,937	3,063
Miscellaneous				
Contractual Services	53,000	55,595	53,673	1,922
Annexations				
Other	200	200	84	116

(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, 2021
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Information Technology				
Personal Services	\$244,223	\$264,395	\$261,258	\$3,137
Materials and Supplies	3,500	3,500	3,496	4
Contractual Services	2,500	2,500	1,964	536
Other	3,000	3,000	417	2,583
Total Information Technology	253,223	273,395	267,135	6,260
Operation Fuel Facility				
Materials and Supplies	180,750	216,759	216,616	143
Contractual Services	11,000	9,442	5,863	3,579
Total Operation Fuel Facility	191,750	226,201	222,479	3,722
Workers Compensation Self Insurance				
Contractual Services	75,000	98,884	71,235	27,649
Recorder's Equipment				
Materials and Supplies	50,000	72,063	53,052	19,011
Contractual Services	0	64,000	64,000	0
Capital Outlay	95,000	57,875	28,875	29,000
Total Recorder's Equipment	145,000	193,938	145,927	48,011
Severance Pay Reserve				
Personal Services	370,000	570,000	435,790	134,210
Total Legislative and Executive	20,792,292	22,873,024	20,940,537	1,932,487
Judicial				
Domestic Relations				
Personal Services	301,581	301,581	281,927	19,654
Materials and Supplies	5,100	6,430	4,670	1,760
Contractual Services	31,190	55,896	0	55,896
Other	1,750	3,250	2,455	795
Total Domestic Relations	339,621	367,157	289,052	78,105
Court of Appeals				
Other	135,000	144,459	135,000	9,459
Court Administration				
Personal Services	343,567	347,370	345,622	1,748
Materials and Supplies	26,550	26,550	19,683	6,867
Contractual Services	75,037	75,037	59,079	15,958
Other	1,625	1,625	619	1,006
Total Court Administration	446,779	450,582	425,003	25,579
Court of Common Pleas Mediation				
Contractual Services	0	360	360	0

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2021
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Jury Commission				
Materials and Supplies	\$0	\$5,919	\$5,626	\$293
Contractual Services	0	2,380	650	1,730
Total Jury Commission	0	8,299	6,276	2,023
Adult Probation				
Personal Services	763,688	772,841	772,341	500
Materials and Supplies	5,400	5,850	5,790	60
Contractual Services	45,000	45,000	33,056	11,944
Other	1,000	3,500	3,265	235
Total Adult Probation	815,088	827,191	814,452	12,739
Court Security				
Personal Services	486,530	486,780	452,805	33,975
Materials and Supplies	4,200	3,950	1,351	2,599
Contractual Services	20,442	21,342	14,003	7,339
Other	1,650	1,867	892	975
Total Court Security	512,822	513,939	469,051	44,888
Common Pleas Courts 1, 2, and 4				
Personal Services	1,007,836	1,007,836	983,328	24,508
Materials and Supplies	21,500	27,511	22,832	4,679
Contractual Services	110,000	122,889	63,870	59,019
Other	9,025	9,994	7,678	2,316
Total Common Pleas Courts 1, 2, and 4	1,148,361	1,168,230	1,077,708	90,522
Juvenile Court				
Personal Services	515,819	516,335	512,883	3,452
Materials and Supplies	11,750	11,750	11,314	436
Contractual Services	53,350	56,840	47,955	8,885
Other	11,000	11,000	8,942	2,058
Total Juvenile Court	591,919	595,925	581,094	14,831
Juvenile Probation				
Personal Services	224,293	224,306	218,705	5,601
Materials and Supplies	3,200	3,235	3,107	128
Contractual Services	27,725	27,725	23,424	4,301
Other	0	378	378	0
Total Juvenile Probation	255,218	255,644	245,614	10,030
Detention Home				
Personal Services	1,006,022	1,006,249	942,177	64,072
Materials and Supplies	101,947	104,263	70,931	33,332
Contractual Services	90,816	90,816	78,611	12,205
Other	4,000	4,000	3,399	601
Total Detention Home	1,202,785	1,205,328	1,095,118	110,210

(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, 2021
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Probate Court				
Personal Services	\$411,891	\$411,891	\$408,702	\$3,189
Materials and Supplies	3,300	3,300	2,435	865
Contractual Services	16,500	16,500	10,318	6,182
Other	10,000	10,000	6,100	3,900
Total Probate Court	441,691	441,691	427,555	14,136
Clerk of Courts				
Personal Services	759,607	759,607	695,436	64,171
Materials and Supplies	21,500	26,106	12,615	13,491
Contractual Services	62,000	68,181	52,585	15,596
Other	2,000	2,000	500	1,500
Total Clerk of Courts	845,107	855,894	761,136	94,758
Fostoria Municipal Court				
Personal Services	3,560	3,560	3,532	28
Contractual Services	2,140	2,190	2,176	14
Total Fostoria Municipal Court	5,700	5,750	5,708	42
Perrysburg Municipal Court				
Personal Services	106,560	106,560	102,153	4,407
Contractual Services	50,580	56,887	56,887	0
Other	7,800	8,050	8,050	0
Total Perrysburg Municipal Court	164,940	171,497	167,090	4,407
Bowling Green Municipal Court				
Personal Services	158,110	158,110	136,119	21,991
Contractual Services	51,768	52,813	52,623	190
Other	2,000	2,850	2,508	342
Total Bowling Green Municipal Court	211,878	213,773	191,250	22,523
Public Defender				
Personal Services	1,044,131	1,038,631	1,008,686	29,945
Materials and Supplies	5,710	4,768	4,717	51
Contractual Services	49,996	60,289	58,079	2,210
Other	28,750	34,685	33,356	1,329
Capital Outlay	5,000	6,515	2,515	4,000
Total Public Defender	1,133,587	1,144,888	1,107,353	37,535
Miscellaneous				
Materials and Supplies	59,200	59,199	59,199	0
Contractual Services	466,250	549,356	507,811	41,545
Other	6,000	6,000	5,942	58
Total Miscellaneous	531,450	614,555	572,952	41,603

(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, 2021
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Title Administration				
Personal Services	\$560,869	\$558,012	\$492,504	\$65,508
Materials and Supplies	10,840	13,080	11,207	1,873
Contractual Services	19,988	21,863	16,862	5,001
Other	42,752	47,636	42,791	4,845
Capital Outlay	6,514	8,163	1,649	6,514
Total Title Administration	640,963	648,754	565,013	83,741
Total Judicial	9,422,909	9,633,916	8,936,785	697,131
Public Safety				
Coroner				
Personal Services	79,645	79,645	73,103	6,542
Materials and Supplies	50	1,850	1,815	35
Contractual Services	600	1,250	1,128	122
Other	116,000	163,050	160,966	2,084
Total Coroner	196,295	245,795	237,012	8,783
Sheriff				
Personal Services	2,781,786	3,056,884	3,046,132	10,752
Materials and Supplies	28,000	28,000	27,203	797
Contractual Services	208,155	208,155	192,228	15,927
Other	102,046	119,746	119,689	57
Total Sheriff	3,119,987	3,412,785	3,385,252	27,533
Communications Center				
Personal Services	1,152,728	1,194,502	1,162,882	31,620
Materials and Supplies	3,000	3,000	1,441	1,559
Contractual Services	258,000	258,000	185,385	72,615
Other	37,000	37,000	32,675	4,325
Total Communications Center	1,450,728	1,492,502	1,382,383	110,119
Other Expenditure				
Other	30,100	42,700	18,985	23,715
Jail-Sheriff				
Personal Services	3,323,792	3,468,691	3,346,810	121,881
Materials and Supplies	411,500	405,000	377,157	27,843
Contractual Services	822,560	822,560	806,160	16,400
Other	11,500	1,500	1,093	407
Total Jail-Sheriff	4,569,352	4,697,751	4,531,220	166,531
Total Public Safety	9,366,462	9,891,533	9,554,852	336,681

(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, 2021
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Works				
Engineer				
Personal Services	592,021	593,213	590,935	2,278
Materials and Supplies	5,000	5,000	4,778	222
Contractual Services	12,000	12,000	6,847	5,153
Other	6,050	6,050	1,331	4,719
Total Public Works	<u>615,071</u>	<u>616,263</u>	<u>603,891</u>	<u>12,372</u>
Health				
Registration of Vital Statistics				
Other	1,700	3,266	3,266	0
Other Health				
Contractual Services	<u>371,061</u>	<u>503,691</u>	<u>390,042</u>	<u>113,649</u>
Total Health	<u>372,761</u>	<u>506,957</u>	<u>393,308</u>	<u>113,649</u>
Human Services				
Veteran Services				
Personal Services	329,837	329,973	289,113	40,860
Materials and Supplies	126,750	146,750	105,050	41,700
Contractual Services	179,000	155,026	97,085	57,941
Other	51,830	51,830	44,160	7,670
Total Human Services	<u>687,417</u>	<u>683,579</u>	<u>535,408</u>	<u>148,171</u>
Conservation and Recreation				
Historical Society				
Personal Services	<u>183,994</u>	<u>183,994</u>	<u>183,751</u>	<u>243</u>
Economic Development				
Economic Development				
Personal Services	213,464	213,529	208,774	4,755
Materials and Supplies	1,000	935	75	860
Contractual Services	19,950	619,950	604,918	15,032
Other	97,572	143,263	122,197	21,066
Capital Outlay	0	778	682	96
Total Economic Development	<u>331,986</u>	<u>978,455</u>	<u>936,646</u>	<u>41,809</u>
Other				
Airport				
Other	30,000	30,000	30,000	0
Miscellaneous				
Other	532,212	492,642	479,088	13,554
Contingencies				
Other	1,000	4,615	2,539	2,076

(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, 2021
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Budget Stabilization Other	\$1,500,000	\$69,186	\$0	\$69,186
Unclaimed Monies Other	117,052	117,052	87,620	29,432
Total Other	<u>2,180,264</u>	<u>713,495</u>	<u>599,247</u>	<u>114,248</u>
Intergovernmental Agriculture				
Contractual Services	4,000	4,000	1,296	2,704
Other	452,300	452,300	450,749	1,551
Total Intergovernmental	<u>456,300</u>	<u>456,300</u>	<u>452,045</u>	<u>4,255</u>
Total Expenditures	<u>44,409,456</u>	<u>46,537,516</u>	<u>43,136,470</u>	<u>3,401,046</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,349,478)</u>	<u>(7,626,580)</u>	<u>7,409,867</u>	<u>15,036,447</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	1,801,636	1,801,636	1,801,636	0
Advances Out	(1,492,554)	(1,492,554)	(1,767,310)	(274,756)
Transfers In	(2,288,018)	(2,288,018)	0	2,288,018
Transfers Out	1,447,637	(7,312,379)	(7,311,097)	1,282
Total Other Financing Sources (Uses)	<u>(531,299)</u>	<u>(9,291,315)</u>	<u>(7,276,771)</u>	<u>2,014,544</u>
Changes in Fund Balance	(4,880,777)	(16,917,895)	133,096	17,050,991
Fund Balance Beginning of Year	34,690,615	34,690,615	34,690,615	0
Prior Year Encumbrances Appropriated	1,293,919	1,293,919	1,293,919	0
Fund Balance End of Year	<u>\$31,103,757</u>	<u>\$19,066,639</u>	<u>\$36,117,630</u>	<u>\$17,050,991</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, 2021

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$5,266,200	\$5,266,200	\$5,613,009	\$346,809
Charges for Services	245,199	245,199	1,301,019	1,055,820
Fines, Costs, and Forfeitures	126,343	126,343	127,592	1,249
Intergovernmental	5,128,152	5,128,152	6,319,526	1,191,374
Interest	150,000	150,000	8,209	(141,791)
Total Revenues	10,915,894	10,915,894	13,369,355	2,453,461
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	3,108,020	3,088,020	2,853,508	234,512
Materials and Supplies	2,041,025	2,476,652	1,837,926	638,726
Contractual Services	6,248,300	8,524,213	6,955,775	1,568,438
Other	544	546,765	532,826	13,939
Capital Outlay	3,551,978	3,996,834	3,978,629	18,205
Debt Service:				
Principal Retirement	62,467	78,706	48,717	29,989
Total Expenditures	15,012,334	18,711,190	16,207,381	2,503,809
Changes in Fund Balance	(4,096,440)	(7,795,296)	(2,838,026)	4,957,270
Fund Balance Beginning of Year	13,458,061	13,458,061	13,458,061	0
Prior Year Encumbrances Appropriated	1,265,400	1,265,400	1,265,400	0
Fund Balance End of Year	\$10,627,021	\$6,928,165	\$11,885,435	\$4,957,270

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, 2021

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$8,401,354	\$7,921,354	\$7,996,146	\$74,792
Payment in Lieu of Taxes	4,040	4,040	4,040	0
Other Taxes	28,823	21,523	40,546	19,023
Charges for Services	20,000	20,000	1,523	(18,477)
Intergovernmental	4,062,742	4,550,042	4,618,253	68,211
Other	25,000	25,000	14,589	(10,411)
Total Revenues	<u>12,541,959</u>	<u>12,541,959</u>	<u>12,675,097</u>	<u>133,138</u>
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	745,114	745,114	659,977	85,137
Materials and Supplies	15,000	15,000	3,776	11,224
Contractual Services	4,216,000	14,816,000	11,712,512	3,103,488
Other	250,000	250,000	104,179	145,821
Capital Outlay	15,000	15,000	10,027	4,973
Total Expenditures	<u>5,241,114</u>	<u>15,841,114</u>	<u>12,490,471</u>	<u>3,350,643</u>
Excess of Revenues Over (Under) Expenditures	7,300,845	(3,299,155)	184,626	3,483,781
<u>Other Financing Uses</u>				
Transfers Out	<u>(1,500,000)</u>	<u>(900,000)</u>	<u>0</u>	<u>900,000</u>
Changes in Fund Balance	5,800,845	(4,199,155)	184,626	4,383,781
Fund Balance Beginning of Year	<u>7,067,405</u>	<u>7,067,405</u>	<u>7,067,405</u>	<u>0</u>
Fund Balance End of Year	<u>\$12,868,250</u>	<u>\$2,868,250</u>	<u>\$7,252,031</u>	<u>\$4,383,781</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, 2021

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$4,129,165	\$3,753,165	\$3,791,080	\$37,915
Payment in Lieu of Taxes	2,020	2,020	2,020	0
Other Taxes	14,087	11,687	18,727	7,040
Intergovernmental	10,331,238	8,689,500	11,024,774	2,335,274
Other	30,000	5,000	2,230	(2,770)
Total Revenues	14,506,510	12,461,372	14,838,831	2,377,459
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	6,701,323	6,634,047	6,446,062	187,985
Materials and Supplies	155,000	66,439	33,007	33,432
Contractual Services	2,358,929	1,670,349	1,561,499	108,850
Other	700,000	569,635	546,262	23,373
Capital Outlay	155,000	284,853	251,154	33,699
Total Public Assistance	10,070,252	9,225,323	8,837,984	387,339
Work Force Investment Act				
Contractual Services	883,000	688,000	579,428	108,572
Other	25,938	55,938	37,286	18,652
Total Work Force Investment Act	908,938	743,938	616,714	127,224
Children's Services				
Contractual Services	3,300,000	3,625,000	3,522,066	102,934
Other	79,016	129,016	0	129,016
Total Children's Services	3,379,016	3,754,016	3,522,066	231,950
Child and Adult Protect-Levy				
Contractual Services	85,000	85,000	80,328	4,672
Other	0	762,015	492,390	269,625
Capital Outlay	60,000	71,000	23,103	47,897
Total Child and Adult Protect-Levy	145,000	918,015	595,821	322,194
Trust-Homeless Donation				
Other	30,000	20,000	4,074	15,926
Total Expenditures	14,533,206	14,661,292	13,576,659	1,084,633
Excess of Revenues Over (Under) Expenditures	(26,696)	(2,199,920)	1,262,172	3,462,092

(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, 2021
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$210,825	\$210,825	\$210,825	\$0
Transfers Out	(710,177)	(791,220)	(711,849)	79,371
Total Other Financing Sources (Uses)	(499,352)	(580,395)	(501,024)	79,371
Changes in Fund Balance	(526,048)	(2,780,315)	761,148	3,541,463
Fund Balance Beginning of Year	6,960,747	6,960,747	6,960,747	0
Prior Year Encumbrances Appropriated	26,875	26,875	26,875	0
Fund Balance End of Year	<u>\$6,461,574</u>	<u>\$4,207,307</u>	<u>\$7,748,770</u>	<u>\$3,541,463</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, 2021

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$22,171,272	\$20,947,972	\$21,152,846	\$204,874
Payment in Lieu of Taxes	14,218	14,218	14,218	0
Other Taxes	70,200	50,200	101,387	51,187
Charges for Services	324,826	324,826	365,139	40,313
Intergovernmental	5,818,423	7,061,723	5,499,584	(1,562,139)
Total Revenues	28,398,939	28,398,939	27,133,174	(1,265,765)
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	4,150,000	4,150,000	4,132,273	17,727
Other	539,835	539,835	207,454	332,381
Total Residential Development Services	4,689,835	4,689,835	4,339,727	350,108
Community Assistance				
Contractual Services	60,000	60,000	29,602	30,398
Other	10,000	10,000	0	10,000
Total Community Assistance	70,000	70,000	29,602	40,398
Board of DD				
Personal Services	10,372,933	10,372,933	9,661,637	711,296
Materials and Supplies	284,630	331,130	252,667	78,463
Contractual Services	3,031,197	3,111,197	2,375,364	735,833
Other	619,846	493,346	275,409	217,937
Capital Outlay	298,116	298,116	216,693	81,423
Total Board of DD	14,606,722	14,606,722	12,781,770	1,824,952
Family Resource Services				
Contractual Services	697,700	662,700	489,889	172,811
Capital Outlay	130,000	165,000	159,486	5,514
Total Family Resource Services	827,700	827,700	649,375	178,325
Benefit Separation				
Personal Services	170,000	170,000	80,743	89,257
Trust Donations				
Other	50,000	50,000	0	50,000
Total Expenditures	20,414,257	20,414,257	17,881,217	2,533,040
Excess of Revenues Over Expenditures	7,984,682	7,984,682	9,251,957	1,267,275

(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, 2021
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Uses</u>				
Transfers Out	(\$4,500,000)	(\$4,500,000)	(\$4,500,000)	\$0
Changes in Fund Balance	3,484,682	3,484,682	4,751,957	1,267,275
Fund Balance Beginning of Year	43,017,431	43,017,431	43,017,431	0
Fund Balance End of Year	<u>\$46,502,113</u>	<u>\$46,502,113</u>	<u>\$47,769,388</u>	<u>\$1,267,275</u>

Wood County, Ohio
American Rescue Plan 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, 2021

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Intergovernmental	\$0	\$0	\$12,704,835	\$12,704,835
Interest	0	0	2,169	2,169
Total Revenues	0	0	12,707,004	12,707,004
<u>Expenditures</u>				
Changes in Fund Balance	0	0	12,707,004	12,707,004
Fund Balance Beginning of Year	0	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$12,707,004</u>	<u>\$12,707,004</u>

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$0	\$29,544	\$29,544
Interest	0	12,861	12,861
Other	0	490,167	490,167
Total Revenues	<u>0</u>	<u>532,572</u>	<u>532,572</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	4,052,756	3,867,949	184,807
Capital Outlay	<u>2,059,259</u>	<u>2,059,259</u>	<u>0</u>
Total Expenditures	<u>6,112,015</u>	<u>5,927,208</u>	<u>184,807</u>
Excess of Revenues Under Expenditures	(6,112,015)	(5,394,636)	717,379
<u>Other Financing Sources</u>			
Transfers In	<u>1,200,000</u>	<u>6,000,000</u>	<u>4,800,000</u>
Changes in Fund Balance	(4,912,015)	605,364	5,517,379
Fund Balance Beginning of Year	22,484,388	22,484,388	0
Prior Year Encumbrances Appropriated	<u>926,460</u>	<u>926,460</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$18,498,833</u></u>	<u><u>\$24,016,212</u></u>	<u><u>\$5,517,379</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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	<u>\$1,501,228</u>	<u>\$2,764,019</u>	<u>\$1,262,791</u>
<u>Expenses</u>			
Personal Services	1,337,759	1,192,246	145,513
Materials and Supplies	6,000	4,202	1,798
Contractual Services	196,055	186,175	9,880
Other	97,580	94,359	3,221
Capital Outlay	<u>76,000</u>	<u>55,667</u>	<u>20,333</u>
Total Expenses	<u>1,713,394</u>	<u>1,532,649</u>	<u>180,745</u>
Changes in Fund Balance	(212,166)	1,231,370	1,443,536
Fund Balance Beginning of Year	2,700,667	2,700,667	0
Prior Year Encumbrances Appropriated	<u>3,279</u>	<u>3,279</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,491,780</u></u>	<u><u>\$3,935,316</u></u>	<u><u>\$1,443,536</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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,833,600	\$6,874,068	\$40,468
Grants	570,000	576,293	6,293
Other	500	246	(254)
Total Revenues	<u>7,404,100</u>	<u>7,450,607</u>	<u>46,507</u>
<u>Expenses</u>			
Personal Services	4,649,770	4,173,047	476,723
Materials and Supplies	600,000	565,209	34,791
Contractual Services	2,398,435	2,136,982	261,453
Other	570,000	293,997	276,003
Capital Outlay	131,284	111,101	20,183
Debt Service			
Principal Retirement	40,000	40,000	0
Interest Expense	30,800	30,800	0
Total Expenses	<u>8,420,289</u>	<u>7,351,136</u>	<u>1,069,153</u>
Excess of Revenues Over (Under) Expenses	(1,016,189)	99,471	1,115,660
Transfers In	<u>70,800</u>	<u>70,800</u>	<u>0</u>
Changes in Fund Balance	(945,389)	170,271	1,115,660
Fund Balance Beginning of Year	1,708,074	1,708,074	0
Prior Year Encumbrances Appropriated	<u>7,261</u>	<u>7,261</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$769,946</u></u>	<u><u>\$1,885,606</u></u>	<u><u>\$1,115,660</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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$2,573,000	\$2,966,885	\$393,885
Other	25,000	29,468	4,468
Total Revenues	<u>2,598,000</u>	<u>2,996,353</u>	<u>398,353</u>
<u>Expenses</u>			
Personal Services	615,902	576,942	38,960
Materials and Supplies	270,838	252,749	18,089
Contractual Services	509,318	455,109	54,209
Other	1,006,815	999,587	7,228
Capital Outlay	193,695	135,778	57,917
Debt Service:			
Interest Expense	28,436	28,436	0
Total Expenses	<u>2,625,004</u>	<u>2,448,601</u>	<u>176,403</u>
Excess of Revenues Over (Under) Expenses	(27,004)	547,752	574,756
Advances Out	(308,065)	(308,065)	0
Transfers In	76,200	50,000	(26,200)
Changes in Fund Balance	(258,869)	289,687	548,556
Fund Balance Beginning of Year	3,325,866	3,325,866	0
Prior Year Encumbrances Appropriated	130,067	130,067	0
Fund Balance End of Year	<u><u>\$3,197,064</u></u>	<u><u>\$3,745,620</u></u>	<u><u>\$548,556</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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$28,000	\$21,942	(6,058)
Licenses and Permits	323,500	334,827	11,327
Fines, Costs, and Forfeitures	23,000	4,578	(18,422)
Other	1,000	1,296	296
Total Revenues	<u>375,500</u>	<u>362,643</u>	<u>(12,857)</u>
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	308,934	294,027	14,907
Materials and Supplies	17,254	15,723	1,531
Contractual Services	52,368	50,728	1,640
Other	11,000	5,860	5,140
Capital Outlay	14,346	12,299	2,047
Total Expenditures	<u>403,902</u>	<u>378,637</u>	<u>25,265</u>
Changes in Fund Balance	(28,402)	(15,994)	12,408
Fund Balance Beginning of Year	392,981	392,981	0
Prior Year Encumbrances Appropriated	<u>6,364</u>	<u>6,364</u>	<u>0</u>
Fund Balance End of Year	<u>\$370,943</u>	<u>\$383,351</u>	<u>\$12,408</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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$275,100	\$263,058	(\$12,042)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	102,255	90,444	11,811
Materials and Supplies	7,100	658	6,442
Contractual Services	182,500	155,255	27,245
Other	9,900	4,036	5,864
Capital Outlay	13,260	3,960	9,300
Total Expenditures	<u>315,015</u>	<u>254,353</u>	<u>60,662</u>
Excess of Revenues Over (Under) Expenses	(39,915)	8,705	48,620
<u>Other Financing Sources</u>			
Transfers In	<u>0</u>	<u>19,694</u>	<u>19,694</u>
Changes in Fund Balance	(39,915)	28,399	68,314
Fund Balance Beginning of Year	565,912	565,912	0
Prior Year Encumbrances Appropriated	<u>3,960</u>	<u>3,960</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$529,957</u></u>	<u><u>\$598,271</u></u>	<u><u>\$68,314</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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$40,000	\$38,805	(\$1,195)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Mediation Grant			
Other	33,805	38,805	(5,000)
Changes in Fund Balance	6,195	0	(6,195)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$6,195	\$0	(\$6,195)

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$461,200	\$458,441	(\$2,759)
Intergovernmental	1,569,100	1,567,430	(1,670)
Other	0	171	171
Total Revenues	<u>2,030,300</u>	<u>2,026,042</u>	<u>(4,258)</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,796,690	1,569,567	227,123
Materials and Supplies	24,500	23,740	760
Contractual Services	480,992	371,258	109,734
Other	350,000	326,487	23,513
Capital Outlay	40,000	25,433	14,567
Total Expenditures	<u>2,692,182</u>	<u>2,316,485</u>	<u>375,697</u>
Excess of Revenues Under Expenditures	(661,882)	(290,443)	371,439
<u>Other Financing Sources</u>			
Transfers In	<u>886,500</u>	<u>861,606</u>	<u>(24,894)</u>
Changes in Fund Balance	224,618	571,163	346,545
Fund Balance Beginning of Year	172,976	172,976	0
Prior Year Encumbrances Appropriated	<u>492</u>	<u>492</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$398,086</u></u>	<u><u>\$744,631</u></u>	<u><u>\$346,545</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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$100	\$833	\$733
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	100	833	733
Fund Balance Beginning of Year	2,661	2,661	0
Fund Balance End of Year	\$2,761	\$3,494	\$733

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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$701,275	\$1,008,645	\$307,370
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	437,352	361,606	75,746
Materials and Supplies	10,200	1,746	8,454
Contractual Services	948,438	925,335	23,103
Other	11,000	9,981	1,019
Capital Outlay	37,764	7,193	30,571
Total Expenditures	<u>1,444,754</u>	<u>1,305,861</u>	<u>138,893</u>
Changes in Fund Balance	(743,479)	(297,216)	446,263
Fund Balance Beginning of Year	500,550	500,550	0
Prior Year Encumbrances Appropriated	<u>314,402</u>	<u>314,402</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$71,473</u></u>	<u><u>\$517,736</u></u>	<u><u>\$446,263</u></u>

Wood County, Ohio
 Delinquent Tax and Assessments - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$120,000	\$139,308	\$19,308
Other	0	2,058	2,058
	120,000	141,366	21,366
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	201,570	186,664	14,906
Materials and Supplies	7,000	1,341	5,659
Contractual Services	7,000	3,873	3,127
Capital Outlay	10,000	0	10,000
	225,570	191,878	33,692
Total Expenditures	225,570	191,878	33,692
Changes in Fund Balance	(105,570)	(50,512)	55,058
Fund Balance Beginning of Year	166,495	166,495	0
Fund Balance End of Year	\$60,925	\$115,983	\$55,058

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$120,000	\$140,282	\$20,282
Other	0	2,067	2,067
Total Revenues	<u>120,000</u>	<u>142,349</u>	<u>22,349</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	43,809	39,715	4,094
Materials and Supplies	20,000	3,575	16,425
Contractual Services	29,188	29,020	168
Other	26,500	8,459	18,041
Capital Outlay	5,000	780	4,220
Total Expenditures	<u>124,497</u>	<u>81,549</u>	<u>42,948</u>
Changes in Fund Balance	(4,497)	60,800	65,297
Fund Balance Beginning of Year	155,302	155,302	0
Prior Year Encumbrances Appropriated	<u>413</u>	<u>413</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$151,218</u></u>	<u><u>\$216,515</u></u>	<u><u>\$65,297</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, 2021

	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	9,591	9,591	0
Fund Balance End of Year	\$9,591	\$9,591	\$0

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, 2021

	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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$9,000	\$9,144	\$144
Intergovernmental	272,578	415,502	142,924
Other	2,000	1,300	(700)
Total Revenues	283,578	425,946	142,368
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	60,469	45,490	14,979
Materials and Supplies	2,000	647	1,353
Contractual Services	2,200	0	2,200
Other	2,250	250	2,000
Total VOCA- Juvenile	66,919	46,387	20,532
Felony Delinquent Care			
Personal Services	221,250	218,517	2,733
Materials and Supplies	18,650	10,110	8,540
Contractual Services	75,920	49,696	26,224
Other	5,025	405	4,620
Total Felony Delinquent Care	320,845	278,728	42,117
ARRA Juvenile Court IV-E			
Personal Services	41,620	10,888	30,732
Contractual Services	30,000	0	30,000
Other	106,000	6,059	99,941
Total ARRA Juvenile Court IV-E	177,620	16,947	160,673
Computer-Juvenile Court			
Other	20,000	0	20,000
Total Expenditures	585,384	342,062	243,322
Changes in Fund Balance	(301,806)	83,884	385,690
Fund Balance Beginning of Year	658,748	658,748	0
Fund Balance End of Year	\$356,942	\$742,632	\$385,690

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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$150,000	\$137,829	(\$12,171)
Other	0	1,000	1,000
	<hr/>	<hr/>	<hr/>
Total Revenues	150,000	138,829	(11,171)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Drug Addiction Response			
Personal Services	143,643	136,656	6,987
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	6,357	2,173	(4,184)
Fund Balance Beginning of Year	18,744	18,744	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$25,101</u>	<u>\$20,917</u>	<u>(\$4,184)</u>

Wood County, Ohio
ARC Pretrial Diversion 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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$0	\$450	\$450
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	450	450
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$450	\$450

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$58,433	\$58,493	\$60
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	106,344	104,680	1,664
Excess of Revenues			
Under Expenditures	(47,911)	(46,187)	1,724
<u>Other Financing Sources</u>			
Transfers In	44,000	119,000	75,000
Changes in Fund Balance	(3,911)	72,813	76,724
Fund Balance Beginning of Year	4,301	4,301	0
Fund Balance End of Year	\$390	\$77,114	\$76,724

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$167,645	\$169,334	\$1,689
Payment in Lieu of Taxes	78	78	0
Other Taxes	853	882	29
Intergovernmental	18,481	18,580	99
Total Revenues	187,057	188,874	1,817
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	187,057	188,874	(1,817)
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Senior Citizens Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$2,021,397	\$2,041,318	\$19,921
Payment in Lieu of Taxes	1,088	1,088	0
Other Taxes	8,785	10,083	1,298
Intergovernmental	208,331	208,828	497
Total Revenues	2,239,601	2,261,317	21,716
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	2,239,601	2,261,317	(21,716)
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
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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$550,000	\$563,257	\$13,257
Other	0	16,403	16,403
Total Revenues	<u>550,000</u>	<u>579,660</u>	<u>29,660</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	163,356	158,280	5,076
Materials and Supplies	3,000	1,722	1,278
Contractual Services	356,350	308,171	48,179
Other	47,170	42,830	4,340
Capital Outlay	2,500	780	1,720
Total Expenditures	<u>572,376</u>	<u>511,783</u>	<u>60,593</u>
Excess of Revenues Over (Under) Expenditures	(22,376)	67,877	90,253
<u>Other Financing Uses</u>			
Transfers Out	<u>(100,000)</u>	<u>(50,000)</u>	<u>50,000</u>
Changes in Fund Balance	(122,376)	17,877	140,253
Fund Balance Beginning of Year	730,385	730,385	0
Prior Year Encumbrances Appropriated	<u>15,950</u>	<u>15,950</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$623,959</u></u>	<u><u>\$764,212</u></u>	<u><u>\$140,253</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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Charges for Services	\$20,000	\$23,133	\$3,133
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	11,000	275	10,725
Materials and Supplies	14,344	7,504	6,840
Contractual Services	5,300	564	4,736
Other	4,300	466	3,834
Capital Outlay	5,000	1,893	3,107
Total Expenditures	39,944	10,702	29,242
Changes in Fund Balance	(19,944)	12,431	32,375
Fund Balance Beginning of Year	83,814	83,814	0
Prior Year Encumbrances Appropriated	244	244	0
Fund Balance End of Year	<u>\$64,114</u>	<u>\$96,489</u>	<u>\$32,375</u>

Wood County, Ohio
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$847,750	\$917,373	\$69,623
Interest	2,751	1,878	(873)
Other	17,246	17,680	434
Total Revenues	867,747	936,931	69,184
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Contractual Services	68,747	27,948	40,799
RLF Cameo			
Contractual Services	150,000	150,000	0
Block Grant 2018			
Personal Services	289	47	242
Materials and Supplies	414	0	414
Contractual Services	716,517	698,717	17,800
Other	2,500	1,070	1,430
Capital Outlay	6	0	6
Total Block Grant 2018	719,726	699,834	19,892
CHIP Home Investment 2018			
Contractual Services	450	450	0
Block Grant 2019			
Contractual Services	456,900	225,700	231,200
Block Grant 2020			
Personal Services	2,424	981	1,443
Materials and Supplies	7,476	7,476	0
Contractual Services	31,056	31,000	56
Other	2,500	2,500	0
Total Block Grant 2020	43,456	41,957	1,499
CHIP Home Program 2020			
Materials and Supplies	100	100	0
Contractual Services	249,900	235,900	14,000
Other	400	0	400
Total CHIP Home Program 2020	250,400	236,000	14,400
CHIP Home Investment 2020			
Contractual Services	407,700	407,700	0
Total Expenditures	2,097,379	1,789,589	307,790
Excess of Revenues Under Expenditures	(1,229,632)	(852,658)	376,974

(continued)

Wood County, Ohio
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2021
(continued)

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>			
Advances In	\$963,828	\$1,023,569	\$59,741
Advances Out	<u>(758,500)</u>	<u>(758,500)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>205,328</u>	<u>265,069</u>	<u>59,741</u>
Changes in Fund Balance	(1,024,304)	(587,589)	436,715
Fund Balance Beginning of Year	581,310	581,310	0
Prior Year Encumbrances Appropriated	<u>690,938</u>	<u>690,938</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$247,944</u></u>	<u><u>\$684,659</u></u>	<u><u>\$436,715</u></u>

Wood County, Ohio
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$18,000	\$18,000
Licenses and Permits	129,000	177,451	48,451
Intergovernmental	383,934	396,374	12,440
Total Revenues	512,934	591,825	78,891
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	53,952	49,606	4,346
Materials and Supplies	20,000	19,258	742
Contractual Services	93,500	91,949	1,551
Capital Outlay	13,000	5,700	7,300
Total Handgun License	180,452	166,513	13,939
Wireless 9-1-1			
Personal Services	164,769	160,812	3,957
Materials and Supplies	1,000	0	1,000
Contractual Services	47,709	21,639	26,070
Other	53,000	44,472	8,528
Capital Outlay	17,600	0	17,600
Total Wireless 9-1-1	284,078	226,923	57,155
Continued Professional Training			
Personal Services	34,000	29,450	4,550
Capital Outlay	3,000	0	3,000
Total Continued Professional Training	37,000	29,450	7,550
VAWA Grant			
Personal Services	97,963	71,422	26,541
D.A.R.E.			
Personal Services	65,996	65,996	0
DUI Education			
Capital Outlay	3,924	3,924	0
High Visibility Traffic Grant			
Personal Services	60,179	14,121	46,058
Total Expenditures	729,592	578,349	151,243
Excess of Revenues Over (Under) Expenditures	(216,658)	13,476	230,134

(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, 2021
 (continued)

	Budget	Actual	Variance Over (Under)
<u>Other Financing Sources</u>			
Transfers In	\$137,000	\$170,085	\$33,085
Changes in Fund Balance	(79,658)	183,561	263,219
Fund Balance Beginning of Year	628,383	628,383	0
Prior Year Encumbrances Appropriated	104	104	0
Fund Balance End of Year	\$548,829	\$812,048	\$263,219

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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$51,032	\$51,032	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Contractual Services	<u>51,032</u>	<u>49,395</u>	<u>1,637</u>
Changes in Fund Balance	0	1,637	1,637
Fund Balance Beginning of Year	<u>5,877</u>	<u>5,877</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$5,877</u></u>	<u><u>\$7,514</u></u>	<u><u>\$1,637</u></u>

Wood County, Ohio
Electronic Monitoring Offenders Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Contractual Services	44,588	16,803	27,785
Changes in Fund Balance	(44,588)	(16,803)	27,785
Fund Balance Beginning of Year	4,019	4,019	0
Prior Year Encumbrances Appropriated	27,784	27,784	0
Fund Balance (Deficit) End of Year	(\$12,785)	\$15,000	\$27,785

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$210,592	\$210,592	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	200,147	200,147	0
Materials and Supplies	1,499	1,499	0
Other	13,438	13,438	0
Total Expenditures	215,084	215,084	0
Changes in Fund Balance	(4,492)	(4,492)	0
Fund Balance Beginning of Year	18,284	18,284	0
Fund Balance End of Year	\$13,792	\$13,792	\$0

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$187,317	\$194,567	\$7,250
Other	30,050	30,595	545
Total Revenues	<u>217,367</u>	<u>225,162</u>	<u>7,795</u>
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	246,719	238,407	8,312
Materials and Supplies	5,400	2,091	3,309
Contractual Services	74,710	68,672	6,038
Other	4,300	2,966	1,334
Capital Outlay	36,877	36,877	0
Total Expenditures	<u>368,006</u>	<u>349,013</u>	<u>18,993</u>
Excess of Revenues Under Expenditures	(150,639)	(123,851)	26,788
<u>Other Financing Sources</u>			
Transfers In	86,156	173,850	87,694
Changes in Fund Balance	(64,483)	49,999	114,482
Fund Balance Beginning of Year	149,416	149,416	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balance End of Year	<u>\$84,933</u>	<u>\$199,415</u>	<u>\$114,482</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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,400	\$17,060	\$2,660
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	10,000	8,401	1,599
Changes in Fund Balance	4,400	8,659	4,259
Fund Balance Beginning of Year	41,041	41,041	0
Fund Balance End of Year	\$45,441	\$49,700	\$4,259

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,900	\$2,286	\$386
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	900	2,286	1,386
Fund Balance Beginning of Year	38,915	38,915	0
Fund Balance End of Year	\$39,815	\$41,201	\$1,386

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$100,000	\$110,112	\$10,112
Interest	2,000	9,349	7,349
	102,000	119,461	17,461
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	113,070	41,766	71,304
	(11,070)	77,695	88,765
Changes in Fund Balance			
Fund Balance Beginning of Year	744,261	744,261	0
Prior Year Encumbrances Appropriated	23,070	23,070	0
	\$756,261	\$845,026	\$88,765
Fund Balance End of Year	\$756,261	\$845,026	\$88,765

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,700	\$15,222	\$522
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	40,000	11,205	28,795
Changes in Fund Balance	(25,300)	4,017	29,317
Fund Balance Beginning of Year	149,490	149,490	0
Prior Year Encumbrances Appropriated	10,000	10,000	0
Fund Balance End of Year	\$134,190	\$163,507	\$29,317

Wood County, Ohio
Election Security Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$2	\$2	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Election Security			
Contractual Services	15,915	15,915	0
Changes in Fund Balance	(15,913)	(15,913)	0
Fund Balance Beginning of Year	15,913	15,913	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Election Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$4,337	\$4,337	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Center of Tech and Civic Life Grant			
Materials and Supplies	5,808	5,808	0
Contractual Services	19,053	19,053	0
Total Expenditures	24,861	24,861	0
Changes in Fund Balance	(20,524)	(20,524)	0
Fund Balance Beginning of Year	2,882	2,882	0
Prior Year Encumbrances Appropriated	17,642	17,642	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$772,285	\$755,251	(\$17,034)
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	138,871	95,696	43,175
Materials and Supplies	90,000	42,648	47,352
Contractual Services	782,063	534,445	247,618
Other	72,000	30,771	41,229
Capital Outlay	3,000	1,017	1,983
Total Expenditures	1,085,934	704,577	381,357
Excess of Revenues Over (Under) Expenditures	(313,649)	50,674	364,323
<u>Other Financing Sources</u>			
Transfers In	0	182,252	182,252
Changes in Fund Balance	(313,649)	232,926	546,575
Fund Balance Beginning of Year	385,107	385,107	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balance End of Year	\$71,458	\$618,033	\$546,575

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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$26,350	\$33,925	\$7,575
Intergovernmental	25,000	17,425	(7,575)
Total Revenues	<u>51,350</u>	<u>51,350</u>	<u>0</u>
<u>Expenditures</u>			
Current:			
Public Works			
Storm Water Management			
Personal Services	39,938	63,903	(23,965)
Contractual Services	12,050	12,046	4
Total Expenditures	<u>51,988</u>	<u>75,949</u>	<u>(23,961)</u>
Excess of Revenues			
Under Expenditures	(638)	(24,599)	(23,961)
<u>Other Financing Sources</u>			
Transfers In	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Changes in Fund Balance	24,362	401	(23,961)
Fund Balance Beginning of Year	<u>188</u>	<u>188</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$24,550</u></u>	<u><u>\$589</u></u>	<u><u>(\$23,961)</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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$800	\$748	(\$52)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	1,500	132	1,368
Changes in Fund Balance	(700)	616	1,316
Fund Balance Beginning of Year	1,288	1,288	0
Fund Balance End of Year	\$588	\$1,904	\$1,316

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$22,700	\$24,104	\$1,404
<u>Expenditures</u>			
Current:			
Human Services			
Domestic Violence Shelter			
Other	26,000	23,691	2,309
Changes in Fund Balance	(3,300)	413	3,713
Fund Balance Beginning of Year	13,314	13,314	0
Fund Balance End of Year	\$10,014	\$13,727	\$3,713

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,000	\$8,110	\$2,110
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	50,000	33,586	16,414
Changes in Fund Balance	(44,000)	(25,476)	18,524
Fund Balance Beginning of Year	148,377	148,377	0
Fund Balance End of Year	\$104,377	\$122,901	\$18,524

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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$314,354	\$397,842	\$83,488
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	315,000	315,000	0
Interest and Fiscal Charges	113,088	113,088	0
Total Expenditures	428,088	428,088	0
Excess of Revenues Under Expenditures	(113,734)	(30,246)	83,488
<u>Other Financing Sources (Uses)</u>			
Advances Out	(22,100)	(22,100)	0
Transfers In	146,875	120,488	(26,387)
Total Other Financing Sources (Uses)	124,775	98,388	(26,387)
Changes in Fund Balance	11,041	68,142	57,101
Fund Balance Beginning of Year	47,267	47,267	0
Fund Balance End of Year	\$58,308	\$115,409	\$57,101

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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Special Assessments	\$67,796	\$147,359	\$79,563
Other	80,913	0	(80,913)
Total Revenues	148,709	147,359	(1,350)
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	18,475	18,475	0
Excess of Revenues Over Expenditures	130,234	128,884	(1,350)
<u>Other Financing Sources (Uses)</u>			
Advances In	0	4,893	4,893
Advances Out	(129,053)	(129,053)	0
Total Other Financing Sources (Uses)	(129,053)	(124,160)	4,893
Changes in Fund Balance	1,181	4,724	3,543
Fund Balance Beginning of Year	26,382	26,382	0
Fund Balance End of Year	<u>\$27,563</u>	<u>\$31,106</u>	<u>\$3,543</u>

Wood County, Ohio
Special Assessment Bond Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$0	\$351	\$351
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	351	351
Fund Balance Beginning of Year	280,253	280,253	0
Fund Balance End of Year	\$280,253	\$280,604	\$351

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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$228,000	\$0	(\$228,000)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	3,318,000	2,210,437	1,107,563
Excess of Revenues Under Expenditures	(3,090,000)	(2,210,437)	879,563
<u>Other Financing Sources</u>			
Transfers In	3,000,000	3,000,000	0
Changes in Fund Balance	(90,000)	789,563	879,563
Fund Balance Beginning of Year	4,234,506	4,234,506	0
Fund Balance End of Year	<u>\$4,144,506</u>	<u>\$5,024,069</u>	<u>\$879,563</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, 2021

	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, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Other	49,733	49,733	0
Changes in Fund Balance	(49,733)	(49,733)	0
Fund Balance Beginning of Year	49,733	49,733	0
Fund Balance End of Year	\$0	\$0	\$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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>605,038</u>	<u>518,354</u>	<u>86,684</u>
Excess of Revenues Under Expenditures	(605,038)	(518,354)	86,684
<u>Other Financing Sources</u>			
Transfers In	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Changes in Fund Balance	(405,038)	(318,354)	86,684
Fund Balance Beginning of Year	387,859	387,859	0
Prior Year Encumbrances Appropriated	<u>17,179</u>	<u>17,179</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$86,684</u></u>	<u><u>\$86,684</u></u>

Wood County, Ohio
Construction - Ditches Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$159,122	\$158,435	(\$687)
Other			0
Total Revenues	<u>159,122</u>	<u>158,435</u>	<u>(687)</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	123,634	39,823	83,811
Contractual Services	221,946	301,596	(79,650)
Other	347	0	347
Total Capital Outlay	<u>345,927</u>	<u>341,419</u>	<u>4,508</u>
Debt Service:			
Interest and Fiscal Charges	<u>1,798</u>	<u>1,798</u>	<u>0</u>
Total Expenditures	<u>347,725</u>	<u>343,217</u>	<u>4,508</u>
Excess of Revenues Under Expenditures	<u>(188,603)</u>	<u>(184,782)</u>	<u>3,821</u>
<u>Other Financing Sources (Uses)</u>			
Advances In	926,811	738,848	(187,963)
Advances Out	(583,918)	(583,918)	0
Transfers Out	<u>(182,252)</u>	<u>(182,252)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>160,641</u>	<u>(27,322)</u>	<u>(187,963)</u>
Changes in Fund Balance	(27,962)	(212,104)	(184,142)
Fund Balance Beginning of Year	433,883	433,883	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$405,921</u></u>	<u><u>\$221,779</u></u>	<u><u>(\$184,142)</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, 2021

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

Wood County, Ohio
 Buck Road and Lime City Road Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2021

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	8,672	0	8,672
Changes in Fund Balance	(8,672)	0	8,672
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	8,672	8,672	0
Fund Balance End of Year	\$0	\$8,672	\$8,672

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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Other	\$3,113	\$2,574	(\$539)
<u>Expenses</u>			
Personal Services	600	0	600
Materials and Supplies	100	0	100
Contractual Services	358,635	238,146	120,489
Other	137,998	100	137,898
Capital Outlay	250	0	250
Total Expenses	<u>497,583</u>	<u>238,246</u>	<u>259,337</u>
Excess of Revenues			
Under Expenditures	(494,470)	(235,672)	258,798
Transfers In	<u>389,847</u>	<u>51,598</u>	<u>(338,249)</u>
Changes in Fund Balance	(104,623)	(184,074)	(79,451)
Fund Balance Beginning of Year	2,887,361	2,887,361	0
Prior Year Encumbrances Appropriated	<u>23,322</u>	<u>23,322</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,806,060</u></u>	<u><u>\$2,726,609</u></u>	<u><u>(\$79,451)</u></u>

This Page Intentionally Left Blank

**STATISTICAL
SECTION**

This page intentionally left blank.

Wood County
Statistical Section

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

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-24

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-30

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-32

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 annual comprehensive financial reports for the relevant year.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Governmental Activities				
Net Investment in Capital Assets	\$103,024,794	\$97,818,305	\$96,217,314	\$97,584,788
Restricted	92,949,283	85,801,819	74,468,376	59,196,907
Unrestricted (Deficit)	<u>43,427,721</u>	<u>552,668</u>	<u>(9,806,144)</u>	<u>(4,562,583)</u>
Total Governmental Activities Net Position	<u>239,401,798</u>	<u>184,172,792</u>	<u>160,879,546</u>	<u>152,219,112</u>
Business-Type Activities				
Net Investment in Capital Assets	5,821,893	5,690,818	5,097,465	5,061,730
Unrestricted (Deficit)	<u>(8,038,079)</u>	<u>(12,810,570)</u>	<u>(11,938,622)</u>	<u>(10,487,052)</u>
Total Business-Type Activities Net Position	<u>(2,216,186)</u>	<u>(7,119,752)</u>	<u>(6,841,157)</u>	<u>(5,425,322)</u>
Primary Government				
Net Investment in Capital Assets	108,846,687	103,509,123	101,314,779	102,646,518
Restricted	92,949,283	85,801,819	74,468,376	59,196,907
Unrestricted (Deficit)	<u>35,389,642</u>	<u>(12,257,902)</u>	<u>(21,744,766)</u>	<u>(15,049,635)</u>
Total Primary Government Net Position	<u>\$237,185,612</u>	<u>\$177,053,040</u>	<u>\$154,038,389</u>	<u>\$146,793,790</u>

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

2017	2016	2015	2014	2013	2012
\$92,806,907	\$91,358,571	\$89,791,955	\$83,425,997	\$84,893,923	\$84,312,793
56,886,216	59,567,923	56,110,178	54,563,511	52,572,766	54,642,369
(5,325,033)	19,446,000	17,315,716	12,731,493	35,657,773	35,721,267
144,368,090	170,372,494	163,217,849	150,721,001	173,124,462	174,676,429
5,201,689	4,269,458	3,272,236	3,431,015	2,370,162	2,327,091
(8,392,542)	(3,233,053)	(1,696,973)	(2,900,776)	1,385,861	571,514
(3,190,853)	1,036,405	1,575,263	530,239	3,756,023	2,898,605
98,008,596	95,628,029	93,064,191	86,857,012	87,264,085	86,639,884
56,886,216	59,567,923	56,110,178	54,563,511	52,572,766	54,642,369
(13,717,575)	16,212,947	15,618,743	9,830,717	37,043,634	36,292,781
\$141,177,237	\$171,408,899	\$164,793,112	\$151,251,240	\$176,880,485	\$177,575,034

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

	2021	2020	2019	2018
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$3,498,354	\$26,348,974	\$29,100,186	\$25,738,866
Judicial	9,620,428	9,118,610	10,294,551	10,189,348
Intergovernmental	329,045	468,200	446,748	444,365
Internal Service Fund-External Portion	1,715,103	1,811,264	1,982,330	2,139,216
Public Safety	10,848,283	11,786,514	10,273,441	10,785,435
Public Works	10,191,267	10,871,520	15,883,745	12,948,610
Health				
Alcohol, Drug Addiction, and Mental Health Services	12,056,541	12,159,204	10,399,740	9,957,173
Other Health	498,303	675,621	815,068	792,386
Human Services				
Job and Family Services	9,827,668	13,556,613	13,021,208	13,337,086
Child Support Enforcement Agency	1,410,365	2,435,156	2,636,669	2,415,247
Developmental Disabilities	12,443,646	20,674,729	21,666,034	22,973,950
Other Human Services	2,801,245	3,174,091	2,963,467	2,882,852
Conservation and Recreation	460,549	433,821	420,195	398,729
Economic Development	2,068,472	1,349,481	723,505	664,596
Interest and Fiscal Charges	129,883	152,160	150,109	171,176
Total Governmental Activities Expenses	<u>77,899,152</u>	<u>115,015,958</u>	<u>120,776,996</u>	<u>115,839,035</u>
Business-Type Activities				
Building Inspection	705,647	1,641,986	1,812,391	1,667,969
Nursing Home	4,950,762	8,246,956	8,445,724	7,566,826
Landfill	3,014,325	3,244,264	2,734,151	2,032,614
Total Business-Type Activities Expenses	<u>8,670,734</u>	<u>13,133,206</u>	<u>12,992,266</u>	<u>11,267,409</u>
Total Primary Government Expenses	<u>86,569,886</u>	<u>128,149,164</u>	<u>133,769,262</u>	<u>127,106,444</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	6,560,781	6,125,620	5,079,361	5,279,184
Judicial	4,635,732	4,027,388	4,073,586	4,161,099
Internal Service Fund-External Portion	1,876,005	1,702,973	2,029,799	2,089,513
Public Safety	1,423,556	1,534,352	1,935,767	2,376,912
Public Works	9,468,405	8,232,009	8,947,458	7,131,204
Health				
Alcohol, Drug Addiction, and Mental Health Services	1,523	347,502	17,583	24,542
Other Health	354,904	391,338	411,395	386,789
Human Services				
Job and Family Services	0	0	1,145	0
Child Support Enforcement Agency	459,561	446,427	453,483	450,314
Developmental Disabilities	355,389	812,805	515,124	508,052
Other Human Services	24,328	23,845	23,343	24,973
Economic Development	731,634	531,691	551,940	500,473
Total Charges for Services	<u>25,891,818</u>	<u>24,175,950</u>	<u>24,039,984</u>	<u>22,933,055</u>
Operating Grants, Contributions, and Interest	29,526,160	37,536,756	31,432,284	27,773,811
Capital Grants and Contributions	2,664,510	1,747,551	1,827,527	7,486,472
Total Governmental Activities Program Revenues	<u>58,082,488</u>	<u>63,460,257</u>	<u>57,299,795</u>	<u>58,193,338</u>

2017	2016	2015	2014	2013	2012
\$25,314,481	\$21,203,975	\$19,232,702	\$20,343,662	\$18,204,452	\$18,786,699
9,967,292	9,506,509	9,135,703	8,777,318	8,672,547	8,649,069
442,610	415,473	434,643	409,604	400,546	399,721
1,779,240	988,184	2,205,372	4,298,092	1,858,033	1,820,969
10,704,251	10,212,730	10,074,413	9,673,456	8,126,701	8,521,931
12,402,958	10,918,605	9,524,192	9,573,020	10,420,191	8,684,793
9,760,009	9,931,455	9,774,175	9,716,799	9,939,245	12,125,554
815,601	720,564	679,980	711,286	677,821	657,171
13,337,324	11,627,729	10,774,737	9,946,606	9,139,155	8,474,376
2,371,051	2,179,207	2,157,530	2,120,968	2,191,568	2,087,079
23,111,387	27,192,277	28,746,138	27,042,591	30,627,507	30,504,782
2,818,729	2,710,064	2,777,560	2,705,217	2,609,985	2,642,824
383,887	355,018	345,998	327,306	318,888	302,599
1,946,305	1,171,987	1,207,935	1,367,615	1,191,839	1,154,650
76,880	233,458	250,008	304,459	226,594	400,487
115,232,005	109,367,235	107,321,086	107,317,999	104,605,072	105,212,704
1,392,408	1,368,957	965,842	984,502	985,714	847,254
7,132,593	7,566,209	6,607,985	6,373,205	6,287,551	6,304,977
3,098,865	2,518,359	1,722,959	3,590,123	2,134,518	1,718,498
11,623,866	11,453,525	9,296,786	10,947,830	9,407,783	8,870,729
126,855,871	120,820,760	116,617,872	118,265,829	114,012,855	114,083,433
5,321,645	5,087,347	4,937,122	5,077,845	5,370,747	5,360,790
3,859,657	3,711,660	3,898,815	3,441,592	2,994,903	3,227,779
1,937,685	2,500,550	2,515,885	2,183,293	1,633,382	1,576,476
1,454,429	1,459,165	1,096,766	1,000,170	946,056	847,095
8,197,452	6,220,419	7,045,583	7,138,078	6,514,718	6,551,037
20	2,006	23,259	26,795	4,595	8,343
356,879	461,990	346,805	355,153	331,619	342,314
0	0	2,480	0	0	0
447,918	512,008	428,953	358,045	414,568	380,214
529,161	475,281	834,825	1,018,654	1,515,311	1,306,643
544	0	0	0	0	0
447,069	456,706	461,302	418,092	403,740	337,435
22,552,459	20,887,132	21,591,795	21,017,717	20,129,639	19,938,126
28,673,731	30,831,863	30,002,981	33,172,569	32,054,854	34,068,103
4,886,515	4,343,709	5,710,722	712,835	1,371,389	8,978,454
56,112,705	56,062,704	57,305,498	54,903,121	53,555,882	62,984,683

(continued)

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

	2021	2020	2019	2018
Business-Type Activities				
Charges for Services				
Building Inspection	\$2,772,742	\$1,468,127	\$1,915,167	\$1,785,860
Nursing Home	6,958,496	7,438,766	6,579,556	6,216,333
Landfill	2,961,093	2,932,347	2,809,428	2,493,752
Total Charges for Services	12,692,331	11,839,240	11,304,151	10,495,945
Operating Grants, Contributions, and Interest	606,455	218,761	0	0
Capital Grants and Contributions	0	0	0	0
Total Business-Type Activities Program Revenues	13,298,786	12,058,001	11,304,151	10,495,945
Total Primary Government Program Revenues	71,381,274	75,518,258	68,603,946	68,689,283
Net (Expense) Revenue				
Governmental Activities	(19,816,664)	(51,555,701)	(63,477,201)	(57,645,697)
Business-Type Activities	4,628,052	(1,075,205)	(1,688,115)	(771,464)
Total Primary Government Net Expense	(15,188,612)	(52,630,906)	(65,165,316)	(58,417,161)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	7,998,799	7,594,014	7,130,612	6,711,336
Health-Alcohol, Drug Addiction, and Mental Health Services	8,036,379	7,975,420	6,939,596	6,481,660
Human Services-Job and Family Services	3,756,670	3,784,437	3,550,165	3,328,771
Human Services-Developmental Disabilities	21,024,640	21,150,478	19,567,445	15,613,464
Human Services-Senior Citizens	2,079,130	2,037,774	1,911,612	1,791,418
Conservation and Recreation-Historical Center	170,206	161,568	151,711	142,778
Payment in Lieu of Taxes	65,096	65,037	65,045	0
Permissive Sales Taxes	26,808,192	24,513,928	23,686,838	22,318,776
Other Taxes	213,104	189,995	178,180	149,001
Grants and Entitlements not Restricted to Specific Programs	4,319,939	3,556,617	3,587,550	4,125,368
Interest	(357,771)	2,263,933	4,022,099	2,052,908
Other	1,052,086	2,116,359	1,499,182	1,276,451
Transfers	(120,800)	(560,613)	(152,400)	1,504,788
Total Governmental Activities	75,045,670	74,848,947	72,137,635	65,496,719
Business-Type Activities				
Interest	0	0	0	0
Other	154,714	235,997	119,880	41,783
Transfers	120,800	560,613	152,400	(1,504,788)
Total Business-Type Activities	275,514	796,610	272,280	(1,463,005)
Total Primary Government	75,321,184	75,645,557	72,409,915	64,033,714
Change in Net Position				
Governmental Activities	55,229,006	23,293,246	8,660,434	7,851,022
Business-Type Activities	4,903,566	(278,595)	(1,415,835)	(2,234,469)
Total Primary Government	\$60,132,572	\$23,014,651	\$7,244,599	\$5,616,553

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

2017	2016	2015	2014	2013	2012
\$1,688,796	\$1,547,283	\$1,378,422	\$1,275,451	\$1,300,226	\$1,042,338
5,685,121	5,547,264	6,443,531	6,374,212	6,477,381	6,278,660
2,785,611	2,605,318	2,267,270	1,966,639	1,794,680	1,674,118
10,159,528	9,699,865	10,089,223	9,616,302	9,572,287	8,995,116
40,000	0	0	0	0	0
0	0	0	42,765	100,878	16,042
10,199,528	9,699,865	10,089,223	9,659,067	9,673,165	9,011,158
66,312,233	65,762,569	67,394,721	64,562,188	63,229,047	71,995,841
(59,119,300)	(53,304,531)	(50,015,588)	(52,414,878)	(51,049,190)	(42,228,021)
(1,424,338)	(1,753,660)	792,437	(1,288,763)	265,382	140,429
(60,543,638)	(55,058,191)	(49,223,151)	(53,703,641)	(50,783,808)	(42,087,592)
6,609,274	6,484,286	6,462,504	5,735,831	5,688,218	5,654,931
6,599,673	6,501,743	6,454,959	6,183,058	6,121,330	6,080,552
3,387,359	219,580	1,558,952	1,586,271	3,034,429	3,128,263
11,794,339	19,117,501	19,163,290	19,028,360	10,977,624	10,335,897
1,824,941	1,797,368	1,786,665	1,708,277	1,694,372	1,684,442
140,634	137,947	137,501	122,023	121,032	120,320
0	0	0	0	0	0
21,728,747	20,918,104	20,639,561	19,910,849	17,932,912	17,173,175
138,177	130,266	130,201	144,766	112,805	112,842
3,396,957	3,290,652	3,401,081	3,248,354	3,286,328	2,762,356
1,566,658	266,821	1,293,961	1,514,619	(291,903)	1,149,526
2,126,203	2,745,970	1,614,354	1,379,346	1,371,197	1,231,725
(150,945)	(1,151,062)	(130,593)	(1,122,794)	(551,121)	(393,376)
59,162,017	60,459,176	62,512,436	59,438,960	49,497,223	49,040,653
0	0	0	0	2	2
32,864	63,740	121,994	35,789	40,913	1,233,011
150,945	1,151,062	130,593	1,122,794	551,121	393,376
183,809	1,214,802	252,587	1,158,583	592,036	1,626,389
59,345,826	61,673,978	62,765,023	60,597,543	50,089,259	50,667,042
42,717	7,154,645	12,496,848	7,024,082	(1,551,967)	6,812,632
(1,240,529)	(538,858)	1,045,024	(130,180)	857,418	1,766,818
(\$1,197,812)	\$6,615,787	\$13,541,872	\$6,893,902	(\$694,549)	\$8,579,450

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund				
Nonspendable	\$2,979,139	\$2,922,158	\$2,965,226	\$2,681,385
Committed	2,250,332	965,908	1,347,761	952,096
Assigned	11,632,359	12,904,320	11,548,613	13,437,267
Unassigned	<u>27,307,547</u>	<u>26,178,791</u>	<u>23,562,980</u>	<u>18,661,366</u>
Total General Fund	<u>44,169,377</u>	<u>42,971,177</u>	<u>39,424,580</u>	<u>35,732,114</u>
All Other Governmental Funds				
Nonspendable	562,524	565,512	450,028	586,918
Restricted	85,079,786	78,502,676	68,459,353	53,334,664
Committed	115,178	421,790	841,158	2,193,202
Assigned	34,173,657	27,729,963	15,280,932	11,880,422
Unassigned (Deficit)	<u>(947,673)</u>	<u>(686,823)</u>	<u>(885,830)</u>	<u>(720,240)</u>
Total All Other Governmental Funds	<u>118,983,472</u>	<u>106,533,118</u>	<u>84,145,641</u>	<u>67,274,966</u>
Total Governmental Funds	<u><u>\$163,152,849</u></u>	<u><u>\$149,504,295</u></u>	<u><u>\$123,570,221</u></u>	<u><u>\$103,007,080</u></u>

2017	2016	2015	2014	2013	2012
\$2,909,299	\$2,207,862	\$2,016,046	\$1,974,427	\$2,075,644	\$2,162,627
637,889	355,071	0	0	0	0
10,386,620	9,967,368	8,500,443	8,339,199	7,302,320	2,598,978
20,558,438	19,109,810	18,739,733	15,278,867	12,744,649	18,337,976
34,492,246	31,640,111	29,256,222	25,592,493	22,122,613	23,099,581
493,393	539,257	522,558	522,433	423,350	431,001
50,739,807	51,020,553	48,656,232	47,982,520	41,696,196	38,422,333
350,000	350,000	0	0	0	0
9,046,848	7,862,710	8,136,953	11,885,955	11,577,839	11,604,252
(554,940)	(526,498)	(446,563)	(531,115)	(634,748)	(670,988)
60,075,108	59,246,022	56,869,180	59,859,793	53,062,637	49,786,598
\$94,567,354	\$90,886,133	\$86,125,402	\$85,452,286	\$75,185,250	\$72,886,179

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

	2021	2020	2019	2018
<u>Revenues</u>				
Property Taxes	\$43,288,716	\$42,578,819	\$39,037,248	\$34,098,744
Payment in Lieu of Taxes	65,096	65,037	65,045	0
Permissive Sales Taxes	26,518,465	24,408,562	23,214,487	22,102,959
Permissive Motor Vehicle License Taxes	5,586,778	5,252,528	5,363,458	4,335,448
Other Taxes	213,104	189,995	178,180	149,001
Charges for Services	13,116,643	13,303,079	12,717,501	12,298,026
Licenses and Permits	537,738	549,387	521,745	551,762
Fines, Costs, and Forfeitures	1,162,456	875,236	874,708	1,225,296
Intergovernmental	38,349,800	43,896,047	38,437,383	33,327,494
Special Assessments	1,061,357	681,917	563,654	884,568
Interest	(256,647)	2,452,594	3,834,204	1,860,814
Other	1,039,115	1,822,503	1,500,023	1,330,460
Total Revenues	130,682,621	136,075,704	126,307,636	112,164,572
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	21,716,186	21,592,724	20,655,659	21,033,868
Judicial	10,099,398	8,982,173	9,848,089	9,738,685
Intergovernmental	329,045	468,200	446,748	444,365
Public Safety	10,550,973	11,097,067	10,145,562	9,945,115
Public Works	15,629,767	11,418,086	8,957,188	8,505,937
Health	12,936,647	12,684,846	10,888,700	10,503,024
Human Services	36,798,536	36,967,322	36,490,298	39,159,413
Conservation and Recreation	373,748	349,872	336,667	317,000
Economic Development	2,185,522	1,325,820	675,259	638,587
Other	594,179	468,620	714,498	588,766
Capital Outlay	3,650,590	4,506,962	6,024,103	3,374,113
Debt Service:				
Principal Retirement	363,717	326,239	332,478	312,478
Interest and Fiscal Charges	133,361	155,624	153,445	176,554
Total Expenditures	115,361,669	110,343,555	105,668,694	104,737,905
Excess of Revenues Over (Under) Expenditures	15,320,952	25,732,149	20,638,942	7,426,667
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
OPWC Loans Issued	0	0	0	0
Sale of Capital Assets	0	1,703,525	576,599	8,271
Transfers In	11,082,969	14,906,170	5,686,117	6,746,925
Transfers Out	(12,755,367)	(16,407,770)	(6,338,517)	(5,742,137)
Total Other Financing Sources (Uses)	(1,672,398)	201,925	(75,801)	1,013,059
Changes in Fund Balance	\$13,648,554	\$25,934,074	\$20,563,141	\$8,439,726
Debt Service as a Percentage of Noncapital Expenditures	0.48%	0.47%	0.48%	0.48%

2017	2016	2015	2014	2013	2012
\$30,386,155	\$34,457,510	\$35,478,125	\$34,745,910	\$27,549,024	\$27,119,703
0	0	0	0	0	0
21,725,892	20,993,546	20,136,848	19,896,720	17,662,029	17,205,173
4,288,333	4,254,403	4,177,907	4,013,595	4,017,682	3,991,296
138,177	130,266	130,201	144,766	112,805	112,842
12,990,020	10,776,435	11,458,858	11,869,567	12,031,057	12,295,410
522,710	646,082	471,416	481,432	494,337	426,497
902,159	809,373	820,245	857,908	811,545	833,112
34,450,537	36,295,951	37,560,812	38,035,895	38,169,740	38,840,544
495,492	656,349	571,111	517,698	555,906	801,755
1,508,970	146,387	1,313,363	1,336,187	(283,113)	1,204,979
2,066,304	2,747,303	1,626,955	1,389,250	1,353,523	1,231,725
109,474,749	111,913,605	113,745,841	113,288,928	102,474,535	104,063,036
20,522,196	19,665,035	19,340,889	17,861,032	16,894,159	16,784,422
9,556,084	9,346,231	9,065,801	8,472,673	8,480,566	8,393,890
442,610	415,473	434,643	409,604	400,546	399,721
9,433,063	9,380,676	9,307,706	8,551,692	8,862,303	8,351,023
9,166,966	8,907,878	9,140,373	9,551,386	9,176,663	10,140,819
10,331,037	10,626,566	10,396,138	10,328,984	10,517,831	12,747,214
39,430,061	41,183,246	40,276,938	39,298,483	39,322,692	49,713,601
322,310	314,693	307,093	288,801	278,754	273,419
1,913,740	1,160,672	1,212,337	1,363,996	1,191,256	1,170,776
732,796	762,191	548,730	432,426	494,264	506,911
1,820,803	3,590,790	6,349,864	3,017,528	2,562,581	2,401,678
292,478	282,478	324,478	314,478	734,478	754,593
284,178	260,586	267,378	318,163	247,976	284,924
104,248,322	105,896,515	106,972,368	100,209,246	99,164,069	111,922,991
5,226,427	6,017,090	6,773,473	13,079,682	3,310,466	(7,859,955)
2,665,000	0	0	2,000,000	0	0
0	0	0	64,858	0	0
(2,665,000)	0	0	0	0	0
0	0	0	0	0	324,779
0	0	0	0	0	0
2,499,500	2,428,346	1,131,162	7,948,949	2,496,192	2,676,139
(4,044,706)	(3,684,705)	(7,231,519)	(12,826,453)	(3,507,587)	(3,504,386)
(1,545,206)	(1,256,359)	(6,100,357)	(2,812,646)	(1,011,395)	(503,468)
\$3,681,221	\$4,760,731	\$673,116	\$10,267,036	\$2,299,071	(\$8,363,423)
0.57%	0.54%	0.61%	0.66%	1.01%	1.11%

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			
2021	\$2,630,392,510	\$749,568,290	\$9,657,030,857	\$555,341,980	\$631,070,432
2020	2,429,977,850	741,703,740	9,061,947,400	402,958,940	457,907,886
2019	2,404,676,600	735,778,130	8,972,727,800	239,222,800	271,844,091
2018	2,380,994,710	725,401,900	8,875,418,885	165,719,490	188,317,602
2017	2,256,712,500	698,386,010	8,443,138,600	153,054,240	173,925,273
2016	2,232,617,420	686,164,160	8,339,375,942	140,069,080	159,169,409
2015	2,218,126,950	688,817,870	8,305,556,628	125,882,310	143,048,080
2014	1,998,472,010	686,203,550	7,670,501,600	86,909,430	98,760,716
2013	1,983,571,020	680,256,760	7,610,936,514	81,492,340	92,604,932
2012	1,976,399,020	653,783,570	7,514,807,400	75,882,730	86,230,375

Source: Wood County Auditor

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

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

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

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

Total			
Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
\$3,935,302,780	\$10,288,101,289	38.25%	\$13.83
3,574,640,530	9,519,855,286	37.55	14.24
3,379,677,530	9,244,571,891	36.56	14.00
3,272,116,100	9,063,736,487	36.10	13.03
3,108,152,750	8,617,063,873	36.07	12.06
3,058,850,660	8,498,545,351	35.99	13.58
3,032,827,130	8,448,604,707	35.90	14.18
2,771,584,990	7,769,262,316	35.67	15.04
2,745,320,120	7,703,541,446	35.64	12.72
2,706,065,320	7,601,037,775	35.60	12.69

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

	2021	2020	2019	2018
Voted Millage				
Alcohol, Drug Addiction, and Mental Health Services				
Effective Millage Rates				
Residential/Agricultural	\$2.1350	\$2.2886	\$2.1546	\$2.1515
Commercial/Industrial	2.5461	2.5538	2.5402	2.5270
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000
Job and Family Services				
Effective Millage Rates				
Residential/Agricultural	1.0435	1.1186	1.1206	1.1189
Commercial/Industrial	1.2616	1.2654	1.2701	1.2635
Tangible/Public Utility Personal	1.3000	1.3000	1.3000	1.3000
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	5.2000	5.5739	5.5839	4.7410
Commercial/Industrial	7.1776	7.1994	7.2257	6.2457
Tangible/Public Utility Personal	9.1500	9.1500	9.1500	8.1800
Commission on Aging				
Effective Millage Rates				
Residential/Agricultural	0.5619	0.6023	0.6034	0.6025
Commercial/Industrial	0.6793	0.6814	0.6839	0.6804
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000
Park District				
Effective Millage Rates				
Residential/Agricultural	0.8027	0.8604	0.8620	0.8607
Commercial/Industrial	0.9705	0.9734	0.9770	0.9719
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
General Health District				
Effective Millage Rates				
Residential/Agricultural	0.4011	0.4299	0.4306	0.4300
Commercial/Industrial	0.4844	0.4862	0.4880	0.4859
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	10.1442	10.8737	10.7551	9.9046
Commercial/Industrial	13.1195	13.1596	13.1849	12.1744
Tangible/Public Utility Personal	15.2500	15.2500	15.2500	14.2800
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	12.5442	13.2737	13.1551	12.3046
Commercial/Industrial	15.5195	15.5596	15.5849	14.5744
Tangible/Public Utility Personal	17.6500	17.6500	17.6500	16.6800
Total Weighted Average Tax Rate	13.8314	14.2413	14.0022	13.0285

2017	2016	2015	2014	2013	2012
\$2.2495	\$2.2518	\$2.2532	\$2.4997	\$2.4983	\$2.4960
2.6000	2.6000	2.6000	2.6000	2.6000	2.6000
2.6000	2.6000	2.6000	2.6000	2.6000	2.6000
1.1699	0.0000	0.5859	0.6500	1.3000	1.3000
1.3000	0.0000	0.6500	0.6500	1.3000	1.3000
1.3000	0.0000	0.6500	0.6500	1.3000	1.3000
3.6249	6.2862	6.2902	6.9781	4.0245	4.0182
4.9460	7.8658	7.8552	7.8054	4.8044	4.7309
6.7000	9.6500	9.6500	9.6500	6.7000	6.7000
0.6299	0.6306	0.6310	0.7000	0.7000	0.7000
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.8999	0.9009	0.9014	1.0000	1.0000	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.4497	0.4501	0.4504	0.5000	0.5000	0.5000
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
9.0238	10.5196	11.1121	12.3278	10.0228	10.0142
11.0460	12.6658	13.3052	13.2554	10.9044	10.8309
12.8000	14.4500	15.1000	15.1000	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
11.4238	12.9196	13.5121	14.7278	12.4228	12.4142
13.4460	15.0658	15.7052	15.6554	13.3044	13.2309
15.2000	16.8500	17.5000	17.5000	15.2000	15.2000
12.0641	13.5811	14.1758	15.0444	12.7237	12.6896

(continued)

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

	2021	2020	2019	2018
School Districts				
Bowling Green CSD	\$56.9500	\$57.1600	\$57.0800	\$57.4500
Eastwood LSD	34.8100	34.7500	34.9000	34.9000
Elmwood LSD	36.4000	36.4000	36.6000	37.0500
Fostoria CSD	60.5300	60.1200	60.5000	60.4800
Lake LSD	62.1400	62.8400	62.9900	63.3400
North Baltimore LSD	52.2500	54.6000	55.4000	58.2500
Northwood LSD	80.5500	81.8500	81.6500	81.2500
Otsego LSD	45.4000	46.0000	46.3500	46.2000
Perrysburg EVSD	76.7200	77.9000	71.0900	71.1000
Rossford EVSD	69.0000	68.6500	68.8500	69.2000
Out-of-County School Districts				
Anthony Wayne LSD	72.7700	72.7700	72.6600	73.7700
Gibsonburg EVSD	49.2000	49.2000	49.2000	49.7000
Lakota LSD	40.0000	40.0000	40.0000	40.0000
McComb LSD	31.4600	31.4600	31.4600	31.7600
Patrick Henry LSD	40.3000	40.3000	41.5000	41.1000
Joint Vocational School Districts				
Four County JVSD	4.2000	4.2000	4.2000	4.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000
Corporations				
Bairdstown Village	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000
Bowling Green City	6.2000	6.2000	6.2000	6.2000
Bradner Village	9.5900	9.5500	10.0000	9.9000
Custar Village	6.2000	6.2000	6.2000	6.2000
Cygnet Village	2.4000	2.4000	2.4000	2.4000
Fostoria City	10.3000	10.3000	10.3000	10.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000
Haskins Village	11.0000	10.5000	10.5000	9.5000
Hoytville Village	4.0000	4.0000	4.0000	4.0000
Jerry City Village	2.0000	5.0000	5.0000	5.0000
Luckey Village	6.5000	6.5000	6.5000	6.5000
Millbury Village	5.8000	5.8000	5.8000	5.8000
Milton Center Village	5.0000	10.0000	10.0000	10.0000
North Baltimore Village	5.3500	5.4000	5.3500	5.3000
Northwood City	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000
Perrysburg City	5.6500	5.6500	5.6500	6.3000
Portage Village	2.2000	2.2000	2.2000	2.2000
Risingsun Village	12.2000	12.2000	14.0000	14.0000
Rossford City	11.1000	11.1000	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

2017	2016	2015	2014	2013	2012
\$57.5000	\$57.5000	\$57.5500	\$58.0000	\$57.6500	\$56.8000
34.6500	33.1500	37.9000	39.6000	39.9000	40.3000
36.9000	36.9000	36.9000	37.3000	37.4500	37.4000
60.0200	59.5700	59.7600	63.5100	60.0000	58.5800
62.5900	62.9400	63.4400	63.4400	63.5900	57.0900
54.9000	55.3000	55.1500	56.9500	56.3000	59.1000
82.6500	81.2500	79.8150	76.8150	77.6650	79.4150
46.2000	47.0000	46.8500	49.2000	46.6000	47.1500
72.9000	73.3000	71.6500	71.2000	69.8500	66.5000
69.6000	58.2000	52.3000	52.3000	52.3000	52.3000
73.7800	71.3000	71.3000	71.6000	67.1000	66.8000
49.7000	49.7000	50.5000	51.9000	51.9000	51.9000
40.0000	42.7000	42.7000	42.7000	42.7000	42.7000
33.0100	33.1200	33.1400	33.7900	34.2800	34.3000
40.6300	40.8300	45.4500	45.9500	45.9500	41.3100
4.2000	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
6.2000	5.6000	5.6000	5.6000	5.6000	5.0000
10.0000	9.9000	9.9000	10.3000	8.2000	8.8000
6.2000	6.2000	6.2000	6.2000	6.2000	6.2000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
4.3000	4.3000	4.3000	4.3000	4.3000	4.3000
4.1000	4.1000	4.1000	4.1000	4.1000	4.1000
9.5000	9.5000	9.5000	9.5000	9.5000	9.5000
4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
5.0000	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	5.5000	5.8000	5.8000	3.4000
10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
5.5000	5.3000	5.4000	5.6000	5.5000	4.9000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
6.3000	6.3000	6.3000	6.5000	5.6500	5.2500
2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
14.0000	14.0000	14.0000	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)

	2021	2020	2019	2018
Townships				
Bloom	\$6.5000	\$6.5000	\$6.5000	\$6.5000
Center	6.8000	6.8000	5.8000	5.8000
Freedom	10.7500	9.0000	9.0000	9.0000
Grand Rapids	8.0000	8.0000	7.7500	7.7500
Henry	8.9000	8.9000	8.9000	8.9000
Jackson	6.9500	6.9500	6.9500	10.9500
Lake	18.7000	16.2000	16.2000	16.2000
Liberty	4.1000	4.1000	4.1000	4.1000
Middleton	11.6000	11.6000	11.6000	11.6000
Milton	8.2000	8.2000	8.2000	8.2000
Montgomery	6.6000	6.6000	6.6000	6.9000
Perry	6.6000	6.6000	6.1000	6.1000
Perrysburg	22.1000	22.1000	22.1000	20.6000
Plain	5.4000	5.4000	5.4000	5.4000
Portage	5.4000	5.4000	5.4000	5.4000
Troy	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.4000	6.4000	6.4000
Webster	6.0000	6.0000	6.0000	5.7000
Weston	9.9000	9.9000	8.4000	8.4000
Other Units				
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000
Kaubisch Memorial Public Library	1.5000	1.5000	1.5000	1.5000
Mid County Ambulance District	4.5000	4.5000	5.5000	5.5000
North Baltimore Public Library	1.9500	1.9500	1.9500	1.9500
Northwest EMS District	6.0000	6.0000	6.0000	6.0000
Pemberville Public Library	0.8000	0.8000	0.8000	0.8000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000
South East Ambulance District	6.5000	6.5000	6.5000	0.0000
TARTA	2.5000	2.5000	2.5000	2.5000
Way Library	1.9000	1.9000	1.9000	1.9000
Wayne Library	1.0000	1.0000	1.0000	1.0000
Weston Public Library	1.0000	1.0000	1.0000	1.0000
Wood County District Public Library	1.0000	1.0000	1.0200	1.0200

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.

2017	2016	2015	2014	2013	2012
\$6.5000	\$6.5000	\$6.5000	\$6.5000	\$6.5000	\$6.5000
5.8000	5.8000	5.8000	5.8000	5.8000	5.8000
9.0000	9.0000	9.0000	9.0000	8.0000	8.0000
7.7500	7.7500	7.7500	7.7500	5.4000	5.4000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
9.9500	10.9500	10.9500	10.9500	10.7000	10.7000
15.2000	15.2000	15.2000	15.2000	15.2000	15.2000
4.4500	4.4500	4.4500	4.4500	4.4500	4.4500
11.6000	11.6000	11.6000	8.6000	11.6000	9.6000
8.2000	8.2000	8.2000	8.2000	8.2000	8.2000
6.9000	6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	6.1000	6.2000	6.1000	6.1000	6.1000
20.6000	18.6000	18.6000	18.6000	18.6000	14.6000
4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
5.4000	5.4000	5.4000	4.4000	4.4000	4.4000
7.4000	7.4000	7.4000	7.4000	7.4000	7.4000
6.4000	6.4000	6.4000	6.4000	6.4000	6.4000
5.7000	5.7000	5.7000	5.7000	5.7000	5.7000
8.4000	8.4000	8.4000	8.4000	8.4000	8.4000
3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
5.5000	2.0000	2.0000	2.0000	2.0000	2.0000
1.9500	1.9500	1.9500	1.9500	1.9500	1.9500
6.0000	6.0000	4.0000	4.0000	4.0000	4.0000
0.8000	0.8000	0.8000	0.0000	0.0000	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
1.9000	1.5000	1.5000	1.5000	1.5000	1.5000
1.0000	1.0000	1.0000	0.0000	0.0000	0.0000
1.0000	1.0000	0.0000	0.0000	0.0000	0.0000
1.0600	1.0600	1.0800	1.1000	1.1000	1.1000

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2021	\$49,428,889	\$48,802,007	98.73%	\$1,031,475	\$49,833,482	100.82%	\$1,212,970	2.45%
2020	48,918,399	48,083,620	98.29	882,809	48,966,429	100.10	1,227,114	2.51
2019	45,597,689	44,736,028	98.11	661,842	45,397,870	99.56	906,702	1.99
2018	41,017,247	40,265,895	98.17	743,292	41,009,187	99.98	1,229,962	3.00
2017	36,002,277	35,308,161	98.07	892,781	36,200,942	100.55	870,585	2.42
2016	39,956,592	39,388,795	98.58	890,465	40,279,260	100.81	984,583	2.46
2015	41,506,534	40,596,945	97.81	878,667	41,475,612	99.93	1,268,704	3.06
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

Source: Wood County Auditor

(1) State reimbursement of rollback and homestead exemptions are included.

Note: The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

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

Taxpayer	Type of Business	2021			2012		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Rover Pipeline LLC	Pipeline	\$245,588,680	1	6.24%			
Nexus Gas Transmission LLC	Utility	93,730,010	2	2.38			
Toledo Edison Company First Energy	Utility	50,317,460	3	1.28	\$40,384,970	1	1.49%
American Transmission Systems, Inc.	Utility	45,753,380	4	1.16	7,633,970	4	0.28
Troy Energy LLC	Utility	36,078,910	5	0.92			
Columbia Gas of Ohio, Inc.	Utility	19,138,300	6	0.49	7,886,120	3	0.29
First Solar, Inc.	Manufacturer	11,877,030	7	0.30	6,265,870	8	0.23
Columbia Gas Transmission Corp	Utility	10,920,820	8	0.28			
Generation Pipeline LLC	Pipeline	9,952,830	9	0.25			
Ohio Power Company	Utility	9,741,480	10	0.25	6,941,290	6	0.26
Waltrust/Walgreen Company	Retail				16,633,270	2	0.61
Edward Rose Development Co. LLC	Commercial				7,273,140	5	0.27
Perrysburg Apartment Investment	Commercial				6,903,370	7	0.26
Hancock Wood Electric Cooperative	Utility				5,942,280	9	0.22
Copper Beach Townhomes	Commercial				5,749,000	10	0.21
Total Principal Taxpayers		<u>533,098,900</u>		<u>13.55</u>	<u>111,613,280</u>		<u>4.12</u>
All Other Taxpayers		<u>3,402,203,880</u>		<u>86.45</u>	<u>2,594,452,040</u>		<u>95.88</u>
Total County Assessed Value		<u><u>\$3,935,302,780</u></u>		<u><u>100.00%</u></u>	<u><u>\$2,706,065,320</u></u>		<u><u>100.00%</u></u>

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	2021	2020	2019	2018
Sales Tax Payments	\$5,219,700	\$4,711,626	\$4,952,648	\$4,532,117
Direct Pay Tax Return Payments	347,207	331,339	345,197	309,181
Seller's Use Tax Return Payments	5,195,237	5,008,398	3,650,131	3,267,748
Consumer's Use Tax Return Payments	1,131,824	955,879	1,129,960	1,083,784
Motor Vehicle Tax Payments	3,573,051	3,131,946	3,078,920	2,746,655
Non-Resident Motor Vehicle Tax Payments	182,937	130,282	115,209	115,778
Watercraft and Outboard Motors	67,900	57,587	37,728	51,148
Non-Resident Watercraft	9,307	9,567	8,989	6,185
Department of Liquor Control	101,284	105,597	78,242	76,072
Sales Tax on Motor Vehicle Fuel Refunds	1,532	1,778	2,482	3,487
Sales/Use Tax Voluntary Payments	8,148	6,305	36,410	32,251
Statewide Master Numbers	8,582,885	7,818,406	7,810,596	7,810,388
Sales/Use Tax Assessment Payments	73,961	56,608	145,322	67,222
Streamlined Sales Tax Payments	893,987	622,511	341,029	42,748
Use Tax Amnesty Payments	0	3	21	2,839
Transient Sales	1,708,762	1,847,149	2,173,787	2,299,243
Certified Assessment Payments	99,102	53,776	89,324	69,177
Audit Payments	71,364	57,385	35,303	35,149
Administrative Rotary Fund Fee	(270,790)	(247,615)	(239,261)	(225,442)
Sales/Use Tax Refunds Approved	(189,206)	(144,599)	(105,199)	(6,954)
Destination Sourcing Adjustment	0	0	0	0
Total	<u>\$26,808,192</u>	<u>\$24,513,928</u>	<u>\$23,686,838</u>	<u>\$22,318,776</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

2017	2016	2015	2014	2013	2012
\$4,241,383	\$3,970,171	\$3,800,973	\$4,179,795	\$5,291,688	\$4,919,675
781,217	1,130,608	1,203,834	982,242	655,719	639,665
3,197,093	2,628,601	2,283,312	2,025,086	1,858,930	1,562,474
1,025,896	851,294	806,454	837,733	777,193	784,313
2,708,389	2,666,412	2,824,684	2,452,822	2,247,636	2,174,873
106,279	86,380	86,960	78,396	75,702	71,630
43,175	39,655	32,227	34,880	28,366	28,859
9,796	8,051	4,484	6,202	n/a	n/a
70,525	73,249	69,060	63,008	60,363	57,791
2,517	3,254	3,706	3,981	2,702	2,831
48,234	27,594	39,487	645,934	28,480	41,835
7,534,817	7,467,662	7,300,810	7,093,189	7,101,018	7,042,121
74,916	54,243	77,275	104,222	65,418	79,438
38,568	27,847	23,187	23,136	18,905	20,903
5,132	55	83	195	32,355	11,014
2,056,295	2,288,235	2,162,009	1,605,447	n/a	n/a
74,311	67,690	121,590	4,801	n/a	n/a
16,681	31,923	98,051	59,058	n/a	n/a
(219,482)	(211,294)	(208,480)	(201,120)	(181,140)	(173,466)
(86,995)	(293,526)	(90,145)	(87,841)	(130,423)	(90,781)
0	0	0	(317)	0	0
<u>\$21,728,747</u>	<u>\$20,918,104</u>	<u>\$20,639,561</u>	<u>\$19,910,849</u>	<u>\$17,932,912</u>	<u>\$17,173,175</u>
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	OPWC Loans	General Obligation Bonds	Capital Leases	
2021	\$3,336,265	\$0	\$32,477	\$750,000	\$26,884	\$4,145,626
2020	3,653,860	0	81,194	790,000	90,012	4,615,066
2019	3,966,455	0	97,433	830,000	395,790	5,289,678
2018	4,269,050	0	129,911	870,000	777,090	6,046,051
2017	4,551,644	0	162,389	910,000	1,010,837	6,634,870
2016	5,014,081	0	194,867	945,000	1,255,879	7,409,827
2015	5,284,981	0	227,345	980,000	1,497,411	7,989,737
2014	5,596,170	2,000	259,823	0	1,365,667	7,223,660
2013	3,780,365	54,000	292,301	0	1,393,611	5,520,277
2012	4,393,986	161,000	324,779	45,000	1,125,753	6,050,518

Source: Wood County Auditor

(1) See Schedule on S-30 for population and personal income.

<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$31.35	0.06%
35.20	0.07
40.44	0.08
46.26	0.10
50.85	0.12
56.90	0.13
61.59	0.15
55.74	0.14
42.71	0.11
47.20	0.13

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)
2021	\$4,086,265	0.04%	\$30.90
2020	4,443,860	0.05	33.89
2019	4,796,455	0.05	36.67
2018	5,139,050	0.06	39.32
2017	5,461,644	0.06	41.85
2016	5,959,081	0.07	45.76
2015	6,264,981	0.07	48.29
2014	5,596,170	0.07	43.18
2013	3,780,365	0.05	29.25
2012	4,438,986	0.06	34.63

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-30 for population.

Note: Resources have not been externally restricted for the repayment of debt.

Wood County, Ohio
 Computation of Direct and Overlapping Debt
 for Governmental Activities

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
The County	\$3,368,742	100.00%	\$3,368,742
All Villages, Townships, and Cities wholly within the County	24,944,930	100.00	24,944,930
City of Fostoria	111,725	9.23	10,312
All School Districts wholly within the County	108,872,578	100.00	108,872,578
Anthony Wayne LSD	52,826,000	4.11	2,171,149
Bowling Green CSD	23,677,637	99.97	23,670,534
Elmwood LSD	2,215,000	98.56	2,183,104
Fostoria CSD	8,725,000	21.36	1,863,660
Four County JVSD	2,479,456	0.07	1,736
Gibsonburg EVSD	1,035,000	1.33	13,766
Lake LSD	2,470,000	99.64	2,461,108
Lakota LSD	12,285,000	25.38	3,117,933
North Baltimore LSD	6,960,632	99.85	6,950,191
Otsego LSD	11,988,762	86.44	10,363,086
Patrick Henry LSD	27,885,000	1.07	298,370
Penta JVSD	21,192,000	51.71	10,958,383
Vanguard JVSD	1,710,000	2.41	41,211
Total Overlapping Debt	<u>\$309,378,720</u>		<u>197,922,051</u>
Total Direct and Overlapping Debt			<u>\$201,290,793</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 2021 tax year.

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

	2021	2020	2019	2018
Total Assessed Valuation	<u>\$3,935,302,780</u>	<u>\$3,574,640,530</u>	<u>\$3,379,677,530</u>	<u>\$3,272,116,100</u>
Overall Debt Limitation	96,882,570	87,866,013	82,991,938	80,302,903
Gross Indebtedness	4,072,477	4,476,194	4,842,433	5,214,911
Less Debt Outside Limitation				
General Obligation Bonds	750,000	790,000	830,000	870,000
Special Assessment Bonds	0	0	0	0
OPWC Loans	<u>32,477</u>	<u>81,194</u>	<u>97,433</u>	<u>129,911</u>
Net Indebtedness	3,290,000	3,605,000	3,915,000	4,215,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>3,290,000</u>	<u>3,605,000</u>	<u>3,915,000</u>	<u>4,215,000</u>
Legal Debt Margin Within Limitation	<u>\$93,592,570</u>	<u>\$84,261,013</u>	<u>\$79,076,938</u>	<u>\$76,087,903</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	96.60%	95.90%	95.28%	94.75%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$39,353,028	\$35,746,405	\$33,796,775	\$32,721,161
Gross Indebtedness	4,072,477	4,476,194	4,842,433	5,214,911
Less Debt Outside Limitation				
General Obligation Bonds	750,000	790,000	830,000	870,000
Special Assessment Bonds	0	0	0	0
OPWC Loans	<u>32,477</u>	<u>81,194</u>	<u>97,433</u>	<u>129,911</u>
Net Indebtedness	3,290,000	3,605,000	3,915,000	4,215,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Unvoted Debt Limitation	<u>3,290,000</u>	<u>3,605,000</u>	<u>3,915,000</u>	<u>4,215,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$36,063,028</u>	<u>\$32,141,405</u>	<u>\$29,881,775</u>	<u>\$28,506,161</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	91.64%	89.92%	88.42%	87.12%

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.

2017	2016	2015	2014	2013	2012
<u>\$3,108,152,750</u>	<u>\$3,058,850,660</u>	<u>\$3,032,827,130</u>	<u>\$2,771,584,990</u>	<u>\$2,745,320,120</u>	<u>\$2,706,065,320</u>
76,203,819	74,971,267	74,320,678	67,789,625	67,133,003	66,151,633
5,567,389	5,894,867	6,212,345	5,556,823	3,871,301	4,650,779
910,000	945,000	980,000	0	0	45,000
0	0	0	2,000	54,000	161,000
162,389	194,867	227,345	259,823	292,301	324,779
4,495,000	4,755,000	5,005,000	5,295,000	3,525,000	4,120,000
0	0	0	0	0	0
4,495,000	4,755,000	5,005,000	5,295,000	3,525,000	4,120,000
<u>\$71,708,819</u>	<u>\$70,216,267</u>	<u>\$69,315,678</u>	<u>\$62,494,625</u>	<u>\$63,608,003</u>	<u>\$62,031,633</u>
94.10%	93.66%	93.27%	92.19%	94.75%	93.77%
\$31,081,528	\$30,588,507	\$30,328,271	\$27,715,850	\$27,453,201	\$27,060,653
5,567,389	5,894,867	6,212,345	5,556,823	3,871,301	4,650,779
910,000	945,000	980,000	0	0	45,000
0	0	0	2,000	54,000	161,000
162,389	194,867	227,345	259,823	292,301	324,779
4,495,000	4,755,000	5,005,000	5,295,000	3,525,000	4,120,000
0	0	0	0	0	0
4,495,000	4,755,000	5,005,000	5,295,000	3,525,000	4,120,000
<u>\$26,586,528</u>	<u>\$25,833,507</u>	<u>\$25,323,271</u>	<u>\$22,420,850</u>	<u>\$23,928,201</u>	<u>\$22,940,653</u>
85.54%	84.45%	83.50%	80.90%	87.16%	84.77%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2021	132,248	\$6,822,674,320	\$51,590	4.20%
2020	131,113	6,415,752,429	48,933	7.10
2019	130,817	6,257,107,927	47,831	3.70
2018	130,696	5,902,623,448	45,163	4.00
2017	130,492	5,745,432,268	44,029	4.40
2016	130,219	5,578,581,960	42,840	4.10
2015	129,730	5,322,821,900	41,030	4.30
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

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	2021			2012		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Amazon	Retail	4,000	1	6.13%			
Bowling Green State University	University	2,364	2	3.61	2,195	1	3.59%
FedEx Ground	Distribution	2,300	3	3.52			
Magna	Manufacturer	2,200	4	3.36	1,300	2	2.12
First Solar, Inc.	Manufacturer	1,500	5	2.29	1,150	3	1.88
Home Depot	Retail	1,200	6	1.83			
Waltrust/Walgreen Company	Retail	1,000	7	1.53	700	8	1.15
Owens Community College	College	924	8	1.41	1,029	4	1.68
Wood County Hospital	Hospital	900	9	1.38	700	9	1.15
Wood County	Government	842	10	1.29	906	5	1.48
Fiat Chrysler Automobiles	Manufacturer				850	6	1.39
Owens-Illinois, Inc.	Manufacturer				835	7	1.37
Nippon Sheet Glass	Manufacturer				370	10	0.61
Total		<u>17,230</u>		<u>26.35%</u>	<u>10,035</u>		<u>16.42%</u>
Total Employment Within Wood County		<u>65,400</u>			<u>61,100</u>		

Source: Wood County Economic Development Commission
Ohio Labor Market Informer

Wood County, Ohio
Full-Time Equivalent County Government Employees by Program/Department
Last Ten Years

	2021	2020	2019	2018
General Government:				
Legislative and Executive				
Commissioners	48.50	48.00	47.00	49.50
Auditor	19.00	22.00	19.50	19.50
Treasurer	5.00	5.00	5.50	5.00
Prosecuting Attorney	29.00	29.00	29.00	30.00
Planning Commission	2.00	2.00	2.00	2.00
Board of Elections	16.50	10.00	16.00	16.00
Recorder	9.00	9.00	10.00	10.50
Records Center	4.00	3.00	4.00	4.00
Judicial				
Domestic Relations	3.00	3.50	3.50	3.00
Jury Commission	1.00	1.00	1.00	1.00
Adult Probation	16.00	17.00	16.00	18.00
Court Security	3.00	5.50	5.50	6.00
Common Pleas Court Administration	4.00	5.00	4.00	4.00
Common Pleas Court Number 1	6.00	6.00	6.00	6.00
Common Pleas Court Number 2	4.00	5.00	5.00	5.00
Common Pleas Court Number 4	6.00	7.00	6.00	6.00
Juvenile Court and Juvenile Detention	41.50	40.50	46.00	46.00
Law Library	2.00	2.50	1.50	1.50
Probate Court	9.00	9.00	9.00	9.00
Clerk of Courts	17.00	20.00	19.00	19.00
Title Administration	8.00	8.00	7.00	7.00
Public Defender	16.00	15.50	15.50	15.50
Public Safety				
Coroner	2.50	2.50	2.50	2.50
Sheriff and Justice Center	127.00	134.00	132.50	126.50
Emergency Management Agency	3.00	3.00	3.00	3.00
Building Inspection	13.00	14.50	15.00	14.00
Public Works				
Engineer	20.00	19.00	18.50	17.00
Highway Garage	29.00	25.50	27.50	26.50
Solid Waste Management District	8.50	10.00	10.00	10.00
Health				
Alcohol, Drug Addiction, and Mental Health Services	6.00	7.00	7.00	7.00
Dog and Kennel	5.00	5.00	5.00	6.00
Human Services				
Job and Family Services	92.00	94.00	90.50	91.00
Child Support Enforcement Agency	23.00	25.00	25.00	25.00
Developmental Disabilities	154.50	137.50	136.00	120.50
Veterans Services	7.50	7.50	5.50	5.50
Nursing Home	75.50	77.50	79.50	81.00
Economic Development				
Economic Development	2.00	2.00	2.00	2.00
Conservation and Recreation				
Historical Center and Museum	4.00	4.00	4.00	4.00
Total	<u>842.00</u>	<u>841.50</u>	<u>841.50</u>	<u>825.00</u>

Source: Wood County Auditor

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

2017	2016	2015	2014	2013	2012
51.00	51.00	49.00	49.00	47.50	46.50
20.00	22.50	23.50	22.00	22.00	22.00
6.00	5.00	5.00	5.00	5.00	5.00
28.00	28.00	26.00	25.00	25.50	25.00
2.00	2.00	2.00	2.00	2.00	2.00
16.00	16.50	12.00	19.00	20.00	21.50
11.00	11.00	11.00	11.00	11.00	11.00
4.00	4.00	4.00	4.00	4.00	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
16.00	17.00	17.00	17.00	17.00	16.50
7.50	8.50	8.50	8.50	8.50	8.00
5.00	5.00	4.50	4.50	4.00	4.00
6.00	6.00	6.00	6.00	5.00	6.00
5.00	5.00	4.50	4.50	4.50	6.00
6.00	6.00	6.00	6.00	6.00	6.00
46.00	42.50	42.50	42.50	45.50	45.50
1.50	1.50	1.50	1.50	1.50	2.00
9.00	9.00	9.00	9.00	9.00	9.00
19.00	18.00	18.00	18.00	19.00	20.00
8.00	8.00	8.00	8.00	8.00	7.00
15.50	15.00	14.50	13.00	13.00	13.00
2.50	2.50	2.00	2.50	2.50	2.50
124.00	122.00	122.00	119.00	122.50	114.50
3.00	3.00	3.00	3.00	3.00	4.00
14.00	13.00	12.50	12.00	11.00	11.50
16.00	17.00	16.50	16.00	17.50	20.00
30.50	27.50	27.50	28.50	29.50	30.50
10.00	9.00	9.00	9.00	9.00	10.00
7.00	7.00	5.50	5.50	5.50	4.50
4.50	4.50	4.50	4.50	4.50	4.50
105.00	105.00	102.50	87.50	88.50	82.00
25.00	25.00	27.00	27.00	28.00	28.00
112.00	111.50	182.50	202.00	226.00	217.50
4.50	4.50	4.50	4.50	4.50	5.50
71.00	74.00	76.50	86.00	82.50	80.50
2.00	2.00	2.00	2.00	2.00	2.00
4.00	4.00	4.00	4.00	4.00	4.00
<u>822.00</u>	<u>817.50</u>	<u>878.50</u>	<u>893.00</u>	<u>923.00</u>	<u>906.00</u>

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

	2021	2020	2019	2018
General Government:				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	2,843	2,542	2,588	2,570
Number of Exempt Conveyances	2,041	1,895	1,741	1,799
Number of Parcels Transferred	7,665	6,531	6,505	6,689
Number of Dog Tags Sold	18,377	19,287	20,162	20,248
Number of Kennel Licenses Sold	77	78	86	93
Number of Weights/Measures Inspections	344	298	350	376
Number of Establishments	207	201	217	235
Number of Commercial Scales	636	635	678	705
Number of Retail Motor Fuel Dispensers	1,463	1,467	1,498	1,470
Commissioners				
Number of Resolutions	1,587	1,624	1,408	1,427
Number of Annexations	3	3	1	1
Board of Elections				
Number of Registered Voters	92,293	90,819	90,502	92,609
Number of Voters Last General Election	21,661	68,103	28,800	49,370
Percentage of Registered Voters that Voted	23	75	32	53
Recorder				
Number of Documents Filed	22,719	20,539	16,903	17,231
Number of Mortgages Filed	6,540	6,420	4,523	4,132
Number of Deeds Filed	5,818	5,323	5,245	5,553
Judicial				
Common Pleas Court				
Number of General Civil Cases Completed	622	691	885	889
Number of Domestic Relations Cases Completed	908	845	984	952
Number of Criminal Cases Completed	542	572	648	675
Number of Cases Pending	569	1,069	872	871
Probate Court				
Number of Adoption/Placement Cases Filed	42	43	32	47
Number of Civil Action Cases Filed	20	17	26	23
Number of Estate Cases Filed	643	547	543	600
Number of Guardianship Cases Filed	67	50	61	77
Number of Mental Illness Cases Filed	7	7	2	7
Number of Trust Cases Filed	4	2	0	0
Number of Marriage Applications	708	664	754	797
Number of Miscellaneous Filings	130	129	154	145
Juvenile Court				
Number of Delinquent Cases Filed	636	511	711	719
Number of Traffic Cases Filed	499	368	570	532
Number of Dependent/Neglect/Abuse Cases Filed	390	393	497	483
Number of Unruly Cases Filed	71	46	56	75
Number of Adult Cases Filed	61	19	18	17
Number of Change of Custody Cases Filed	277	268	308	278
Number of Support Cases Filed	279	250	481	526
Number of Parentage Cases Filed	85	17	27	23

2017	2016	2015	2014	2013	2012
2,560	2,624	2,440	2,217	2,293	2,106
1,939	1,893	1,666	1,919	1,865	1,965
6,908	7,000	5,640	6,296	6,467	6,628
19,557	19,962	19,719	20,168	20,647	20,903
96	104	100	105	120	135
394	389	363	355	353	360
248	234	261	277	258	254
636	671	706	718	690	722
1,432	1,418	1,391	1,387	1,387	1,401
1,307	1,437	1,440	1,681	1,836	1,971
5	4	7	3	7	5
94,320	93,817	88,278	96,326	96,278	108,014
29,434	65,551	38,199	36,747	26,207	64,342
31	70	43	38	27	60
17,564	18,624	17,285	17,057	20,967	21,111
4,506	4,897	4,461	4,108	5,442	5,639
5,445	5,484	5,054	5,068	4,778	4,600
811	850	763	781	946	1,183
995	1,006	922	1,034	1,165	1,132
729	619	567	673	691	671
927	966	921	914	998	1,157
40	44	43	35	51	27
15	20	35	20	15	12
538	553	556	516	519	507
75	73	80	80	54	66
11	5	4	4	0	0
4	2	4	1	1	4
820	759	779	713	780	789
108	117	97	111	100	91
729	813	736	831	892	1,038
606	605	491	616	572	663
461	339	311	295	323	279
70	82	103	114	122	103
14	36	12	18	17	16
309	311	275	309	314	366
612	567	484	548	580	678
22	14	27	24	27	28

(continued)

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

	2021	2020	2019	2018
Public Safety				
Sheriff				
911 Division/Communications				
Number of 911 Calls Answered Sheriff's Office	34,181	34,243	37,529	48,019
Number of 911 Calls Answered All Locations	34,181	34,243	37,529	48,019
Civil Division				
Number of Sheriff Foreclosure Property Sales	48	40	119	123
Number of Warrants, Summons, and Subpoenas Served	2,431	2,917	3,526	3,010
Enforcement				
Number of Murder/Non-Negligent Manslaughter	0	2	1	0
Number of Rapes and Other Sexual Assaults	32	37	28	25
Number of Breaking and Entering	26	30	45	110
Number of Thefts	116	158	172	186
Number of Vandalism/Criminal Damaging	77	79	104	129
Number of Domestic Violence Incidents	64	88	74	90
Number of Domestic Disputes Incidents	180	187	156	147
Justice Center Operations				
Number of Inmates Booked	2,659	2,410	3,407	3,885
Number of Inmates Released	2,638	2,442	3,394	3,616
Average Daily Population	115	115	151	160
Road Patrol Division				
Number of Complaints Received and Investigated	22,635	22,447	22,512	22,578
Number of Criminal Charges	401	395	503	490
Number of Accidents Investigated	834	818	1,027	930
Number of Injury Accidents	142	157	205	190
Number of Fatal Accidents	9	8	3	8
Public Works				
Engineer				
Miles of Roads Resurfaced	18	9	3	4
Number of Bridges Replaced/Improved	3	4	4	3
Number of Culverts Replaced	8	4	6	9
Ditch Maintenance				
Number of Total Projects	23	18	61	58
Number of Miles of Dip Out	20	27	23	21
Number of Miles of Mow and Debrush	34	35	26	27
Number of Miles of Rip Rap	0	0	1	1
Number of Total Septic Sytem Requests	n/a	n/a	n/a	n/a
Number of Total Private Culvert Requests	74	175	162	160
Number of Total Private Culvert Set with Grade	46	139	129	120
Health				
Dog Shelter				
Number of Dogs Impounded	310	339	480	466
Number of Adoptions	88	137	151	215
Number of Redemptions	156	165	220	216

2017	2016	2015	2014	2013	2012
61,639	38,411	38,462	34,586	43,715	43,070
61,639	38,411	38,462	34,586	43,715	43,070
149	206	192	225	285	344
3,230	3,031	2,972	2,785	3,146	2,961
1	0	0	2	0	1
27	36	20	22	39	26
81	70	89	127	157	110
171	185	236	226	316	241
141	109	190	161	136	127
87	81	95	57	47	57
153	150	143	102	107	160
3,996	3,820	3,751	3,870	4,402	4,570
3,975	3,791	3,719	3,654	4,389	4,640
153	141	124	133	160	155
25,338	28,261	24,183	31,227	26,217	22,858
537	426	412	388	444	609
963	931	903	887	718	815
174	191	163	164	162	189
4	8	7	7	6	6
2	7	3	7	8	7
5	10	6	4	8	6
2	5	4	1	2	2
55	60	61	53	62	38
17	40	25	35	30	32
22	52	30	54	40	30
3	0	0	1	1	1
n/a	29	27	61	26	29
154	144	85	80	59	65
110	95	65	59	39	42
426	475	538	531	555	671
166	210	213	240	280	312
182	185	215	207	173	191

(continued)

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

	2021	2020	2019	2018
Human Services				
Jobs and Family Services				
Number of Individuals - Food Stamps	9,908	10,371	9,586	8,353
Number of Individuals - Cash Assistance	428	456	469	447
Number of Children and Families - Medicaid	19,400	17,096	15,724	16,761
Number of Aged/Blind/Disabled - Medicaid	n/a	n/a	n/a	n/a
Number of Families - PRC	507	501	458	453
Monthly Average Children - Child Care	355	368	460	479
Children's Services				
Total Average Kids in Care	45	56	61	63
Child Support Enforcement Agency				
Number of Contempt of Court Actions	155	48	267	337
Number of Misdemeanor Criminal Nonsupport Actions	1	6	30	14
Number of Paternities - Administrative	41	51	70	79
Number of Acknowledged Father Child Relationships	111	93	92	107
Number of Open Cases	5,538	5,875	6,071	6,298
Board of Developmental Disabilities				
Number of Clients Enrolled - Children	569	520	509	447
Number of Clients Enrolled - Adults	609	599	591	575
Number of Clients Enrolled - Early Intervention	152	123	132	118
Number of Clients Enrolled - School	409	387	363	334
Number of Clients Enrolled - Sheltered Workshop	213	172	218	190
Number of Clients Community Employment/Training	329	276	341	202
Veteran Services				
Number of Client Contacts	6,231	3,944	12,324	12,922
Number of Veterans Transported to Medical Facilities	513	508	798	458
Number of Newsletters Distributed	0	0	9,500	6,000
Number of Flags and Grave Markers Distributed	11,148	12,826	11,399	10,611
Number of Persons Assisted Emergency Financial	80	167	135	166
Number of VA Claims/Documents Processed	221	92	107	100
Economic Development and Assistance				
Economic Development Commission				
Job Creations	3,500	2,400	1,150	1,250
Job Retention	1,500	2,000	400	1,400
Business-Type Activity				
Building Inspection				
Number of Residential Permits Issued (Wood County)	3,307	3,212	3,488	3,615
Number of Residential Inspections (Wood County)	6,455	6,896	7,252	7,586
Number of Commercial Permits Issued (Wood County)	1,226	1,072	1,076	1,218
Number of Commercial Inspections (Wood County)	3,489	2,807	3,320	3,846
Number of Commercial Permits Issued (Other County)	948	949	1,091	984
Number of Commercial Inspections (Other County)	3,271	3,979	3,829	3,407
Landfill				
In-District Tonnage	48,135	53,884	46,739	44,006
Out-of-District Tonnage	11,712	10,602	10,953	9,465
Nursing Home				
Admissions	173	175	257	176
Discharges	172	176	240	179
Residents Returning Home	96	118	155	103
Resident In-House Days	25,617	28,427	25,183	23,954

Source: Wood County Departments and Offices

2017	2016	2015	2014	2013	2012
11,098	11,547	12,175	12,733	13,598	13,887
567	580	612	681	778	1,145
53,348	53,167	10,748	12,832	21,383	24,913
n/a	n/a	2,945	3,073	4,420	4,267
450	362	277	264	323	325
486	466	477	470	530	643
53	39	43	45	46	43
378	320	229	268	308	344
16	20	32	46	51	42
58	61	131	90	90	102
114	107	114	140	300	274
6,362	6,451	6,486	6,668	6,907	6,971
400	422	369	404	403	385
572	513	497	494	505	472
113	103	74	103	104	89
277	283	222	273	79	266
196	168	142	145	158	141
135	254	216	216	198	187
12,441	14,424	14,219	15,815	15,694	15,947
368	301	391	444	428	467
11,000	7,500	7,000	10,250	6,490	6,300
10,621	10,197	10,375	9,734	10,167	9,915
188	290	609	333	199	231
142	179	185	102	103	93
500	450	290	230	210	230
700	700	2,061	800	100	556
3,334	3,280	2,943	2,844	2,638	2,401
7,567	7,447	7,197	6,696	5,535	4,743
1,279	1,198	1,030	1,045	1,079	1,412
3,604	3,594	3,224	2,920	3,452	4,208
989	897	842	757	639	575
3,504	3,315	2,774	2,609	2,034	2,318
50,468	49,376	40,637	33,530	35,619	36,961
8,669	9,299	8,852	4,998	4,239	1,493
146	170	176	147	153	172
146	148	178	122	145	176
88	120	114	84	100	117
22,744	23,741	26,764	26,652	29,621	28,000

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

	2021	2020	2019	2018
General Government:				
Legislative and Executive				
Auditor				
Vehicles	2	2	2	2
Commissioners				
Vehicles	2	2	2	2
Prosecuting Attorney				
Vehicles	0	0	0	0
Judicial				
Adult Probation				
Vehicles	1	1	1	2
Juvenile Court and Juvenile Detention				
Vehicles	5	5	7	7
Public Safety				
Emergency Management Agency				
Vehicles	2	2	2	2
Sheriff and Justice Center				
Vehicles	68	73	70	66
Public Works				
Engineer				
Vehicles	60	58	55	55
Centerline Miles of Roads	244	244	244	244
Number of Bridges	441	441	441	443
Number of Culverts	2,500	2,500	2,500	2,500
Solid Waste Management District				
Vehicles	0	0	1	1
Health				
Dog and Kennel				
Vehicles	5	6	5	5
Human Services				
Developmental Disabilities				
Vehicles	78	79	82	82
Job and Family Services				
Vehicles	11	10	9	9
Veterans Services				
Vehicles	0	0	2	2
Economic Development				
Economic Development				
Vehicles	0	0	0	0
Business-Type Activity:				
Building Inspection				
Vehicles	13	14	12	14
Landfill				
Vehicles	5	5	5	5
Nursing Home				
Vehicles	1	1	2	2

Source: Various County Departments

2017	2016	2015	2014	2013	2012
3	2	2	2	2	2
2	2	2	2	2	2
1	1	1	1	1	1
2	2	2	2	2	2
7	6	5	5	5	5
2	2	2	2	2	2
65	64	64	65	60	60
57	56	54	54	52	50
245	245	245	245	245	245
441	441	441	444	439	438
2,500	2,500	2,500	2,500	2,500	2,100
1	1	1	1	3	3
4	6	6	6	5	5
87	87	95	95	97	97
13	13	14	14	11	11
2	2	2	2	2	2
0	0	0	2	2	2
13	12	11	11	10	10
5	5	5	4	4	4
1	1	2	2	2	2

This Page Intentionally Left Blank

Wood County Veterans Memorial Plaza

On the front cover is a photograph of Zach Migura, Executive Director of the Wood County Veterans Service Office. The photo was taken by Ruben Kappler during the rededication of the Veterans Memorial Plaza, which is located beside the Wood County Courthouse. The ceremony was held on September 11, 2021 showcasing the new monuments that were installed along with previous monuments that were restored.

On the back cover is a photograph taken by Ruben Kappler of the Wood County Honors Detail performing a rifle salute during the rededication ceremony.

There are now monuments honoring veterans of the Civil War, World War I, World War II, the Korean War, the Vietnam War, the Persian Gulf War, the Iraq War, and the Afghanistan War. There are also monuments honoring service members who died while serving outside an active combat zone, Medal of Honor recipients, and Gold Star families.



WOOD COUNTY OFFICES

1 COURTHOUSE SQUARE
BOWLING GREEN, OHIO 43402

(419) 354-9150

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



WOOD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/29/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov