



Dave Yost • Auditor of State

WOOD COUNTY, OHIO



Comprehensive Annual Financial Report

FOR THE YEAR ENDED
DECEMBER 31, 2015

Michael Sibbersen, Auditor

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**INTRODUCTORY
SECTION**

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WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2015

Prepared by the Wood County
Auditor's Office

Michael Sibbersen
County Auditor

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WOOD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015

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MICHAEL SIBBERSEN

WOOD COUNTY AUDITOR

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July 29, 2016

Citizens of Wood County
Wood County Commissioners

It is my pleasure to present Wood County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Wood County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

The Auditor of the State of Ohio, Dave Yost, has issued an unmodified opinion on Wood County's financial statements for the year ended December 31, 2015. The Independent Auditor's Report is located at the front of the financial section of this report.

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

Profile of the Government

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 619 square miles. Wood County was named for Colonel Eleazer D. Wood, an engineer and officer at Fort Meigs during the War of 1812. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to current estimates, the population of Wood County is 129,730. Bowling Green is the largest subdivision with a population of 31,246. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

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

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

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

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

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

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

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

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

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

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

Local Economy

The economy in Wood County continued to improve and attract private investment and job creation in 2015. In Perrysburg Township, RRP Packaging announced a 32,000 square foot expansion of their facility and First Solar expanded into the former Ace Hardware distribution building and created an additional two hundred fifty jobs. As a result of a \$42 million expansion, FedEx Ground added two hundred sixty new jobs.

The City of Perrysburg saw an expansion at Schuetz Container and additional growth at the OI Corporate Headquarters, plus the opening of Costco.

The CSX Intermodal facility in Henry Township completed their \$42 million expansion and added thirty new jobs.

Finally, in Troy Township, the 1.6 million square foot Home Depot fulfillment center opened and created nearly five hundred jobs, which was triple their original commitment.

The County continued working on a "Good Jobs" initiative, which is an effort to develop more interest among school age people in a skilled trades education in Wood County to provide the future workforce required by many area employers.

Major Initiatives

This past year was filled with capital projects in many County facilities. These included a new roof, replacement of the boiler system, and replacement of the walk-in refrigerator/freezer at the nursing home (Wood Haven Health Care); expansion of the Justice Center to add sixty minimum security beds, as well as remodeling two existing dorms that will result in much needed space for female inmates; replacement of the air conditioning system at the Child Support Enforcement Agency; and HVAC replacement at the building on Dunbridge Road.

Projects in progress include the replacement of the HVAC system in the attic of the Courthouse and an accessibility project at the Historical Center and Museum which includes installation of an elevator, accessible restrooms, and other amenities. Wood Haven Health Care has multiple projects in progress including repiping of all HVAC and domestic water lines, installation of a new chiller to improve climate control for resident rooms, and exterior window and door replacement.

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

The State of Ohio has emphasized topics to address Lake Erie water quality while local efforts have centered on water treatment and distribution. The abundance of fresh water from Lake Erie is a fantastic resource for much of Ohio and Michigan. Through discussions with 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.

The County continues to monitor progress on the widening of the congested section of I-75 from Perrysburg to Findlay. The Ohio Department of Transportation estimates a cost of approximately \$151 million to add an additional lane to I-75. Actual work started in 2014 and is projected to be completed in October 2017.

Long-Term Financial Planning

The County remains in a good position to fund core services due to conservative budgeting over the years. Appropriations and expenditures for 2015 reflected a cautious, yet optimistic approach by the County. This resulted in expenditures that maintained quality services to the citizens of Wood County, allowed for modest equipment purchases and capital improvements, and protected the County's financial position through its excellent bond rating (Aa2 by Moody's).

The County's General Fund budget for 2015 remained approximately the same as 2014. Budget estimates for 2016 reflect an increase in budgeted expenditures over last year while also reflecting improved revenues driven mainly by the continued growth in sales tax. Leading the increase in expenditures is the cost of health care insurance.

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

Relevant Financial Policies

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

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

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its Comprehensive Annual Financial Report for the year ended December 31, 2014. This was the nineteenth consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

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

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

Respectfully submitted,



Michael Sibbersen
Wood County Auditor

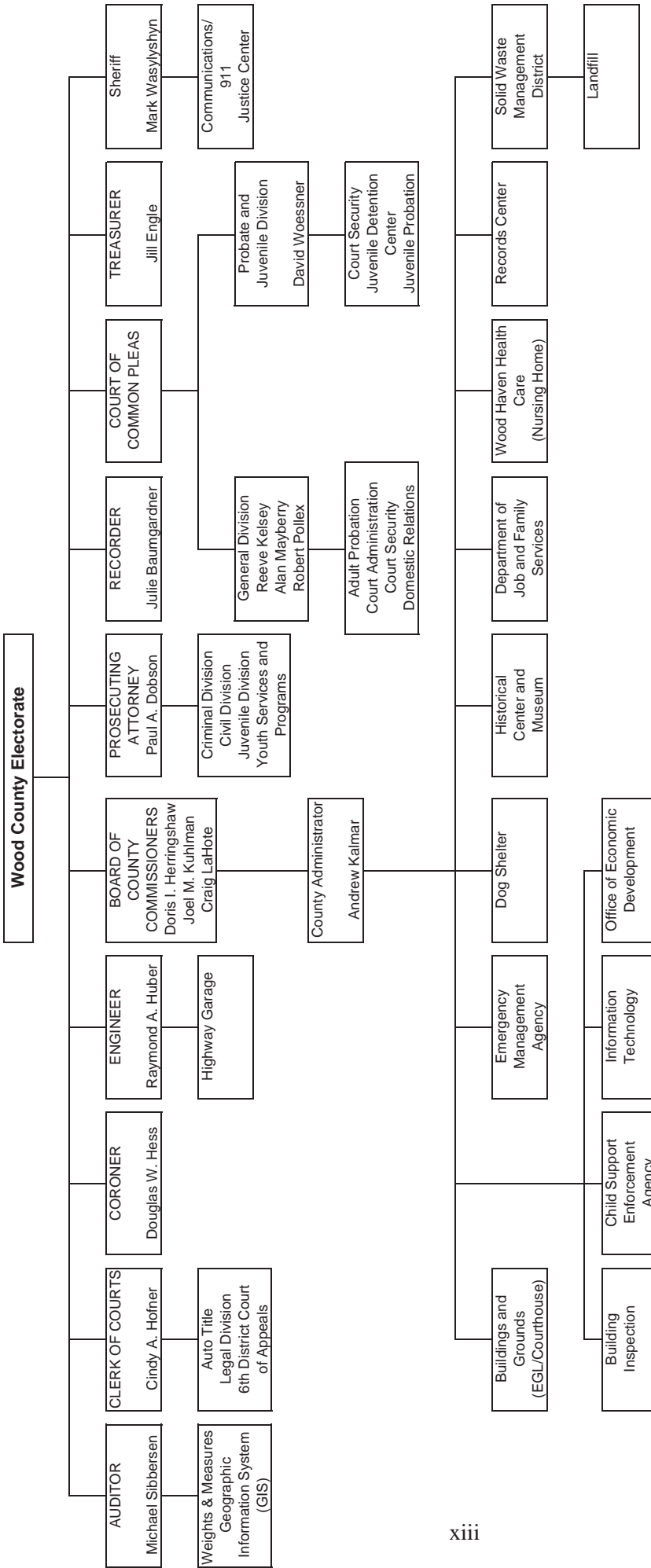
WOOD COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2015

ELECTED OFFICIALS

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

WOOD COUNTY ORGANIZATIONAL CHART



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



Government Finance Officers Association

Certificate of
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for Excellence
in Financial
Reporting

Presented to

Wood County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

**FINANCIAL
SECTION**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Properties, which represent 50 percent, 47 percent, and 99.9 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Properties, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Properties in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2015, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

July 29, 2016

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Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
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, 2015. 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 2015 are as follows:

In total, the County's net position increased \$13.5 million, or approximately 9 percent from the prior year. Governmental activities increased \$12.5 million (8 percent) while business-type activities increased \$1 million (197 percent).

Permissive sales tax receipts increased almost 4 percent from the prior year (the tax rate has not been increased in over 20 years).

Using this Annual Report

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

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

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

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2015. 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, 2015
Unaudited

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

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

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

Component Units - The County's financial statements include financial data for Wood Lane Industries, Wood Lane Residential Services/Properties, and the Wood County Port Authority. These component units are more fully described in Notes 25, 26, and 27 to the basic financial statements.

Reporting the County's Most Significant Funds

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

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

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

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

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2015 and 2014.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<u>Assets</u>						
Current and Other Assets	\$152,484,904	\$148,989,981	\$9,751,178	\$8,133,183	\$162,236,082	\$157,123,164
Capital Assets, Net	91,964,300	84,557,784	5,012,794	4,796,682	96,977,094	89,354,466
Total Assets	<u>244,449,204</u>	<u>233,547,765</u>	<u>14,763,972</u>	<u>12,929,865</u>	<u>259,213,176</u>	<u>246,477,630</u>
<u>Deferred Outflows of Resources</u>						
Pension	5,918,389	4,049,756	646,188	443,669	6,564,577	4,493,425
<u>Liabilities</u>						
Current and Other Liabilities	5,207,790	4,990,379	565,397	425,399	5,773,187	5,415,778
Long-Term Liabilities						
Pension	34,048,625	33,223,784	3,621,062	3,539,273	37,669,687	36,763,057
Other Amounts	12,661,384	12,948,759	9,584,824	8,878,623	22,246,208	21,827,382
Total Liabilities	<u>51,917,799</u>	<u>51,162,922</u>	<u>13,771,283</u>	<u>12,843,295</u>	<u>65,689,082</u>	<u>64,006,217</u>
<u>Deferred Inflows of Resources</u>						
Pension	758,511	253,515	63,614	0	822,125	253,515
Other Amounts	34,473,434	35,460,083	0	0	34,473,434	35,460,083
Total Deferred Inflows of Resources	<u>35,231,945</u>	<u>35,713,598</u>	<u>63,614</u>	<u>0</u>	<u>35,295,559</u>	<u>35,713,598</u>
<u>Net Position</u>						
Net Investment in Capital Assets	89,791,955	83,425,997	3,272,236	3,431,015	93,064,191	86,857,012
Restricted	56,110,178	54,563,511	0	0	56,110,178	54,563,511
Unrestricted (Deficit)	17,315,716	12,731,493	(1,696,973)	(2,900,776)	15,618,743	9,830,717
Total Net Position	<u>\$163,217,849</u>	<u>\$150,721,001</u>	<u>\$1,575,263</u>	<u>\$530,239</u>	<u>\$164,793,112</u>	<u>\$151,251,240</u>

During year 2015, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions", which significantly revises accounting for pension costs and liabilities. 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 the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

Under the new standards required by GASB Statement No. 68, the net pension liability equals the County's proportionate share of each plan's collective present value of estimated future pension benefits attributable to active and inactive employees' past service minus plan assets available to pay these benefits.

GASB notes that pension 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. GASB noted that the unfunded portion of this pension 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 this liability. 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 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 pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system 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 pension system is responsible for the administration of the plan.

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. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability 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 is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

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

As a result of implementing GASB Statement No. 68, the County is reporting a net pension liability and deferred outflows/inflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$183,774,387 to \$151,251,240.

Wood County, Ohio
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For governmental activities, there an 8 percent increase in net position from the prior year; however, the above table reflects few changes of note. The increase in current and other assets was largely due to an increase in cash, cash equivalents, and investments. The County realized an increase in property tax revenue from the prior year, due in part to a \$261 million increase in the assessed valuation of property. In addition, there was an increase in sales tax revenue as the County continues to prosper from growth, private investment, and job creation. While these increases led to the increase in unrestricted net position, there were several areas within current and other assets that reflect decreases from the prior year; the most prominent being a decrease in the receivable for property taxes and a decrease in amounts due from other governments (which includes homestead and rollback related to property taxes). This decrease in the receivable is due to the County's decision to not collect the levy for job and family services (levied in 2015, to be collected in 2016) due to the healthy operating position of the job and family services department. The only other change of significance for governmental activities is the increase in net capital assets and the investment in capital assets as a result of debt free acquisitions of assets as well as a \$3.4 million contribution of assets from the Ohio Department of Transportation (bridge partnership program).

The increase in net position for business-type activities was due to an increase in cash and cash equivalents and a reduction in expenses. The Building Inspection Fund's cash increased approximately \$334,000. With growth in the County, there was an increase in permits and inspection fees. The Nursing Home Fund's cash increased approximately \$626,000 due to bond proceeds which were not spent as of year end.

Table 2 reflects the change in net position for 2015 and 2014.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<u>Revenues</u>						
Program Revenues						
Charges for Services	\$21,591,795	\$21,017,717	\$10,089,223	\$9,616,302	\$31,681,018	\$30,634,019
Operating Grants, Contributions, and Interest	30,002,981	33,172,569	0	0	30,002,981	33,172,569
Capital Grants and Contributions	5,710,722	712,835	0	42,765	5,710,722	755,600
Total Program Revenues	<u>57,305,498</u>	<u>54,903,121</u>	<u>10,089,223</u>	<u>9,659,067</u>	<u>67,394,721</u>	<u>64,562,188</u>
General Revenues						
Property Taxes Levied for:						
General Operating	6,462,504	5,735,831	0	0	6,462,504	5,735,831
Health-Alcohol, Drug Addiction, and Mental Health Services	6,454,959	6,183,058	0	0	6,454,959	6,183,058
Human Services-Job and Family Services	1,558,952	1,586,271	0	0	1,558,952	1,586,271
Human Services- Developmental Disabilities	19,163,290	19,028,360	0	0	19,163,290	19,028,360
Human Services-Senior Citizens	1,786,665	1,708,277	0	0	1,786,665	1,708,277
Conservation and Recreation- Historical Center	137,501	122,023	0	0	137,501	122,023
Permissive Sales Taxes	20,639,561	19,910,849	0	0	20,639,561	19,910,849
Other Local Taxes	130,201	144,766	0	0	130,201	144,766
Grants and Entitlements	3,401,081	3,248,354	0	0	3,401,081	3,248,354
Interest	1,293,961	1,514,619	0	0	1,293,961	1,514,619
Other	1,614,354	1,379,346	121,994	35,789	1,736,348	1,415,135
Total General Revenues	<u>62,643,029</u>	<u>60,561,754</u>	<u>121,994</u>	<u>35,789</u>	<u>62,765,023</u>	<u>60,597,543</u>
Total Revenues	<u>119,948,527</u>	<u>115,464,875</u>	<u>10,211,217</u>	<u>9,694,856</u>	<u>130,159,744</u>	<u>125,159,731</u>

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<u>Program Expenses</u>						
General Government:						
Legislative and Executive	\$19,232,702	\$20,343,662	\$0	\$0	\$19,232,702	\$20,343,662
Judicial	9,135,703	8,777,318	0	0	9,135,703	8,777,318
Intergovernmental	434,643	409,604	0	0	434,643	409,604
Internal Service Fund-External Portion	2,205,372	4,298,092	0	0	2,205,372	4,298,092
Public Safety	10,074,413	9,673,456	0	0	10,074,413	9,673,456
Public Works	9,524,192	9,573,020	0	0	9,524,192	9,573,020
Health						
Alcohol, Drug Addiction, and Mental Health Services	9,774,175	9,716,799	0	0	9,774,175	9,716,799
Other Health	679,980	711,286	0	0	679,980	711,286
Human Services						
Job and Family Services	10,774,737	9,946,606	0	0	10,774,737	9,946,606
Child Support Enforcement Agency	2,157,530	2,120,968	0	0	2,157,530	2,120,968
Developmental Disabilities	28,746,138	27,042,591	0	0	28,746,138	27,042,591
Other Human Services	2,777,560	2,705,217	0	0	2,777,560	2,705,217
Conservation and Recreation	345,998	327,306	0	0	345,998	327,306
Economic Development	1,207,935	1,367,615	0	0	1,207,935	1,367,615
Interest and Fiscal Charges	250,008	304,459	0	0	250,008	304,459
Building Inspection	0	0	965,842	984,502	965,842	984,502
Nursing Home	0	0	6,607,985	6,373,205	6,607,985	6,373,205
Landfill	0	0	1,722,959	3,590,123	1,722,959	3,590,123
Total Expenses	<u>107,321,086</u>	<u>107,317,999</u>	<u>9,296,786</u>	<u>10,947,830</u>	<u>116,617,872</u>	<u>118,265,829</u>
Increase (Decrease) in						
Net Position before Transfers	12,627,441	8,146,876	914,431	(1,252,974)	13,541,872	6,893,902
Transfers	(130,593)	(1,122,794)	130,593	1,122,794	0	0
Increase (Decrease) in Net Position	12,496,848	7,024,082	1,045,024	(130,180)	13,541,872	6,893,902
Net Position Beginning of Year	150,721,001	n/a	530,239	n/a	151,251,240	n/a
Net Position End of Year	<u>\$163,217,849</u>	<u>\$150,721,001</u>	<u>\$1,575,263</u>	<u>\$530,239</u>	<u>\$164,793,112</u>	<u>\$151,251,240</u>

The information necessary to restate the 2014 beginning balance and the 2014 pension expense amounts for the effects of the initial implementation of GASB Statement No. 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$4,501,999 computed under GASB Statement No. 27. GASB Statement No. 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB Statement No. 68, pension expense represents additional amounts earned adjusted by deferred outflows/inflows. The contractually required contribution is no longer a component of pension expense. Under GASB Statement No. 68, the 2015 statements report pension expense of \$4,004,710. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed.

	Governmental Activities	Business-Type Activities	Total
Total 2015 Program Expenses under GASB Statement No. 68	\$107,321,086	\$9,296,786	\$116,617,872
Pension Expense under GASB Statement No. 68	(3,608,847)	(395,863)	(4,004,710)
2015 Contractually Required Contribution	4,147,643	452,979	4,600,622
Adjusted 2015 Program Expenses	<u>107,859,882</u>	<u>9,353,902</u>	<u>117,213,784</u>
Total 2014 Program Expenses under GASB Statement No. 27	<u>(107,317,999)</u>	<u>(10,947,830)</u>	<u>(118,265,829)</u>
Increase (Decrease) in Program Expenses not Related to Pension	<u>\$541,883</u>	<u>(\$1,593,928)</u>	<u>(\$1,052,045)</u>

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For governmental activities, there was a 4 percent increase in program revenues overall despite a 10 percent decrease in operating grants and contributions (due to less Smart Ohio resources-a new grant in the prior year, no Moving Ohio Forward grant resources, and a decrease in other grants such as CDBG resources). However, there was a substantial increase in capital grants and contributions, largely related to capital contributions (bridge partnership program). General revenues had a modest 3 percent increase primarily from an increase in property taxes and sales taxes as mentioned previously. Governmental activities expenses were virtually the same as the prior year in total with little change within programs.

For business-type activities, 99 percent of revenues generated by the enterprise funds are program revenues, meaning the business-type activities are almost entirely supported by charges for services. The increase in revenues is primarily related to an increase in permits and inspection costs as outlined earlier. Expenses decreased significantly due to a decrease in the estimated landfill closure and post closure costs.

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

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2015	2014	2015	2014
General Government:				
Legislative and Executive	\$19,232,702	\$20,343,662	\$13,920,476	\$15,138,100
Judicial	9,135,703	8,777,318	4,388,623	4,464,225
Intergovernmental	434,643	409,604	434,643	409,604
Internal Service Fund-External Portion	2,205,372	4,298,092	(310,513)	2,114,799
Public Safety	10,074,413	9,673,456	8,377,341	8,176,483
Public Works	9,524,192	9,573,020	(4,455,605)	(947,941)
Health				
Alcohol, Drug Addiction and Mental Health Services	9,774,175	9,716,799	6,339,377	4,977,265
Other Health	679,980	711,286	329,542	352,678
Human Services				
Job and Family Services	10,774,737	9,946,606	3,571,215	3,008,782
Child Support Enforcement Agency	2,157,530	2,120,968	241,509	352,108
Developmental Disabilities	28,746,138	27,042,591	14,173,589	11,440,499
Other Human Services	2,777,560	2,705,217	2,538,667	2,411,621
Conservation and Recreation	345,998	327,306	329,607	312,603
Economic Development	1,207,935	1,367,615	(112,891)	(100,407)
Interest and Fiscal Charges	250,008	304,459	250,008	304,459
Total Expenses	<u>\$107,321,086</u>	<u>\$107,317,999</u>	<u>\$50,015,588</u>	<u>\$52,414,878</u>

For 2015, 47 percent of the costs for services provided by the County were paid for by general revenues (49 percent in the prior year). Note, however, that a review of the above table demonstrates that program revenues contributed significantly to several programs.

Wood County, Ohio
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Costs for both the legislative and executive and judicial programs were well supported through charges for services, 26 and 43 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). During 2015, the public works program was again fully funded through program revenues. Public works expenses are provided for through permissive motor vehicle license monies as well as operating and capital grants. For 2015, the County received substantial capital grants from the bridge partnership program. 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.

Governmental Funds Financial Analysis

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

The General Fund had a 14 percent increase in fund balance. Revenues increased a modest 3 percent, based primarily on property tax and sales tax increases and expenditures increased 7 percent, a large portion of which was related to personnel costs. Yet, operating related revenues exceeded operating related expenditures. In addition, a significant factor contributing to the increase in fund balance was due to far fewer resources being provided to subsidize activities of other funds. The net reduction from the prior year's transfers was \$1.4 million.

Fund balance in the Motor Vehicle and Gasoline Tax Fund increased approximately \$779,000 although revenues and expenditures were similar to the prior year.

Fund balance increased slightly in the Alcohol, Drug Addiction, and Mental Health Services Fund. Expenditures closely matched revenues and both were similar to the prior year.

Fund balance decreased in the Job and Family Services Fund. Revenues increased approximately 5 percent (primarily from state and federal provided resources) and expenditures increased 12 percent. Annual expenditures fluctuate based on the need for services/assistance.

There was a 16 percent increase in fund balance in the Developmental Disabilities Fund. Both revenues and expenditures were similar to the prior year and there was an increase in the resources transferred to the internal service fund for health care coverage. However, operating related revenues exceeded operating related expenditures by more than \$9.6 million.

Business-Type Activities Financial Analysis

Net position increased approximately \$386,000 in the Building Inspection Fund. Revenues increased 8 percent from permits and inspection fees and expenses increased approximately 6 percent.

The Nursing Home Fund had a 2 percent decrease in net position although neither revenues nor expenses changed by a significant amount; revenues increased approximately \$152,000 and expenses increased approximately \$410,000 (including interest expense on its newly issued debt).

The Landfill Fund had a 9 percent increase in net position due largely to the change in the estimate for future closure and postclosure costs. The Landfill continues to reflect a deficit net position due to the costs associated with closure/postclosure.

Wood County, Ohio
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Budgetary Highlights

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

The County's most significant budgeted fund is the General Fund. For revenues, there was very little change from the original budget to the final budget. Actual revenues were 11 percent higher than the final budget due to conservative estimates for sales taxes, charges for services (property transfer fees, document recording fees, various court fees, etc.), and State provided resources (largely State funding). For expenditures, there was also very little change from the original budget to the final budget. There was an 8 percent decrease in actual expenditures compared to the final budget and, again, generally 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, 2015, was \$89,791,955 and \$3,272,236, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of additions to job and family service building, renovations to the justice center, and additions to or rehabilitation of roads and bridges. Disposals included bridges and routine equipment and vehicle replacement. Additions for business-type activities consisted of building improvements and vehicle replacement. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2015, the County had several long-term obligations outstanding including \$6,264,981 in general obligation bonds and \$227,345 in OPWC loans. Of this amount, \$980,000 will be repaid from business type activity.

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

Current Issues

The unemployment rate for the County in March 2016 was 4.4 percent which is less than the rate of 4.7 percent one year ago (March 2015). This rate is lower than the State rate of 5.4 percent and is less than the national rate of 5 percent.

Sales tax revenue for 2015 was almost 3.7 percent higher than 2014. So far in 2016, sales tax revenues compared to last year (January through April) are over 11 percent higher.

Request for Information

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

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Units
December 31, 2015
June 30, 2015 - Wood Lane Industries

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$90,679,194	\$8,254,765	\$98,933,959
Cash and Cash Equivalents in Segregated Accounts	67,488	32,845	100,333
Cash and Cash Equivalents with Fiscal Agent	2,290,510	0	2,290,510
Investments with Fiscal Agent	7,139,177	0	7,139,177
Accounts Receivable	178,669	492,698	671,367
Accrued Interest Receivable	221,869	0	221,869
Permissive Sales Taxes Receivable	5,646,504	0	5,646,504
Due from Other Governments	8,772,800	341,902	9,114,702
Due from External Parties	93,784	0	93,784
Prepaid Items	545,225	29,900	575,125
Materials and Supplies Inventory	559,102	119,132	678,234
Internal Balances	(479,936)	479,936	0
Property Taxes Receivable	35,660,707	0	35,660,707
Notes Receivable	507,131	0	507,131
Special Assessments Receivable	602,680	0	602,680
Nondepreciable Capital Assets	6,180,847	1,350,981	7,531,828
Depreciable Capital Assets, Net	85,783,453	3,661,813	89,445,266
Total Assets	244,449,204	14,763,972	259,213,176
<u>Deferred Outflows of Resources</u>			
Pension	5,918,389	646,188	6,564,577
<u>Liabilities</u>			
Accrued Wages Payable	2,086,052	243,669	2,329,721
Accounts Payable	1,607,360	205,630	1,812,990
Contracts Payable	250,784	0	250,784
Matured Compensated Absences Payable	28,310	0	28,310
Due to Other Governments	1,029,623	99,416	1,129,039
Due to External Parties	46,203	0	46,203
Accrued Interest Payable	24,550	5,767	30,317
Matured Bonds Payable	24,000	0	24,000
Matured Interest Payable	23,742	0	23,742
Unearned Revenue	0	0	0
Retainage Payable	87,166	10,915	98,081
Deposits Held and Due to Others	0	0	0
Long-Term Liabilities:			
Due Within One Year	4,055,776	440,599	4,496,375
Due in More Than One Year	8,605,608	9,144,225	17,749,833
Pension	34,048,625	3,621,062	37,669,687
Total Liabilities	51,917,799	13,771,283	65,689,082
<u>Deferred Inflows of Resources</u>			
Property Taxes	34,473,434	0	34,473,434
Pension	758,511	63,614	822,125
Total Deferred Inflows or Resources	35,231,945	63,614	35,295,559

Component Units

Wood Lane Industries	Wood Lane Residential Services/Properties	Wood County Port Authority
\$0	\$0	\$0
312,195	3,962,463	189,770
0	0	0
0	0	0
104,507	274,047	0
0	0	0
0	0	0
0	0	30,000
0	0	0
0	20,902	0
75,875	0	0
0	0	0
0	0	0
0	0	0
0	450,214	7,320,975
20,669	2,312,134	0
<u>513,246</u>	<u>7,019,760</u>	<u>7,540,745</u>
<u>0</u>	<u>0</u>	<u>0</u>
47,242	0	0
7,642	428,984	39,303
0	0	0
0	0	0
1,948	0	0
0	0	0
0	452	0
0	0	0
0	0	0
0	0	10,979
0	0	0
0	2,950	0
0	46,272	0
0	286,132	0
0	0	0
<u>56,832</u>	<u>764,790</u>	<u>50,282</u>
<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>

(continued)

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Units
December 31, 2015
June 30, 2015 - Wood Lane Industries
(continued)

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Net Position</u>			
Net Investment in Capital Assets	\$89,791,955	\$3,272,236	\$93,064,191
Restricted for:			
Debt Service	347,137	0	347,137
Capital Projects	88,716	0	88,716
Judicial	2,428,677	0	2,428,677
Public Safety	1,034,911	0	1,034,911
Public Works	11,561,148	0	11,561,148
Health	6,041,502	0	6,041,502
Human Services	28,744,613	0	28,744,613
Economic Development	800,410	0	800,410
Other Purposes	5,063,064	0	5,063,064
Unrestricted (Deficit)	17,315,716	(1,696,973)	15,618,743
Total Net Position	\$163,217,849	\$1,575,263	\$164,793,112

See Accompanying Notes to the Basic Financial Statements

Component Units

<u>Wood Lane Industries</u>	<u>Wood Lane Residential Services/Properties</u>	<u>Wood County Port Authority</u>
\$20,669	\$2,429,944	\$7,320,975
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
435,745	3,825,026	169,488
<u>\$456,414</u>	<u>\$6,254,970</u>	<u>\$7,490,463</u>

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Units
For the Year Ended December 31, 2015
For the Fiscal Year Ended June 30, 2015 - Wood Lane Industries

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$19,232,702	\$4,937,122	\$375,104	\$0
Judicial	9,135,703	3,898,815	848,265	0
Intergovernmental	434,643	0	0	0
Internal Service Fund-External Portion	2,205,372	2,515,885	0	0
Public Safety	10,074,413	1,096,766	600,306	0
Public Works	9,524,192	7,045,583	1,223,492	5,710,722
Health				
Alcohol, Drug Addiction, and Mental Health Services	9,774,175	23,259	3,411,539	0
Other Health	679,980	346,805	3,633	0
Human Services				
Job and Family Services	10,774,737	2,480	7,201,042	0
Child Support Enforcement Agency	2,157,530	428,953	1,487,068	0
Developmental Disabilities	28,746,138	834,825	13,737,724	0
Other Human Services	2,777,560	0	238,893	0
Conservation and Recreation	345,998	0	16,391	0
Economic Development	1,207,935	461,302	859,524	0
Interest and Fiscal Charges	250,008	0	0	0
Total Governmental Activities	<u>107,321,086</u>	<u>21,591,795</u>	<u>30,002,981</u>	<u>5,710,722</u>
<u>Business-Type Activities</u>				
Building Inspection	965,842	1,378,422	0	0
Nursing Home	6,607,985	6,443,531	0	0
Landfill	1,722,959	2,267,270	0	0
Total Business-Type Activities	<u>9,296,786</u>	<u>10,089,223</u>	<u>0</u>	<u>0</u>
Total Primary Government	<u>\$116,617,872</u>	<u>\$31,681,018</u>	<u>\$30,002,981</u>	<u>\$5,710,722</u>

Net (Expense) Revenue and Change in Net Position

Primary Government			Component Units			
Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties	Wood County Port Authority	
(\$13,920,476)	\$0	(\$13,920,476)	\$0	\$0	\$0	\$0
(4,388,623)	0	(4,388,623)	0	0	0	0
(434,643)	0	(434,643)	0	0	0	0
310,513	0	310,513	0	0	0	0
(8,377,341)	0	(8,377,341)	0	0	0	0
4,455,605	0	4,455,605	0	0	0	0
(6,339,377)	0	(6,339,377)	0	0	0	0
(329,542)	0	(329,542)	0	0	0	0
(3,571,215)	0	(3,571,215)	0	0	0	0
(241,509)	0	(241,509)	0	0	0	0
(14,173,589)	0	(14,173,589)	0	0	0	0
(2,538,667)	0	(2,538,667)	0	0	0	0
(329,607)	0	(329,607)	0	0	0	0
112,891	0	112,891	0	0	0	0
(250,008)	0	(250,008)	0	0	0	0
(50,015,588)	0	(50,015,588)	0	0	0	0
0	412,580	412,580	0	0	0	0
0	(164,454)	(164,454)	0	0	0	0
0	544,311	544,311	0	0	0	0
0	792,437	792,437	0	0	0	0
(50,015,588)	792,437	(49,223,151)	0	0	0	0

(continued)

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Units
For the Year Ended December 31, 2015
For the Fiscal Year Ended June 30, 2015 - Wood Lane Industries
(continued)

	Program Revenues			
Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions	
<u>Component Units</u>				
Wood Lane Industries	\$4,171,346	\$3,892,967	\$86,688	\$0
Wood Lane Residential Services/Properties	12,712,819	12,814,343	18,359	0
Wood County Port Authority	216,042	0	135,699	0
Total Component Units	\$17,100,207	\$16,707,310	\$240,746	\$0

General Revenues:

Property Taxes Levied for:

General Operating

Health-Alcohol, Drug Addiction, and Mental Health
Services

Human Services-Job and Family Services

Human Services-Developmental Disabilities

Human Services-Senior Citizens

Conservation and Recreation-Historical Center

Permissive Sales Taxes

Other Taxes

Grants and Entitlements not Restricted to Specific Programs

Interest

Donations

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year - Restated (Note 3)

Net Position End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Change in Net Position

Primary Government			Component Units			
Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties	Wood County Port Authority	
\$0	\$0	\$0	(\$191,691)	\$0	\$0	\$0
0	0	0	0	119,883	0	0
0	0	0	0	0	(80,343)	
0	0	0	(191,691)	119,883	(80,343)	
6,462,504	0	6,462,504	0	0	0	0
6,454,959	0	6,454,959	0	0	0	0
1,558,952	0	1,558,952	0	0	0	0
19,163,290	0	19,163,290	0	0	0	0
1,786,665	0	1,786,665	0	0	0	0
137,501	0	137,501	0	0	0	0
20,639,561	0	20,639,561	0	0	0	0
130,201	0	130,201	0	0	0	0
3,401,081	0	3,401,081	0	0	0	0
1,293,961	0	1,293,961	296	6,590	155	
0	0	0	877	423,650	0	
1,614,354	121,994	1,736,348	158,373	36,392	0	
62,643,029	121,994	62,765,023	159,546	466,632	155	
(130,593)	130,593	0	0	0	0	
62,512,436	252,587	62,765,023	159,546	466,632	155	
12,496,848	1,045,024	13,541,872	(32,145)	586,515	(80,188)	
150,721,001	530,239	151,251,240	488,559	5,668,455	7,570,651	
<u>\$163,217,849</u>	<u>\$1,575,263</u>	<u>\$164,793,112</u>	<u>\$456,414</u>	<u>\$6,254,970</u>	<u>\$7,490,463</u>	

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2015

	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	\$26,316,759	\$6,694,115	\$4,993,131	\$5,776,046
Cash and Cash Equivalents in Segregated Accounts	9,236	0	0	0
Accounts Receivable	47,095	7,236	0	0
Accrued Interest Receivable	221,869	0	0	0
Permissive Sales Taxes Receivable	5,646,504	0	0	0
Due from Other Governments	1,986,253	3,303,121	1,253,524	83,224
Due from External Parties	4,682	3,303	0	0
Prepaid Items	447,411	0	4,623	10,458
Materials and Supplies Inventory	132,002	371,570	0	26,399
Interfund Receivable	1,998,979	4,696	0	2,480
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	247,916	0	0	0
Property Taxes Receivable	6,644,835	0	6,726,132	15,170
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$43,703,541	\$10,384,041	\$12,977,410	\$5,913,777
<u>Liabilities</u>				
Accrued Wages Payable	\$1,124,392	\$89,491	\$20,523	\$231,805
Accounts Payable	413,585	26,878	611,536	346,726
Contracts Payable	0	10,239	0	0
Matured Compensated Absences Payable	26,908	0	0	1,402
Due to Other Governments	449,364	32,453	4,926	75,577
Due to External Parties	2,525	0	0	39,087
Interfund Payable	251,674	29,286	5,275	48,498
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	2,268,448	188,347	642,260	743,095
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	6,419,563	0	6,497,484	15,170
Unavailable Revenue	5,759,308	2,707,605	1,052,364	20,476
Total Deferred Inflows of Resources	12,178,871	2,707,605	7,549,848	35,646
<u>Fund Balance</u>				
Nonspendable	2,016,046	371,570	4,623	36,857
Restricted	0	7,116,519	4,780,679	5,098,179
Assigned	8,500,443	0	0	0
Unassigned (Deficit)	18,739,733	0	0	0
Total Fund Balance	29,256,222	7,488,089	4,785,302	5,135,036
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$43,703,541	\$10,384,041	\$12,977,410	\$5,913,777

See Accompanying Notes to the Basic Financial Statements

<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$23,405,711	\$17,431,693	\$84,617,455
366	57,886	67,488
0	124,338	178,669
0	0	221,869
0	0	5,646,504
1,313,802	832,876	8,772,800
0	0	7,985
80,377	0	542,869
20,831	8,300	559,102
0	613,892	2,620,047
0	0	247,916
20,276,411	1,998,159	35,660,707
0	507,131	507,131
0	602,680	602,680
<u>\$45,097,498</u>	<u>\$22,176,955</u>	<u>\$140,253,222</u>
\$447,598	\$172,243	\$2,086,052
165,105	43,530	1,607,360
0	240,545	250,784
0	0	28,310
44,560	128,269	735,149
0	4,591	46,203
112,436	1,999,544	2,446,713
0	24,000	24,000
0	23,742	23,742
0	87,166	87,166
<u>769,699</u>	<u>2,723,630</u>	<u>7,335,479</u>
19,610,849	1,930,368	34,473,434
1,630,538	1,148,616	12,318,907
<u>21,241,387</u>	<u>3,078,984</u>	<u>46,792,341</u>
101,208	8,300	2,538,604
22,985,204	8,675,651	48,656,232
0	8,136,953	16,637,396
0	(446,563)	18,293,170
<u>23,086,412</u>	<u>16,374,341</u>	<u>86,125,402</u>
<u>\$45,097,498</u>	<u>\$22,176,955</u>	<u>\$140,253,222</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Position of Governmental Activities
 December 31, 2015

Total Governmental Fund Balance		\$86,125,402
<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.		91,964,300
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	242,023	
Accrued Interest Receivable	170,937	
Permissive Sales Taxes Receivable	3,971,685	
Due from Other Governments	6,144,309	
Delinquent Property Taxes Receivable	1,187,273	
Special Assessments Receivable	<u>602,680</u>	
		12,318,907
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(1,187,387)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
General Obligation Bonds Payable	(5,284,981)	
Compensated Absences Payable	(4,557,652)	
OPWC Loans Payable	<u>(227,345)</u>	
		(10,069,978)
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.		(24,550)
The net pension liability is not due and payable in the current period, therefore, the liability and related deferred outflows/inflows are not reported in the governmental funds.		
Deferred Outflows - Pension	5,918,389	
Deferred Inflows - Pension	(758,511)	
Net Pension Liability	<u>(34,048,625)</u>	
		(28,888,747)
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>12,979,902</u>
Net Position of Governmental Activities		<u><u>\$163,217,849</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, 2015

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$6,399,019	\$0	\$6,405,310	\$1,603,701
Permissive Sales Taxes	20,136,848	0	0	0
Permissive Motor Vehicle License Taxes	0	4,177,907	0	0
Other Taxes	23,323	0	22,812	5,899
Charges for Services	6,889,439	1,033,466	23,259	2,480
Licenses and Permits	7,197	0	0	0
Fines, Costs, and Forfeitures	251,110	159,968	0	0
Intergovernmental	4,877,706	2,817,090	3,535,121	7,354,255
Special Assessments	0	0	0	0
Interest	1,279,840	28,462	0	0
Other	667,545	0	1,907	37,492
Total Revenues	40,532,027	8,216,893	9,988,409	9,003,827
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	18,026,597	0	0	0
Judicial	7,588,023	0	0	0
Intergovernmental	434,643	0	0	0
Public Safety	8,007,728	0	0	0
Public Works	545,870	7,404,952	0	0
Health	257,547	0	9,789,532	0
Human Services	688,455	0	0	10,932,835
Conservation and Recreation	155,265	0	0	0
Economic Development	417,923	0	0	0
Other	548,730	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	32,478	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	36,670,781	7,437,430	9,789,532	10,932,835
Excess of Revenues Over (Under) Expenditures	3,861,246	779,463	198,877	(1,929,008)
<u>Other Financing Sources (Uses)</u>				
Transfers In	195,243	0	0	0
Transfers Out	(392,760)	0	0	(121,840)
Total Other Financing Sources (Uses)	(197,517)	0	0	(121,840)
Changes in Fund Balance	3,663,729	779,463	198,877	(2,050,848)
Fund Balance at Beginning of Year	25,592,493	6,708,626	4,586,425	7,185,884
Fund Balance End of Year	<u>\$29,256,222</u>	<u>\$7,488,089</u>	<u>\$4,785,302</u>	<u>\$5,135,036</u>

See Accompanying Notes to the Basic Financial Statements

<u>Developmental Disabilities</u>	<u>Other Governmental</u>	<u>Total</u>
\$19,162,087	\$1,908,008	\$35,478,125
0	0	20,136,848
0	0	4,177,907
71,319	6,848	130,201
834,825	2,675,389	11,458,858
0	464,219	471,416
0	409,167	820,245
13,991,700	4,984,940	37,560,812
0	571,111	571,111
0	5,061	1,313,363
713	919,298	1,626,955
<u>34,060,644</u>	<u>11,944,041</u>	<u>113,745,841</u>
0	1,314,292	19,340,889
0	1,477,778	9,065,801
0	0	434,643
0	1,299,978	9,307,706
0	1,189,551	9,140,373
0	349,059	10,396,138
24,395,436	4,260,212	40,276,938
0	151,828	307,093
0	794,414	1,212,337
0	0	548,730
0	6,349,864	6,349,864
0	292,000	324,478
0	267,378	267,378
<u>24,395,436</u>	<u>17,746,354</u>	<u>106,972,368</u>
<u>9,665,208</u>	<u>(5,802,313)</u>	<u>6,773,473</u>
0	935,919	1,131,162
<u>(6,500,000)</u>	<u>(216,919)</u>	<u>(7,231,519)</u>
<u>(6,500,000)</u>	<u>719,000</u>	<u>(6,100,357)</u>
3,165,208	(5,083,313)	673,116
<u>19,921,204</u>	<u>21,457,654</u>	<u>85,452,286</u>
<u>\$23,086,412</u>	<u>\$16,374,341</u>	<u>\$86,125,402</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, 2015

Changes in Fund Balance - Total Governmental Funds \$673,116

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	5,211,671	
Capital Outlay - Depreciable Capital Assets	4,167,968	
Capital Contributions	3,392,589	
Depreciation	<u>(5,049,512)</u>	7,722,716

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (316,200)

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

Delinquent Property Taxes	85,746	
Permissive Sales Taxes	502,713	
Permissive Motor Vehicle License Taxes	28,515	
Charges for Services	141,300	
Intergovernmental	(541,225)	
Special Assessments	74,951	
Interest	(39,039)	
Other	<u>(10,968)</u>	241,993

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	290,000	
Special Assessment Bonds Payable	2,000	
OPWC Loans Payable	<u>32,478</u>	324,478

Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. 21,189

Except for amounts reported as deferred outflow/inflows, changes in the net pension liability are reported as pension expense on the statement of activities. (3,608,847)

Contractually required pension contributions are reported as expenditures in the governmental funds, however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability. 4,147,643

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net position. (3,819)

(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, 2015
 (continued)

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. (\$42,849)

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	52,219	
Transfers In	6,000,000	
Allocated to Activities	<u>(3,025,304)</u>	3,026,915

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.

310,513

Change in Net Position of Governmental Activities

\$12,496,848

See Accompanying Notes to the Basic Financial Statements

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Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$7,136,192	\$6,349,388	\$6,342,754	(\$6,634)
Permissive Sales Taxes	17,465,310	17,500,000	20,019,976	2,519,976
Other Taxes	34,700	23,045	23,323	278
Charges for Services	6,517,517	6,385,019	6,883,956	498,937
Licenses and Permits	5,800	5,800	7,197	1,397
Fines, Costs, and Forfeitures	245,000	245,000	234,384	(10,616)
Intergovernmental	3,457,100	4,220,859	4,843,367	622,508
Interest	750,000	1,150,000	1,199,428	49,428
Other	383,447	383,447	700,593	317,146
Total Revenues	35,995,066	36,262,558	40,254,978	3,992,420
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	20,063,917	20,530,278	18,914,343	1,615,935
Judicial	8,183,379	8,220,232	7,570,670	649,562
Public Safety	7,685,553	7,755,673	7,668,006	87,667
Public Works	606,280	607,266	541,856	65,410
Health	277,128	277,179	277,179	0
Human Services	772,180	775,490	667,650	107,840
Conservation and Recreation	153,814	153,910	153,910	0
Economic Development	408,542	468,258	420,259	47,999
Other	2,100,978	1,394,103	549,605	844,498
Intergovernmental	435,320	435,320	434,643	677
Total Expenditures	40,687,091	40,617,709	37,198,121	3,419,588
Excess of Revenues Over (Under) Expenditures	(4,692,025)	(4,355,151)	3,056,857	7,412,008
<u>Other Financing Sources (Uses)</u>				
Advances In	450,401	773,913	994,201	220,288
Advances Out	(399,563)	(399,563)	(564,563)	(165,000)
Transfers In	323,512	0	195,243	195,243
Transfers Out	(820,113)	(800,613)	(392,760)	407,853
Total Other Financing Sources (Uses)	(445,763)	(426,263)	232,121	658,384
Changes in Fund Balance	(5,137,788)	(4,781,414)	3,288,978	8,070,392
Fund Balance Beginning of Year	21,541,265	21,541,265	21,541,265	0
Prior Year Encumbrances Appropriated	739,979	739,979	739,979	0
Fund Balance End of Year	\$17,143,456	\$17,499,830	\$25,570,222	\$8,070,392

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,223,000	\$4,223,000	\$4,140,541	(\$82,459)
Charges for Services	432,600	983,561	1,044,617	61,056
Fines, Costs, and Forfeitures	127,308	127,308	149,845	22,537
Intergovernmental	2,508,100	2,508,100	2,827,970	319,870
Interest	5,459	5,459	28,343	22,884
Total Revenues	7,296,467	7,847,428	8,191,316	343,888
<u>Expenditures</u>				
Current:				
Public Works	8,340,733	9,667,313	8,178,887	1,488,426
Debt Service:				
Principal Retirement	0	34,000	32,478	1,522
Total Expenditures	8,340,733	9,701,313	8,211,365	1,489,948
Changes in Fund Balance	(1,044,266)	(1,853,885)	(20,049)	1,833,836
Fund Balance Beginning of Year	5,301,204	5,301,204	5,301,204	0
Prior Year Encumbrances Appropriated	743,073	743,073	743,073	0
Fund Balance End of Year	\$5,000,011	\$4,190,392	\$6,024,228	\$1,833,836

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,321,388	\$6,366,511	\$6,357,637	(\$8,874)
Other Taxes	33,271	21,920	22,812	892
Charges for Services	0	0	23,259	23,259
Intergovernmental	3,105,000	4,071,228	3,497,725	(573,503)
Other	0	0	1,907	1,907
Total Revenues	10,459,659	10,459,659	9,903,340	(556,319)
<u>Expenditures</u>				
Current:				
Health	10,723,129	10,056,119	9,619,652	436,467
Excess of Revenues Over (Under) Expenditures	(263,470)	403,540	283,688	(119,852)
<u>Other Financing Uses</u>				
Transfers Out	(4,283,404)	(4,283,404)	0	4,283,404
Changes in Fund Balance	(4,546,874)	(3,879,864)	283,688	4,163,552
Fund Balance Beginning of Year	4,543,334	4,543,334	4,543,334	0
Prior Year Encumbrances Appropriated	3,540	3,540	3,540	0
Fund Balance End of Year	\$0	\$667,010	\$4,830,562	\$4,163,552

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$1,822,085	\$1,634,557	\$1,632,424	(\$2,133)
Other Taxes	8,651	5,712	5,899	187
Intergovernmental	9,060,807	8,411,274	7,730,074	(681,200)
Other	35,000	35,000	37,702	2,702
Total Revenues	10,926,543	10,086,543	9,406,099	(680,444)
<u>Expenditures</u>				
Current:				
Human Services	14,519,335	13,654,866	10,846,219	2,808,647
Excess of Revenues Under Expenditures				
	(3,592,792)	(3,568,323)	(1,440,120)	2,128,203
<u>Other Financing Uses</u>				
Transfers Out	(95,000)	(175,000)	(121,840)	53,160
Changes in Fund Balance				
	(3,687,792)	(3,743,323)	(1,561,960)	2,181,363
Fund Balance Beginning of Year				
	7,242,588	7,242,588	7,242,588	0
Prior Year Encumbrances Appropriated				
	37,705	37,705	37,705	0
Fund Balance End of Year				
	\$3,592,501	\$3,536,970	\$5,718,333	\$2,181,363

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 31,2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$21,535,530	\$19,140,087	\$19,114,983	(\$25,104)
Other Taxes	92,880	64,531	71,319	6,788
Charges for Services	0	791,974	884,587	92,613
Intergovernmental	12,526,998	14,158,816	14,085,052	(73,764)
Other	0	0	713	713
Total Revenues	34,155,408	34,155,408	34,156,654	1,246
<u>Expenditures</u>				
Current:				
Human Services	25,533,875	25,883,880	24,441,088	1,442,792
Excess of Revenues Over Expenditures	8,621,533	8,271,528	9,715,566	1,444,038
<u>Other Financing Uses</u>				
Transfers Out	(10,293,448)	(10,015,143)	(6,500,000)	3,515,143
Changes in Fund Balance	(1,671,915)	(1,743,615)	3,215,566	4,959,181
Fund Balance Beginning of Year	19,708,139	19,708,139	19,708,139	0
Prior Year Encumbrances Appropriated	8,463	8,463	8,463	0
Fund Balance End of Year	\$18,044,687	\$17,972,987	\$22,932,168	\$4,959,181

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,705,296	\$3,988,104	\$1,561,365	\$8,254,765
Cash and Cash Equivalents in Segregated Accounts	0	32,845	0	32,845
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments with Fiscal Agent	0	0	0	0
Accounts Receivable	0	249,154	243,544	492,698
Due from Other Governments	0	222,720	119,182	341,902
Due from External Parties	0	0	0	0
Prepaid Items	0	0	29,900	29,900
Materials and Supplies Inventory	0	93,813	25,319	119,132
Interfund Receivable	0	0	527	527
Total Current Assets	2,705,296	4,586,636	1,979,837	9,271,769
<u>Non-Current Assets</u>				
Nondepreciable Capital Assets	0	446,981	904,000	1,350,981
Depreciable Capital Assets, Net	78,387	2,212,642	1,370,784	3,661,813
Total Non-Current Assets	78,387	2,659,623	2,274,784	5,012,794
Total Assets	2,783,683	7,246,259	4,254,621	14,284,563
<u>Deferred Outflows of Resources</u>				
Pension	129,238	452,331	64,619	646,188
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	36,378	187,816	19,475	243,669
Accounts Payable	0	170,571	35,059	205,630
Due to Other Governments	12,580	46,083	40,753	99,416
Interfund Payable	8,177	41,297	658,504	707,978
Accrued Interest Payable	0	5,767	0	5,767
Retainage Payable	0	10,915	0	10,915
General Obligation Bonds Payable	0	35,000	0	35,000
Compensated Absences Payable	39,950	93,283	17,619	150,852
Capital Leases Payable	0	0	254,747	254,747
Claims Payable	0	0	0	0
Total Current Liabilities	97,085	590,732	1,026,157	1,713,974
<u>Non-Current Liabilities</u>				
General Obligation Bonds Payable	0	945,000	0	945,000
Net Pension Liability	724,213	2,534,743	362,106	3,621,062
Compensated Absences Payable	25,351	54,566	26,504	106,421
Capital Leases Payable	0	0	1,242,664	1,242,664
Claims Payable	0	0	0	0
Closure/Postclosure Costs Payable	0	0	6,850,140	6,850,140
Total Non-Current Liabilities	749,564	3,534,309	8,481,414	12,765,287
Total Liabilities	846,649	4,125,041	9,507,571	14,479,261

Governmental
Activity

Internal
Service

\$5,813,823

0

2,290,510

7,139,177

0

0

85,799

2,356

0

534,117

15,865,782

0

0

0

15,865,782

0

0

0

294,474

0

0

0

0

0

0

1,618,636

1,913,110

0

0

0

0

972,770

0

972,770

2,885,880

(continued)

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015
(continued)

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Deferred Inflows of Resources</u>				
Pension	\$12,723	\$44,530	\$6,361	\$63,614
<u>Net Position</u>				
Net Investment in Capital Assets	78,387	2,416,476	777,373	3,272,236
Unrestricted (Deficit)	1,975,162	1,112,543	(5,972,065)	(2,884,360)
Total Net Position (Deficit)	\$2,053,549	\$3,529,019	(\$5,194,692)	387,876
Net position reported for business-type activities on the statement of net position is different because it includes a proportionate share of the balance of the internal service fund.				1,187,387
Net Position of Business-Type Activities				\$1,575,263

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$0

0
12,979,902

\$12,979,902

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2015

	Business-Type Activities			Total Enterprise
	Building Inspection	Nursing Home	Landfill	
<u>Operating Revenues</u>				
Charges for Services	\$0	\$6,443,531	\$2,267,270	\$8,710,801
Licenses, Permits, and Inspections	1,378,422	0	0	1,378,422
Other	37	84,626	30,013	114,676
Total Operating Revenues	<u>1,378,459</u>	<u>6,528,157</u>	<u>2,297,283</u>	<u>10,203,899</u>
<u>Operating Expenses</u>				
Personal Services	799,510	4,028,231	500,592	5,328,333
Materials and Supplies	0	727,614	264,866	992,480
Contractual Services	122,198	1,680,325	83,720	1,886,243
Claims	0	0	0	0
Other	64,107	84,564	410,543	559,214
Depreciation	11,799	22,244	553,131	587,174
Total Operating Expenses	<u>997,614</u>	<u>6,542,978</u>	<u>1,812,852</u>	<u>9,353,444</u>
Operating Income (Loss)	<u>380,845</u>	<u>(14,821)</u>	<u>484,431</u>	<u>850,455</u>
<u>Non-Operating Revenues (Expenses)</u>				
Gain on Disposal of Capital Assets	5,018	0	2,300	7,318
Interest Revenue	0	0	0	0
Interest Expense	0	(72,282)	(57,960)	(130,242)
Total Non-Operating Revenues (Expenses)	<u>5,018</u>	<u>(72,282)</u>	<u>(55,660)</u>	<u>(122,924)</u>
Income (Loss) Before Contributions and Transfers	385,863	(87,103)	428,771	727,531
Capital Contributions	0	30,236	0	30,236
Transfers In	0	0	100,357	100,357
Changes in Net Position	385,863	(56,867)	529,128	858,124
Net Position (Deficit) at Beginning of Year - Restated (Note 3)	<u>1,667,686</u>	<u>3,585,886</u>	<u>(5,723,820)</u>	
Net Position (Deficit) End of Year	<u><u>\$2,053,549</u></u>	<u><u>\$3,529,019</u></u>	<u><u>(\$5,194,692)</u></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 loss of the internal service fund.

186,900

Change in Net Position of Business-Type Activities

\$1,045,024

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$15,202,028
0
0

15,202,028

125
223
1,572,014
16,080,260
77,297
0

17,729,919

(2,527,891)

0
52,219
0

52,219

(2,475,672)

0
6,000,000

3,524,328

9,455,574

\$12,979,902

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
Increase in Cash and Cash Equivalents				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$1,383,943	\$6,320,356	\$2,190,515	\$9,894,814
Cash Received from Transactions with Other Funds	0	0	0	0
Cash Payments for Personal Services	(821,619)	(4,016,684)	(509,153)	(5,347,456)
Cash Payments to Suppliers	(2,367)	(773,158)	(274,018)	(1,049,543)
Cash Payments for Contractual Services	(126,109)	(1,334,910)	(403,220)	(1,864,239)
Cash Payments for Claims	0	0	0	0
Cash Received from Other Revenues	37	84,626	30,013	114,676
Cash Payments for Other Expenses	(62,250)	(315,844)	(545,609)	(923,703)
Net Cash Provided by (Used for) Operating Activities	<u>371,635</u>	<u>(35,614)</u>	<u>488,528</u>	<u>824,549</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Payments for Advances Out	0	0	(35,000)	(35,000)
Cash Received from Transfers In	0	0	100,357	100,357
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>65,357</u>	<u>65,357</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(42,936)	(286,309)	(35,485)	(364,730)
General Obligation Bonds Issued	0	980,000	0	980,000
Interest Paid on General Obligation Bonds	0	(66,515)	(20,250)	(86,765)
Lease Principal	0	0	(276,576)	(276,576)
Lease Interest	0	0	(37,710)	(37,710)
Sale of Capital Assets	5,018	0	2,300	7,318
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(37,918)</u>	<u>627,176</u>	<u>(367,721)</u>	<u>221,537</u>
<u>Cash Flows from Investing Activities</u>				
Purchase of Investments	0	0	0	0
Sale of Investments	0	0	0	0
Interest on Investments	0	0	0	0
Net Cash Used for Investing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase in Cash and Cash Equivalents	333,717	591,562	186,164	1,111,443
Cash and Cash Equivalents Beginning of Year	<u>2,371,579</u>	<u>3,429,387</u>	<u>1,375,201</u>	<u>7,176,167</u>
Cash and Cash Equivalents End of Year	<u>\$2,705,296</u>	<u>\$4,020,949</u>	<u>\$1,561,365</u>	<u>\$8,287,610</u>

Governmental
Activity

Internal
Service

\$0
15,076,735
(125)
(223)
(1,640,147)
(15,979,567)
0
(77,497)
(2,620,824)

0
6,000,000
6,000,000

0
0
0
0
0
0
0

0

(4,444,368)
1,652,905
52,219
(2,739,244)

639,932
7,464,401
\$8,104,333

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015
(continued)

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$380,845	(\$14,821)	\$484,431	\$850,455
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Closure and Postclosure Liability	0	0	(380,442)	(380,442)
Depreciation	11,799	22,244	553,131	587,174
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	5,521	(161,238)	(12,484)	(168,201)
(Increase) Decrease in Due from Other Governments	0	38,063	(65,245)	(27,182)
Increase in Due from External Parties	0	0	0	0
Increase in Prepaid Items	0	0	(29,900)	(29,900)
Increase in Materials and Supplies Inventory	0	(51,971)	(10,828)	(62,799)
(Increase) Decrease in Interfund Receivable	0	0	974	974
Increase in Accrued Wages Payable	7,770	41,690	2,526	51,986
Increase in Accounts Payable	0	103,732	1,185	104,917
Decrease in Contracts Payable	0	0	(14,457)	(14,457)
Increase (Decrease) in Due to Other Governments	3,341	6,475	(13,672)	(3,856)
Increase (Decrease) in Interfund Payable	(4,667)	6,432	691	2,456
Increase in Claims Payable	0	0	0	0
Increase (Decrease) in Retainage Payable	0	10,915	(15,274)	(4,359)
Increase (Decrease) in Compensated Absences Payable	(21,551)	2,846	(6,396)	(25,101)
Decrease in Net Pension Liability	(13,351)	(46,729)	(6,675)	(66,755)
Decrease in Deferred Outflows - Pension	7,798	27,295	3,899	38,992
Decrease in Deferred Inflows - Pension	(5,870)	(20,547)	(2,936)	(29,353)
Total Adjustments	(9,210)	(20,793)	4,097	(25,906)
Net Cash Provided by (Used for) Operating Activities	<u>\$371,635</u>	<u>(\$35,614)</u>	<u>\$488,528</u>	<u>\$824,549</u>

Non-Cash Capital and Investing Transactions

During 2015, governmental activities contributed capital assets to the Nursing Home enterprise fund, in the amount of \$30,236.

During 2015, the Landfill enterprise fund entered into a new lease for machinery and equipment, in the amount of \$408,320.

For 2015, the Developmental Disabilities Health and Health internal service funds investments decreased by \$7,161 and \$35,907, respectively, to reflect investments at fair value as of December 31, 2015.

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

(\$2,527,891)

0
0

0
0
(20,625)
(13)

0
(104,668)

0
0
0
16,930

0
15,443

0
0
0
0
0

(92,933)

(\$2,620,824)

Wood County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$5,823,186	\$6,963,642
Cash and Cash Equivalents in Segregated Accounts	0	1,046,783
Accounts Receivable	0	1,171,456
Due from Other Governments	0	4,959,650
Due from External Parties	0	46,203
Property Taxes Receivable	0	139,609,948
Special Assessments Receivable	0	11,772,422
	5,823,186	\$165,570,104
<u>Liabilities</u>		
Due to Other Governments	0	\$161,066,206
Due to External Parties	13,742	80,042
Undistributed Assets	0	4,233,647
Deposits Held and Due to Others	0	190,209
	13,742	\$165,570,104
<u>Net Position</u>		
Held in Trust for External Pool Participants	\$5,809,444	

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Change in Fiduciary Net Position
Investment Trust Fund
For the Year Ended December 31, 2015

<u>Additions</u>	
Interest	\$22,927
<u>Deductions</u>	
Capital Transactions	<u>454,984</u>
Net Decrease Resulting from Operations	(432,057)
Distributions to Participants	<u>(23,025)</u>
Change in Net Position	(455,082)
Net Position Beginning of Year	<u>6,264,526</u>
Net Position End of Year	<u><u>\$5,809,444</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 1 - Reporting Entity

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

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

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

A. Primary Government

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

B. Component Units

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

Discretely Presented Component Units

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 1 - Reporting Entity (continued)

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(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 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.

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

Proprietary Funds

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County's investment trust fund accounts for the external portion of the County's investment pool. The County's agency funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Fund Financial Statements

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

Like the government-wide financial statements, the proprietary funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

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

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; proprietary funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred 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, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consists of property taxes, unavailable revenue, and pension. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities on page 25. Deferred inflows of resources related to pension are reported on the government-wide and proprietary funds statement of net position and explained in Note 15 to the basic financial statements.

Expenses/Expenditures

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2015, the County invested in negotiable and nonnegotiable certificates of deposit, federal agency securities, U.S. Treasury securities, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2015.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2015 was \$1,279,840, which includes \$1,064,744 assigned from other County funds.

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

J. Capital Assets

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

K. Interfund Receivables/Payables

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

L. Compensated Absences

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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, net pension liability and compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds, special assessment bonds, long-term loans, and claims are recognized as liabilities on the governmental fund financial statements when due.

N. Unamortized Bond Premiums

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

O. Net Position

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

P. Fund Balance

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. Fund balance policy of the County Commissioners authorizes department heads to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2016 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Q. Operating Revenues and Expenses

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

R. Capital Contributions

Capital contributions arise from contributions from outside sources and from other funds of the County.

S. Interfund Transactions

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

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

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

T. Pension

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

U. Estimates

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

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

For 2015, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68". GASB Statement No. 68 established standards for measuring and recognizing pension liabilities, deferred outflows and deferred inflows of resources, and pension expenses/expenditures. The implementation of this statement had the following effect on net position as previously reported on December 31, 2014.

	Building Inspection	Nursing Home	Landfill	Internal Service
Net Position (Deficit) at December 31, 2014	\$2,286,807	\$5,752,809	(\$5,414,260)	\$9,455,574
Net Pension Liability	(707,855)	(2,477,491)	(353,927)	0
Deferred Outflows - Payments Subsequent to Measurement Date	88,734	310,568	44,367	0
Adjusted Net Position (Deficit) at December 31, 2014	<u>\$1,667,686</u>	<u>\$3,585,886</u>	<u>(\$5,723,820)</u>	<u>\$9,455,574</u>

	Governmental Activities	Business-Type Activities
Net Position at December 31, 2014	\$180,148,544	\$3,625,843
Net Pension Liability	(33,223,784)	(3,539,273)
Deferred Outflows	13,192	0
Deferred Outflows - Payment Subsequent to Measurement Date	4,036,564	443,669
Deferred Inflows	(253,515)	0
Restated Net Position at December 31, 2014	<u>\$150,721,001</u>	<u>\$530,239</u>

The County restated for employer contributions subsequent to the measurement date. The County also restated for its proportionate share of the collective deferred outflows/inflows provided by STRS as the collective balances had been determined by STRS for the prior year. The County made no restatement for deferred outflows/inflows of resources to OPERS as the information needed to generate these restatements was not available.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2015, the Bond Retirement and Special Assessment debt service funds had deficit fund balances, in the amount of \$361,759 and \$575, respectively, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net position in the Landfill enterprise fund, in the amount of \$5,194,692, is the result of accumulated operating losses and the requirement to report future postclosure costs. The base disposal rate is \$32.30 per ton, plus fees and fuel surcharge. There has not been any change in the rate since 2008.

B. Compliance

At December 31, 2015, the Job and Family Services Addition capital projects fund had final appropriations in excess of estimated resources plus available balances, in the amount of \$2,973. The County Auditor will review appropriations to ensure they are within available resources.

The Historical Center and Senior Citizens special revenue funds had expenditures in excess of appropriations in the other expenditure account, in the amount of \$1,683, and \$21,813, respectively. The County Auditor will monitor expenditures to ensure they are within amounts appropriated.

Note 5 - Budgetary Basis of Accounting

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

5. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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

Changes in Fund Balance					
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities
GAAP Basis	\$3,663,729	\$779,463	\$198,877	(\$2,050,848)	\$3,165,208
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2014, Received in Cash 2015	2,347,102	585,293	392,412	438,567	491,940
Accrued 2015, Not Yet Received in Cash	(2,456,357)	(610,751)	(429,808)	(65,228)	(348,826)
Expenditure Accruals:					
Accrued 2014, Paid in Cash 2015	(1,701,456)	(299,961)	(472,407)	(608,178)	(800,504)
Accrued 2015, Not Yet Paid in Cash	2,268,448	188,347	642,260	743,095	769,699
Cash Adjustments:					
Unrecorded Activity 2014	(311,498)	203	114,896	28,933	426,439
Unrecorded Activity 2015	143,802	(322)	(162,569)	0	(473,543)
Prepaid Items	9,326	0	27	15,468	(17,535)
Materials and Supplies					
Inventory	24,597	7,244	0	(6,056)	2,688
Advances In	994,201	0	0	0	0
Advances Out	(564,563)	0	0	0	0
Excess of Revenues Under Expenditures for Nonbudgeted Activity					
	9,902	0	0	0	0
Encumbrances Outstanding at Year End (Budget Basis)					
	(1,138,255)	(669,565)	0	(57,713)	0
Budget Basis	<u>\$3,288,978</u>	<u>(\$20,049)</u>	<u>\$283,688</u>	<u>(\$1,561,960)</u>	<u>\$3,215,566</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(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 as active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, 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;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 6 - Deposits and Investments (continued)

10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$5,887,496 of the County's bank balance of \$14,269,495 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2015, the County had the following investments:

	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
Negotiable Certificates of Deposit	\$14,698,353	\$0	\$14,698,353
Federal Home Loan Mortgage Corporation Notes	30,037,890	0	30,037,890
Federal Farm Credit Bank Notes	10,953,111	0	10,953,111
Federal Home Loan Bank Notes	41,101,366	1,148,241	39,953,125
Federal National Mortgage Association Notes	11,185,737	200,724	10,985,013
U.S. Treasury Notes	699,937	699,937	0
Mutual Funds	2,290,510	2,290,510	0
STAR Ohio	171,087	171,087	0
Total Investments	\$111,137,991	\$4,510,499	\$106,627,492

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 6 - Deposits and Investments (continued)

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

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$14,698,353	13.23%
Federal Home Loan Mortgage Corporation	30,037,890	27.03
Federal Farm Credit Bank	10,953,111	9.86
Federal Home Loan Bank	41,101,366	36.98
Federal National Mortgage Association	11,185,737	10.06
U.S. Treasury	699,937	.63

Note 7 - Investment Pool

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

Condensed financial information for the investment pool is as follows:

Statement of Net Position
December 31, 2015

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$111,720,787
Accrued Interest Receivable	221,869
Total Assets	\$111,942,656
 <u>Net Position Held in Trust for Pool Participants</u>	
Internal Portion	\$106,119,470
External Portion	5,823,186
Total Net Position Held in Trust for Pool Participants	\$111,942,656

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 7 - Investment Pool (continued)

Statement of Changes in Net Position
December 31, 2015

<u>Revenues</u>	
Interest	\$1,388,509
<u>Expenses</u>	
Operating Expenses	0
Net Increase Resulting from Operations	1,388,509
Distributions to Participants	(1,256,473)
Capital Transactions	2,429,383
Total Increase in Net Position	2,561,419
Net Position Beginning of Year	\$109,381,237
Net Position End of Year	<u>\$111,942,656</u>

Investments

As of December 31, 2015, the County's investment pool had the following investments:

	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>	
		<u>Less Than 1</u>	<u>1-5</u>
Negotiable Certificates of Deposit	\$14,698,353	\$0	\$14,698,353
Federal Home Loan Mortgage Corporation Notes	29,538,267	0	29,538,267
Federal Farm Credit Bank Notes	9,959,340	0	9,959,340
Federal Home Loan Bank Notes	37,907,897	0	37,907,897
Federal National Mortgage Association Notes	9,433,360	0	9,433,360
STAR Ohio	171,087	171,087	0
Total Investments	<u>\$101,708,304</u>	<u>\$171,087</u>	<u>\$101,537,217</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 7 - Investment Pool (continued)

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

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

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$14,698,353	14.45%
Federal Home Loan Mortgage Corporation	29,538,267	29.04
Federal Farm Credit Bank	9,959,340	9.79
Federal Home Loan Bank	37,907,897	37.27
Federal National Mortgage Association	9,433,360	9.27

Note 8 - Receivables

Receivables at December 31, 2015, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from external parties; interfund; property taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$445,451, will not be received within one year. Special assessments receivable, in the amount of \$14,463, will not be received within one year. At December 31, 2015, the amount of delinquent special assessments was \$12,280. All other receivables are considered fully collectible within one year, except for the following: interfund; drug testing and supervision costs for adult probation reported in the General Fund; and fines, costs, and restitution for criminal, civil, and domestic cases reported in the agency funds.

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

	General	Agency
Gross Accounts Receivable	\$120,770	\$15,300,666
Less Allowance for Uncollectible Accounts	(73,675)	(14,129,210)
Net Accounts Receivable	\$47,095	\$1,171,456

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 8 - Receivables (continued)

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

Notes receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program, Housing Assistance program, and the Revolving Loan program. The notes have an annual interest rate of 3 percent and are repaid over seven to fourteen years. A summary of the changes in notes receivable during 2015 follows:

	Balance January 1, 2015	New Loans	Repayments	Balance December 31, 2015
Special Revenue Fund				
Community Development Block Grant				
Homebuyer Assistance	\$271,391	\$12,076	\$0	\$283,467
Revolving Loan				
American Cold Forge, LLC	283,524	0	59,860	223,664
	\$554,915	\$12,076	\$59,860	\$507,131

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$525,482
Sheriff's Contracts	26,351
Sheriff's Grant	4,704
Detention Contract	9,180
State of Ohio	792,014
Election Costs	132,416
Homestead and Rollback	379,988
Charges for Services	12,742
Bowling Green Municipal Court	17,983

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
General Fund (continued)	
Department of Public Defender	\$78,579
Perrysburg Township	6,668
Other	146
Total General Fund	1,986,253
Motor Vehicle and Gasoline Tax	
Gasoline Tax	1,178,357
Motor Vehicle License Fees	2,070,271
Fines and Costs	20,910
Charges for Services	33,583
Total Motor Vehicle and Gasoline Tax	3,303,121
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	828,859
Homestead and Rollback	364,125
Personal Property Phase-Out	60,540
Total Alcohol, Drug Addiction, and Mental Health Services	1,253,524
Job and Family Services	
Job and Family Services	62,748
Personal Property Phase-Out	20,476
Total Job and Family Services	83,224
Developmental Disabilities	
Title VI	9,429
Inform and Refer	7,292
Medicaid	346,743
Homestead and Rollback	679,926
Personal Property Phase-Out	270,412
Total Developmental Disabilities	1,313,802
Total Major Funds	7,939,924
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	134

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Law Library	
Fines and Costs	\$55,729
Child Support Enforcement Agency	
CSEA	115,162
Juvenile Court	
VOCA	92,900
Victims of Crime Assistance - Prosecutor	
VOCA	85,364
Historical Center	
Homestead and Rollback	8,085
Senior Citizens	
Homestead and Rollback	101,968
Personal Property Phase-Out	16,033
Total Senior Citizens	118,001
CDBG	
CDBG	106,627
Sheriff	
Drug Awareness Resistance Education (D.A.R.E)	21,001
Electronic Monitoring	
Electronic Monitoring	48,016
Smart Ohio	
Smart Ohio	76,562
Adult Probation	
Intensive Supervision - Probate	105,295
Total Nonmajor Funds	832,876
Total Governmental Activities	\$8,772,800

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 8 - Receivables (continued)

	Amount
Business-Type Activities	
Nursing Home	
Medicaid/Medicare	\$222,720
Landfill	
Charges for Services	119,182
Total Business-Type Activities	\$341,902
Agency Funds	
Local Government	\$1,318,860
Library Local Government	2,060,139
Gasoline Tax	871,192
Motor Vehicle License Fees	709,459
Total Agency Funds	\$4,959,650

Note 9 - Permissive Sales and Use Tax

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

Note 10 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2015 represent the collection of 2014 taxes. Real property taxes received in 2015 were levied after October 1, 2014, on the assessed values as of January 1, 2014, 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 2015 represent the collection of 2014 taxes. Public utility real and tangible personal property taxes received in 2015 became a lien on December 31, 2013, were levied after October 1, 2014, 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 10 - Property Taxes (continued)

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

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2015, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2015 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, 2015, was \$17.50 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2015 property tax receipts were based are as follows:

Real Property	
Residential	\$1,798,099,840
Agriculture	420,027,110
Commercial/Industrial	673,008,310
Public Utility Property	
Real	15,809,560
Personal	125,882,310
Total Assessed Value	\$3,032,827,130

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2015, was as follows:

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,884,470	\$0	\$0	\$2,884,470
Construction in Progress	832,937	5,211,671	(2,748,231)	3,296,377
Total Nondepreciable Capital Assets	3,717,407	5,211,671	(2,748,231)	6,180,847

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
Governmental Activities (continued):				
Depreciable Capital Assets				
Buildings and Building Improvements	\$41,002,445	\$2,719,932	\$0	\$43,722,377
Improvements Other Than Buildings	8,943,359	28,300	0	8,971,659
Roads	51,653,991	931,635	0	52,585,626
Bridges	52,976,618	5,554,780	(581,984)	57,949,414
Machinery and Equipment	8,032,790	190,194	(64,673)	8,158,311
Computer Equipment	2,597,650	206,223	(73,028)	2,730,845
Furniture and Fixtures	720,591	0	0	720,591
Vehicles	8,420,578	677,724	(735,960)	8,362,342
Total Depreciable Capital Assets	174,348,022	10,308,788	(1,455,645)	183,201,165
Less Accumulated Depreciation for				
Buildings and Building Improvements	(18,453,394)	(925,300)	0	(19,378,694)
Improvements Other Than Buildings	(4,897,043)	(277,912)	0	(5,174,955)
Roads	(39,208,238)	(1,805,276)	0	(41,013,514)
Bridges	(14,345,862)	(829,722)	312,401	(14,863,183)
Machinery and Equipment	(6,933,783)	(387,441)	64,673	(7,256,551)
Computer Equipment	(2,278,154)	(125,197)	41,077	(2,362,274)
Furniture and Fixtures	(720,591)	0	0	(720,591)
Vehicles	(6,670,580)	(698,664)	721,294	(6,647,950)
Total Accumulated Depreciation	(93,507,645)	(5,049,512)	1,139,445	(97,417,712)
Total Depreciable Capital Assets, Net	80,840,377	5,259,276	(316,200)	85,783,453
Governmental Activities Capital Assets, Net	\$84,557,784	\$10,470,947	(\$3,064,431)	\$91,964,300

Governmental activities accepted contributions of capital assets from outside sources, in the amount of \$3,392,589.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
Construction in Progress	1,016,693	273,383	(843,095)	446,981
Total Nondepreciable Capital Assets	1,920,693	273,383	(843,095)	1,350,981
Depreciable Capital Assets				
Buildings and Building Improvements	3,096,060	843,095	0	3,939,155
Improvements Other Than Buildings	1,357,605	0	0	1,357,605
Machinery and Equipment	4,785,611	43,162	(287,258)	4,541,515
Vehicles	381,068	486,741	(47,298)	820,511
Total Depreciable Capital Assets	9,620,344	1,372,998	(334,556)	10,658,786
Less Accumulated Depreciation for				
Buildings and Building Improvements	(1,435,744)	(93,515)	0	(1,529,259)
Improvements Other Than Buildings	(1,320,409)	(31,505)	0	(1,351,914)
Machinery and Equipment	(3,640,715)	(383,177)	287,258	(3,736,634)
Vehicles	(347,487)	(78,977)	47,298	(379,166)
Total Accumulated Depreciation	(6,744,355)	(587,174)	334,556	(6,996,973)
Total Depreciable Capital Assets, Net	2,875,989	785,824	0	3,661,813
Business-Type Activities Capital Assets, Net	\$4,796,682	\$1,059,207	(\$843,095)	\$5,012,794

Business-type activities accepted contributions of capital assets from governmental activities, in the amount of \$30,236.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 11 - Capital Assets (continued)

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$458,166
Judicial	227,188
Public Safety	767,309
Public Works	2,871,884
Health	99,805
Human Services	587,189
Conservation and Recreation	36,748
Economic Development	1,223
Total Depreciation Expense - Governmental Activities	\$5,049,512

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2015, consisted of the following individual fund receivables and payables:

Due to General Fund from:

Motor Vehicle and Gasoline Tax	\$5,323
Other Governmental	1,353,656
Landfill	640,000
Total General Fund	\$1,998,979

Due to Motor Vehicle and Gasoline Tax Fund from:

Other Governmental	\$4,696
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Due to Job and Family Services Fund from:

Other Governmental	\$2,480
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Due to Other Governmental Funds from:

Other Governmental	\$600,000
Landfill	13,892
Total Other Governmental Funds	\$613,892

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 12 - Interfund Receivables/Payables (continued)

Due to Landfill fund from:

General Fund	\$87
Developmental Disabilities	424
Other Governmental	16
Total Landfill Fund	\$527

Due to Internal Service Fund from:

General Fund	\$251,587
Motor Vehicle and Gasoline Tax	23,963
Alcohol, Drug Addiction, and Mental Health Services	5,275
Job and Family Services	48,498
Developmental Disabilities	112,012
Other Governmental	38,696
Building Inspection	8,177
Nursing Home	41,297
Landfill	4,612
Total Internal Service Fund	\$534,117

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 \$583,717, and the Landfill enterprise fund, in the amount of \$605,000, are expected to be received within one year.

Note 13 - Risk Management

A. Workers' Compensation

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 13 - Risk Management (continued)

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. However, for 2015, there was no liability at year end.

The changes in the claims liability for 2015 and 2014 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2015	\$152,567	\$0	\$0	(\$152,567)	\$0
2014	240,410	0	0	(87,843)	152,567

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 purchased commercial insurance for claims in excess of coverage provided by the Health internal service fund. The group aggregate stop-loss coverage for 2015 was \$7,410,004. Settled claims have not exceeded this commercial coverage in any of the past three years and there has not been any significant reduction in coverage from the prior year.

Claims payable at December 31, 2015, was estimated by a third party administrator at \$2,231,984. The changes in the claims liability for 2015 and 2014 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2015	\$1,902,535	\$9,325,922	(\$8,996,473)	\$2,231,984
2014	1,734,056	9,566,313	(9,397,834)	1,902,535

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 13 - Risk Management (continued)

Under the Developmental Disabilities health insurance program, the Developmental Disabilities Health internal service fund provides coverage with no limit. The dental insurance program maximum annual benefit is \$1,000. The County purchased commercial insurance for claims in excess of coverage provided by the Developmental Disabilities Health internal service fund. The group aggregate stop-loss coverage for 2015 was \$1,788,499. Settled claims have not exceeded this commercial coverage in any of the past three years and there has not been any significant reduction in coverage from the prior year. However, the amount of the aggregate stop-loss coverage decreased due to a change in carrier.

Claims payable at December 31, 2015, was estimated by a third party administrator at \$359,422. The changes in the claims liability for 2015 and 2014 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2015	\$520,861	\$6,754,338	(\$6,915,777)	\$359,422
2014	634,852	3,605,886	(3,719,877)	520,861

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 2015, the County contracted for the following coverage:

	Amount	Deductible
General Liability	\$3,000,000	\$250,000
Commercial Umbrella Liability	10,000,000	10,000
Law Enforcement Professional Liability	1,000,000	250,000
Public Official Liability	1,000,000	250,000
Automobile Liability	1,000,000	250
Nursing Home Property	7,149,022	5,000
Nursing Home Liability	3,000,000	None

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 13 - Risk Management (continued)

	<u>Amount</u>	<u>Deductible</u>
Old County Home Property		
Hog Barn	\$82,620	\$1,000
Ice House	102,000	1,000
Annex	265,200	1,000
Building	2,244,000	1,000
Fairgrounds	6,372,300	2,500
Property	103,777,529	1,000
Data Processing Equipment	2,699,720	1,000
Contractors' Equipment	10,733,744	1,000
Crime	300,000	2,500

With the exceptions of health, vision, dental, and drug card insurance, and workers' compensation, all insurance is held with Brooks Insurance Company or Westfield Insurance for the fairgrounds. The County pays all elected officials' bonds by statute. There have been no significant reductions in insurance coverage from 2014 and no insurance settlement has exceeded insurance coverage during the last three years.

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2015. The following amounts remain on these contracts.

<u>Project</u>	<u>Outstanding Balance</u>
Bridge Replacement	\$329,844
Building Repairs/Renovations	1,320,429
Community Development Block Grant Project	224,714
Equipment	253,917
GIS Mapping Services	258,088
Real Estate Revaluation Services	376,558
Road Repair	257,564

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 14 - Construction and Other Significant Commitments (continued)

At year end, the amount of significant encumbrances expected to be honored upon performance by the vendor in 2016 are as follows:

General Fund	\$1,138,255
Motor Vehicle and Gasoline Tax Fund	669,565
Nonmajor Governmental Funds	<u>2,109,947</u>
Total	<u><u>\$3,917,767</u></u>

Note 15 - Defined Benefit Pension Plans

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions, between an employer and its employees, of salaries and benefits for employee services. Pensions are provided to an employee on a deferred payment basis as part of the total compensation package offered by an employer for employee services each financial period. The 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 liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables including estimated average life expectancies, earnings on investments, cost of living adjustments, and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

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

GASB Statement No. 68 assumes 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 contributions to date have come solely from the employer (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within thirty years. If the amortization period exceeds thirty years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually required pension 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, 2015
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. 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 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 plan as per the reduced benefits adopted by SB 343 (see OPERS' CAFR referenced above for additional information).

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
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	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	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
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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Members not in other groups and members hired on or after January 7, 2013
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 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	Public Safety and Law Enforcement 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	Public Safety and Law Enforcement 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.

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2015 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0 %	*	**

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

	State and Local	Public Safety	Law Enforcement
2015 Actual Contribution Rates			
Employer			
Pension	12.0 %	16.1 %	16.1 %
Postemployment Health Care Benefits	2.0	2.0	2.0
Total Employer	14.0 %	18.1 %	18.1 %
Total Employee	10.0 %	12.0 %	13.0 %

* 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.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,529,788 for 2015. Of this amount, \$454,137 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DBP plan 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. With certain exceptions, the basic benefit is increased each year by 2 percent of the original base benefit. For members retiring August 1, 2013, or later, the first 2 percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age sixty with five years of qualifying service credit, at age fifty-five with twenty-five years of service credit, or thirty years of service credit regardless of age. Age and service requirements for retirement increased effective August 1, 2015, and will continue to increase periodically until they reach age sixty with thirty-five years of service credit or age sixty-five with five years of service credit on August 1, 2026.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

The DCP allows members to place all their member contributions and 9.5 percent of the 14 percent employer contribution into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 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, 11 percent of the 12 percent member rate goes to the DCP and 1 percent goes to the DBP. Member contributions to the DCP are allocated among investment choices by the member and contributions to the DBP from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DBP. The defined benefit portion of the CP payment is payable to a member on or after age sixty with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty.

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2015, the employer rate was 14 percent and the member rate was 12 percent of covered payroll. The statutory employer rate for fiscal year 2016 and subsequent years is 14 percent. The statutory member contribution rate increased to 13 percent on July 1, 2015, and will increase to 14 percent on July 1, 2016. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$70,834 for 2015. Of this amount, \$3,593 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2014, and the net pension liability for STRS was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plans relative to the contributions of all participating entities.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportionate of the Net Pension Liability			
Prior Measurement Date	.30022600%	.00563375%	.30585975%
Proportion of the Net Pension Liability			
Current Measurement Date	<u>.30022600</u>	<u>.00527942</u>	<u>.30550542</u>
Change in Proportionate Share	<u>.00000000%</u>	<u>(.00035433%)</u>	<u>(.00035433%)</u>
Proportionate Share of the Net Pension Liability	\$36,210,610	\$1,459,077	\$37,669,687
Pension Expense	\$3,958,622	\$46,088	\$4,004,710

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Difference between expected and actual experience	\$1,932,088	\$66,516	\$1,998,604
County contributions subsequent to the measurement date	<u>4,529,788</u>	<u>36,185</u>	<u>4,565,973</u>
Total Deferred Outflows of Resources	<u>\$6,461,876</u>	<u>\$102,701</u>	<u>\$6,564,577</u>
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	\$636,149	\$104,935	\$741,084
Change in proportionate share	<u>0</u>	<u>81,041</u>	<u>81,041</u>
Total Deferred Inflows of Resources	<u>\$636,149</u>	<u>\$185,976</u>	<u>\$822,125</u>

\$4,565,973 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 in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
For Year Ending December 31,			
2016	\$189,501	(\$43,940)	\$145,561
2017	189,501	(43,940)	145,561
2018	433,915	(43,940)	389,975
2019	<u>483,022</u>	<u>12,360</u>	<u>495,382</u>
Total	<u>\$1,295,939</u>	<u>(\$119,460)</u>	<u>\$1,176,479</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - 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 in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent, including wage inflation
COLA or Ad Hoc COLA	3 percent simple
Investment Rate of Return	8 percent
Actuarial Cost Method	individual entry age

Mortality rates were 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.

The most recent experience study was completed for the five year period ended December 31, 2010.

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The Defined Benefits portfolio includes the investment assets of the traditional pension plan, the defined benefit component of the combined plan, the annuitized accounts of the member-directed plan, and the VEBA Trust. Within the Defined Benefits portfolio, contributions into the plans are all recorded at the same time and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money-weighted rate of return, net of investment expenses, for the Defined Benefits portfolio was 6.95 percent for 2014.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

The allocation of investment assets with the Defined Benefits 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 plan. The table below displays the board approved asset allocation policy for 2014 and the long-term expected real rates of return.

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other Investments	18.00	4.59
Total	100.00 %	5.28 %

Discount Rate - The discount rate used to measure the total pension liability was 8 percent. 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 statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability 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 8 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 (7 percent) or one percentage point higher (9 percent) than the current rate.

	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
County's Proportionate Share of the Net Pension Liability	\$66,617,147	\$36,210,610	\$10,600,980

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected Salary Increases	2.75 percent at age 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost of Living Adjustments (COLA)	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 paid on fifth anniversary of retirement date

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

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study effective July 1, 2012.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Ten Year Expected Nominal Rate of Return *</u>
Domestic Equity	31.00%	8.00%
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
	<u>100.00%</u>	

* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.5 percent.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

Discount Rate - The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. 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. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not 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, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2015.

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 7.75 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 (6.75 percent) or one percentage point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's Proportionate Share of the Net Pension Liability	\$2,026,768	\$1,459,077	\$979,010

Note 16 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

OPERS maintains two cost-sharing multiple-employer defined benefit postemployment health care trusts which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a health reimbursement arrangement, and Medicare Part B premium reimbursements to qualifying benefit recipients of both the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits including OPERS sponsored health care coverage.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 16 - Postemployment Benefits (continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an other postemployment benefit (OPEB) as described in Government Accounting Standards Board (GASB) Statement No. 45. See OPERS' CAFR referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, 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.

OPERS maintains three health care trusts. The two cost-sharing multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees and the traditional pension and combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a retiree medical account for member-directed plan members.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund the health care plans. The portion of the employer contribution allocated to health care for members in both the traditional pension and combined plans was 2 percent for 2015. As recommended by the OPERS actuary, the portion of the employer contribution allocated to health care beginning January 1, 2016, remained at 2 percent for both plans. The 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 VEBA for participants in the member-directed plan was 4.5 percent for 2015.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing multiple-employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014, and 2013 was \$731,075, \$715,077, and \$391,568, respectively. For 2015, 90 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 16 - Postemployment Benefits (continued)

B. State Teachers Retirement System

Plan Description - The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing multiple-employer defined benefit health care plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer the plan. Benefits include hospitalization, physicians' fees, prescription drugs, and 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 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. Nearly all health care plan participants, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2015, STRS did not allocate any employer contributions to postemployment health care. For the fiscal years ended June 30, 2014, and 2013, 1 percent of covered payroll was allocated to postemployment health care. The County's contribution for health care for the years ended December 31, 2015, 2014, and 2013 were \$0, \$5,024, and \$5,864, respectively. The full amount has been contributed for all three years.

Note 17 - Compensated Absences

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 17 - Compensated Absences (continued)

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

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

Note 18 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2015, was as follows:

	Interest Rate	Restated Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
Governmental Activities						
General Obligation Bonds						
2002 Human Services Building Refunding	3.0-4.1%					
(Original Amount \$645,000)		\$50,000	\$0	\$50,000	\$0	\$0
Bond Premium		288	0	288	0	0
2007 Wood County District Public Library Refunding	4.0-5.5					
(Original Amount \$3,635,000)		3,245,000	0	185,000	3,060,000	195,000
Bond Premium		236,456	0	18,307	218,149	0
2014 Job and Family Services Addition	1.0-4.0					
(Original Amount \$2,000,000)		2,000,000	0	55,000	1,945,000	55,000
Bond Premium		64,426	0	2,594	61,832	0
Total General Obligation Bonds		5,596,170	0	311,189	5,284,981	250,000
Special Assessment Bonds with Governmental Commitment						
1995 Sanitary Sewer 238 Ayers Road	6.99					
(Original Amount \$38,000)		2,000	0	2,000	0	0

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Restated Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
<u>Governmental Activities</u> (continued)						
Other Long-Term Obligations						
Net Pension Liability						
Ohio Public Employees Retirement System		\$31,853,461	\$736,087	\$0	\$32,589,548	\$0
State Teachers Retirement System		1,370,323	88,754	0	1,459,077	0
Total Net Pension Liability		33,223,784	824,841	0	34,048,625	0
Compensated Absences Payable		4,514,803	257,702	214,853	4,557,652	2,154,662
2012 OPWC Loans Payable		259,823	0	32,478	227,345	32,478
Claims Payable		2,575,963	16,080,260	16,064,817	2,591,406	1,618,636
Total Other Long-Term Obligations		40,574,373	17,162,803	16,312,148	41,425,028	3,805,776
Total Governmental Activities		\$46,172,543	\$17,162,803	\$16,625,337	\$46,710,009	\$4,055,776
		Restated Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
<u>Business-Type Activities</u>						
General Obligation Bonds						
Nursing Home Construction	2.0-4.0%	\$0	\$980,000	\$0	\$980,000	\$35,000
Other Long-Term Obligations						
Net Pension Liability						
Ohio Public Employees Retirement System		3,539,273	81,789	0	3,621,062	0
Compensated Absences Payable		282,374	13,163	38,264	257,273	150,852
Capital Leases Payable		1,365,667	408,320	276,576	1,497,411	254,747
Closure/Postclosure Costs Payable		7,230,582	0	380,442	6,850,140	0
Total Other Long-Term Obligations		12,417,896	503,272	695,282	12,225,886	405,599
Total Business-Type Activities		\$12,417,896	\$1,483,272	\$695,282	\$13,205,886	\$440,599

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - Long-Term Obligations (continued)

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

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

In 2014, the County issued bonds for the Wood County Job and Family Services addition. The bonds were issued for a twenty-five year period, with final maturity in 2039. The bonds will be retired through the Bond Retirement debt service fund. At December 31, 2015, all of the proceeds had been spent.

In 2015, the County issued bonds for nursing home renovations. The bonds were issued for a twenty year period, with final maturity in 2035. The bonds will be retired through the Nursing Home enterprise fund. At December 31, 2015, \$736,853 of the proceeds had not yet been spent.

Special Assessment Bonds

Special assessment bonds are paid from the proceeds of the special assessments levied against those property owners who primarily benefited from the project. In the event that property owners fail to make their special assessment payments, the County is responsible for providing the resources to meet annual principal and interest payments. Special assessment debt is supported by the full faith and credit of Wood County. The special assessment bonds were fully retired in 2015.

Net Pension Liability

The County pays obligations related to employee compensation from the fund benefitting from their service. For additional information related to the net pension liability, see Note 15 to the basic financial statements.

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

Claims Payable

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - Long-Term Obligations (continued)

Capital Leases Payable

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

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2015, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Annual Long-Term Debt Obligation Summary

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

Year	Governmental Activities			Business-Type Activities	
	General Obligation Bonds		OPWC Loans	General Obligation Bonds	
	Principal	Interest	Principal	Principal	Interest
2016	\$250,000	\$228,488	\$32,478	\$35,000	\$34,600
2017	260,000	219,862	32,478	35,000	33,900
2018	265,000	210,963	32,478	40,000	33,200
2019	280,000	198,787	32,478	40,000	32,400
2020	290,000	185,788	32,478	40,000	31,600
2021-2025	1,685,000	692,612	64,955	210,000	141,000
2026-2030	1,050,000	277,088	0	260,000	95,800
2031-2035	475,000	139,762	0	320,000	39,400
2036-2039	450,000	41,687	0	0	0
	<u>\$5,005,000</u>	<u>\$2,195,037</u>	<u>\$227,345</u>	<u>\$980,000</u>	<u>\$441,900</u>

The County's legal debt margin was \$69,315,678 at December 31, 2015.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 18 - Long-Term Obligations (continued)

Industrial Revenue Bonds

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

	Date of Issue	Amount of Issue	Amount Outstanding at 12/31/15
Phoenix Technologies	2/5/15	\$8,000,000	\$8,000,000
Piping Industry Training Center	7/1/09	2,900,000	1,993,750
Phoenix Technologies	3/1/09	2,800,000	114,521
Edge Seal Technologies, Inc.	4/27/06	2,800,000	140,000
Reclamation Technologies, Inc.	6/15/06	3,253,000	1,473,000
Kellermeyer Partnership Project	12/31/05	1,650,000	1,010,000
Kellermeyer Partnership Project	12/31/05	2,850,000	1,735,000
TWT Warehousing	9/15/04	2,250,000	705,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	1,950,000
NW Ohio Carpenter's Joint Apprentice and Training Trust	3/1/02	3,765,000	2,210,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	1,320,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
C M C Group, Inc.	7/1/01	2,600,000	235,000
Hammil Manufacturing Co.	6/1/01	750,000	245,000
Hammil Manufacturing Co.	5/1/00	2,000,000	680,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	2,000,000
Williams Industrial Service, Inc.	7/1/99	1,000,000	190,000
Precision Aggregate	11/1/96	2,500,000	200,000
		<u>\$52,203,000</u>	<u>\$29,501,271</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 19 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Principal payments in 2015 was \$276,576 for the enterprise funds.

	Business-Type Activities
Machinery and Equipment	\$2,629,091
Less Accumulated Depreciation	(1,634,281)
Carrying Value, December 31, 2015	\$994,810

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, 2015.

Year	Business-Type Activities	
	Principal	Interest
2016	\$254,747	\$40,620
2017	247,861	32,101
2018	237,501	25,244
2019	361,189	17,328
2020	311,389	7,798
2021-2022	84,724	1,867
Total	\$1,497,411	\$124,958

Note 20 - Closure and Postclosure Costs

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

The \$6,850,140 reported as the landfill closure and postclosure liability at December 31, 2015, represents the cumulative amount reported to date based on the use of 83 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,417,370 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2015. The County expects to close the landfill in 2023. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 21 - Interfund Transfers

During 2015, the following transfers were made:

		Transfers Out				
		General	Job and Family Services	Developmental Disabilities	Other Governmental	Total
Transfers In	Governmental Activities					
	General	\$0	\$121,840	\$0	\$73,403	\$195,243
	Other Governmental	392,403	0	500,000	43,516	935,919
	Total Governmental Activities	392,403	121,840	500,000	116,919	1,131,162
	Business-Type Activity					
	Landfill	357	0	0	100,000	100,357
	Internal Service	0	0	6,000,000	0	6,000,000
Total	<u>\$392,760</u>	<u>\$121,840</u>	<u>\$6,500,000</u>	<u>\$216,919</u>	<u>\$7,231,519</u>	

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

Note 22 - Fund Balance

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 22 - Fund Balance (continued)

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Nonspendable for:				
Prepaid Items	\$447,411	\$0	\$4,623	\$10,458
Materials and Supplies				
Inventory	132,002	371,570	0	26,399
Interfund Loans	1,188,717	0	0	0
Unclaimed Monies/Estates	247,916	0	0	0
Total Nonspendable	2,016,046	371,570	4,623	36,857
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services Operations				
	0	0	4,780,679	0
Job and Family Services Operations				
	0	0	0	5,098,179
Road and Bridge Repair/Improvement				
	0	7,116,519	0	0
Total Restricted	0	7,116,519	4,780,679	5,098,179
Assigned for:				
Court Operations	1,973,163	0	0	0
Document Recording	402,215	0	0	0
Economic Development	1,265,492	0	0	0
Projected Budget Shortage	3,885,729	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	962,704	0	0	0
Total Assigned	8,500,443	0	0	0
Unassigned	18,739,733	0	0	0
Total Fund Balance	\$29,256,222	\$7,488,089	\$4,785,302	\$5,135,036

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	Other Governmental
Nonspendable for:		
Prepaid Items	\$80,377	\$0
Materials and Supplies Inventory	20,831	8,300
Total Nonspendable	101,208	8,300
Restricted for:		
Child Support Enforcement	0	154,238
Court Operations	0	1,966,495
Cycle Program	0	66
Debt Retirement	0	430,574
Delinquent Tax Collections	0	1,010,944
Developmental Disabilities Operations	22,985,204	0
Ditch Maintenance	0	229,321
Dog and Kennel Operations	0	256,276
Economic Development	0	846,200
Emergency Management Agency	0	176,261
Historical Center	0	3,407
Landfill	0	738,860
Law Library Operations	0	315,988
Permanent Improvements	0	4,665
Real Estate Assessments	0	1,629,337
Road and Bridge Repair/Improvement	0	12,750
Senior Citizens	0	44,787
Sheriff Operations	0	853,059
Youth Olympics	0	2,423
Total Restricted	22,985,204	8,675,651

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	Other Governmental
Assigned for:		
Debt Retirement	\$0	\$53,258
Permanent Improvements	0	8,083,695
Total Assigned	0	8,136,953
Unassigned (Deficit)	0	(446,563)
Total Fund Balance	\$23,086,412	\$16,374,341

Note 23 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 24 - Related Organizations

A. Wood County District Public Library

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

B. Wood County Park District

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

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 2015, this allocation was \$26,345.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 25 - Wood Lane Industries

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Materials and Supplies Inventory

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

B. Deposits and Investments

At fiscal year end, the carrying amount of the Industries’ deposits was \$312,195 and the bank balance was \$313,956. The entire bank balance was covered by federal depository insurance. The Industries had no investments at fiscal year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

The Industries had capital assets of machinery and equipment, in the amount of \$225,377, as of June 30, 2015. Accumulated depreciation was \$204,708, with a net capital asset amount of \$20,669. Depreciation is computed using the straight-line method over a ten year useful life.

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

A. Summary of Significant Accounting Policies

Reporting Entity

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

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

Basis of Presentation

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

Capital Assets

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

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

B. Deposits and Investments

At year end, the carrying amount of the Residential Services/Properties deposits was \$3,962,463 and the bank balance was \$4,051,429; \$2,365,363 of the bank balance was exposed to custodial credit risk because it was uninsured and uncollateralized. The Residential Services/Properties had no investments at year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

C. Capital Assets

A summary of the Residential Services/Properties capital assets as of December 31, 2015, follows:

Land	\$450,214
Buildings	3,797,101
Furniture and Equipment	318,302
Vehicles	115,540
	<hr/>
	4,681,157
Less Accumulated Depreciation	(1,918,809)
Net Capital Assets	<hr/> <hr/>
	\$2,762,348

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

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

D. Long-Term Obligations

	Interest Rate	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
Mortgage Loans Payable	3.75-4.79%	\$336,270	\$55,277	\$59,143	\$332,404	\$46,272

Note 27 - Wood County Port Authority

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

B. Deposits and Investments

At year end, the carrying amount of the Port Authorities’ deposits was \$189,770 and the bank balance was \$203,255. The entire bank balance was covered by federal depository insurance. The Port Authority had no investments at year end.

C. Capital Assets

The Port Authorities’ capital assets as of December 31, 2015, consisted of construction in progress of \$7,320,975.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(continued)

Note 28 - Contingent Liabilities

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

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

Note 29 - Subsequent Event

On March 22, 2016, the County issued general obligation bonds, in the amount of \$225,000, for equipment. The bonds have an interest rate of 3 percent and mature in 2026.

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

	2014	2013
County's Proportion of the Net Pension Liability	0.30022600%	0.30022600%
County's Proportionate Share of the Net Pension Liability	\$36,210,610	\$35,392,734
County's Covered Employee Payroll	\$35,753,856	\$39,156,829
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Employee Payroll	101.28%	90.39%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

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

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

	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00527942%	0.00563375%	0.00563375%
County's Proportionate Share of the Net Pension Liability	\$1,459,077	\$1,370,323	\$1,632,320
County's Covered-Employee Payroll	\$550,821	\$619,892	\$560,615
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	264.89%	221.06%	291.17%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available.

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

Wood County, Ohio
 Required Supplementary Information
 Schedule of the County's Contributions
 Ohio Public Employees Retirement System - Traditional Plan
 Last Three Years (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$4,529,788	\$4,436,685	\$5,244,796
Contributions in Relation to the Contractually Required Contribution	<u>(4,529,788)</u>	<u>(4,436,685)</u>	<u>(5,244,796)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Employee Payroll	\$36,553,751	\$35,753,856	\$39,156,829
Contributions as a Percentage of Covered Employee Payroll	12.39%	12.41%	13.39%

(1) Information prior to 2013 is not available.

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

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually Required Contribution	\$70,834	\$65,314	\$76,229	\$83,285
Contributions in Relation to the Contractually Required Contribution	<u>(70,834)</u>	<u>(65,314)</u>	<u>(76,229)</u>	<u>(83,285)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$505,957	\$478,488	\$586,377	\$640,654
Contributions as a Percentage of Covered-Employee Payroll	14.00%	13.65%	13.00%	13.00%

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$83,062	\$84,124	\$81,051	\$81,985	\$79,814	\$79,039
<u>(83,062)</u>	<u>(84,124)</u>	<u>(81,051)</u>	<u>(81,985)</u>	<u>(79,814)</u>	<u>(79,039)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$638,938	\$647,108	\$623,469	\$630,654	\$613,954	\$607,992
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Nonmajor Special Revenue Funds

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

Dog and Kennel

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

Law Library

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

Court Mediation

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

Child Support Enforcement Agency (CSEA)

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

Indigent Drivers

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

Real Estate Assessment

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

Delinquent Tax and Assessments - Prosecutor

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

Delinquent Tax and Assessments - Treasurer

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

Youth Olympics

To account for donations restricted for the youth olympics.

Railroad Crossing Improvement

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

Juvenile Court

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Cycle Program

To account for donations restricted for youth programs administered by the Prosecuting Attorney.

Victims of Crime Assistance (VOCA) - Prosecutor

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

Historical Center

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

Senior Citizens

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

Solid Waste Management District

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

Probation Services

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

Community Development Block Grant (CDBG)

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

Sheriff

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

Electronic Monitoring

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

Electric Monitoring Offenders

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

Smart Ohio

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Adult Probation

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

Emergency Management Agency (EMA)

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

Moving Ohio Forward

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

Brownfields Grant

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

Indigent Guardianship

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

Computer Legal Research

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

Clerk of Courts Computerization

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

Probate Court Computerization

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

Ditch Maintenance

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

Probate Conduct of Business

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

Law Enforcement - Prosecutor

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Legal Research

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

Drug Enforcement

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

Commissary

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

Nonmajor Debt Service Funds

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

Bond Retirement

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

Special Assessment

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

Special Assessment Bond

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

Nonmajor Capital Projects Funds

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

Issue I

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

(continued)

**Nonmajor Capital Projects Funds
(continued)**

Permanent Improvement

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

Wood Lane Building Construction

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

Justice Center

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

Museum Elevator

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

Job and Family Services Addition

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

Construction - Ditches

To account for special assessments restricted for the construction of ditches.

Parks and Open Spaces

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

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,261,166	\$522,227	\$8,648,300	\$17,431,693
Cash and Cash Equivalents in Segregated Accounts	57,886	0	0	57,886
Accounts Receivable	124,338	0	0	124,338
Due from Other Governments	832,876	0	0	832,876
Materials and Supplies Inventory	8,300	0	0	8,300
Interfund Receivable	13,892	0	600,000	613,892
Property Taxes Receivable	1,998,159	0	0	1,998,159
Notes Receivable	507,131	0	0	507,131
Special Assessments Receivable	588,067	2,945	11,668	602,680
Total Assets	<u>\$12,391,815</u>	<u>\$525,172</u>	<u>\$9,259,968</u>	<u>\$22,176,955</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$172,243	\$0	\$0	\$172,243
Accounts Payable	43,530	0	0	43,530
Contracts Payable	65,135	0	175,410	240,545
Due to Other Governments	128,203	0	66	128,269
Due to External Parties	4,591	0	0	4,591
Interfund Payable	705,010	437,216	857,318	1,999,544
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Retainage Payable	32,403	0	54,763	87,166
Total Liabilities	<u>1,151,115</u>	<u>484,958</u>	<u>1,087,557</u>	<u>2,723,630</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	1,930,368	0	0	1,930,368
Unavailable Revenue	1,134,003	2,945	11,668	1,148,616
Total Deferred Inflows of Resources	<u>3,064,371</u>	<u>2,945</u>	<u>11,668</u>	<u>3,078,984</u>
<u>Fund Balance</u>				
Nonspendable	8,300	0	0	8,300
Restricted	8,168,029	430,574	77,048	8,675,651
Assigned	0	53,258	8,083,695	8,136,953
Unassigned (Deficit)	0	(446,563)	0	(446,563)
Total Fund Balance	<u>8,176,329</u>	<u>37,269</u>	<u>8,160,743</u>	<u>16,374,341</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$12,391,815</u>	<u>\$525,172</u>	<u>\$9,259,968</u>	<u>\$22,176,955</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$278,916	\$265,317	\$3,050	\$222,088
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	134	55,729	0	115,162
Materials and Supplies Inventory	1,601	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$280,651</u>	<u>\$321,046</u>	<u>\$3,050</u>	<u>\$337,250</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$14,159	\$2,555	\$0	\$68,161
Accounts Payable	690	1,286	0	1,832
Contracts Payable	0	0	0	0
Due to Other Governments	5,562	635	0	15,088
Due to External Parties	0	0	0	4,591
Interfund Payable	2,363	582	0	93,340
Retainage Payable	0	0	0	0
Total Liabilities	<u>22,774</u>	<u>5,058</u>	<u>0</u>	<u>183,012</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	1,601	0	0	0
Restricted	256,276	315,988	3,050	154,238
Total Fund Balance	<u>257,877</u>	<u>315,988</u>	<u>3,050</u>	<u>154,238</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$280,651</u>	<u>\$321,046</u>	<u>\$3,050</u>	<u>\$337,250</u>

Indigent Drivers	Real Estate Assessment	Delinquent Tax and Assessments- Prosecutor	Delinquent Tax and Assessments- Treasurer	Youth Olympics	Railroad Crossing Improvement
\$200	\$1,725,648	\$673,662	\$354,971	\$2,423	\$12,750
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,657	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>\$200</u>	<u>\$1,728,305</u>	<u>\$673,662</u>	<u>\$354,971</u>	<u>\$2,423</u>	<u>\$12,750</u>
\$0	\$16,213	\$7,080	\$3,046	\$0	\$0
0	0	0	1,225	0	0
0	39,793	0	0	0	0
0	3,884	1,579	1,612	0	0
0	0	0	0	0	0
0	4,018	1,460	1,687	0	0
0	32,403	0	0	0	0
<u>0</u>	<u>96,311</u>	<u>10,119</u>	<u>7,570</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	2,657	0	0	0	0
200	1,629,337	663,543	347,401	2,423	12,750
<u>200</u>	<u>1,631,994</u>	<u>663,543</u>	<u>347,401</u>	<u>2,423</u>	<u>12,750</u>
<u>\$200</u>	<u>\$1,728,305</u>	<u>\$673,662</u>	<u>\$354,971</u>	<u>\$2,423</u>	<u>\$12,750</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015
(continued)

	Juvenile Court	Cycle Program	VOCA- Prosecutor	Historical Center
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$843,339	\$66	\$99,395	\$3,407
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	92,900	0	85,364	8,085
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	141,378
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$936,239</u>	<u>\$66</u>	<u>\$184,759</u>	<u>\$152,870</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$20,225	\$0	\$3,156	\$0
Accounts Payable	17,354	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	82,343	0	117	0
Due to External Parties	0	0	0	0
Interfund Payable	6,859	0	770	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>126,781</u>	<u>0</u>	<u>4,043</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	136,585
Unavailable Revenue	60,719	0	82,166	12,878
Total Deferred Inflows of Resources	<u>60,719</u>	<u>0</u>	<u>82,166</u>	<u>149,463</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	748,739	66	98,550	3,407
Total Fund Balance	<u>748,739</u>	<u>66</u>	<u>98,550</u>	<u>3,407</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$936,239</u>	<u>\$66</u>	<u>\$184,759</u>	<u>\$152,870</u>

Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff	Electronic Monitoring
\$44,787	\$690,550	\$55,680	\$794,724	\$827,028	\$17,697
0	0	0	0	615	0
0	46,633	0	0	0	0
118,001	0	0	106,627	21,001	48,016
0	0	0	0	0	0
0	13,892	0	0	0	0
1,856,781	0	0	0	0	0
0	0	0	507,131	0	0
0	0	0	0	0	0
<u>\$2,019,569</u>	<u>\$751,075</u>	<u>\$55,680</u>	<u>\$1,408,482</u>	<u>\$848,644</u>	<u>\$65,713</u>
\$0	\$7,002	\$0	\$785	\$10,477	\$3,055
0	2,377	0	0	1,596	0
0	0	0	25,342	0	0
0	1,291	0	1,338	10,430	724
0	0	0	0	0	0
0	1,545	4,696	580,607	2,629	784
0	0	0	0	0	0
<u>0</u>	<u>12,215</u>	<u>4,696</u>	<u>608,072</u>	<u>25,132</u>	<u>4,563</u>
1,793,783	0	0	0	0	0
180,999	0	0	0	17,937	24,008
<u>1,974,782</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,937</u>	<u>24,008</u>
0	0	0	0	0	0
44,787	738,860	50,984	800,410	805,575	37,142
<u>44,787</u>	<u>738,860</u>	<u>50,984</u>	<u>800,410</u>	<u>805,575</u>	<u>37,142</u>
<u>\$2,019,569</u>	<u>\$751,075</u>	<u>\$55,680</u>	<u>\$1,408,482</u>	<u>\$848,644</u>	<u>\$65,713</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015
(continued)

	Electronic Monitoring Offenders	Smart Ohio	Adult Probation	EMA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$164,953	\$0	\$25,372	\$187,723
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	77,705	0	0	0
Due from Other Governments	0	76,562	105,295	0
Materials and Supplies Inventory	0	0	4,042	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$242,658</u>	<u>\$76,562</u>	<u>\$134,709</u>	<u>\$187,723</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$7,217	\$8,370
Accounts Payable	6,864	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	1,711	1,705
Due to External Parties	0	0	0	0
Interfund Payable	0	0	1,805	1,387
Retainage Payable	0	0	0	0
Total Liabilities	<u>6,864</u>	<u>0</u>	<u>10,733</u>	<u>11,462</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	76,301	38,281	52,647	0
Total Deferred Inflows of Resources	<u>76,301</u>	<u>38,281</u>	<u>52,647</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	4,042	0
Restricted	159,493	38,281	67,287	176,261
Total Fund Balance	<u>159,493</u>	<u>38,281</u>	<u>71,329</u>	<u>176,261</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$242,658</u>	<u>\$76,562</u>	<u>\$134,709</u>	<u>\$187,723</u>

Indigent Guardianship	Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Ditch Maintenance	Probate Conduct of Business
\$16,896	\$29,372	\$465,500	\$130,995	\$213,873	\$4,373
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	588,067	0
<u>\$16,896</u>	<u>\$29,372</u>	<u>\$465,500</u>	<u>\$130,995</u>	<u>\$801,940</u>	<u>\$4,373</u>
\$0	\$0	\$0	\$0	\$742	\$0
565	0	0	0	9,741	0
0	0	0	0	0	0
0	0	0	0	184	0
0	0	0	0	0	0
0	0	0	0	478	0
0	0	0	0	0	0
<u>565</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,145</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	588,067	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>588,067</u>	<u>0</u>
0	0	0	0	0	0
<u>16,331</u>	<u>29,372</u>	<u>465,500</u>	<u>130,995</u>	<u>202,728</u>	<u>4,373</u>
<u>16,331</u>	<u>29,372</u>	<u>465,500</u>	<u>130,995</u>	<u>202,728</u>	<u>4,373</u>
<u>\$16,896</u>	<u>\$29,372</u>	<u>\$465,500</u>	<u>\$130,995</u>	<u>\$801,940</u>	<u>\$4,373</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015
(continued)

	Law Enforcement- Prosecutor	Legal Research	Drug Enforcement	Commissary
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$106,411	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	9,787	0	3,341	44,143
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$9,787</u>	<u>\$106,411</u>	<u>\$3,341</u>	<u>\$44,143</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Due to External Parties	0	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	9,787	106,411	3,341	44,143
Total Fund Balance	<u>9,787</u>	<u>106,411</u>	<u>3,341</u>	<u>44,143</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$9,787</u>	<u>\$106,411</u>	<u>\$3,341</u>	<u>\$44,143</u>

Total

\$8,261,166
57,886
124,338
832,876
8,300
13,892
1,998,159
507,131
588,067

\$12,391,815

\$172,243
43,530
65,135
128,203
4,591
705,010
32,403

1,151,115

1,930,368
1,134,003

3,064,371

8,300
8,168,029

8,176,329

\$12,391,815

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2015

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$84,229	\$6,641	\$431,357	\$522,227
Special Assessments Receivable	0	0	2,945	2,945
Total Assets	<u>\$84,229</u>	<u>\$6,641</u>	<u>\$434,302</u>	<u>\$525,172</u>
<u>Liabilities</u>				
Interfund Payable	\$430,000	\$7,216	\$0	\$437,216
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Total Liabilities	<u>445,988</u>	<u>7,216</u>	<u>31,754</u>	<u>484,958</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	0	2,945	2,945
<u>Fund Balance</u>				
Restricted	30,971	0	399,603	430,574
Assigned	53,258	0	0	53,258
Unassigned (Deficit)	(445,988)	(575)	0	(446,563)
Total Fund Balance (Deficit)	<u>(361,759)</u>	<u>(575)</u>	<u>399,603</u>	<u>37,269</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$84,229</u>	<u>\$6,641</u>	<u>\$434,302</u>	<u>\$525,172</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	Permanent Improvement	Wood Lane Building Construction	Justice Center	Museum Elevator
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,143,651	\$2,071,581	\$56,467	\$1,042,169
Interfund Receivable	600,000	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$5,743,651</u>	<u>\$2,071,581</u>	<u>\$56,467</u>	<u>\$1,042,169</u>
<u>Liabilities</u>				
Contracts Payable	\$34,436	\$2,850	\$0	\$138,124
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	600,000
Retainage Payable	0	0	42,752	12,011
Total Liabilities	<u>34,436</u>	<u>2,850</u>	<u>42,752</u>	<u>750,135</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	0	0	0
<u>Fund Balance</u>				
Restricted	0	0	0	0
Assigned	5,709,215	2,068,731	13,715	292,034
Total Fund Balance	<u>5,709,215</u>	<u>2,068,731</u>	<u>13,715</u>	<u>292,034</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$5,743,651</u>	<u>\$2,071,581</u>	<u>\$56,467</u>	<u>\$1,042,169</u>

Job and Family Services Addition	Construction- Ditches	Parks and Open Spaces	Total
\$4,665	\$283,977	\$45,790	\$8,648,300
0	0	0	600,000
0	11,668	0	11,668
<u>\$4,665</u>	<u>\$295,645</u>	<u>\$45,790</u>	<u>\$9,259,968</u>
\$0	\$0	\$0	\$175,410
0	66	0	66
0	257,318	0	857,318
0	0	0	54,763
0	257,384	0	1,087,557
0	11,668	0	11,668
4,665	26,593	45,790	77,048
0	0	0	8,083,695
4,665	26,593	45,790	8,160,743
<u>\$4,665</u>	<u>\$295,645</u>	<u>\$45,790</u>	<u>\$9,259,968</u>

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Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,908,008	\$0	\$0	\$1,908,008
Other Taxes	6,848	0	0	6,848
Charges for Services	2,675,389	0	0	2,675,389
Licenses and Permits	464,219	0	0	464,219
Fines, Costs, and Forfeitures	409,167	0	0	409,167
Intergovernmental	4,310,657	0	674,283	4,984,940
Special Assessments	555,086	0	16,025	571,111
Interest	4,120	941	0	5,061
Other	208,081	634,476	76,741	919,298
Total Revenues	10,541,575	635,417	767,049	11,944,041
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,314,292	0	0	1,314,292
Judicial	1,477,778	0	0	1,477,778
Public Safety	1,299,978	0	0	1,299,978
Public Works	1,189,551	0	0	1,189,551
Health	349,059	0	0	349,059
Human Services	4,260,212	0	0	4,260,212
Conservation and Recreation	151,828	0	0	151,828
Economic Development	794,414	0	0	794,414
Capital Outlay	0	0	6,349,864	6,349,864
Debt Service:				
Principal Retirement	0	292,000	0	292,000
Interest and Fiscal Charges	0	264,850	2,528	267,378
Total Expenditures	10,837,112	556,850	6,352,392	17,746,354
Excess of Revenues Over (Under) Expenditures	(295,537)	78,567	(5,585,343)	(5,802,313)
<u>Other Financing Sources (Uses)</u>				
Transfers In	188,333	43,586	704,000	935,919
Transfers Out	(147,553)	0	(69,366)	(216,919)
Total Other Financing Sources (Uses)	40,780	43,586	634,634	719,000
Changes in Fund Balance	(254,757)	122,153	(4,950,709)	(5,083,313)
Fund Balance (Deficit) Beginning of Year	8,431,086	(84,884)	13,111,452	21,457,654
Fund Balance End of Year	\$8,176,329	\$37,269	\$8,160,743	\$16,374,341

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	21,063	0	47,007	428,953
Licenses and Permits	305,286	0	0	0
Fines, Costs, and Forfeitures	20,456	358,170	0	0
Intergovernmental	2,000	0	0	1,487,068
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	2,113	1,166	0	181,195
Total Revenues	<u>350,918</u>	<u>359,336</u>	<u>47,007</u>	<u>2,097,216</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	229,238	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	349,059	0	0	0
Human Services	0	0	0	2,236,636
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>349,059</u>	<u>229,238</u>	<u>0</u>	<u>2,236,636</u>
Excess of Revenues Over (Under) Expenditures	<u>1,859</u>	<u>130,098</u>	<u>47,007</u>	<u>(139,420)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	(47,553)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(47,553)</u>	<u>0</u>
Changes in Fund Balance	1,859	130,098	(546)	(139,420)
Fund Balance Beginning of Year	<u>256,018</u>	<u>185,890</u>	<u>3,596</u>	<u>293,658</u>
Fund Balance End of Year	<u><u>\$257,877</u></u>	<u><u>\$315,988</u></u>	<u><u>\$3,050</u></u>	<u><u>\$154,238</u></u>

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
200	897,561	111,979	121,023	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	369	1,024	1,024	5,765	0
200	897,930	113,003	122,047	5,765	0
0	837,803	151,528	246,432	6,948	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	837,803	151,528	246,432	6,948	0
200	60,127	(38,525)	(124,385)	(1,183)	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
200	60,127	(38,525)	(124,385)	(1,183)	0
0	1,571,867	702,068	471,786	3,606	12,750
\$200	\$1,631,994	\$663,543	\$347,401	\$2,423	\$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, 2015
(continued)

	Juvenile Court	Cycle Program	VOCA- Prosecutor	Historical Center
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$136,150
Other Taxes	0	0	0	496
Charges for Services	17,693	0	0	0
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	342,541	0	52,507	16,380
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	1,558	0	0	0
Total Revenues	<u>361,792</u>	<u>0</u>	<u>52,507</u>	<u>153,026</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	464	71,117	0
Judicial	638,822	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	151,828
Economic Development	0	0	0	0
Total Expenditures	<u>638,822</u>	<u>464</u>	<u>71,117</u>	<u>151,828</u>
Excess of Revenues Over (Under) Expenditures	<u>(277,030)</u>	<u>(464)</u>	<u>(18,610)</u>	<u>1,198</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	25,000	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>0</u>
Changes in Fund Balance	(277,030)	(464)	6,390	1,198
Fund Balance Beginning of Year	<u>1,025,769</u>	<u>530</u>	<u>92,160</u>	<u>2,209</u>
Fund Balance End of Year	<u><u>\$748,739</u></u>	<u><u>\$66</u></u>	<u><u>\$98,550</u></u>	<u><u>\$3,407</u></u>

Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff	Electronic Monitoring
\$1,771,858	\$0	\$0	\$0	\$0	\$0
6,352	0	0	0	0	0
0	747,858	11,459	0	0	0
0	0	0	0	158,933	0
0	0	0	0	0	0
259,220	125,000	0	859,228	408,457	96,032
0	0	0	0	0	0
0	0	0	296	0	0
0	2,722	0	7,686	1,387	0
<u>2,037,430</u>	<u>875,580</u>	<u>11,459</u>	<u>867,210</u>	<u>568,777</u>	<u>96,032</u>
0	0	0	0	0	0
0	0	18,244	0	0	94,793
0	0	0	0	688,860	0
0	745,716	0	0	0	0
0	0	0	0	0	0
2,023,576	0	0	0	0	0
0	0	0	0	0	0
0	0	0	780,575	0	0
<u>2,023,576</u>	<u>745,716</u>	<u>18,244</u>	<u>780,575</u>	<u>688,860</u>	<u>94,793</u>
<u>13,854</u>	<u>129,864</u>	<u>(6,785)</u>	<u>86,635</u>	<u>(120,083)</u>	<u>1,239</u>
0	0	0	0	69,099	0
0	(100,000)	0	0	0	0
0	(100,000)	0	0	69,099	0
13,854	29,864	(6,785)	86,635	(50,984)	1,239
30,933	708,996	57,769	713,775	856,559	35,903
<u>\$44,787</u>	<u>\$738,860</u>	<u>\$50,984</u>	<u>\$800,410</u>	<u>\$805,575</u>	<u>\$37,142</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, 2015
(continued)

	Electronic Monitoring Offenders	Smart Ohio	Adult Probation	EMA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	45,528	0	0	272
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	0	184,843	210,590	173,733
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	<u>45,528</u>	<u>184,843</u>	<u>210,590</u>	<u>174,005</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	81,214	161,562	211,188	0
Public Safety	0	0	0	275,814
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>81,214</u>	<u>161,562</u>	<u>211,188</u>	<u>275,814</u>
Excess of Revenues Over (Under) Expenditures	<u>(35,686)</u>	<u>23,281</u>	<u>(598)</u>	<u>(101,809)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	94,234
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>94,234</u>
Changes in Fund Balance	(35,686)	23,281	(598)	(7,575)
Fund Balance Beginning of Year	<u>195,179</u>	<u>15,000</u>	<u>71,927</u>	<u>183,836</u>
Fund Balance End of Year	<u>\$159,493</u>	<u>\$38,281</u>	<u>\$71,329</u>	<u>\$176,261</u>

Moving Ohio Forward	Brownfields Grant	Indigent Guardianship	Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	14,643	1,827	107,711	14,330
0	0	0	0	0	0
0	0	0	0	0	0
0	93,058	0	0	0	0
0	0	0	0	0	0
0	0	0	0	3,824	0
0	0	0	0	0	0
0	0	0	0	0	0
0	93,058	14,643	1,827	111,535	14,330
0	0	0	0	0	0
0	0	14,870	0	26,024	1,430
0	93,058	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
13,839	0	0	0	0	0
13,839	93,058	14,870	0	26,024	1,430
(13,839)	0	(227)	1,827	85,511	12,900
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(13,839)	0	(227)	1,827	85,511	12,900
13,839	0	16,558	27,545	379,989	118,095
\$0	\$0	\$16,331	\$29,372	\$465,500	\$130,995

(continued)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015
(continued)

	Ditch Maintenance	Probate Conduct of Business	Law Enforcement- Prosecutor	Legal Research
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	820	0	8,300
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	7,994	0
Intergovernmental	0	0	0	0
Special Assessments	555,086	0	0	0
Interest	0	0	0	0
Other	2,072	0	0	0
Total Revenues	<u>557,158</u>	<u>820</u>	<u>7,994</u>	<u>8,300</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	393	0	0
Public Safety	0	0	1,607	0
Public Works	443,835	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>443,835</u>	<u>393</u>	<u>1,607</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>113,323</u>	<u>427</u>	<u>6,387</u>	<u>8,300</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	113,323	427	6,387	8,300
Fund Balance Beginning of Year	<u>89,405</u>	<u>3,946</u>	<u>3,400</u>	<u>98,111</u>
Fund Balance End of Year	<u><u>\$202,728</u></u>	<u><u>\$4,373</u></u>	<u><u>\$9,787</u></u>	<u><u>\$106,411</u></u>

Drug Enforcement	Commissary	Total
\$0	\$0	\$1,908,008
0	0	6,848
0	77,162	2,675,389
0	0	464,219
22,547	0	409,167
0	0	4,310,657
0	0	555,086
0	0	4,120
0	0	208,081
<u>22,547</u>	<u>77,162</u>	<u>10,541,575</u>
0	0	1,314,292
0	0	1,477,778
37,037	203,602	1,299,978
0	0	1,189,551
0	0	349,059
0	0	4,260,212
0	0	151,828
0	0	794,414
<u>37,037</u>	<u>203,602</u>	<u>10,837,112</u>
<u>(14,490)</u>	<u>(126,440)</u>	<u>(295,537)</u>
0	0	188,333
0	0	(147,553)
<u>0</u>	<u>0</u>	<u>40,780</u>
<u>(14,490)</u>	<u>(126,440)</u>	<u>(254,757)</u>
<u>17,831</u>	<u>170,583</u>	<u>8,431,086</u>
<u>\$3,341</u>	<u>\$44,143</u>	<u>\$8,176,329</u>

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Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2015

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Interest	\$0	\$0	\$941	\$941
Other	634,476	0	0	634,476
Total Revenues	634,476	0	941	635,417
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	290,000	0	2,000	292,000
Interest and Fiscal Charges	263,034	1,437	379	264,850
Total Expenditures	553,034	1,437	2,379	556,850
Excess of Revenues Over (Under) Expenditures	81,442	(1,437)	(1,438)	78,567
<u>Other Financing Sources</u>				
Transfers In	37,537	5,979	70	43,586
Changes in Fund Balance	118,979	4,542	(1,368)	122,153
Fund Balance (Deficit) Beginning of Year	(480,738)	(5,117)	400,971	(84,884)
Fund Balance (Deficit) End of Year	(\$361,759)	(\$575)	\$399,603	\$37,269

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

	Issue I	Permanent Improvement	Wood Lane Building Construction	Justice Center
<u>Revenues</u>				
Intergovernmental	\$674,283	\$0	\$0	\$0
Special Assessments	0	0	0	0
Other	0	76,741	0	0
Total Revenues	<u>674,283</u>	<u>76,741</u>	<u>0</u>	<u>0</u>
<u>Expenditures</u>				
Capital Outlay	674,283	912,572	349,047	3,088,411
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>674,283</u>	<u>912,572</u>	<u>349,047</u>	<u>3,088,411</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(835,831)</u>	<u>(349,047)</u>	<u>(3,088,411)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	500,000	104,000
Transfers Out	0	0	0	0
Total Other Financings Sources (Uses)	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>104,000</u>
Changes in Fund Balance	0	(835,831)	150,953	(2,984,411)
Fund Balance Beginning of Year	<u>0</u>	<u>6,545,046</u>	<u>1,917,778</u>	<u>2,998,126</u>
Fund Balance End of the Year	<u>\$0</u>	<u>\$5,709,215</u>	<u>\$2,068,731</u>	<u>\$13,715</u>

Museum Elevator	Job and Family Services Addition	Construction-Ditches	Parks and Open Spaces	Total
\$0	\$0	\$0	\$0	\$674,283
0	0	16,025	0	16,025
0	0	0	0	76,741
0	0	16,025	0	767,049
207,966	1,065,733	51,852	0	6,349,864
0	0	2,528	0	2,528
207,966	1,065,733	54,380	0	6,352,392
(207,966)	(1,065,733)	(38,355)	0	(5,585,343)
100,000	0	0	0	704,000
0	(37,537)	(31,829)	0	(69,366)
100,000	(37,537)	(31,829)	0	634,634
(107,966)	(1,103,270)	(70,184)	0	(4,950,709)
400,000	1,107,935	96,777	45,790	13,111,452
\$292,034	\$4,665	\$26,593	\$45,790	\$8,160,743

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Internal Service Funds

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

Workers' Compensation Retro Reserve

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

Developmental Disabilities Health

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

Health

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

Wood County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2015

	Workers' Compensation Retro Reserve	Developmental Disabilities Health	Health	Total
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,201,910	\$4,611,913	\$0	\$5,813,823
Cash and Cash Equivalents with Fiscal Agent	0	206,041	2,084,469	2,290,510
Investments with Fiscal Agent	0	1,497,871	5,641,306	7,139,177
Due from External Parties	85,799	0	0	85,799
Prepaid Items	2,356	0	0	2,356
Interfund Receivable	534,117	0	0	534,117
Total Assets	1,824,182	6,315,825	7,725,775	15,865,782
<u>Current Liabilities</u>				
Due to Other Governments	294,474	0	0	294,474
Claims Payable	0	298,511	1,320,125	1,618,636
Total Current Liabilities	294,474	298,511	1,320,125	1,913,110
<u>Non-Current Liabilities</u>				
Claims Payable	0	60,911	911,859	972,770
Total Liabilities	294,474	359,422	2,231,984	2,885,880
Total Net Position Unrestricted	\$1,529,708	\$5,956,403	\$5,493,791	\$12,979,902

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2015

	Workers' Compensation Retro Reserve	Developmental Disabilities Health	Health	Total
<u>Operating Revenues</u>				
Charges for Services	\$620,345	\$3,221,619	\$11,360,064	\$15,202,028
<u>Operating Expenses</u>				
Personal Services	125	0	0	125
Materials and Supplies	223	0	0	223
Contractual Services	148,488	473,214	950,312	1,572,014
Claims	0	6,754,338	9,325,922	16,080,260
Other	73,450	598	3,249	77,297
Total Operating Expenses	222,286	7,228,150	10,279,483	17,729,919
Operating Income (Loss)	398,059	(4,006,531)	1,080,581	(2,527,891)
<u>Non-Operating Revenues</u>				
Interest Revenue	0	115	52,104	52,219
Income (Loss) Before Transfers	398,059	(4,006,416)	1,132,685	(2,475,672)
Transfers In	0	6,000,000	0	6,000,000
Changes in Net Position	398,059	1,993,584	1,132,685	3,524,328
Net Position Beginning of Year	1,131,649	3,962,819	4,361,106	9,455,574
Net Position End of Year	\$1,529,708	\$5,956,403	\$5,493,791	\$12,979,902

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2015

	Workers' Compensation Retro Reserve	Developmental Disabilities Health	Health	Total
Increase in Cash and Cash Equivalents				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Transactions with Other Funds	\$495,052	\$3,221,619	\$11,360,064	\$15,076,735
Cash Payments for Personal Services	(125)	0	0	(125)
Cash Payments to Suppliers	(223)	0	0	(223)
Cash Payments for Contractual Services	(216,621)	(473,214)	(950,312)	(1,640,147)
Cash Payments for Claims	(67,317)	(6,915,777)	(8,996,473)	(15,979,567)
Cash Payments for Other Expenses	(73,650)	(598)	(3,249)	(77,497)
Net Cash Provided by (Used for) Operating Activities	137,116	(4,167,970)	1,410,030	(2,620,824)
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Transfers In	0	6,000,000	0	6,000,000
<u>Cash Flows from Investing Activities</u>				
Purchase of Investments	0	0	1,652,905	1,652,905
Sale of Investments	0	(1,497,871)	(2,946,497)	(4,444,368)
Interest on Investments	0	115	52,104	52,219
Net Cash Used for Investing Activities	0	(1,497,756)	(1,241,488)	(2,739,244)
Net Increase in Cash and Cash Equivalents	137,116	334,274	168,542	639,932
Cash and Cash Equivalents Beginning of Year	1,064,794	4,483,680	1,915,927	7,464,401
Cash and Cash Equivalents End of Year	\$1,201,910	\$4,817,954	\$2,084,469	\$8,104,333
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$398,059	(\$4,006,531)	\$1,080,581	(\$2,527,891)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Increase in Due from External Parties	(20,625)	0	0	(20,625)
Increase in Prepaid Items	(13)	0	0	(13)
Increase in Interfund Receivable	(104,668)	0	0	(104,668)
Increase in Due to Other Governments	16,930	0	0	16,930
Increase (Decrease) in Claims Payable	(152,567)	(161,439)	329,449	15,443
Total Adjustments	(260,943)	(161,439)	329,449	(92,933)
Net Cash Provided by (Used for) Operating Activities	\$137,116	(\$4,167,970)	\$1,410,030	(\$2,620,824)

Wood County, Ohio
Combining Statements - Fiduciary Funds

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

Investment Trust Fund

Park and Recreation

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

Agency Funds

Health

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

Family and Children First

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

Soil and Water Conservation

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

Northwest Community Correctional Center

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

Juvenile Residential Center

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

Emergency Planning Commission

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

Housing Trust

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

Auditor

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

(continued)

**Agency Funds
(continued)**

Nursing Home Residents

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

Domestic Violence Shelter

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

Arson Registry

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

Payroll

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

Undivided Tax

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

Alimony and Child Support

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

County Court

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

Sheriff

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

Inmate

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

Special Depository

To account for fees collected by the Board of Elections for election recounts.

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,206,755	\$0	\$296,708	\$910,047
Due from External Parties	22,092	40,994	22,092	40,994
Total Assets	<u>\$1,228,847</u>	<u>\$40,994</u>	<u>\$318,800</u>	<u>\$951,041</u>
<u>Liabilities</u>				
Due to External Parties	\$33,215	\$40,685	\$33,215	\$40,685
Undistributed Assets	1,195,632	74,209	359,485	910,356
Total Liabilities	<u>\$1,228,847</u>	<u>\$114,894</u>	<u>\$392,700</u>	<u>\$951,041</u>
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$115,775	\$0	\$30,766	\$85,009
<u>Liabilities</u>				
Undistributed Assets	\$115,775	\$0	\$30,766	\$85,009
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$212,171	\$0	\$9,692	\$202,479
<u>Liabilities</u>				
Due to External Parties	\$2,722	\$3,453	\$2,722	\$3,453
Undistributed Assets	209,449	2,722	13,145	199,026
Total Liabilities	<u>\$212,171</u>	<u>\$6,175</u>	<u>\$15,867</u>	<u>\$202,479</u>
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$238,083	\$0	\$6,291	\$231,792
<u>Liabilities</u>				
Due to External Parties	\$11,484	\$18,104	\$11,484	\$18,104
Undistributed Assets	226,599	11,484	24,395	213,688
Total Liabilities	<u>\$238,083</u>	<u>\$29,588</u>	<u>\$35,879</u>	<u>\$231,792</u>
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$323,976	\$69,845	\$0	\$393,821
<u>Liabilities</u>				
Due to External Parties	\$24,291	\$17,800	\$24,291	\$17,800
Undistributed Assets	299,685	94,136	17,800	376,021
Total Liabilities	<u>\$323,976</u>	<u>\$111,936</u>	<u>\$42,091</u>	<u>\$393,821</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015
(continued)

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$60,088	\$0	\$3,588	\$56,500
<u>Liabilities</u>				
Undistributed Assets	\$60,088	\$0	\$3,588	\$56,500
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$113,546	\$9,692	\$0	\$123,238
<u>Liabilities</u>				
Undistributed Assets	\$113,546	\$9,692	\$0	\$123,238
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$109,909	\$1,985	\$0	\$111,894
<u>Liabilities</u>				
Undistributed Assets	\$109,909	\$1,985	\$0	\$111,894
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$3,170	\$38,988	\$0	\$42,158
<u>Liabilities</u>				
Deposits Held and Due to Others	\$3,170	\$38,988	\$0	\$42,158
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$12,807	\$2,131	\$0	\$14,938
<u>Liabilities</u>				
Undistributed Assets	\$12,807	\$2,131	\$0	\$14,938
<u>Arson Registry</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$75	\$0	\$0	\$75
<u>Liabilities</u>				
Undistributed Assets	\$75	\$0	\$0	\$75
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$25,914	\$83,014	\$0	\$108,928
<u>Liabilities</u>				
Undistributed Assets	\$25,914	\$83,014	\$0	\$108,928

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015
(continued)

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,403,769	\$1,164,636	\$844,419	\$4,723,986
Cash and Cash Equivalents in Segregated Accounts	0	200	0	200
Due from Other Governments	4,421,232	4,959,650	4,421,232	4,959,650
Property Taxes Receivable	136,674,985	139,609,948	136,674,985	139,609,948
Special Assessments Receivable	10,589,315	11,772,422	10,589,315	11,772,422
Total Assets	<u>\$156,089,301</u>	<u>\$157,506,856</u>	<u>\$152,529,951</u>	<u>\$161,066,206</u>
<u>Liabilities</u>				
Due to Other Governments	\$156,318,221	\$161,066,206	\$156,318,221	\$161,066,206
Undistributed Assets	(228,920)	228,920	0	0
Total Liabilities	<u>\$156,089,301</u>	<u>\$161,295,126</u>	<u>\$156,318,221</u>	<u>\$161,066,206</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$15,544	\$1,721	\$0	\$17,265
Due from External Parties	6,413	5,209	6,413	5,209
Total Assets	<u>\$21,957</u>	<u>\$6,930</u>	<u>\$6,413</u>	<u>\$22,474</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$21,957</u>	<u>\$6,930</u>	<u>\$6,413</u>	<u>\$22,474</u>
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$925,958	\$210,483	\$302,368	\$834,073
Accounts Receivable	1,340,678	1,171,456	1,340,678	1,171,456
Total Assets	<u>\$2,266,636</u>	<u>\$1,381,939</u>	<u>\$1,643,046</u>	<u>\$2,005,529</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,266,636</u>	<u>\$1,381,939</u>	<u>\$1,643,046</u>	<u>\$2,005,529</u>
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$162,856	\$126	\$30,149	\$132,833
<u>Liabilities</u>				
Deposits Held and Due to Others	\$162,856	\$126	\$30,149	\$132,833
Total Liabilities	<u>\$162,856</u>	<u>\$126</u>	<u>\$30,149</u>	<u>\$132,833</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015
(continued)

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$24,232	\$0	\$3,978	\$20,254
<u>Liabilities</u>				
Undistributed Assets	\$5,036	\$0	\$0	\$5,036
Deposits Held and Due to Others	19,196	0	3,978	15,218
Total Liabilities	\$24,232	\$0	\$3,978	\$20,254
<u>Special Depository</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$935	\$0	\$935
<u>Liabilities</u>				
Undistributed Assets	\$0	\$935	\$0	\$935
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,822,868	\$1,332,238	\$1,191,464	\$6,963,642
Cash and Cash Equivalents in Segregated Accounts	1,131,760	251,518	336,495	1,046,783
Accounts Receivable	1,340,678	1,171,456	1,340,678	1,171,456
Due from Other Governments	4,421,232	4,959,650	4,421,232	4,959,650
Due from External Parties	28,505	46,203	28,505	46,203
Property Taxes Receivable	136,674,985	139,609,948	136,674,985	139,609,948
Special Assessments Receivable	10,589,315	11,772,422	10,589,315	11,772,422
Total Assets	\$161,009,343	\$159,143,435	\$154,582,674	\$165,570,104
<u>Liabilities</u>				
Due to Other Governments	\$156,318,221	\$161,066,206	\$156,318,221	\$161,066,206
Due to External Parties	71,712	80,042	71,712	80,042
Undistributed Assets	4,434,188	1,898,097	2,098,638	4,233,647
Deposits Held and Due to Others	185,222	39,114	34,127	190,209
Total Liabilities	\$161,009,343	\$163,083,459	\$158,522,698	\$165,570,104

**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, 2015

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,136,192	\$6,349,388	\$6,342,754	(\$6,634)
Permissive Sales Taxes	17,465,310	17,500,000	20,019,976	2,519,976
Other Taxes	34,700	23,045	23,323	278
Charges for Services	6,517,517	6,385,019	6,883,956	498,937
Licenses and Permits	5,800	5,800	7,197	1,397
Fines, Costs, and Forfeitures	245,000	245,000	234,384	(10,616)
Intergovernmental	3,457,100	4,220,859	4,843,367	622,508
Interest	750,000	1,150,000	1,199,428	49,428
Other	383,447	383,447	700,593	317,146
Total Revenues	35,995,066	36,262,558	40,254,978	3,992,420
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	357,001	357,001	144,530	212,471
Materials and Supplies	504,993	472,593	408,847	63,746
Contractual Services	1,372,216	1,637,541	1,491,870	145,671
Other	23,500	26,347	26,347	0
Capital Outlay	701,085	1,042,797	1,018,752	24,045
Total County	2,958,795	3,536,279	3,090,346	445,933
Commissioners				
Personal Services	727,062	727,262	722,684	4,578
Materials and Supplies	2,500	2,500	1,969	531
Contractual Services	4,667	4,737	3,874	863
Other	2,768	3,798	3,646	152
Total Commissioners	736,997	738,297	732,173	6,124
Central Services				
Personal Services	18,649	19,052	14,405	4,647
Materials and Supplies	66,877	66,877	65,008	1,869
Contractual Services	248,500	248,500	248,457	43
Other	10,000	10,000	10,000	0
Total Central Services	344,026	344,429	337,870	6,559
Auditor				
Personal Services	652,002	652,002	570,666	81,336
Materials and Supplies	12,577	12,577	9,481	3,096
Contractual Services	33,150	33,150	26,154	6,996
Other	13,000	13,000	8,011	4,989
Total Auditor	710,729	710,729	614,312	96,417

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Appraising Personal Property				
Personal Services	\$230,221	\$230,221	\$228,940	\$1,281
Materials and Supplies	5,500	5,500	5,193	307
Other	1,500	1,500	1,500	0
<u>Total Appraising Personal Property</u>	<u>237,221</u>	<u>237,221</u>	<u>235,633</u>	<u>1,588</u>
Treasurer				
Personal Services	176,378	176,378	174,898	1,480
Materials and Supplies	50,000	50,000	39,553	10,447
Contractual Services	6,500	6,500	3,455	3,045
Other	3,000	3,000	2,846	154
<u>Total Treasurer</u>	<u>235,878</u>	<u>235,878</u>	<u>220,752</u>	<u>15,126</u>
Prosecuting Attorney				
Personal Services	1,388,969	1,388,469	1,380,233	8,236
Materials and Supplies	12,000	12,000	11,452	548
Contractual Services	53,076	60,976	59,274	1,702
Other	16,740	13,840	12,694	1,146
<u>Total Prosecuting Attorney</u>	<u>1,470,785</u>	<u>1,475,285</u>	<u>1,463,653</u>	<u>11,632</u>
Budget Commission				
Personal Services	21,587	21,587	21,091	496
Materials and Supplies	300	300	141	159
Contractual Services	1,590	1,590	1,590	0
Other	100	100	100	0
<u>Total Budget Commission</u>	<u>23,577</u>	<u>23,577</u>	<u>22,922</u>	<u>655</u>
Board of Revision				
Personal Services	45,705	45,705	41,535	4,170
Materials and Supplies	155	155	58	97
Other	600	600	285	315
<u>Total Board of Revision</u>	<u>46,460</u>	<u>46,460</u>	<u>41,878</u>	<u>4,582</u>
Bureau of Inspection				
Contractual Services	105,000	115,865	115,865	0
Planning Commission				
Personal Services	109,432	109,182	107,278	1,904
Materials and Supplies	1,266	1,816	1,504	312
Contractual Services	500	200	0	200
Other	1,900	1,900	1,537	363
<u>Total Planning Commission</u>	<u>113,098</u>	<u>113,098</u>	<u>110,319</u>	<u>2,779</u>

(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, 2015
(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	555,491	542,084	513,799	28,285
Materials and Supplies	41,009	33,609	23,500	10,109
Contractual Services	273,638	293,061	290,190	2,871
Other	2,500	3,885	3,885	0
Capital Outlay	8,346	8,346	4,546	3,800
Total Board of Elections	880,984	880,985	835,920	45,065
Maintenance and Operating-Courthouse				
Personal Services	1,069,423	1,069,423	1,050,730	18,693
Materials and Supplies	106,042	156,042	114,786	41,256
Contractual Services	1,095,207	1,100,207	927,299	172,908
Other	1,455	1,455	855	600
Total Maintenance and Operating-Courthouse	2,272,127	2,327,127	2,093,670	233,457
Recorder				
Personal Services	420,733	422,306	419,971	2,335
Materials and Supplies	15,000	15,000	5,676	9,324
Contractual Services	28,500	28,500	18,667	9,833
Other	3,000	3,000	2,309	691
Capital Outlay	4,000	4,000	0	4,000
Total Recorder	471,233	472,806	446,623	26,183
Records Center				
Personal Services	144,588	144,588	143,950	638
Materials and Supplies	15,000	15,000	12,324	2,676
Contractual Services	105,678	105,678	89,980	15,698
Total Records Center	265,266	265,266	246,254	19,012
Insurance on Property				
Contractual Services	606,000	606,000	494,621	111,379
Insurance on Person				
Personal Services	4,712,310	4,720,010	4,456,667	263,343

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Pensions				
Personal Services	\$2,829,147	\$2,829,147	\$2,621,349	\$207,798
Taxes				
Other	5,200	6,872	6,872	0
Miscellaneous				
Other	152,151	152,151	149,592	2,559
Annexations				
Other	200	235	216	19
Information Technology				
Personal Services	159,082	164,910	164,450	460
Materials and Supplies	3,038	3,038	3,038	0
Contractual Services	1,850	1,850	1,649	201
Other	350	350	150	200
Total Information Technology	164,320	170,148	169,287	861
Operation Fuel Facility				
Materials and Supplies	500	500	108	392
Contractual Services	9,475	9,475	5,619	3,856
Other	512,257	312,257	267,595	44,662
Total Operation Fuel Facility	522,232	322,232	273,322	48,910
Workers Compensation Self Insurance				
Personal Services	58,206	58,206	35,516	22,690
Recorder's Equipment				
Materials and Supplies	54,975	49,975	34,004	15,971
Contractual Services	25,000	59,000	33,424	25,576
Capital Outlay	41,000	12,000	10,283	1,717
Total Recorder's Equipment	120,975	120,975	77,711	43,264
Total Legislative and Executive	20,063,917	20,530,278	18,914,343	1,615,935
Judicial				
Domestic Relations				
Personal Services	244,181	250,450	250,147	303
Materials and Supplies	2,425	2,425	1,774	651
Contractual Services	38,562	38,562	37,761	801
Other	5,065	5,065	3,574	1,491
Total Domestic Relations	290,233	296,502	293,256	3,246

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court of Appeals				
Other	\$125,000	\$125,000	\$120,178	\$4,822
Court of Common Pleas Mediation				
Personal Services	82,500	82,500	81,557	943
Materials and Supplies	800	800	697	103
Contractual Services	2,056	2,056	644	1,412
Other	825	825	705	120
Total Court of Common Pleas Mediation	86,181	86,181	83,603	2,578
Jury Commission				
Personal Services	65,285	65,285	64,569	716
Materials and Supplies	26,338	26,338	25,829	509
Contractual Services	6,637	6,637	5,427	1,210
Other	200	200	200	0
Total Jury Commission	98,460	98,460	96,025	2,435
Adult Probation				
Personal Services	623,549	623,549	608,589	14,960
Materials and Supplies	3,400	3,900	3,900	0
Contractual Services	14,540	14,040	12,583	1,457
Other	1,200	1,200	1,195	5
Total Adult Probation	642,689	642,689	626,267	16,422
Court Security				
Personal Services	379,162	379,162	330,210	48,952
Materials and Supplies	1,944	1,944	1,944	0
Contractual Services	10,313	9,713	9,262	451
Other	1,873	2,473	2,411	62
Total Court Security	393,292	393,292	343,827	49,465
Common Pleas Courts 1, 2, and 4				
Personal Services	953,746	953,746	943,596	10,150
Materials and Supplies	12,655	12,655	12,315	340
Contractual Services	57,687	57,687	31,739	25,948
Other	168,149	168,149	137,535	30,614
Total Common Pleas Courts 1, 2, and 4	1,192,237	1,192,237	1,125,185	67,052
Juvenile Court				
Personal Services	412,102	412,102	409,430	2,672
Materials and Supplies	11,250	11,250	11,187	63
Contractual Services	38,000	38,000	33,162	4,838
Other	17,850	17,850	10,192	7,658
Total Juvenile Court	479,202	479,202	463,971	15,231

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Juvenile Probation				
Personal Services	\$215,087	\$217,737	\$206,502	\$11,235
Materials and Supplies	2,525	2,525	1,935	590
Contractual Services	17,850	17,850	16,167	1,683
Other	6,300	6,300	4,875	1,425
Total Juvenile Probation	241,762	244,412	229,479	14,933
Detention Home				
Personal Services	840,422	840,422	812,939	27,483
Materials and Supplies	40,993	40,993	39,742	1,251
Contractual Services	20,061	20,061	15,393	4,668
Other	151,600	151,600	127,803	23,797
Total Detention Home	1,053,076	1,053,076	995,877	57,199
Probate Court				
Personal Services	386,341	386,341	335,287	51,054
Materials and Supplies	3,150	3,150	2,791	359
Contractual Services	13,300	13,300	11,314	1,986
Other	11,250	11,250	6,702	4,548
Total Probate Court	414,041	414,041	356,094	57,947
Clerk of Courts				
Personal Services	674,410	673,710	633,249	40,461
Materials and Supplies	12,150	12,150	7,352	4,798
Contractual Services	32,200	32,200	27,768	4,432
Other	3,500	4,200	3,611	589
Total Clerk of Courts	722,260	722,260	671,980	50,280
Fostoria Municipal Court				
Personal Services	17,886	17,886	3,857	14,029
Contractual Services	2,040	2,040	2,040	0
Other	100	100	0	100
Total Fostoria Municipal Court	20,026	20,026	5,897	14,129
Perrysburg Municipal Court				
Personal Services	102,500	114,835	97,499	17,336
Contractual Services	49,980	49,980	42,485	7,495
Other	7,250	7,250	4,095	3,155
Total Perrysburg Municipal Court	159,730	172,065	144,079	27,986

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Bowling Green Municipal Court				
Personal Services	\$134,200	\$136,597	\$134,772	\$1,825
Contractual Services	49,980	49,980	49,980	0
Other	1,750	2,550	1,733	817
Total Bowling Green Municipal Court	185,930	189,127	186,485	2,642
Public Defender				
Personal Services	880,450	878,700	812,106	66,594
Materials and Supplies	9,997	9,997	9,575	422
Contractual Services	27,859	28,359	27,218	1,141
Other	25,643	25,643	21,231	4,412
Capital Outlay	3,000	4,250	2,899	1,351
Total Public Defender	946,949	946,949	873,029	73,920
Miscellaneous				
Other	536,889	536,889	443,132	93,757
Title Administration				
Personal Services	497,425	509,627	445,157	64,470
Materials and Supplies	16,349	16,349	10,146	6,203
Contractual Services	31,226	31,226	15,399	15,827
Other	39,037	39,237	37,371	1,866
Capital Outlay	11,385	11,385	4,233	7,152
Total Title Administration	595,422	607,824	512,306	95,518
Total Judicial	8,183,379	8,220,232	7,570,670	649,562
Public Safety				
Coroner				
Personal Services	69,766	70,139	63,842	6,297
Materials and Supplies	50	193	143	50
Contractual Services	500	500	87	413
Other	70,500	140,541	140,541	0
Total Coroner	140,816	211,373	204,613	6,760
Sheriff				
Personal Services	2,320,739	2,415,337	2,408,026	7,311
Materials and Supplies	25,000	24,263	17,306	6,957
Contractual Services	327,490	227,490	218,164	9,326
Other	82,631	82,631	81,530	1,101
Total Sheriff	2,755,860	2,749,721	2,725,026	24,695

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Communications Center				
Personal Services	\$731,788	\$814,166	\$812,729	\$1,437
Materials and Supplies	6,000	6,000	4,832	1,168
Contractual Services	127,750	143,718	137,732	5,986
Other	30,000	20,051	20,051	0
Total Communications Center	895,538	983,935	975,344	8,591
Other Expenditure				
Contractual Services	30,800	31,100	17,550	13,550
Jail-Sheriff				
Personal Services	2,717,899	2,735,820	2,722,301	13,519
Materials and Supplies	375,000	365,000	362,462	2,538
Contractual Services	657,000	666,084	660,267	5,817
Other	101,500	1,500	443	1,057
Total Jail-Sheriff	3,851,399	3,768,404	3,745,473	22,931
Wood County Work Center				
Other	11,140	11,140	0	11,140
Total Public Safety	7,685,553	7,755,673	7,668,006	87,667
Public Works				
Engineer				
Personal Services	590,681	591,667	531,175	60,492
Materials and Supplies	5,049	5,049	3,411	1,638
Contractual Services	4,000	6,000	4,659	1,341
Other	6,550	4,550	2,611	1,939
Total Public Works	606,280	607,266	541,856	65,410
Health				
Registration of Vital Statistics				
Other	1,700	1,751	1,751	0
Other Health				
Contractual Services	275,428	275,428	275,428	0
Total Health	277,128	277,179	277,179	0
Human Services				
Veteran Services				
Personal Services	247,193	249,693	191,398	58,295
Materials and Supplies	7,148	7,148	5,738	1,410
Contractual Services	178,265	178,265	147,383	30,882
Other	154,574	152,074	134,821	17,253
Total Veteran Services	587,180	587,180	479,340	107,840

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Assistance				
Other	\$185,000	\$188,310	\$188,310	\$0
Total Human Services	772,180	775,490	667,650	107,840
Conservation and Recreation				
Historical Society				
Personal Services	153,814	153,910	153,910	0
Economic Development				
Economic Development				
Personal Services	168,937	172,791	153,523	19,268
Materials and Supplies	2,000	1,140	174	966
Contractual Services	50,339	46,413	20,534	25,879
Other	187,266	247,914	246,028	1,886
Total Economic Development	408,542	468,258	420,259	47,999
Other				
Airport				
Other	26,345	26,345	26,345	0
Miscellaneous				
Other	474,633	474,633	389,499	85,134
Contingencies				
Other	250,000	4,859	0	4,859
Budget Stabilization				
Other	1,250,000	709,266	0	709,266
Unclaimed Monies				
Other	100,000	179,000	133,761	45,239
Total Other	2,100,978	1,394,103	549,605	844,498
Intergovernmental				
Agriculture				
Contractual Services	3,177	3,177	2,997	180
Other	432,143	432,143	431,646	497
Total Intergovernmental	435,320	435,320	434,643	677
Total Expenditures	40,687,091	40,617,709	37,198,121	3,419,588
Excess of Revenues Over (Under) Expenditures	(4,692,025)	(4,355,151)	3,056,857	7,412,008

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Advances In	\$450,401	\$773,913	\$994,201	\$220,288
Advances Out	(399,563)	(399,563)	(564,563)	(165,000)
Transfers In	323,512	0	195,243	195,243
Transfers Out	(820,113)	(800,613)	(392,760)	407,853
Total Other Financing Sources (Uses)	(445,763)	(426,263)	232,121	658,384
Changes in Fund Balance	(5,137,788)	(4,781,414)	3,288,978	8,070,392
Fund Balance Beginning of Year	21,541,265	21,541,265	21,541,265	0
Prior Year Encumbrances Appropriated	739,979	739,979	739,979	0
Fund Balance End of Year	<u>\$17,143,456</u>	<u>\$17,499,830</u>	<u>\$25,570,222</u>	<u>\$8,070,392</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, 2015

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,223,000	\$4,223,000	\$4,140,541	(\$82,459)
Charges for Services	432,600	983,561	1,044,617	61,056
Fines, Costs, and Forfeitures	127,308	127,308	149,845	22,537
Intergovernmental	2,508,100	2,508,100	2,827,970	319,870
Interest	5,459	5,459	28,343	22,884
Total Revenues	<u>7,296,467</u>	<u>7,847,428</u>	<u>8,191,316</u>	<u>343,888</u>
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,311,937	2,508,517	2,077,412	431,105
Materials and Supplies	1,459,159	1,759,159	1,237,935	521,224
Contractual Services	3,113,524	3,883,524	3,638,118	245,406
Other	1,110,575	1,110,575	840,311	270,264
Capital Outlay	345,538	405,538	385,111	20,427
Debt Service:				
Principal Retirement	0	34,000	32,478	1,522
Total Expenditures	<u>8,340,733</u>	<u>9,701,313</u>	<u>8,211,365</u>	<u>1,489,948</u>
Changes in Fund Balance	(1,044,266)	(1,853,885)	(20,049)	1,833,836
Fund Balance Beginning of Year	5,301,204	5,301,204	5,301,204	0
Prior Year Encumbrances Appropriated	743,073	743,073	743,073	0
Fund Balance End of Year	<u><u>\$5,000,011</u></u>	<u><u>\$4,190,392</u></u>	<u><u>\$6,024,228</u></u>	<u><u>\$1,833,836</u></u>

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

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$7,321,388	\$6,366,511	\$6,357,637	(\$8,874)
Other Taxes	33,271	21,920	22,812	892
Charges for Services	0	0	23,259	23,259
Intergovernmental	3,105,000	4,071,228	3,497,725	(573,503)
Other	0	0	1,907	1,907
Total Revenues	10,459,659	10,459,659	9,903,340	(556,319)
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	457,615	457,615	442,315	15,300
Materials and Supplies	12,000	12,000	10,930	1,070
Contractual Services	9,016,000	8,516,000	8,515,819	181
Other	703,540	703,540	286,024	417,516
Capital Outlay	15,000	15,000	12,600	2,400
Total Community Mental Health	10,204,155	9,704,155	9,267,688	436,467
Women's Health				
Contractual Services	325,000	274,856	274,856	0
Indigent Driver Alcohol Treatment				
Contractual Services	80,000	1,891	1,891	0
Community Mental Health-ODMH Medicaid				
Contractual Services	13,588	13,588	13,588	0
Community Mental Health-Title XX				
Contractual Services	100,000	61,243	61,243	0
Community Mental Health-ODADAS Medicaid				
Contractual Services	386	386	386	0
Total Expenditures	10,723,129	10,056,119	9,619,652	436,467
Excess of Revenues Over (Under) Expenditures	(263,470)	403,540	283,688	(119,852)
<u>Other Financing Uses</u>				
Transfers Out	(4,283,404)	(4,283,404)	0	4,283,404
Changes in Fund Balance	(4,546,874)	(3,879,864)	283,688	4,163,552
Fund Balance Beginning of Year	4,543,334	4,543,334	4,543,334	0
Prior Year Encumbrances Appropriated	3,540	3,540	3,540	0
Fund Balance End of Year	\$0	\$667,010	\$4,830,562	\$4,163,552

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, 2015

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$1,822,085	\$1,634,557	\$1,632,424	(\$2,133)
Other Taxes	8,651	5,712	5,899	187
Intergovernmental	9,060,807	8,411,274	7,730,074	(681,200)
Other	35,000	35,000	37,702	2,702
Total Revenues	10,926,543	10,086,543	9,406,099	(680,444)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	5,738,917	5,540,840	5,282,559	258,281
Materials and Supplies	160,006	165,006	140,378	24,628
Contractual Services	1,308,591	1,498,669	1,381,695	116,974
Other	708,179	676,179	535,286	140,893
Capital Outlay	115,558	200,558	177,582	22,976
Total Public Assistance	8,031,251	8,081,252	7,517,500	563,752
Work Force Investment Act				
Contractual Services	1,320,059	520,059	449,289	70,770
Other	211,446	60,371	10,424	49,947
Capital Outlay	0	51,075	552	50,523
Total Work Force Investment Act	1,531,505	631,505	460,265	171,240
Children's Services				
Contractual Services	3,500,000	3,500,000	2,424,998	1,075,002
Other	96,177	96,177	0	96,177
Total Children's Services	3,596,177	3,596,177	2,424,998	1,171,179
Child and Adult Protect-Levy				
Contractual Services	295,000	345,000	312,533	32,467
Other	990,402	915,402	61,200	854,202
Capital Outlay	50,000	50,000	34,193	15,807
Total Child and Adult Protect-Levy	1,335,402	1,310,402	407,926	902,476
Trust-Homeless Donation				
Other	25,000	35,530	35,530	0
Total Expenditures	14,519,335	13,654,866	10,846,219	2,808,647
Excess of Revenues				
Under Expenditures	(3,592,792)	(3,568,323)	(1,440,120)	2,128,203

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Uses</u>				
Transfers Out	(\$95,000)	(\$175,000)	(\$121,840)	\$53,160
Changes in Fund Balance	(3,687,792)	(3,743,323)	(1,561,960)	2,181,363
Fund Balance Beginning of Year	7,242,588	7,242,588	7,242,588	0
Prior Year Encumbrances Appropriated	37,705	37,705	37,705	0
Fund Balance End of Year	<u>\$3,592,501</u>	<u>\$3,536,970</u>	<u>\$5,718,333</u>	<u>\$2,181,363</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, 2015

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$21,535,530	\$19,140,087	\$19,114,983	(\$25,104)
Other Taxes	92,880	64,531	71,319	6,788
Charges for Services	0	791,974	884,587	92,613
Intergovernmental	12,526,998	14,158,816	14,085,052	(73,764)
Other	0	0	713	713
Total Revenues	34,155,408	34,155,408	34,156,654	1,246
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	2,474,300	2,439,300	1,976,345	462,955
Other	137,425	172,425	134,831	37,594
Total Residential Development Services	2,611,725	2,611,725	2,111,176	500,549
Community Assistance				
Contractual Services	50,000	50,000	45,964	4,036
Other	5,000	5,000	3,886	1,114
Total Community Assistance	55,000	55,000	49,850	5,150
Board of DD				
Personal Services	11,089,784	11,095,784	10,400,213	695,571
Materials and Supplies	642,738	733,618	706,459	27,159
Contractual Services	9,630,258	9,714,683	9,686,363	28,320
Other	738,720	795,720	735,890	59,830
Capital Outlay	154,350	194,350	164,565	29,785
Total Board of DD	22,255,850	22,534,155	21,693,490	840,665
Title I				
Personal Services	40,700	40,700	37,870	2,830
Family Resource Services				
Contractual Services	90,500	90,500	77,117	13,383
Capital Outlay	65,000	65,000	50,012	14,988
Total Family Resource Services	155,500	155,500	127,129	28,371
Supported Living				
Personal Services	28,200	33,400	32,447	953
Contractual Services	207,500	224,000	219,332	4,668
Total Supported Living	235,700	257,400	251,779	5,621

(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, 2015
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Toy Lending				
Personal Services	\$79,400	\$79,400	\$72,683	\$6,717
Benefit Separation				
Personal Services	50,000	100,000	74,657	25,343
Other	50,000	50,000	22,454	27,546
Total Benefit Separation	100,000	150,000	97,111	52,889
Total Expenditures	25,533,875	25,883,880	24,441,088	1,442,792
Excess of Revenues Over Expenditures	8,621,533	8,271,528	9,715,566	1,444,038
<u>Other Financing Uses</u>				
Transfers Out	(10,293,448)	(10,015,143)	(6,500,000)	3,515,143
Changes in Fund Balance	(1,671,915)	(1,743,615)	3,215,566	4,959,181
Fund Balance Beginning of Year	19,708,139	19,708,139	19,708,139	0
Prior Year Encumbrances Appropriated	8,463	8,463	8,463	0
Fund Balance End of Year	<u>\$18,044,687</u>	<u>\$17,972,987</u>	<u>\$22,932,168</u>	<u>\$4,959,181</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,107,268	\$1,383,943	\$276,675
Sale of Capital Assets	0	5,018	5,018
Other	0	37	37
Total Revenues	<u>1,107,268</u>	<u>1,388,998</u>	<u>281,730</u>
<u>Expenses</u>			
Personal Services	898,066	821,619	76,447
Materials and Supplies	3,500	2,367	1,133
Contractual Services	129,623	126,109	3,514
Other	82,932	61,499	21,433
Capital Outlay	45,000	43,687	1,313
Total Expenses	<u>1,159,121</u>	<u>1,055,281</u>	<u>103,840</u>
Changes in Fund Balance	(51,853)	333,717	385,570
Fund Balance Beginning of Year	2,371,324	2,371,324	0
Prior Year Encumbrances Appropriated	<u>255</u>	<u>255</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,319,726</u></u>	<u><u>\$2,705,296</u></u>	<u><u>\$385,570</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,590,000	\$6,320,356	(\$269,644)
General Obligation Bonds Issued	980,000	980,000	0
Other	23,000	84,626	61,626
Total Revenues	<u>7,593,000</u>	<u>7,384,982</u>	<u>(208,018)</u>
<u>Expenses</u>			
Personal Services	4,095,198	4,016,684	78,514
Materials and Supplies	781,565	773,158	8,407
Contractual Services	1,839,248	1,623,251	215,997
Other	107,284	51,007	56,277
Capital Outlay	662,427	431,869	230,558
Debt Service			
Interest Expense	66,515	66,515	0
Total Expenses	<u>7,552,237</u>	<u>6,962,484</u>	<u>589,753</u>
Changes in Fund Balance	40,763	422,498	381,735
Fund Balance Beginning of Year	3,347,551	3,347,551	0
Prior Year Encumbrances Appropriated	15,002	15,002	0
Fund Balance End of Year	<u><u>\$3,403,316</u></u>	<u><u>\$3,785,051</u></u>	<u><u>\$381,735</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,887,000	\$2,190,515	\$303,515
Sale of Capital Assets	0	2,300	2,300
Other	25,000	30,013	5,013
Total Revenues	<u>1,912,000</u>	<u>2,222,828</u>	<u>310,828</u>
<u>Expenses</u>			
Personal Services	519,520	509,153	10,367
Materials and Supplies	325,967	308,577	17,390
Contractual Services	479,813	407,474	72,339
Other	447,705	446,208	1,497
Capital Outlay	465,130	452,312	12,818
Debt Service:			
Interest Expense	20,250	20,250	0
Total Expenses	<u>2,258,385</u>	<u>2,143,974</u>	<u>114,411</u>
Excess of Revenues Under Expenses	(346,385)	78,854	425,239
Advances Out	(35,000)	(35,000)	0
Transfers In	0	100,357	100,357
Transfers Out	(100,000)	0	100,000
Changes in Fund Balance	(481,385)	144,211	625,596
Fund Balance Beginning of Year	1,227,994	1,227,994	0
Prior Year Encumbrances Appropriated	147,207	147,207	0
Fund Balance End of Year	<u><u>\$893,816</u></u>	<u><u>\$1,519,412</u></u>	<u><u>\$625,596</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$18,250	\$21,063	\$2,813
Licenses and Permits	301,000	305,286	4,286
Fines, Costs, and Forfeitures	16,750	20,522	3,772
Intergovernmental	2,000	2,000	0
Other	1,000	2,113	1,113
Total Revenues	339,000	350,984	11,984
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	272,877	269,659	3,218
Materials and Supplies	25,481	18,110	7,371
Contractual Services	80,258	60,998	19,260
Other	11,490	8,055	3,435
Capital Outlay	32,049	31,382	667
Total Expenditures	422,155	388,204	33,951
Changes in Fund Balance	(83,155)	(37,220)	45,935
Fund Balance Beginning of Year	261,002	261,002	0
Prior Year Encumbrances Appropriated	12,981	12,981	0
Fund Balance End of Year	\$190,828	\$236,763	\$45,935

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$276,318	\$324,790	\$48,472
Other	714	1,166	452
Total Revenues	277,032	325,956	48,924
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	71,958	51,464	20,494
Materials and Supplies	6,673	478	6,195
Contractual Services	194,000	190,723	3,277
Other	5,600	5,013	587
Capital Outlay	500	0	500
Total Expenditures	278,731	247,678	31,053
Changes in Fund Balance	(1,699)	78,278	79,977
Fund Balance Beginning of Year	186,666	186,666	0
Fund Balance End of Year	\$184,967	\$264,944	\$79,977

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$47,553	\$47,553	\$0
<u>Expenditures</u>			
	0	0	0
Excess of Revenues Over Expenditures	47,553	47,553	0
<u>Other Financing Uses</u>			
Transfers Out	(47,553)	(47,553)	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
CSEA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$383,000	\$428,953	\$45,953
Intergovernmental	1,494,000	1,589,072	95,072
Other	100,000	181,195	81,195
Total Revenues	<u>1,977,000</u>	<u>2,199,220</u>	<u>222,220</u>
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,648,544	1,602,408	46,136
Materials and Supplies	45,000	43,714	1,286
Contractual Services	574,153	548,128	26,025
Other	2,035	285	1,750
Capital Outlay	3,000	2,202	798
Total Expenditures	<u>2,272,732</u>	<u>2,196,737</u>	<u>75,995</u>
Excess of Revenues Over (Under) Expenditures	(295,732)	2,483	298,215
<u>Other Financing Sources</u>			
Transfers In	175,000	0	(175,000)
Changes in Fund Balance	(120,732)	2,483	123,215
Fund Balance Beginning of Year	200,133	200,133	0
Prior Year Encumbrances Appropriated	15,995	15,995	0
Fund Balance End of Year	<u>\$95,396</u>	<u>\$218,611</u>	<u>\$123,215</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$200	\$200
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	200	200
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$200	\$200

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$847,075	\$897,561	\$50,486
Other	0	369	369
	<hr/>	<hr/>	<hr/>
Total Revenues	847,075	897,930	50,855
	<hr/>	<hr/>	<hr/>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	374,160	343,582	30,578
Materials and Supplies	14,000	2,998	11,002
Contractual Services	1,431,873	1,070,435	361,438
Other	4,000	3,123	877
Capital Outlay	100,787	12,731	88,056
	<hr/>	<hr/>	<hr/>
Total Real Estate Assessment	1,924,820	1,432,869	491,951
Trust-Auditor Agricultural Land Use			
Other	1,475	1,475	0
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,926,295	1,434,344	491,951
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	(1,079,220)	(536,414)	542,806
Fund Balance Beginning of Year	1,123,320	1,123,320	0
Prior Year Encumbrances Appropriated	482,660	482,660	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	\$526,760	\$1,069,566	\$542,806
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$150,000	\$111,979	(\$38,021)
Other	0	1,024	1,024
Total Revenues	150,000	113,003	(36,997)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	140,688	138,858	1,830
Materials and Supplies	5,000	2,026	2,974
Contractual Services	42,000	5,415	36,585
Capital Outlay	15,983	0	15,983
Total Expenditures	203,671	146,299	57,372
Changes in Fund Balance	(53,671)	(33,296)	20,375
Fund Balance Beginning of Year	706,958	706,958	0
Fund Balance End of Year	\$653,287	\$673,662	\$20,375

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$207,500	\$121,023	(\$86,477)
Other	0	1,024	1,024
Total Revenues	207,500	122,047	(85,453)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	162,998	143,880	19,118
Materials and Supplies	40,000	20,690	19,310
Contractual Services	105,000	26,577	78,423
Other	178,225	55,983	122,242
Capital Outlay	25,000	4,661	20,339
Total Expenditures	511,223	251,791	259,432
Changes in Fund Balance	(303,723)	(129,744)	173,979
Fund Balance Beginning of Year	484,490	484,490	0
Prior Year Encumbrances Appropriated	225	225	0
Fund Balance End of Year	\$180,992	\$354,971	\$173,979

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$6,000	\$5,765	(\$235)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	8,606	6,948	1,658
Changes in Fund Balance	(2,606)	(1,183)	1,423
Fund Balance Beginning of Year	3,606	3,606	0
Fund Balance End of Year	\$1,000	\$2,423	\$1,423

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, 2015

	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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$12,000	\$9,215	(\$2,785)
Intergovernmental	536,644	318,838	(217,806)
Other	893	1,558	665
Total Revenues	549,537	329,611	(219,926)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	33,578	27,775	5,803
Contractual Services	1,034	600	434
Other	1,978	0	1,978
Total VOCA- Juvenile	36,590	28,375	8,215
Juvenile Indigent Driver			
Contractual Services	200	0	200
Felony Delinquent Care			
Personal Services	329,066	282,049	47,017
Materials and Supplies	12,000	3,692	8,308
Contractual Services	59,000	18,124	40,876
Other	35,000	30,868	4,132
Total Felony Delinquent Care	435,066	334,733	100,333
ARRA Juvenile Court IV-E			
Personal Services	84,400	59,273	25,127
Materials and Supplies	5,000	575	4,425
Other	155,000	94,815	60,185
Capital Outlay	20,411	0	20,411
Total ARRA Juvenile Court IV-E	264,811	154,663	110,148
Computer-Juvenile Court			
Capital Outlay	22,906	17,814	5,092
Total Expenditures	759,573	535,585	223,988
Excess of Revenues Under Expenditures	(210,036)	(205,974)	4,062

(continued)

Wood County, Ohio
 Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2015
 (continued)

	Budget	Actual	Variance Over (Under)
<u>Other Financing Sources</u>			
Transfers In	\$6,555	\$0	(\$6,555)
Changes in Fund Balance	(203,481)	(205,974)	(2,493)
Fund Balance Beginning of Year	1,042,174	1,042,174	0
Prior Year Encumbrances Appopriated	5,317	5,317	0
Fund Balance End of Year	\$844,010	\$841,517	(\$2,493)

Wood County, Ohio
 Cycle Program Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Cycle-Prosecuting Attorney			
Materials and Supplies	530	464	66
Changes in Fund Balance	(530)	(464)	66
Fund Balance Beginning of Year	530	530	0
Fund Balance End of Year	\$0	\$66	\$66

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$49,000	\$49,309	\$309
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor	70,437	69,735	702
Personal Services	500	0	500
Contractual Services			
Total Expenditures	70,937	69,735	1,202
Excess of Revenues Under Expenditures	(21,937)	(20,426)	1,511
<u>Other Financing Sources</u>			
Transfers In	25,000	25,000	0
Changes in Fund Balance	3,063	4,574	1,511
Fund Balance Beginning of Year	94,821	94,821	0
Fund Balance End of Year	\$97,884	\$99,395	\$1,511

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$133,398	\$134,952	\$1,554
Other Taxes	496	496	0
Intergovernmental	16,251	16,380	129
Total Revenues	150,145	151,828	1,683
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	150,145	151,828	(1,683)
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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$1,737,823	\$1,758,004	\$20,181
Other Taxes	6,352	6,352	0
Intergovernmental	257,588	259,220	1,632
Total Revenues	2,001,763	2,023,576	21,813
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	2,001,763	2,023,576	(21,813)
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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$625,000	\$752,312	\$127,312
Intergovernmental	125,000	125,000	0
Other	1,000	2,722	1,722
Total Revenues	<u>751,000</u>	<u>880,034</u>	<u>129,034</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	167,397	152,459	14,938
Materials and Supplies	2,561	2,002	559
Contractual Services	558,936	545,426	13,510
Other	48,601	48,067	534
Capital Outlay	3,119	3,119	0
Total Expenditures	<u>780,614</u>	<u>751,073</u>	<u>29,541</u>
Excess of Revenues Over (Under) Expenditures	(29,614)	128,961	158,575
<u>Other Financing Uses</u>			
Transfers Out	<u>(200,000)</u>	<u>(100,000)</u>	<u>100,000</u>
Changes in Fund Balance	(229,614)	28,961	258,575
Fund Balance Beginning of Year	650,677	650,677	0
Prior Year Encumbrances Appropriated	<u>7,835</u>	<u>7,835</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$428,898</u></u>	<u><u>\$687,473</u></u>	<u><u>\$258,575</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,000	\$11,650	(\$2,350)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	6,000	2,088	3,912
Materials and Supplies	10,500	6,559	3,941
Contractual Services	3,000	2,880	120
Other	3,000	1,476	1,524
Capital Outlay	2,000	545	1,455
Total Expenditures	24,500	13,548	10,952
Changes in Fund Balance	(10,500)	(1,898)	8,602
Fund Balance Beginning of Year	56,926	56,926	0
Fund Balance End of Year	\$46,426	\$55,028	\$8,602

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$824,144	\$778,289	(\$45,855)
Interest	50	249	199
Other	67,546	67,546	0
Total Revenues	891,740	846,084	(45,656)
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Other	1,502	1,502	0
RLF Cameo			
Contractual Services	55,837	55,837	0
CHIP 2012			
Contractual Services	56,182	2,430	53,752
Other	441	441	0
Total CHIP 2012	56,623	2,871	53,752
Block Grant 2013			
Personal Services	287	287	0
Contractual Services	440,875	437,692	3,183
Total Block Grant 2013	441,162	437,979	3,183
CHIP 2014			
Materials and Supplies	300	300	0
Contractual Services	139,678	133,970	5,708
Other	500	500	0
Total CHIP 2014	140,478	134,770	5,708
CHIP Home Investment 2014			
Contractual Services	315,306	295,305	20,001
CHIP Ohio Housing 2014			
Contractual Services	100,000	100,000	0
Block Grant 2014			
Personal Services	3,999	3,924	75
Materials and Supplies	1,000	1,000	0
Contractual Services	242,840	187,311	55,529
Other	4,001	4,001	0
Total Block Grant 2014	251,840	196,236	55,604

(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, 2015
(continued)

	Budget	Actual	Variance Over (Under)
Total Expenditures	\$1,362,748	\$1,224,500	\$138,248
Excess of Revenues Under Expenditures	(471,008)	(378,416)	92,592
<u>Other Financing Sources (Uses)</u>			
Advances In	351,563	399,563	48,000
Advances Out	(870,288)	(870,288)	0
Total Other Financing Sources (Uses)	(518,725)	(470,725)	48,000
Changes in Fund Balance	(989,733)	(849,141)	140,592
Fund Balance Beginning of Year	902,607	902,607	0
Prior Year Encumbrances Appropriated	445,549	445,549	0
Fund Balance End of Year	<u>\$358,423</u>	<u>\$499,015</u>	<u>\$140,592</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$130,000	\$164,682	\$34,682
Intergovernmental	404,689	405,393	704
Total Revenues	534,689	570,075	35,386
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	50,906	42,566	8,340
Materials and Supplies	10,000	4,503	5,497
Contractual Services	127,500	77,580	49,920
Other	1,000	0	1,000
Capital Outlay	10,000	0	10,000
Total Handgun License	199,406	124,649	74,757
Wireless 9-1-1			
Personal Services	209,064	196,246	12,818
Materials and Supplies	2,395	1,745	650
Contractual Services	117,000	105,264	11,736
Other	53,472	34,237	19,235
Capital Outlay	83,158	42,650	40,508
Total Wireless 9-1-1	465,089	380,142	84,947
Continued Professional Training			
Personal Services	8,000	5,483	2,517
VAWA Grant			
Personal Services	70,817	67,177	3,640
Materials and Supplies	1,327	0	1,327
Capital Outlay	1,468	1,468	0
Total VAWA Grant	73,612	68,645	4,967
D.A.R.E.			
Personal Services	134,218	108,870	25,348
DUI Education			
Capital Outlay	4,100	3,950	150

(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, 2015
(continued)

	Budget	Actual	Variance Over (Under)
High Visibility Traffic Grant Personal Services	\$53,338	\$37,143	\$16,195
Trust-Crime Prevention Other	186	0	186
Total Expenditures	937,949	728,882	209,067
Excess of Revenues Under Expenditures	(403,260)	(158,807)	244,453
<u>Other Financing Sources</u>			
Transfers In	69,196	69,099	(97)
Changes in Fund Balance	(334,064)	(89,708)	244,356
Fund Balance Beginning of Year	853,907	853,907	0
Prior Year Encumbrances Appropriated	25,500	25,500	0
Fund Balance End of Year	\$545,343	\$789,699	\$244,356

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$96,032	\$96,032	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	82,467	79,981	2,486
Materials and Supplies	923	620	303
Contractual Services	25,359	17,583	7,776
Other	1,760	1,008	752
	110,509	99,192	11,317
Total Expenditures	110,509	99,192	11,317
Changes in Fund Balance	(14,477)	(3,160)	11,317
Fund Balance Beginning of Year	20,857	20,857	0
Fund Balance End of Year	\$6,380	\$17,697	\$11,317

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$45,000	\$45,176	\$176
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	16,500	6,737	9,763
Materials and Supplies	1,500	630	870
Contractual Services	125,000	64,956	60,044
Other	3,000	300	2,700
Capital Outlay	11,726	1,727	9,999
Total Expenditures	157,726	74,350	83,376
Changes in Fund Balance	(112,726)	(29,174)	83,552
Fund Balance Beginning of Year	192,400	192,400	0
Prior Year Encumbrances Appropriated	1,727	1,727	0
Fund Balance End of Year	\$81,401	\$164,953	\$83,552

Wood County, Ohio
Smart Ohio Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$146,562	\$146,562	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Smart Ohio Grant			
Contractual Services	161,562	161,562	0
Changes in Fund Balance	(15,000)	(15,000)	0
Fund Balance Beginning of Year	15,000	15,000	0
Fund Balance End of Year	\$0	\$0	\$0

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$210,590	\$210,590	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	193,903	192,012	1,891
Materials and Supplies	14,111	14,026	85
Contractual Services	4,882	4,622	260
Other	200	200	0
Capital Outlay	1,317	1,317	0
Total Expenditures	214,413	212,177	2,236
Changes in Fund Balance	(3,823)	(1,587)	2,236
Fund Balance Beginning of Year	26,959	26,959	0
Fund Balance End of Year	\$23,136	\$25,372	\$2,236

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$272	\$272
Intergovernmental	183,346	186,446	3,100
Total Revenues	183,346	186,718	3,372
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	184,548	161,911	22,637
Materials and Supplies	6,078	1,803	4,275
Contractual Services	68,072	9,164	58,908
Other	70,000	58,204	11,796
Capital Outlay	48,000	40,945	7,055
Total EMA	376,698	272,027	104,671
EMA Communications			
Contractual Services	3,525	2,240	1,285
Other	250	0	250
Capital Outlay	2,000	0	2,000
Total EMA Communications	5,775	2,240	3,535
Total Expenditures	382,473	274,267	108,206
Excess of Revenues			
Under Expenditures	(199,127)	(87,549)	111,578
<u>Other Financing Sources</u>			
Transfers In	94,234	94,234	0
Changes in Fund Balance	(104,893)	6,685	111,578
Fund Balance Beginning of Year	177,433	177,433	0
Prior Year Encumbrances Appropriated	2,775	2,775	0
Fund Balance End of Year	\$75,315	\$186,893	\$111,578

Wood County, Ohio
Moving Ohio Forward Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
Economic Development			
Moving Ohio Forward			
Contractual Services	10,746	10,746	0
Other	3,093	3,093	0
Total Expenditures	13,839	13,839	0
Changes in Fund Balance	(13,839)	(13,839)	0
Fund Balance Beginning of Year	13,839	13,839	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Brownfields Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$99,654	\$99,654	\$0
<u>Expenditures</u>			
Current:			
Public Safety			
Brownfields Grant			
Contractual Services	99,654	99,654	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,200	\$14,853	\$1,653
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	20,000	14,305	5,695
Changes in Fund Balance	(6,800)	548	7,348
Fund Balance Beginning of Year	15,258	15,258	0
Fund Balance End of Year	\$8,458	\$15,806	\$7,348

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,100	\$1,818	(\$12,282)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	13,100	1,818	(11,282)
Fund Balance Beginning of Year	27,395	27,395	0
Fund Balance End of Year	\$40,495	\$29,213	(\$11,282)

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$70,000	\$107,171	\$37,171
Interest	1,000	3,862	2,862
	<hr/>	<hr/>	<hr/>
Total Revenues	71,000	111,033	40,033
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	66,898	26,024	40,874
	<hr/>	<hr/>	<hr/>
Changes in Fund Balance	4,102	85,009	80,907
Fund Balance Beginning of Year	365,269	365,269	0
Prior Year Encumbrances Appropriated	6,834	6,834	0
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	<u>\$376,205</u>	<u>\$457,112</u>	<u>\$80,907</u>

Wood County, Ohio
 Probate Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$0	\$14,460	\$14,460
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	75,000	1,430	73,570
Changes in Fund Balance	(75,000)	13,030	88,030
Fund Balance Beginning of Year	117,055	117,055	0
Fund Balance End of Year	\$42,055	\$130,085	\$88,030

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$535,400	\$555,086	\$19,686
Other	0	2,072	2,072
Total Revenues	<u>535,400</u>	<u>557,158</u>	<u>21,758</u>
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	50,158	34,447	15,711
Materials and Supplies	30,000	18,790	11,210
Contractual Services	406,500	382,435	24,065
Other	33,268	20,426	12,842
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>524,926</u>	<u>456,098</u>	<u>68,828</u>
Changes in Fund Balance	10,474	101,060	90,586
Fund Balance Beginning of Year	112,681	112,681	0
Prior Year Encumbrances Appropriated	<u>132</u>	<u>132</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$123,287</u></u>	<u><u>\$213,873</u></u>	<u><u>\$90,586</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$800	\$827	\$27
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	2,000	393	1,607
Changes in Fund Balance	(1,200)	434	1,634
Fund Balance Beginning of Year	3,900	3,900	0
Fund Balance End of Year	\$2,700	\$4,334	\$1,634

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,000	\$8,407	\$1,407
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	50,000	0	50,000
Changes in Fund Balance	(43,000)	8,407	51,407
Fund Balance Beginning of Year	97,496	97,496	0
Fund Balance End of Year	\$54,496	\$105,903	\$51,407

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Interest	\$58,622	\$0	(\$58,622)
Other	510,413	634,476	124,063
Total Revenues	<u>569,035</u>	<u>634,476</u>	<u>65,441</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	290,000	290,000	0
Interest and Fiscal Charges	263,044	263,044	0
Total Expenditures	<u>553,044</u>	<u>553,044</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>15,991</u>	<u>81,432</u>	<u>65,441</u>
<u>Other Financing Sources (Uses)</u>			
General Obligation Bonds Issued	55,000	0	(55,000)
Advances Out	(80,000)	(80,000)	0
Transfers In	0	37,537	37,537
Total Other Financing Sources (Uses)	<u>(25,000)</u>	<u>(42,463)</u>	<u>(17,463)</u>
Changes in Fund Balance	(9,009)	38,969	47,978
Fund Balance Beginning of Year	<u>45,260</u>	<u>45,260</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$36,251</u></u>	<u><u>\$84,229</u></u>	<u><u>\$47,978</u></u>

Wood County, Ohio
Special Assessment Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$2,528	\$12,299	\$9,771
Other	3,213	0	(3,213)
Total Revenues	5,741	12,299	6,558
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	7,649	3,965	3,684
Excess of Revenues Over (Under) Expenditures	(1,908)	8,334	10,242
<u>Other Financing Sources (Uses)</u>			
Advances In	10,821	5,121	(5,700)
Advances Out	(8,913)	(8,913)	0
Total Other Financing Sources (Uses)	1,908	(3,792)	(5,700)
Changes in Fund Balance	0	4,542	4,542
Fund Balance Beginning of Year	2,099	2,099	0
Fund Balance End of Year	\$2,099	\$6,641	\$4,542

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$0	\$941	\$941
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	2,000	2,000	0
Interest and Fiscal Charges	379	379	0
Total Expenditures	2,379	2,379	0
Excess of Revenues Under Expenditures	(2,379)	(1,438)	941
<u>Other Financing Sources (Uses)</u>			
Transfers In	0	70	70
Transfers Out	(131,662)	0	131,662
Total Other Financing Sources (Uses)	(131,662)	70	131,732
Changes in Fund Balance	(134,041)	(1,368)	132,673
Fund Balance Beginning of Year	432,725	432,725	0
Fund Balance End of Year	\$298,684	\$431,357	\$132,673

Wood County, Ohio
Issue I Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$674,283	\$674,283	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Other	674,283	674,283	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
 Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$0	\$76,741	\$76,741
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,300,556	1,097,953	202,603
Excess of Revenues Under Expenditures	(1,300,556)	(1,021,212)	279,344
<u>Other Financing Sources (Uses)</u>			
Advances Out	(600,000)	(600,000)	0
Transfers In	500,000	0	(500,000)
Total Other Financing Sources (Uses)	(100,000)	(600,000)	(500,000)
Changes in Fund Balance	(1,400,556)	(1,621,212)	(220,656)
Fund Balance Beginning of Year	6,093,061	6,093,061	0
Prior Year Encumbrances Appropriated	625,861	625,861	0
Fund Balance End of Year	<u>\$5,318,366</u>	<u>\$5,097,710</u>	<u>(\$220,656)</u>

Wood County, Ohio
Wood Lane Building Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	450,461	346,197	104,264
Excess of Revenues			
Under Expenditures	(450,461)	(346,197)	104,264
<u>Other Financing Sources</u>			
Transfers In	500,000	500,000	0
Changes in Fund Balance	49,539	153,803	104,264
Fund Balance Beginning of Year	1,917,778	1,917,778	0
Fund Balance End of Year	<u>\$1,967,317</u>	<u>\$2,071,581</u>	<u>\$104,264</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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	3,102,126	3,088,411	13,715
Excess of Revenues			
Under Expenditures	(3,102,126)	(3,088,411)	13,715
<u>Other Financing Sources</u>			
Transfers In	104,000	104,000	0
Changes in Fund Balance	(2,998,126)	(2,984,411)	13,715
Fund Balance Beginning of Year	13,992	13,992	0
Prior Year Encumbrances Appropriated	2,984,134	2,984,134	0
Fund Balance End of Year	<u>\$0</u>	<u>\$13,715</u>	<u>\$13,715</u>

Wood County, Ohio
Museum Elevator Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,059,200	1,057,199	2,001
Other	776	776	0
Total Expenditures	<u>1,059,976</u>	<u>1,057,975</u>	<u>2,001</u>
Excess of Revenues Under Expenditures	<u>(1,059,976)</u>	<u>(1,057,975)</u>	<u>2,001</u>
<u>Other Financing Sources</u>			
Advances In	600,000	600,000	0
Transfers In	100,000	100,000	0
Total Other Financing Sources	<u>700,000</u>	<u>700,000</u>	<u>0</u>
Changes in Fund Balance	(359,976)	(357,975)	2,001
Fund Balance Beginning of Year	297,800	297,800	0
Prior Year Encumbrances Appropriated	102,200	102,200	0
Fund Balance End of Year	<u>\$40,024</u>	<u>\$42,025</u>	<u>\$2,001</u>

Wood County, Ohio
Job and Family Services Addition Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	1,592,583	1,589,610	2,973
Excess of Revenues			
Under Expenditures	(1,592,583)	(1,589,610)	2,973
<u>Other Financing Uses</u>			
Transfers Out	(37,537)	(37,537)	0
Changes in Fund Balance	(1,630,120)	(1,627,147)	2,973
Fund Balance Beginning of Year	162,696	162,696	0
Prior Year Encumbrances Appropriated	1,464,451	1,464,451	0
Fund Balance (Deficit) End of Year	(\$2,973)	\$0	\$2,973

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, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$0	\$3,726	\$3,726
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	35,853	8,652	27,201
Contractual Services	175,371	154,192	21,179
Other	4,000	215	3,785
Total Expenditures	215,224	163,059	52,165
Excess of Revenues Under Expenditures	(215,224)	(159,333)	55,891
<u>Other Financing Sources (Uses)</u>			
Advances In	137,756	159,879	22,123
Transfers Out	(25,850)	(25,850)	0
Total Other Financing Sources (Uses)	111,906	134,029	22,123
Changes in Fund Balance	(103,318)	(25,304)	78,014
Fund Balance Beginning of Year	134,255	134,255	0
Prior Year Encumbrances Appropriated	64,371	64,371	0
Fund Balance End of Year	\$95,308	\$173,322	\$78,014

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, 2015

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

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

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2015

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$492,275	\$495,052	\$2,777
<u>Expenses</u>			
Personal Services	854	125	729
Materials and Supplies	250	223	27
Contractual Services	225,321	216,621	8,700
Other	73,450	73,450	0
Claims	194,660	67,317	127,343
Capital Outlay	200	200	0
Total Expenses	494,735	357,936	136,799
Changes in Fund Balance	(2,460)	137,116	139,576
Fund Balance Beginning of Year	1,064,794	1,064,794	0
Fund Balance End of Year	<u>\$1,062,334</u>	<u>\$1,201,910</u>	<u>\$139,576</u>

**STATISTICAL
SECTION**

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Wood County
Statistical Section

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

Contents **Page**

Financial Trends..... S-2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity S-12

These schedules contain information to help the reader assess the County’s most significant local revenue source.

Debt Capacity..... S-26

This schedule presents information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information..... S-32

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information S-34

These schedules contain service data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Governmental Activities				
Net Investment in Capital Assets	\$89,791,955	\$83,425,997	\$84,893,923	\$84,312,793
Restricted	56,110,178	54,563,511	52,572,766	54,642,369
Unrestricted	<u>17,315,716</u>	<u>12,731,493</u>	<u>35,657,773</u>	<u>35,721,267</u>
Total Governmental Activities Net Position	<u>163,217,849</u>	<u>150,721,001</u>	<u>173,124,462</u>	<u>174,676,429</u>
Business-Type Activities				
Net Investment in Capital Assets	3,272,236	3,431,015	2,370,162	2,327,091
Unrestricted (Deficit)	<u>(1,696,973)</u>	<u>(2,900,776)</u>	<u>1,385,861</u>	<u>571,514</u>
Total Business-Type Activities Net Position	<u>1,575,263</u>	<u>530,239</u>	<u>3,756,023</u>	<u>2,898,605</u>
Primary Government				
Net Investment in Capital Assets	93,064,191	86,857,012	87,264,085	86,639,884
Restricted	56,110,178	54,563,511	52,572,766	54,642,369
Unrestricted	<u>15,618,743</u>	<u>9,830,717</u>	<u>37,043,634</u>	<u>36,292,781</u>
Total Primary Government Net Position	<u>\$164,793,112</u>	<u>\$151,251,240</u>	<u>\$176,880,485</u>	<u>\$177,575,034</u>

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

2011	2010	2009	2008	2007	2006
\$75,203,774	\$76,501,053	\$77,715,468	\$79,137,530	\$75,692,446	\$73,881,680
58,204,608	60,983,979	59,173,621	55,271,294	58,707,196	56,024,223
34,455,415	31,794,919	31,055,909	29,994,723	27,380,884	19,133,003
167,863,797	169,279,951	167,944,998	164,403,547	161,780,526	149,038,906
2,095,710	2,188,288	2,454,686	2,871,425	2,533,946	2,417,366
(963,923)	(1,379,507)	(1,252,939)	(646,596)	1,102,846	1,696,431
1,131,787	808,781	1,201,747	2,224,829	3,636,792	4,113,797
77,299,484	78,689,341	80,170,154	82,008,955	78,226,392	76,299,046
58,204,608	60,983,979	59,173,621	55,271,294	58,707,196	56,024,223
33,491,492	30,415,412	29,802,970	29,348,127	28,483,730	20,829,434
\$168,995,584	\$170,088,732	\$169,146,745	\$166,628,376	\$165,417,318	\$153,152,703

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

	2015	2014	2013	2012
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$19,232,702	\$20,343,662	\$18,204,452	\$18,786,699
Judicial	9,135,703	8,777,318	8,672,547	8,649,069
Intergovernmental	434,643	409,604	400,546	399,721
Internal Service Fund-External Portion	2,205,372	4,298,092	1,858,033	1,820,969
Public Safety	10,074,413	9,673,456	8,126,701	8,521,931
Public Works	9,524,192	9,573,020	10,420,191	8,684,793
Health				
Alcohol, Drug Addiction, and Mental Health Services	9,774,175	9,716,799	9,939,245	12,125,554
Other Health	679,980	711,286	677,821	657,171
Human Services				
Job and Family Services	10,774,737	9,946,606	9,139,155	8,474,376
Child Support Enforcement Agency	2,157,530	2,120,968	2,191,568	2,087,079
Developmental Disabilities	28,746,138	27,042,591	30,627,507	30,504,782
Other Human Services	2,777,560	2,705,217	2,609,985	2,642,824
Conservation and Recreation	345,998	327,306	318,888	302,599
Economic Development	1,207,935	1,367,615	1,191,839	1,154,650
Interest and Fiscal Charges	250,008	304,459	226,594	400,487
Total Governmental Activities Expenses	<u>107,321,086</u>	<u>107,317,999</u>	<u>104,605,072</u>	<u>105,212,704</u>
Business-Type Activities				
Building Inspection	965,842	984,502	985,714	847,254
Nursing Home	6,607,985	6,373,205	6,287,551	6,304,977
Landfill	1,722,959	3,590,123	2,134,518	1,718,498
Total Business-Type Activities Expenses	<u>9,296,786</u>	<u>10,947,830</u>	<u>9,407,783</u>	<u>8,870,729</u>
Total Primary Government Expenses	<u>116,617,872</u>	<u>118,265,829</u>	<u>114,012,855</u>	<u>114,083,433</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	4,937,122	5,077,845	5,370,747	5,360,790
Judicial	3,898,815	3,441,592	2,994,903	3,227,779
Internal Service Fund-External Portion	2,515,885	2,183,293	1,633,382	1,576,476
Public Safety	1,096,766	1,000,170	946,056	847,095
Public Works	7,045,583	7,138,078	6,514,718	6,551,037
Health				
Alcohol, Drug Addiction, and Mental Health Services	23,259	26,795	4,595	8,343
Other Health	346,805	355,153	331,619	342,314
Human Services				
Job and Family Services	2,480	0	0	0
Child Support Enforcement Agency	428,953	358,045	414,568	380,214
Developmental Disabilities	834,825	1,018,654	1,515,311	1,306,643
Economic Development	461,302	418,092	403,740	337,435
Total Charges for Services	<u>21,591,795</u>	<u>21,017,717</u>	<u>20,129,639</u>	<u>19,938,126</u>
Operating Grants, Contributions, and Interest	30,002,981	33,172,569	32,054,854	34,068,103
Capital Grants and Contributions	5,710,722	712,835	1,371,389	8,978,454
Total Governmental Activities Program Revenues	<u>57,305,498</u>	<u>54,903,121</u>	<u>53,555,882</u>	<u>62,984,683</u>

2011	2010	2009	2008	2007	2006
\$18,688,910	\$19,669,072	\$18,627,790	\$19,240,213	\$17,789,568	\$17,170,831
8,751,299	8,849,847	8,418,442	8,560,864	7,872,922	7,859,875
399,357	399,154	427,415	426,745	502,346	309,530
1,555,204	1,760,266	1,335,689	1,455,081	1,418,064	1,176,556
8,477,217	8,549,690	8,636,547	9,079,266	8,193,165	7,986,357
9,533,303	9,285,390	9,893,629	10,471,311	9,396,403	12,182,962
13,467,613	12,848,899	13,959,263	14,119,112	13,454,378	13,397,107
641,306	636,379	641,056	666,827	628,595	517,840
8,455,507	9,549,928	11,838,164	11,914,199	10,229,599	10,602,912
2,051,966	2,112,490	2,028,862	2,061,973	2,052,623	2,165,525
29,236,746	28,699,379	28,275,645	26,311,665	25,431,379	24,783,050
2,751,451	2,849,210	2,721,638	2,701,471	2,641,010	2,348,469
284,227	471,532	359,553	321,207	301,984	291,413
1,086,472	1,076,951	1,072,277	1,630,361	1,269,256	1,270,983
376,317	425,681	478,325	513,248	429,053	596,103
105,756,895	107,183,868	108,714,295	109,473,543	101,610,345	102,659,513
902,766	956,702	1,232,919	1,348,482	1,225,768	1,259,527
6,043,274	5,821,926	5,860,729	6,444,440	6,545,321	6,413,035
1,746,552	2,991,937	2,841,440	2,749,867	2,338,918	2,248,499
8,692,592	9,770,565	9,935,088	10,542,789	10,110,007	9,921,061
114,449,487	116,954,433	118,649,383	120,016,332	111,720,352	112,580,574
5,445,183	5,061,643	4,886,825	4,826,384	5,233,883	5,248,103
3,068,059	3,203,519	2,938,898	2,525,625	2,403,761	2,540,375
1,423,050	1,439,627	1,788,588	1,717,965	1,544,757	1,431,043
888,290	987,599	1,175,491	1,361,847	1,204,815	1,301,727
5,815,608	6,385,404	7,000,586	7,231,751	7,252,058	9,612,767
231	563	961	9,645	2,981	2,300
340,243	334,716	288,918	292,076	296,975	278,056
0	0	0	0	0	0
365,832	375,861	303,991	380,207	361,346	363,954
1,247,481	1,363,237	1,316,168	1,639,680	1,675,731	1,376,018
272,257	287,660	291,111	337,661	454,128	516,712
18,866,234	19,439,829	19,991,537	20,322,841	20,430,435	22,671,055
37,653,165	38,579,522	42,470,992	39,313,129	37,555,978	35,247,914
630,347	838,328	379,780	836,516	1,408,173	185,552
57,149,746	58,857,679	62,842,309	60,472,486	59,394,586	58,104,521

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

	2015	2014	2013	2012
Business-Type Activities				
Charges for Services				
Building Inspection	\$1,378,422	\$1,275,451	\$1,300,226	\$1,042,338
Nursing Home	6,443,531	6,374,212	6,477,381	6,278,660
Landfill	2,267,270	1,966,639	1,794,680	1,674,118
Total Charges for Services	10,089,223	9,616,302	9,572,287	8,995,116
Capital Grants and Contributions	0	42,765	100,878	16,042
Total Business-Type Activities Program Revenues	10,089,223	9,659,067	9,673,165	9,011,158
Total Primary Government Program Revenues	67,394,721	64,562,188	63,229,047	71,995,841
Net (Expense) Revenue				
Governmental Activities	(50,015,588)	(52,414,878)	(51,049,190)	(42,228,021)
Business-Type Activities	792,437	(1,288,763)	265,382	140,429
Total Primary Government Net Expense	(49,223,151)	(53,703,641)	(50,783,808)	(42,087,592)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	6,462,504	5,735,831	5,688,218	5,654,931
Health-Alcohol, Drug Addiction, and Mental Health Services	6,454,959	6,183,058	6,121,330	6,080,552
Human Services-Job and Family Services	1,558,952	1,586,271	3,034,429	3,128,263
Human Services-Developmental Disabilities	19,163,290	19,028,360	10,977,624	10,335,897
Human Services-Senior Citizens	1,786,665	1,708,277	1,694,372	1,684,442
Conservation and Recreation-Historical Center	137,501	122,023	121,032	120,320
Permissive Sales Taxes	20,639,561	19,910,849	17,932,912	17,173,175
Other Taxes	130,201	144,766	112,805	112,842
Grants and Entitlements not Restricted to Specific Programs	3,401,081	3,248,354	3,286,328	2,762,356
Interest	1,293,961	1,514,619	(291,903)	1,149,526
Other	1,614,354	1,379,346	1,371,197	1,231,725
Transfers	(130,593)	(1,122,794)	(551,121)	(393,376)
Total Governmental Activities	62,512,436	59,438,960	49,497,223	49,040,653
Business-Type Activities				
Interest	0	0	2	2
Other	121,994	35,789	40,913	1,233,011
Transfers	130,593	1,122,794	551,121	393,376
Total Business-Type Activities	252,587	1,158,583	592,036	1,626,389
Total Primary Government	62,765,023	60,597,543	50,089,259	50,667,042
Change in Net Position				
Governmental Activities	12,496,848	7,024,082	(1,551,967)	6,812,632
Business-Type Activities	1,045,024	(130,180)	857,418	1,766,818
Total Primary Government	\$13,541,872	\$6,893,902	(\$694,549)	\$8,579,450

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

2011	2010	2009	2008	2007	2006
\$1,088,611	\$831,800	\$826,133	\$1,066,728	\$1,152,427	\$1,299,059
5,990,056	6,622,150	6,268,999	6,016,219	6,016,168	6,308,663
1,793,624	1,716,662	1,453,155	1,590,067	1,797,672	1,750,724
8,872,291	9,170,612	8,548,287	8,673,014	8,966,267	9,358,446
0	30,052	72,105	45,098	85,000	0
8,872,291	9,200,664	8,620,392	8,718,112	9,051,267	9,358,446
66,022,037	68,058,343	71,462,701	69,190,598	68,445,853	67,462,967
(48,607,149)	(48,326,189)	(45,871,986)	(49,001,057)	(42,215,759)	(44,554,992)
179,699	(569,901)	(1,314,696)	(1,824,677)	(1,058,740)	(562,615)
(48,427,450)	(48,896,090)	(47,186,682)	(50,825,734)	(43,274,499)	(45,117,607)
5,911,834	5,965,979	6,067,441	5,973,222	6,079,003	6,228,901
6,141,757	6,150,852	5,486,324	5,402,940	5,544,107	5,729,160
246,375	2,961,720	3,311,411	2,366,748	2,354,705	2,449,768
10,170,679	10,134,153	10,349,223	10,422,886	10,836,611	11,340,509
1,744,844	1,757,919	1,783,074	1,777,339	1,804,504	1,638,990
125,778	126,956	130,939	127,089	129,308	133,073
16,721,733	15,671,971	15,052,960	15,820,157	17,157,429	14,809,637
111,339	120,907	119,868	122,094	143,863	146,269
2,643,316	3,590,082	3,388,424	3,677,155	3,468,090	3,316,695
2,147,839	1,677,641	2,673,090	4,879,252	6,214,465	4,524,150
1,368,804	1,679,896	1,342,297	1,467,910	1,807,029	1,029,350
(143,303)	(176,934)	(291,614)	(412,714)	(581,735)	(554,469)
47,190,995	49,661,142	49,413,437	51,624,078	54,957,379	50,792,033
4	1	0	0	0	0
0	0	0	0	0	0
143,303	176,934	291,614	412,714	581,735	554,469
143,307	176,935	291,614	412,714	581,735	554,469
47,334,302	49,838,077	49,705,051	52,036,792	55,539,114	51,346,502
(1,416,154)	1,334,953	3,541,451	2,623,021	12,741,620	6,237,041
323,006	(392,966)	(1,023,082)	(1,411,963)	(477,005)	(8,146)
(\$1,093,148)	\$941,987	\$2,518,369	\$1,211,058	\$12,264,615	\$6,228,895

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

	2015	2014	2013	2012
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	2,016,046	1,974,427	2,075,644	2,162,627
Restricted	0	0	0	0
Assigned	8,500,443	8,339,199	7,302,320	2,598,978
Unassigned	18,739,733	15,278,867	12,744,649	18,337,976
Total General Fund	29,256,222	25,592,493	22,122,613	23,099,581
All Other Governmental Funds				
Reserved	0	0	0	0
Unreserved, Reported in				
Special Revenue Funds	0	0	0	0
Debt Service Funds (Deficit)	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	522,558	522,433	423,350	431,001
Restricted	48,656,232	47,982,520	41,696,196	38,422,333
Assigned	8,136,953	11,885,955	11,577,839	11,604,252
Unassigned (Deficit)	(446,563)	(531,115)	(634,748)	(670,988)
Total All Other Governmental Funds	56,869,180	59,859,793	53,062,637	49,786,598
Total Governmental Funds	\$86,125,402	\$85,452,286	\$75,185,250	\$72,886,179

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

2011	2010	2009	2008	2007	2006
\$0	\$0	\$1,293,102	\$1,674,595	\$1,696,645	\$1,695,550
0	0	16,233,818	17,420,864	16,680,070	11,903,884
2,186,934	2,043,465	n/a	n/a	n/a	n/a
0	238,605	n/a	n/a	n/a	n/a
2,328,060	2,009,846	n/a	n/a	n/a	n/a
17,724,924	13,274,650	n/a	n/a	n/a	n/a
22,239,918	17,566,566	17,526,920	19,095,459	18,376,715	13,599,434
0	0	2,341,441	2,118,560	1,833,484	2,045,579
0	0	42,610,138	40,809,649	44,398,016	43,211,009
0	0	34,532	(138,145)	(76,375)	(144,881)
0	0	10,368,154	8,836,524	8,049,334	6,910,766
534,075	704,454	n/a	n/a	n/a	n/a
48,606,352	48,819,575	n/a	n/a	n/a	n/a
11,117,840	10,626,559	n/a	n/a	n/a	n/a
(1,248,583)	(810,988)	n/a	n/a	n/a	n/a
59,009,684	59,339,600	55,354,265	51,626,588	54,204,459	52,022,473
\$81,249,602	\$76,906,166	\$72,881,185	\$70,722,047	\$72,581,174	\$65,621,907

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

	2015	2014	2013	2012
<u>Revenues</u>				
Property Taxes	\$35,478,125	\$34,745,910	\$27,549,024	\$27,119,703
Permissive Sales Taxes	20,136,848	19,896,720	17,662,029	17,205,173
Permissive Motor Vehicle License Taxes	4,177,907	4,013,595	4,017,682	3,991,296
Other Taxes	130,201	144,766	112,805	112,842
Charges for Services	11,458,858	11,869,567	12,031,057	12,295,410
Licenses and Permits	471,416	481,432	494,337	426,497
Fines, Costs, and Forfeitures	820,245	857,908	811,545	833,112
Intergovernmental	37,560,812	38,035,895	38,169,740	38,840,544
Special Assessments	571,111	517,698	555,906	801,755
Interest	1,313,363	1,336,187	(283,113)	1,204,979
Other	1,626,955	1,389,250	1,353,523	1,231,725
Total Revenues	113,745,841	113,288,928	102,474,535	104,063,036
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	19,340,889	17,861,032	16,894,159	16,784,422
Judicial	9,065,801	8,472,673	8,480,566	8,393,890
Intergovernmental	434,643	409,604	400,546	399,721
Public Safety	9,307,706	8,551,692	8,862,303	8,351,023
Public Works	9,140,373	9,551,386	9,176,663	10,140,819
Health	10,396,138	10,328,984	10,517,831	12,747,214
Human Services	40,276,938	39,298,483	39,322,692	49,713,601
Conservation and Recreation	307,093	288,801	278,754	273,419
Economic Development	1,212,337	1,363,996	1,191,256	1,170,776
Other	548,730	432,426	494,264	506,911
Capital Outlay	6,349,864	3,017,528	2,562,581	2,401,678
Debt Service:				
Payment to Refunded Bond Escrow Agent	0	0	0	0
Principal Retirement	324,478	314,478	734,478	754,593
Interest and Fiscal Charges	267,378	318,163	247,976	284,924
Issuance Costs	0	0	0	0
Total Expenditures	106,972,368	100,209,246	99,164,069	111,922,991
Excess of Revenues Over (Under) Expenditures	6,773,473	13,079,682	3,310,466	(7,859,955)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	2,000,000	0	0
Premium on Bonds Issued	0	64,858	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
OPWC Loans Issued	0	0	0	324,779
Inception of Capital Lease	0	0	0	0
Transfers In	1,131,162	7,948,949	2,496,192	2,676,139
Transfers Out	(7,231,519)	(12,826,453)	(3,507,587)	(3,504,386)
Total Other Financing Sources (Uses)	(6,100,357)	(2,812,646)	(1,011,395)	(503,468)
Changes in Fund Balance	\$673,116	\$10,267,036	\$2,299,071	(\$8,363,423)
Debt Service as a Percentage of Noncapital Expenditures	0.61%	0.66%	1.01%	1.11%

2011	2010	2009	2008	2007	2006
\$24,299,941	\$27,338,192	\$26,804,547	\$25,949,558	\$26,699,540	\$27,410,533
16,519,667	15,486,671	15,084,917	16,129,904	15,048,296	14,926,452
3,982,973	3,949,165	3,854,097	3,983,158	4,042,836	4,003,730
111,339	120,907	119,868	122,094	143,863	146,269
10,622,340	11,567,676	11,452,059	11,523,765	12,144,073	14,418,668
440,772	384,463	410,730	607,209	589,924	618,030
796,987	812,148	459,066	468,456	490,248	756,588
42,104,547	44,615,184	46,181,659	44,276,058	42,254,634	39,822,034
766,680	722,345	1,008,983	1,033,717	1,094,185	836,989
1,972,505	1,524,810	2,766,247	4,465,611	5,929,398	4,160,631
1,368,804	1,689,896	1,737,184	2,121,511	1,815,992	1,042,863
<u>102,986,555</u>	<u>108,211,457</u>	<u>109,879,357</u>	<u>110,681,041</u>	<u>110,252,989</u>	<u>108,142,787</u>
17,180,532	17,754,175	18,020,261	18,985,464	17,158,087	16,527,375
8,584,152	8,589,281	8,231,182	8,294,740	7,747,981	7,556,736
399,357	399,154	427,415	426,745	502,346	309,530
8,246,039	8,154,157	8,321,424	8,666,591	7,829,141	7,451,992
8,106,562	7,906,046	9,121,901	12,777,994	10,426,922	9,045,799
14,021,344	13,411,213	14,512,281	14,715,766	14,041,751	13,854,531
41,454,753	41,908,394	44,170,694	42,008,293	39,707,613	38,686,475
292,725	305,233	304,312	292,561	279,988	265,961
1,081,278	1,052,286	1,070,029	1,617,825	1,254,359	1,296,278
489,830	399,657	383,069	426,933	435,076	400,652
1,807,739	2,334,574	1,515,141	2,792,539	1,572,916	4,170,963
0	0	0	0	89,125	0
742,997	971,455	927,815	895,259	1,220,092	1,806,694
320,043	370,658	423,081	457,753	446,590	606,564
0	0	0	0	84,236	0
<u>102,727,351</u>	<u>103,556,283</u>	<u>107,428,605</u>	<u>112,358,463</u>	<u>102,796,223</u>	<u>101,979,550</u>
<u>259,204</u>	<u>4,655,174</u>	<u>2,450,752</u>	<u>(1,677,422)</u>	<u>7,456,766</u>	<u>6,163,237</u>
0	0	0	0	3,635,000	0
0	0	0	0	366,126	0
0	0	0	0	(3,916,890)	0
0	0	0	0	0	0
0	0	0	231,009	0	0
7,401,796	2,600,348	4,029,035	3,473,113	2,406,400	5,979,298
(3,317,564)	(3,230,541)	(4,320,649)	(3,885,827)	(2,988,135)	(4,239,676)
<u>4,084,232</u>	<u>(630,193)</u>	<u>(291,614)</u>	<u>(181,705)</u>	<u>(497,499)</u>	<u>1,739,622</u>
<u>\$4,343,436</u>	<u>\$4,024,981</u>	<u>\$2,159,138</u>	<u>(\$1,859,127)</u>	<u>\$6,959,267</u>	<u>\$7,902,859</u>
1.07%	1.34%	1.29%	1.29%	1.88%	2.42%

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			
2015	\$2,218,126,950	\$688,817,870	\$8,305,556,628	\$125,882,310	\$143,048,080
2014	1,998,472,010	686,203,550	7,670,501,600	86,909,430	98,760,716
2013	1,983,571,020	680,256,760	7,610,936,514	81,492,340	92,604,932
2012	1,976,399,020	653,783,570	7,514,807,400	75,882,730	86,230,375
2011	2,088,328,050	703,517,610	7,976,701,885	72,328,340	82,191,295
2010	2,084,674,650	710,407,110	7,985,947,885	69,271,320	78,717,409
2009	2,074,054,730	680,548,860	7,870,295,971	69,227,410	78,667,511
2008	2,013,382,050	658,682,600	7,634,470,428	70,298,130	79,884,239
2007	1,980,042,050	654,674,520	7,527,761,628	88,017,410	100,019,784
2006	1,943,363,630	632,569,660	7,359,809,400	84,698,130	96,247,875

Source: Wood County Auditor

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

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The assessment percentage was 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes have been levied or collected since 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax was 2010.

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

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$3,032,827,130	\$8,448,604,708	35.90%	\$14.18
0	0	2,771,584,990	7,769,262,316	35.67	15.04
0	0	2,745,320,120	7,703,541,446	35.64	12.72
0	0	2,706,065,320	7,601,037,775	35.60	12.69
0	0	2,864,174,000	8,058,893,180	35.54	10.94
3,356,260	3,356,260	2,867,709,340	8,068,021,554	35.54	12.17
6,708,210	6,708,210	2,830,539,210	7,955,671,692	35.58	11.80
6,809,423	108,950,768	2,749,172,203	7,823,305,435	35.14	10.99
13,523,158	108,185,264	2,736,257,138	7,735,966,676	35.37	11.03
240,768,558	1,284,098,976	2,901,399,978	8,740,156,251	33.20	11.21

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

	2015	2014	2013	2012
Voted Millage				
Alcohol, Drug Addiction, and Mental Health Services				
Effective Millage Rates				
Residential/Agricultural	\$2.2532	\$2.4997	\$2.4983	\$2.4960
Commerical/Industrial	2.6000	2.6000	2.6000	2.6000
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000
Job and Family Services				
Effective Millage Rates				
Residential/Agricultural	0.5859	0.6500	1.3000	1.3000
Commerical/Industrial	0.6500	0.6500	1.3000	1.3000
Tangible/Public Utility Personal	0.6500	0.6500	1.3000	1.3000
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	6.2902	6.9781	4.0245	4.0182
Commerical/Industrial	7.8552	7.8054	4.8044	4.7309
Tangible/Public Utility Personal	9.6500	9.6500	6.7000	6.7000
Commission on Aging				
Effective Millage Rates				
Residential/Agricultural	0.6310	0.7000	0.7000	0.7000
Commerical/Industrial	0.7000	0.7000	0.7000	0.7000
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000
Park District				
Effective Millage Rates				
Residential/Agricultural	0.9014	1.0000	1.0000	1.0000
Commerical/Industrial	1.0000	1.0000	1.0000	1.0000
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
General Health District				
Effective Millage Rates				
Residential/Agricultural	0.4504	0.5000	0.5000	0.5000
Commerical/Industrial	0.5000	0.5000	0.5000	0.5000
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	11.1121	12.3278	10.0228	10.0142
Commerical/Industrial	13.3052	13.2554	10.9044	10.8309
Tangible/Public Utility Personal	15.1000	15.1000	12.8000	12.8000
Unvoted Millage				
General Fund				
	2.3500	2.3500	2.3500	2.3500
Historical Society				
	0.0500	0.0500	0.0500	0.0500
Total Unvoted Millage				
	2.4000	2.4000	2.4000	2.4000
Total Wood County (Total Direct Rate)				
Effective Millage Rates				
Residential/Agricultural	13.5121	14.7278	12.4228	12.4142
Commerical/Industrial	15.7052	15.6554	13.3044	13.2309
Tangible/Public Utility Personal	17.5000	17.5000	15.2000	15.2000
Total Weighted Average Tax Rate				
	14.1758	15.0444	12.7237	12.6896

2011	2010	2009	2008	2007	2006
\$2.4035	\$2.4009	\$2.0510	\$2.0912	\$2.0906	\$2.0843
2.1959	2.4516	2.1065	2.1094	2.1091	2.1002
2.6000	2.6000	2.6000	2.6000	2.6000	2.6000
0.0000	1.2796	1.2750	0.8684	0.8681	0.8655
0.0000	1.3000	1.2982	0.8723	0.8722	0.8685
0.0000	1.3000	1.3000	1.3000	1.3000	1.3000
3.7698	3.7627	3.7491	3.8228	3.8216	3.8101
4.3849	4.2553	4.2106	4.2165	4.2160	4.1982
6.7000	6.7000	6.7000	6.7000	6.7000	6.7000
0.6903	0.6890	0.6865	0.7000	0.7000	0.5912
0.7000	0.7000	0.6990	0.7000	0.7000	0.6061
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.9862	0.9843	0.9807	0.4676	0.4675	0.4661
1.0000	1.0000	0.9986	0.4697	0.4696	0.4677
1.0000	1.0000	1.0000	0.7000	0.7000	0.7000
0.4177	0.4170	0.4155	0.4236	0.4235	0.4222
0.4518	0.4383	0.4342	0.4349	0.4348	0.4330
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
8.2675	9.5334	9.1578	8.3736	8.3713	8.2395
8.7325	10.1451	9.7471	8.8028	8.8017	8.6736
11.5000	12.8000	12.8000	12.5000	12.5000	12.5000
2.3500	2.3500	2.3500	2.3500	2.3500	2.3500
0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
10.6675	11.9334	11.5578	10.7736	10.7713	10.6395
11.4325	12.5451	12.1471	11.2028	11.2017	11.0736
13.9000	15.2000	15.2000	14.9000	14.9000	14.9000
10.9370	12.1678	11.7972	10.9921	11.0275	11.2121

(continued)

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

	2015	2014	2013	2012
School Districts				
Bowling Green CSD	\$57.5500	\$58.0000	\$57.6500	\$56.8000
Eastwood LSD	37.9000	39.6000	39.9000	40.3000
Elmwood LSD	36.9000	37.3000	37.4500	37.4000
Fostoria CSD	59.7600	63.5100	60.0000	58.5800
Lake LSD	63.4400	63.4400	63.5900	57.0900
North Baltimore LSD	55.1500	56.9500	56.3000	59.1000
Northwood LSD	79.8150	76.8150	77.6650	79.4150
Otsego LSD	46.8500	49.2000	46.6000	47.1500
Perrysburg EVSD	71.6500	71.2000	69.8500	66.5000
Rossford EVSD	52.3000	52.3000	52.3000	52.3000
Out-of-County School Districts				
Anthony Wayne LSD	71.3000	71.6000	67.1000	66.8000
Gibsonburg EVSD	50.5000	51.9000	51.9000	51.9000
Lakota LSD	42.7000	42.7000	42.7000	42.7000
McComb LSD	33.1400	33.7900	34.2800	34.3000
Patrick Henry LSD	45.4500	45.9500	45.9500	41.3100
Joint Vocational School Districts				
Four County JVSD	3.2000	3.2000	3.2000	3.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000
Corporations				
Bairdstown Village	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000
Bowling Green City	5.6000	5.6000	5.6000	5.0000
Bradner Village	9.9000	10.3000	8.2000	8.8000
Custar Village	6.2000	6.2000	6.2000	6.2000
Cygnets Village	2.4000	2.4000	2.4000	2.4000
Fostoria City	4.3000	4.3000	4.3000	4.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000
Haskins Village	9.5000	9.5000	9.5000	9.5000
Hoytville Village	4.0000	4.0000	4.0000	4.0000
Jerry City Village	8.5000	8.5000	8.5000	8.5000
Luckey Village	6.5000	6.5000	6.5000	6.5000
Millbury Village	5.5000	5.8000	5.8000	3.4000
Milton Center Village	10.0000	10.0000	10.0000	10.0000
North Baltimore Village	5.4000	5.6000	5.5000	4.9000
Northwood City	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000
Perrysburg City	6.3000	6.5000	5.6500	5.2500
Portage Village	2.2000	2.2000	2.2000	2.2000
Risingsun Village	14.0000	13.5000	13.5000	13.5000
Rossford City	7.7000	7.7000	7.7000	7.7000
Tontogany Village	1.2000	1.2000	1.2000	1.2000
Walbridge Village	1.7000	1.7000	1.7000	1.7000
Wayne Village	11.7000	11.7000	11.7000	11.7000
West Millgrove Village	12.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	4.3000	4.3000	4.3000

2011	2010	2009	2008	2007	2006
\$57.7000	\$56.1500	\$56.1500	\$56.1500	\$56.7800	\$53.9000
38.9000	39.9500	40.0500	40.2000	40.0500	48.8000
37.7000	37.7000	37.3000	36.8000	37.6000	37.3000
58.3100	57.6900	60.1600	60.1600	60.5600	60.5600
56.2100	56.6100	56.8100	58.7500	59.0500	51.7000
57.1000	55.7700	51.5000	51.6000	51.6000	51.1000
78.3150	78.3150	80.2000	71.7000	72.0000	71.3000
47.3500	47.3500	48.6500	48.8500	49.1000	49.3000
63.7300	63.9300	63.3800	61.6400	61.5600	61.0500
52.3000	52.3000	52.3000	52.3000	52.3000	52.3000
66.8000	66.8000	66.7000	66.8000	67.7000	68.2000
51.9000	52.1000	52.2000	52.2000	52.6000	52.9000
42.7000	42.7000	42.9000	42.9000	36.4000	41.5000
35.5500	33.2800	34.6900	34.7800	34.9000	34.7400
41.3100	41.3100	41.3100	41.3100	41.3100	41.3100
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000	5.7000	5.7000
5.0000	5.0000	5.0000	5.0000	5.0000	5.0000
8.8000	8.8000	8.2000	8.5000	8.5000	8.7000
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	7.2000	10.2000	10.2000
4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
8.5000	8.5000	8.5000	8.5000	8.5000	11.5000
6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
3.4000	3.4000	3.4000	3.4000	3.4000	3.4000
10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
4.9000	4.9000	4.9000	5.7500	4.4000	4.5000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
1.8000	1.8000	1.8000	1.8000	1.8000	2.4000
5.2500	5.2500	5.7500	5.5500	5.6500	5.6500
2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
13.5000	13.5000	13.5000	13.5000	13.5000	13.5000
7.7000	7.7000	7.7000	7.7000	7.7000	6.9500
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	12.3000	12.3000
12.4000	12.4000	12.4000	12.4000	12.4000	12.4000
4.3000	4.3000	4.3000	3.6000	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)

	2015	2014	2013	2012
Townships				
Bloom	\$6.5000	\$6.5000	\$6.5000	\$6.5000
Center	5.8000	5.8000	5.8000	5.8000
Freedom	9.0000	9.0000	8.0000	8.0000
Grand Rapids	7.7500	7.7500	5.4000	5.4000
Henry	7.7000	7.7000	7.7000	7.7000
Jackson	10.9500	10.9500	10.7000	10.7000
Lake	15.2000	15.2000	15.2000	15.2000
Liberty	4.4500	4.4500	4.4500	4.4500
Middleton	11.6000	8.6000	11.6000	9.6000
Milton	8.2000	8.2000	8.2000	8.2000
Montgomery	6.9000	6.9000	6.9000	6.9000
Perry	6.2000	6.1000	6.1000	6.1000
Perrysburg	18.6000	18.6000	18.6000	14.6000
Plain	4.9000	4.9000	4.9000	4.9000
Portage	5.4000	4.4000	4.4000	4.4000
Troy	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.4000	6.4000	6.4000
Webster	5.7000	5.7000	5.7000	5.7000
Weston	8.4000	8.4000	8.4000	8.4000
Other Units				
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000
Kaubisch Memorial Public Library	1.5000	1.5000	1.5000	1.5000
Mid County Ambulance District	2.0000	2.0000	2.0000	2.0000
North Baltimore Public Library	1.9500	1.9500	1.9500	1.9500
Northwest EMS District	4.0000	4.0000	4.0000	4.0000
Pemberville Public Library	0.8000	0.0000	0.0000	1.0000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000
TARTA	2.5000	2.5000	2.5000	2.5000
Way Library	1.5000	1.5000	1.5000	1.5000
Wayne Library	1.0000	0.0000	0.0000	0.0000
Wood County District Public Library	1.0800	1.1000	1.1000	1.1000

Source: Wood County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Overlapping rates are those of local governments that apply to property owners within Wood County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

2011	2010	2009	2008	2007	2006
\$9.3000	\$9.3000	\$9.3000	\$9.3000	\$9.7000	\$6.5000
5.8000	5.8000	5.8000	5.8000	5.8000	5.8000
8.0000	8.0000	8.0000	8.0000	8.0000	7.0000
5.4000	5.4000	5.4000	5.4000	5.7000	6.7000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
10.7000	7.7000	7.7000	7.7000	7.7000	7.7000
15.2000	15.2000	15.2000	15.2000	12.3000	12.3000
4.4500	4.4500	4.4500	5.2000	5.2000	5.2000
11.6000	10.4000	11.2000	11.2000	11.2000	11.2000
8.2000	8.2000	8.2000	7.6000	7.6000	5.1000
6.9000	6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	6.1000	6.1000	6.1000	6.1000	6.1000
14.6000	14.6000	14.6000	14.6000	14.6000	12.2500
4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
4.4000	4.4000	4.4000	4.4000	4.4000	4.4000
7.4000	7.4000	7.4000	7.4000	7.4000	7.4000
6.4000	6.4000	6.4000	6.9500	6.9500	6.9500
5.7000	5.7000	5.7000	5.5000	5.5000	5.5000
8.4000	8.4000	8.4000	9.4000	9.0000	7.0000
3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
1.9500	0.0000	0.0000	0.0000	0.0000	0.0000
4.0000	3.5000	4.0000	4.0000	4.0000	4.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
1.5000	1.5000	1.5000	1.0000	1.0000	1.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
1.1000	0.3100	0.3700	0.1700	0.2700	0.2500

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
2015	\$41,506,534	\$40,596,945	97.81%	\$878,667	\$41,475,612	99.93%	\$1,268,704	3.06%
2014	40,080,833	40,078,980	100.00	1,075,981	41,154,961	102.68	1,276,489	3.18
2013	33,419,357	32,636,869	97.66	1,007,315	33,644,184	100.67	1,343,730	4.02
2012	32,993,785	32,065,756	97.19	966,718	33,032,474	100.12	1,572,013	4.76
2011	30,086,313	29,259,767	97.25	1,031,842	30,291,609	100.68	1,442,212	4.79
2010	33,530,847	32,403,391	96.64	1,316,304	33,719,695	100.56	1,718,322	5.12
2009	32,084,315	30,909,038	96.34	900,909	31,809,947	99.14	1,792,712	5.59
2008	28,949,570	28,019,097	96.79	882,275	28,901,372	99.83	1,374,225	4.75
2007	29,711,437	28,685,806	96.55	824,843	29,510,649	99.32	1,358,667	4.57
2006	28,751,302	28,147,006	97.90	676,777	28,823,783	100.25	1,331,079	4.63

Source: Wood County Auditor

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

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

Wood County, Ohio
Property Tax Levies and Collections - Tangible Personal Property Taxes
Last Ten Years

Year	Current Taxes Levied (1)	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2015	\$0	\$1,205	n/a	\$79,057	n/a
2014	0	44,426	n/a	80,262	n/a
2013	0	10,663	n/a	25,200	n/a
2012	0	34,531	n/a	35,868	n/a
2011	0	55,613	n/a	34,579	n/a
2010	0	110,392	n/a	149,876	n/a
2009	994,746	851,789	85.63	142,957	14.37
2008	2,467,091	1,455,807	59.01	1,011,285	40.99
2007	3,274,683	2,875,810	87.82	398,874	12.18
2006	3,424,060	3,289,461	96.07	558,915	16.32

Source: Wood County Auditor

(1) The \$10,000 personal property exemption is included.

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

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

Taxpayer	Type of Business	2015			2006		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Toledo Edison Company First Energy	Utility	\$44,063,990	1	1.45%	\$27,619,860	1	0.95%
Troy Energy LLC	Utility	42,465,910	2	1.40			
American Transmission Systems, Inc.	Utility	15,167,130	3	0.50	7,286,090	10	0.25
Columbia Gas of Ohio, Inc.	Utility	12,549,920	4	0.41			
Waltrust/Walgreen Company	Retail	10,814,520	5	0.36			
Ohio Power Company	Utility	7,978,870	6	0.26			
Edward Rose Development Co. LLC	Commercial	7,279,440	7	0.24			
Hancock Wood Electric Cooperative	Utility	7,130,840	8	0.24			
Perrysburg Apartment Investment LLC	Commercial	6,903,370	9	0.23			
First Solar, Inc.	Manufacturer	6,265,870	10	0.21			
Acustar/Chrysler Corporation	Manufacturer				26,658,270	2	0.92
Beatrice Hunt Wesson	Processor				10,368,100	6	0.36
Cooper Standard Automotive	Manufacturer				11,507,410	4	0.40
Meijer, Inc.	Retail				11,436,940	5	0.39
LOF Glass, Inc./Libbey Owens Ford, Inc.	Manufacturer				10,090,900	7	0.35
CSX Railroad	Railroad				8,836,730	8	0.30
Corporate Properties/Prefinish Metals/ Walbridge Coatings	Industrial				8,117,015	9	0.28
Levis Commons LLC	Retail				15,155,810	3	0.52
Total Principal Taxpayers		160,619,860		5.30	137,077,125		4.72
All Other Taxpayers		<u>2,872,207,270</u>		<u>94.70</u>	<u>2,764,322,853</u>		<u>95.28</u>
Total County Assessed Value		<u>\$3,032,827,130</u>		<u>100.00%</u>	<u>\$2,901,399,978</u>		<u>100.00%</u>

Source: Wood County Auditor

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	2015	2014	2013	2012
Sales Tax Payments	\$3,800,973	\$4,179,795	\$5,291,688	\$4,919,675
Direct Pay Tax Return Payments	1,203,834	982,242	655,719	639,665
Seller's Use Tax Return Payments	2,283,312	2,025,086	1,858,930	1,562,474
Consumer's Use Tax Return Payments	806,454	837,733	777,193	784,313
Motor Vehicle Tax Payments	2,824,684	2,452,822	2,247,636	2,174,873
Non-Resident Motor Vehicle Tax Payments	86,960	78,396	75,702	71,630
Watercraft and Outboard Motors	32,227	34,880	28,366	28,859
Non-Resident Watercraft	4,484	6,202	n/a	n/a
Department of Liquor Control	69,060	63,008	60,363	57,791
Sales Tax on Motor Vehicle Fuel Refunds	3,706	3,981	2,702	2,831
Sales/Use Tax Voluntary Payments	39,487	645,934	28,480	41,835
Statewide Master Numbers	7,300,810	7,093,189	7,101,018	7,042,121
Sales/Use Tax Assessment Payments	77,275	104,222	65,418	79,438
Streamlined Sales Tax Payments	23,187	23,136	18,905	20,903
Use Tax Amnesty Payments	83	195	32,355	11,014
Transient Sales	2,162,009	1,605,447	n/a	n/a
Certified Assessment Payments	121,590	4,801	n/a	n/a
Audit Payments	98,051	59,058	n/a	n/a
Administrative Rotary Fund Fee	(208,480)	(201,120)	(181,140)	(173,466)
Sales/Use Tax Refunds Approved	(90,145)	(87,841)	(130,423)	(90,781)
Destination Sourcing Adjustment	0	(317)	0	0
Total	\$20,639,561	\$19,910,849	\$17,932,912	\$17,173,175
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

2011	2010	2009	2008	2007	2006
\$4,867,155	\$4,762,269	\$4,366,899	\$4,597,764	\$4,998,840	\$4,403,350
630,194	520,918	416,821	356,325	448,887	253,837
1,643,227	1,509,535	1,539,045	1,661,557	1,571,662	1,429,954
694,180	539,314	536,635	618,751	660,424	513,487
2,059,294	1,872,446	1,813,968	1,826,927	2,097,826	1,732,472
68,135	64,819	49,137	41,660	13,812	0
22,126	20,804	23,665	33,047	29,036	34,698
n/a	n/a	n/a	n/a	n/a	n/a
53,402	49,754	47,911	45,066	46,572	39,749
1,367	1,436	1,363	1,501	1,577	1,985
12,807	27,982	16,870	9,790	25,453	9,046
6,791,589	6,487,873	6,358,994	6,711,561	7,425,747	6,546,160
78,386	68,943	79,924	111,249	51,879	37,433
19,764	8,465	8,255	5,220	15,471	638
2,370	0	0	0	0	0
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
(168,906)	(158,303)	(152,050)	(159,808)	(173,322)	(149,947)
(53,357)	(104,284)	(54,477)	(39,549)	(55,002)	(43,225)
0	0	0	(904)	(1,433)	0
<u>\$16,721,733</u>	<u>\$15,671,971</u>	<u>\$15,052,960</u>	<u>\$15,820,157</u>	<u>\$17,157,429</u>	<u>\$14,809,637</u>
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Wood County, Ohio
Ratio of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities		Total Primary Government
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	OPWC Loans	General Obligation Bonds	Capital Leases	
2015	\$5,284,981	\$0	\$0	\$227,345	\$980,000	\$1,497,411	\$7,989,737
2014	5,596,170	2,000	0	259,823	0	1,365,667	7,223,660
2013	3,780,365	54,000	0	292,301	0	1,393,611	5,520,277
2012	4,393,986	161,000	0	324,779	45,000	1,125,753	6,050,518
2011	5,012,915	268,000	47,593	0	175,936	923,614	6,428,058
2010	5,483,481	375,000	93,590	0	352,316	1,147,726	7,452,113
2009	5,995,233	737,000	138,045	0	513,729	1,150,934	8,534,941
2008	6,481,987	1,079,000	183,860	0	675,141	1,128,054	9,548,042
2007	6,948,739	1,401,000	6,110	0	831,554	1,935,863	11,123,266
2006	7,839,428	1,743,000	9,202	0	1,092,967	1,396,726	12,081,323

Source: Wood County Auditor

(1) See Schedule on S-32 for population and personal income.

<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$61.59	0.15%
55.74	0.14
42.71	0.11
47.20	0.13
50.87	0.15
59.39	0.17
68.07	0.20
76.18	0.23
88.70	0.28
97.29	0.32

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)
2015	\$6,264,981	0.07%	\$48.29
2014	5,596,170	0.07	43.18
2013	3,780,365	0.05	29.25
2012	4,438,986	0.06	34.63
2011	5,188,851	0.06	41.07
2010	5,835,797	0.07	46.50
2009	6,508,962	0.08	51.91
2008	7,157,128	0.09	57.10
2007	7,780,294	0.10	62.04
2006	8,932,395	0.10	71.93

Source: Wood County Auditor

(1) Includes general obligation bonds only.

(2) See Schedule on S-13 for estimated actual value.

(3) See Schedule on S-32 for population.

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

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

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
The County	\$5,232,345	100.00%	\$5,232,345
All Villages, Townships, and Cities wholly within the County	27,503,100	100.00	27,503,100
City of Fostoria	263,709	10.40	27,426
All School Districts wholly within the County	92,685,478	100.00	92,685,478
Anthony Wayne LSD	17,229,918	2.62	451,424
Bowling Green CSD	24,265,000	99.94	24,250,441
Elmwood LSD	4,654,999	97.67	4,546,538
Fostoria CSD	2,673,000	24.43	653,014
Four County JVSD	3,635,000	0.13	4,726
Gibsonburg EVSD	2,669,995	1.98	52,866
Lake LSD	9,081,270	99.61	9,045,853
Lakota LSD	16,765,787	25.56	4,285,335
McComb LSD	660,000	29.67	195,822
North Baltimore LSD	9,810,747	99.82	9,793,088
Otsego LSD	16,994,834	85.23	14,484,697
Patrick Henry LSD	4,019,333	2.17	87,220
Penta JVSD	37,445,000	51.45	19,265,453
Vanguard JVSD	4,035,000	2.87	115,805
Total Overlapping Debt	<u>\$274,392,170</u>		<u>207,448,283</u>
Total Direct and Overlapping Debt			<u>\$212,680,628</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 2015 tax year.

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

	2015	2014	2013	2012
Total Assessed Valuation	<u>\$3,032,827,130</u>	<u>\$2,771,584,990</u>	<u>\$2,745,320,120</u>	<u>\$2,706,065,320</u>
Overall Debt Limitation	74,320,678	67,789,625	67,133,003	66,151,633
Gross Indebtedness	6,212,345	5,556,823	3,871,301	4,650,779
Less Debt Outside Limitation				
General Obligation Bonds	980,000	0	0	45,000
Special Assessment Bonds	0	2,000	54,000	161,000
OPWC Loans	<u>227,345</u>	<u>259,823</u>	<u>292,301</u>	<u>324,779</u>
Net Indebtedness	5,005,000	5,295,000	3,525,000	4,120,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>5,005,000</u>	<u>5,295,000</u>	<u>3,525,000</u>	<u>4,120,000</u>
Legal Debt Margin Within Limitation	<u>\$69,315,678</u>	<u>\$62,494,625</u>	<u>\$63,608,003</u>	<u>\$62,031,633</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	93.27%	92.19%	94.75%	93.77%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$30,328,271	\$27,715,850	\$27,453,201	\$27,060,653
Gross Indebtedness	6,212,345	5,556,823	3,871,301	4,650,779
Less Debt Outside Limitation				
General Obligation Bonds	980,000	0	0	45,000
Special Assessment Bonds	0	2,000	54,000	161,000
OPWC Loans	<u>227,345</u>	<u>259,823</u>	<u>292,301</u>	<u>324,779</u>
Net Indebtedness	5,005,000	5,295,000	3,525,000	4,120,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Unvoted Debt Limitation	<u>5,005,000</u>	<u>5,295,000</u>	<u>3,525,000</u>	<u>4,120,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$25,323,271</u>	<u>\$22,420,850</u>	<u>\$23,928,201</u>	<u>\$22,940,653</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	83.50%	80.90%	87.16%	84.77%

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.

2011	2010	2009	2008	2007	2006
<u>\$2,864,174,000</u>	<u>\$2,867,709,340</u>	<u>\$2,830,539,210</u>	<u>\$2,749,172,203</u>	<u>\$2,736,257,138</u>	<u>\$2,901,399,978</u>
70,104,350	70,192,734	69,263,480	67,229,305	66,906,428	71,034,999
5,163,000	6,035,000	7,122,000	8,164,000	9,161,000	10,648,000
175,000	350,000	510,000	670,000	825,000	1,085,000
268,000	375,000	737,000	1,079,000	1,401,000	1,743,000
0	0	0	0	0	0
4,720,000	5,310,000	5,875,000	6,415,000	6,935,000	7,820,000
0	0	0	0	0	0
4,720,000	5,310,000	5,875,000	6,415,000	6,935,000	7,820,000
<u>\$65,384,350</u>	<u>\$64,882,734</u>	<u>\$63,388,480</u>	<u>\$60,814,305</u>	<u>\$59,971,428</u>	<u>\$63,214,999</u>
93.27%	92.44%	91.52%	90.46%	89.63%	88.99%
\$28,641,740	\$28,677,093	\$28,305,392	\$27,491,722	\$27,362,571	\$29,014,000
5,163,000	6,035,000	7,122,000	8,164,000	9,161,000	10,648,000
175,000	350,000	510,000	670,000	825,000	1,085,000
268,000	375,000	737,000	1,079,000	1,401,000	1,743,000
0	0	0	0	0	0
4,720,000	5,310,000	5,875,000	6,415,000	6,935,000	7,820,000
0	0	0	0	0	0
4,720,000	5,310,000	5,875,000	6,415,000	6,935,000	7,820,000
<u>\$23,921,740</u>	<u>\$23,367,093</u>	<u>\$22,430,392</u>	<u>\$21,076,722</u>	<u>\$20,427,571</u>	<u>\$21,194,000</u>
83.52%	81.48%	79.24%	76.67%	74.66%	73.05%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
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	4,988,685,552	38,913	7.20
2012	128,200	4,947,581,000	38,593	6.90
2011	126,355	4,799,790,000	37,821	8.30
2010	125,488	4,498,629,000	35,845	10.10
2009	125,380	4,352,807,000	34,716	10.90
2008	125,340	4,530,640,000	36,166	6.80
2007	125,399	4,365,219,000	34,842	5.40
2006	124,183	4,168,822,000	33,343	5.20

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	2015			2006		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	6,175	1	9.28%	5,361	1	8.47%
Norplas Industries, Inc.	Manufacturer	1,700	2	2.56	700	7	1.10
First Solar, Inc.	Manufacturer	1,500	3	2.25			
Owens Community College	College	1,484	4	2.23	1,525	3	2.41
Wood County	Government	1,149	5	1.73	1,221	4	1.93
DaimlerChrysler Corp.	Manufacturer	850	6	1.28	1,647	2	2.60
Owens-Illinois, Inc.	Manufacturer	829	7	1.25	550	9	0.87
FedEx Ground	Distribution	735	8	1.11			
Wood County Hospital	Hospital	711	9	1.07			
Waltrust/Walgreen Company	Retail	700	10	1.05			
Cooper Standard Automotive	Manufacturer				1,049	5	1.66
Rudolph/Libbe, Inc.	General Contractor				900	6	1.42
NFO World Group	Information Research				625	8	0.99
Great Lakes Window, Inc.	Manufacturer				500	10	0.79
Total		<u>15,833</u>		<u>23.81%</u>	<u>14,078</u>		<u>22.24%</u>
Total Employment Within Wood County		<u>66,500</u>			<u>63,300</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

	2015	2014	2013	2012
General Government:				
Legislative and Executive				
Commissioners	49.00	49.00	47.50	46.50
Auditor	23.50	22.00	22.00	22.00
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	26.00	25.00	25.50	25.00
Planning Commission	2.00	2.00	2.00	2.00
Board of Elections	12.00	19.00	20.00	21.50
Recorder	11.00	11.00	11.00	11.00
Records Center	4.00	4.00	4.00	4.00
Judicial				
Domestic Relations	3.50	3.50	3.50	3.50
Jury Commission	1.00	1.00	1.00	1.00
Adult Probation	17.00	17.00	17.00	16.50
Court Security	8.50	8.50	8.50	8.00
Common Pleas Court Administration	4.50	4.50	4.00	4.00
Common Pleas Court Number 1	6.00	6.00	5.00	6.00
Common Pleas Court Number 2	4.50	4.50	4.50	6.00
Common Pleas Court Number 4	6.00	6.00	6.00	6.00
Juvenile Court and Juvenile Detention	42.50	42.50	45.50	45.50
Law Library	1.50	1.50	1.50	2.00
Probate Court	9.00	9.00	9.00	9.00
Clerk of Courts	18.00	18.00	19.00	20.00
Title Administration	8.00	8.00	8.00	7.00
Public Defender	14.50	13.00	13.00	13.00
Public Safety				
Coroner	2.00	2.50	2.50	2.50
Sheriff and Justice Center	122.00	119.00	122.50	114.50
Emergency Management Agency	3.00	3.00	3.00	4.00
Building Inspection	12.50	12.00	11.00	11.50
Public Works				
Engineer	16.50	16.00	17.50	20.00
Highway Garage	27.50	28.50	29.50	30.50
Solid Waste Management District	9.00	9.00	9.00	10.00
Health				
Alcohol, Drug Addiction, and Mental Health Services	5.50	5.50	5.50	4.50
Dog and Kennel	4.50	4.50	4.50	4.50
Human Services				
Job and Family Services	102.50	87.50	88.50	82.00
Child Support Enforcement Agency	27.00	27.00	28.00	28.00
Developmental Disabilities	182.50	202.00	226.00	217.50
Veterans Services	4.50	4.50	4.50	5.50
Nursing Home	76.50	86.00	82.50	80.50
Economic Development				
Economic Development	2.00	2.00	2.00	2.00
Conservation and Recreation				
Historical Center and Museum	4.00	4.00	4.00	4.00
Total	<u>878.50</u>	<u>893.00</u>	<u>923.00</u>	<u>906.00</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.

2011	2010	2009	2008	2007	2006
46.00	47.50	50.50	48.50	50.00	46.50
22.50	25.00	24.50	25.50	25.00	24.00
5.00	5.00	5.00	5.00	5.00	5.00
26.00	26.00	26.00	26.00	22.50	23.00
3.00	3.00	3.00	3.00	3.00	3.00
17.00	11.50	11.50	14.00	13.00	12.50
11.50	11.50	14.00	14.00	14.00	15.00
5.00	5.00	4.00	4.00	4.00	3.00
3.50	3.50	3.50	3.50	4.00	4.00
1.00	1.00	1.00	1.00	1.00	1.00
17.50	17.50	16.50	16.50	15.50	15.50
9.50	9.00	8.00	7.00	8.00	7.50
4.00	4.00	4.00	4.00	4.50	4.50
6.00	6.00	6.00	6.00	6.00	7.00
5.50	5.50	5.50	4.50	5.50	5.50
6.00	6.00	6.00	6.00	6.00	6.00
41.00	46.00	47.00	48.50	47.00	45.50
2.00	2.00	2.00	n/a	n/a	n/a
10.00	10.00	10.00	9.50	9.50	9.50
20.00	20.00	20.00	20.00	20.00	18.00
7.00	8.00	8.00	8.00	8.50	9.50
13.00	13.00	13.00	13.00	13.00	13.00
2.00	2.00	2.00	2.50	2.50	2.50
120.00	119.00	123.00	124.50	123.50	120.00
4.00	4.00	4.00	3.50	3.50	3.50
12.00	10.50	11.50	17.50	19.00	18.00
21.50	19.50	20.00	21.00	20.50	19.50
32.00	33.00	36.00	38.50	41.00	33.50
11.00	12.00	12.00	12.00	12.00	12.00
6.50	6.00	7.00	7.00	7.00	7.00
4.50	4.50	4.50	4.50	4.50	4.50
79.00	78.50	82.50	84.00	81.00	78.50
29.00	31.00	30.00	29.00	31.00	29.00
215.00	227.00	222.50	205.50	211.50	207.00
5.50	5.00	5.50	5.50	5.50	6.00
73.50	76.00	79.00	85.00	90.00	90.50
3.00	3.00	3.00	3.00	3.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
<u>904.50</u>	<u>921.00</u>	<u>935.50</u>	<u>934.50</u>	<u>944.50</u>	<u>917.00</u>

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

	2015	2014	2013	2012
General Government:				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	2,440	2,217	2,293	2,106
Number of Exempt Conveyances	1,666	1,919	1,865	1,965
Number of Parcels Transferred	5,640	6,296	6,467	6,628
Number of Dog Tags Sold	19,719	20,168	20,647	20,903
Number of Kennel Licenses Sold	100	105	120	135
Number of Weights/Measures Inspections	363	355	353	360
Number of Establishments	261	277	258	254
Number of Commercial Scales	706	718	690	722
Number of Retail Motor Fuel Dispensers	1,391	1,387	1,387	1,401
Commissioners				
Number of Resolutions	1,440	1,681	1,836	1,971
Number of Annexations	7	3	7	5
Board of Elections				
Number of Registered Voters	88,278	96,326	96,278	108,014
Number of Voters Last General Election	38,199	36,747	26,207	64,342
Percentage of Register Voters that Voted	43	38	27	60
Recorder				
Number of Documents Filed	17,285	17,057	20,967	21,111
Number of Mortgages Filed	4,461	4,108	5,442	5,639
Number of Deeds Filed	5,054	5,068	4,778	4,600
Judicial				
Common Pleas Court				
Number of General Civil Cases Completed	763	781	946	1,183
Number of Domestic Relations Cases Completed	922	1,034	1,165	1,132
Number of Criminal Cases Completed	567	673	691	671
Number of Cases Pending	921	914	998	1,157
Probate Court				
Number of Adoption/Placement Cases Filed	43	35	51	27
Number of Civil Action Cases Filed	35	20	15	12
Number of Estate Cases Filed	556	516	519	507
Number of Guardianship Cases Filed	80	80	54	66
Number of Mental Illness Cases Filed	4	4	0	0
Number of Trust Cases Filed	4	1	1	4
Number of Marriage Applications	779	713	780	789
Number of Miscellaneous Filings	97	111	100	91
Juvenile Court				
Number of Delinquent Cases Filed	736	831	892	1,038
Number of Traffic Cases Filed	491	616	572	663
Number of Dependent/Neglect/Abuse Cases Filed	311	295	323	279
Number of Unruly Cases Filed	103	114	122	103
Number of Adult Cases Filed	12	18	17	16
Number of Change of Custody Cases Filed	275	309	314	366
Number of Support Cases Filed	484	548	580	678
Number of Parentage Cases Filed	27	24	27	28

2011	2010	2009	2008	2007	2006
1,875	2,022	1,865	2,011	2,417	2,639
1,728	1,647	1,769	1,824	1,969	1,970
5,882	5,647	5,413	5,905	6,567	7,189
21,062	20,896	20,851	20,686	20,319	19,445
144	157	152	131	139	152
356	324	368	432	417	408
265	256	257	274	277	292
726	727	722	730	720	723
1,450	1,410	1,476	1,495	1,464	1,503
2,054	2,005	2,052	2,307	2,256	2,284
7	15	8	14	13	13
104,515	103,312	101,928	101,891	93,281	94,067
41,573	44,760	35,813	65,164	28,918	52,211
40	43	35	64	31	56
18,352	18,538	19,717	18,948	22,150	25,456
4,720	4,785	5,557	5,025	6,552	8,396
4,034	4,486	3,537	3,486	4,027	4,295
1,310	1,375	1,405	1,273	1,111	909
1,023	1,086	1,148	1,181	1,150	1,168
605	546	589	575	538	618
1,156	1,174	1,185	1,177	1,178	1,083
29	48	41	39	35	52
14	12	13	9	13	17
565	575	560	577	520	576
57	63	66	57	84	64
2	6	1	1	4	8
6	3	2	1	4	5
796	715	735	780	761	815
103	85	108	91	117	86
963	1,007	1,165	1,170	1,360	1,494
731	697	739	858	975	1,054
268	285	314	407	371	372
100	104	124	134	143	181
15	15	14	15	25	20
351	304	282	264	249	253
675	817	802	738	806	835
35	51	42	57	62	50

(continued)

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

	2015	2014	2013	2012
Public Safety				
Sheriff				
911 Division/Communications				
Number of 911 Calls Answered Sheriff's Office	38,462	34,586	43,715	43,070
Number of 911 Calls Answered All Locations	38,462	34,586	43,715	43,070
Civil Division				
Number of Sheriff Foreclosure Property Sales	192	225	285	344
Number of Warrants, Summons, and Subpoenas Served	2,972	2,785	3,146	2,961
Enforcement				
Number of Murder/Non-Negligent Manslaughter	0	2	0	1
Number of Rapes and Other Sexual Assaults	20	22	39	26
Number of Breaking and Entering	89	127	157	110
Number of Thefts	236	226	316	241
Number of Vandalism/Criminal Damaging	190	161	136	127
Number of Domestic Violence Incidents	95	57	47	57
Number of Domestic Disputes Incidents	143	102	107	160
Justice Center Operations				
Number of Inmates Booked	3,751	3,870	4,402	4,570
Number of Inmates Released	3,719	3,654	4,389	4,640
Average Daily Population	124	133	160	155
Road Patrol Division				
Number of Complaints Received and Investigated	24,183	31,227	26,217	22,858
Number of Criminal Charges	412	388	444	609
Number of Accidents Investigated	903	887	718	815
Number of Injury Accidents	163	164	162	189
Number of Fatal Accidents	7	7	6	6
Public Works				
Engineer				
Miles of Roads Resurfaced	3	7	8	7
Number of Bridges Replaced/Improved	6	4	8	6
Number of Culverts Replaced	4	1	2	2
Ditch Maintenance				
Number of Total Projects	61	53	62	38
Number of Miles of Dip Out	25	35	30	32
Number of Miles of Mow and Debrush	30	54	40	30
Number of Miles of Rip Rap	0	1	1	1
Number of Total Septic Sytem Requests	27	61	26	29
Number of Total Private Culvert Requests	85	80	59	65
Number of Total Private Culvert Set with Grade	65	59	39	42
Health				
Dog Shelter				
Number of Dogs Impounded	538	531	555	671
Number of Adoptions	213	240	280	312
Number of Redemptions	215	207	173	191

2011	2010	2009	2008	2007	2006
37,062	37,207	33,078	32,178	33,750	33,215
37,062	37,207	33,078	32,178	33,750	33,215
370	397	343	326	261	247
3,031	3,275	2,867	1,956	1,912	1,922
0	0	0	0	0	0
14	32	26	28	25	21
79	146	93	143	74	84
355	194	400	399	440	451
165	110	220	189	274	347
75	78	209	331	258	314
104	114	125	219	178	205
4,446	4,186	4,296	4,402	4,582	5,081
4,454	4,203	4,323	4,351	4,449	5,043
145	148	149	159	157	150
24,462	22,052	21,631	21,450	22,107	22,251
556	562	763	1,244	809	667
797	755	744	880	915	766
151	174	153	261	211	139
7	2	3	5	7	6
2	22	11	11	5	2
4	7	5	12	10	2
6	3	4	8	7	9
20	23	27	17	30	24
38	30	44	25	29	29
68	68	44	14	8	5
1	0	1	1	0	2
26	31	36	43	16	239
64	50	80	75	73	104
30	28	34	41	28	37
671	665	628	768	727	726
245	235	167	247	215	217
200	167	201	238	256	224

(continued)

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

	2015	2014	2013	2012
Human Services				
Jobs and Family Services				
Number of Individuals - Food Stamps	12,175	12,733	13,598	13,887
Number of Individuals - Cash Assistance	612	681	778	1,145
Number of Children and Families - Medicaid	10,748	12,832	21,383	24,913
Number of Aged/Blind/Disabled - Medicaid	2,945	3,073	4,420	4,267
Number of Families - PRC	277	264	323	325
Monthly Average Children - Child Care	477	470	530	643
Children's Services				
Total Average Kids in Care	43	45	46	43
Child Support Enforcement Agency				
Number of Contempt of Court Actions	229	268	308	344
Number of Misdemeanor Criminal Nonsupport Actions	32	46	51	42
Number of Paternities - Administrative	131	90	90	102
Number of Acknowledged Father Child Relationships	114	140	300	274
Number of Open Cases	6,486	6,668	6,907	6,971
Board of Developmental Disabilities				
Number of Clients Enrolled - Children	369	404	403	385
Number of Clients Enrolled - Adults	497	494	505	472
Number of Clients Enrolled - Early Intervention	74	103	104	89
Number of Clients Enrolled - School	222	273	79	266
Number of Clients Enrolled - Sheltered Workshop	142	145	158	141
Number of Clients Community Employment/Training	216	216	198	187
Veteran Services				
Number of Client Contacts	14,219	15,815	15,694	15,947
Number of Veterans Transported to Medical Facilities	391	444	428	467
Number of Newsletters Distributed	7,000	10,250	6,490	6,300
Number of Flags and Grave Markers Distributed	10,375	9,734	10,167	9,915
Number of Persons Assisted Emergency Financial	609	333	199	231
Number of VA Claims/Documents Processed	25,418	21,470	21,562	19,472
Economic Development and Assistance				
Economic Development Commission				
Job Creations	290	230	210	230
Job Retention	2,061	800	100	556
Business-Type Activity				
Building Inspection				
Number of Residential Permits Issued (Wood County)	2,943	2,844	2,638	2,401
Number of Residential Inspections (Wood County)	7,197	6,696	5,535	4,743
Number of Commercial Permits Issued (Wood County)	1,030	1,045	1,079	1,412
Number of Commercial Inspections (Wood County)	3,224	2,920	3,452	4,208
Number of Commercial Permits Issued (Other County)	842	757	639	575
Number of Commercial Inspections (Other County)	2,774	2,609	2,034	2,318
Landfill				
In-District Tonnage	40,637	33,530	35,619	36,961
Out-of-District Tonnage	8,852	4,998	4,239	1,493
Nursing Home				
Admissions	176	147	153	172
Discharges	178	122	145	176
Residents Returning Home	114	84	100	117
Resident In-House Days	26,764	26,652	29,621	28,000

Source: Wood County Departments and Offices

2011	2010	2009	2008	2007	2006
13,638	13,313	12,347	9,710	8,537	8,443
1,633	1,722	1,420	905	891	1,160
23,234	21,952	23,695	18,872	16,784	17,520
4,639	4,243	4,035	3,986	3,674	3,424
1,242	2,648	2,983	2,473	1,355	2,344
590	560	506	554	545	388
66	72	59	80	65	95
350	350	365	350	429	423
53	60	97	83	102	70
n/a	n/a	122	146	141	128
400	n/a	295	305	305	333
7,084	7,313	7,035	6,965	6,851	6,193
443	428	374	324	274	269
365	363	344	328	297	293
114	91	98	79	74	68
168	142	29	32	29	29
87	125	75	74	59	52
196	200	153	141	144	153
15,881	15,040	14,460	14,431	15,700	11,165
621	429	387	474	317	240
7,500	7,500	7,500	8,000	7,900	8,100
9,742	9,416	9,216	8,497	8,234	9,139
258	256	187	195	255	313
18,646	18,569	17,920	17,429	11,568	11,072
719	517	189	234	460	493
1,151	1,810	0	1,559	1,527	641
2,216	2,557	2,114	2,439	2,824	3,238
4,406	4,917	4,083	6,030	7,672	10,219
1,059	875	889	1,189	1,462	1,432
3,328	2,506	3,389	5,284	5,379	5,501
574	509	399	597	706	645
2,120	1,785	1,459	2,341	2,741	2,882
39,761	38,983	27,339	36,221	42,126	36,417
1,507	2,783	1,824	792	897	408
193	188	174	145	167	170
196	181	46	154	137	161
137	120	121	108	121	104
27,522	28,506	26,848	26,912	29,998	32,277

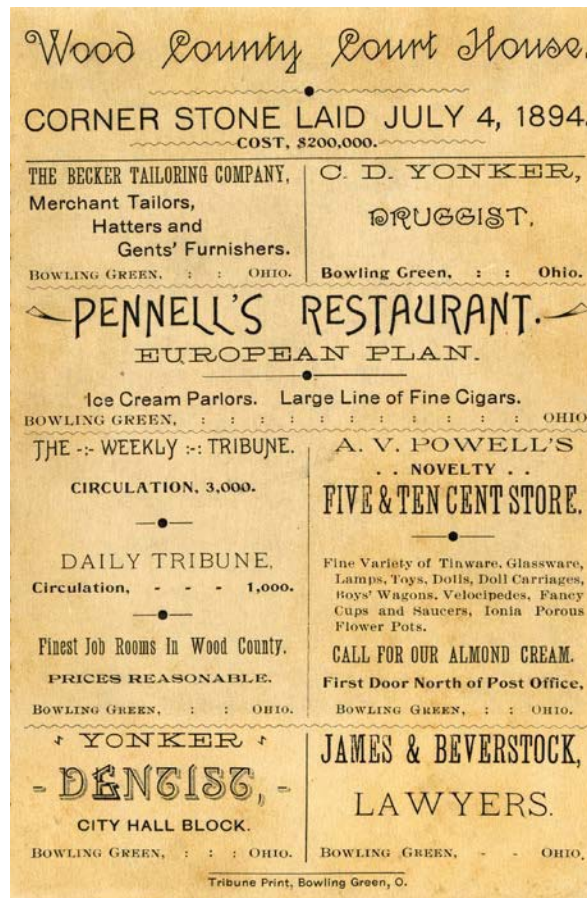
Wood County, Ohio
 Capital Asset Statistics by Program/Department
 Last Ten Years

	2015	2014	2013	2012
General Government:				
Legislative and Executive				
Auditor				
Vehicles	2	2	2	2
Commissioners				
Vehicles	2	2	2	2
Prosecuting Attorney				
Vehicles	1	1	1	1
Judicial				
Adult Probation				
Vehicles	2	2	2	2
Juvenile Court and Juvenile Detention				
Vehicles	5	5	5	5
Public Safety				
Emergency Management Agency				
Vehicles	2	2	2	2
Sheriff and Justice Center				
Vehicles	64	65	60	60
Public Works				
Engineer				
Vehicles	54	54	52	50
Centerline Miles of Roads	245	245	245	245
Number of Bridges	441	444	439	438
Number of Culverts	2500	2500	2500	2100
Solid Waste Management District				
Vehicles	1	1	3	3
Health				
Dog and Kennel				
Vehicles	6	6	5	5
Human Services				
Developmental Disabilities				
Vehicles	95	95	97	97
Job and Family Services				
Vehicles	14	14	11	11
Veterans Services				
Vehicles	2	2	2	2
Economic Development				
Economic Development				
Vehicles	0	2	2	2
Business-Type Activity:				
Building Inspection				
Vehicles	11	11	10	10
Landfill				
Vehicles	5	4	4	4
Nursing Home				
Vehicles	2	2	2	2

Source: Various County Departments

2011	2010	2009	2008	2007	2006
2	2	2	2	2	2
2	2	2	2	2	4
1	1	1	1	1	1
2	2	2	2	2	2
5	5	5	5	5	5
2	2	2	2	2	2
66	61	78	85	87	80
48	52	54	53	45	48
244	241	242	244	244	241
438	435	442	444	442	449
2100	2100	2100	2100	2100	2100
3	3	3	3	3	3
5	6	7	7	7	6
95	92	104	95	92	84
11	11	11	11	10	10
2	2	2	2	2	2
2	2	2	2	2	2
10	10	14	16	17	17
4	4	4	4	4	5
2	2	2	2	2	2

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Wood County Courthouse Complex

The front and back cover illustrations are images from both sides of a souvenir card probably sold at the time of the Courthouse cornerstone laying ceremony in 1894. The original “cabinet card” photo belongs to Mrs. Dorothy Heilman of Custar, Ohio. It appears to be an architect’s rendering of the planned structure which was completed in 1896 and the tower also seems to have been slightly “shortened” to better fit the card size. The Wood County Courthouse Complex is located on the north side of Court Street between Prospect and Summit Streets in Bowling Green, Ohio.

WOOD COUNTY OFFICES

1 COURTHOUSE SQUARE
BOWLING GREEN, OHIO 43402

(419) 354-9150

WOOD COUNTY
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WOOD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1415-11-5448/G-1617-11-5600		\$485,049
<i>Passed Through the Ohio Department of Education</i>				
Nutrition Cluster				
School Breakfast Program				
Juvenile Court	10.553	FY 15		8,523
Juvenile Court	10.553	FY 16		7,677
Board of DD	10.553	FY 15		555
Board of DD	10.553	FY 16		750
Total CFDA # 10.553				17,505
National School Lunch Program				
Juvenile Court	10.555	FY 15		13,464
Juvenile Court	10.555	FY 16		12,153
Juvenile Court - Food Donation	10.555	FY 15		2,263
Juvenile Court - Food Donation	10.555	FY 16		1,955
Board of DD	10.555	FY 15		2,033
Board of DD	10.555	FY 16		2,223
Total CFDA # 10.555				34,091
Total Child Nutrition Cluster				51,596
Total U.S. Department of Agriculture				536,645
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through the Ohio Development Services Agency</i>				
Community Development Block Grants/Entitlement Grants				
Small Cities Program	14.228	B-F-2012-1DB-1		2,871
Small Cities Program	14.228	B-F-2013-1DB-1		411,698
Small Cities Program	14.228	B-F-2014-1DB-1		121,989
Small Cities Program	14.228	B-C-2014-1DB-1		81,668
Total CFDA # 14.228				618,226
HOME Investment Partnerships Program	14.239	B-C-2012-1DB-2		1,502
HOME Investment Partnerships Program	14.239	B-C-2014-1DB-2		120,034
Total CFDA # 14.239				121,536
Total U.S. Department of Housing and Urban Development				739,762
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through the Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2015-VOCA-10202025		43,634
Crime Victim Assistance	16.575	2016-VOCA-19815495		5,600
<i>Passed Through the Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2015-VOCA-10204869		18,565
Crime Victim Assistance	16.575	2016-VOCA-19815477		7,954
Crime Victim Assistance	16.575	2015-SVAA-19815480		1,978
Crime Victim Assistance	16.575	2015 TDIM		567
Total CFDA # 16.575				78,298
<i>Passed Through the Ohio Office of Criminal Justice Services</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-A02-6411		15,702
Violence Against Woman Formula Grant	16.588	2013-WF-VA2-8118A		5,700
Violence Against Woman Formula Grant	16.588	2014-WF-VA2-8118		46,575
Total CFDA # 16.588				52,275
Total U.S. Department of Justice				146,275
U.S. DEPARTMENT OF LABOR				
<i>Passed Through the Montgomery County WIA Area 7</i>				
WIA Cluster:				
Workforce Investment Act - Adult Program	17.258	2015-7287-1		138,102
Workforce Investment Act - Adult Program - Administration	17.258	2015-7287-1		8,823
Total WIA Adult				146,925
Workforce Investment Act - Youth Activities	17.259	2015-7287-1		330,218
Workforce Investment Act - Dislocated Workers	17.278	2015-7287-1		44,697
Workforce Investment Act - Dislocated Workers - Administration	17.278	2015-7287-1		9,409
Total WIA Dislocated Workers				54,106
Total WIA Cluster				531,249
Total U.S. Department of Labor				531,249

WOOD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	94608		5,764
Highway Planning and Construction	20.205	93550		728,691
Total CFDA # 20.205				<u>734,455</u>
<i>Passed Through the Ohio Department of Public Safety</i>				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2015-87-00-00-00509-00		20,700
National Priority Safety Programs	20.616	IDEP-2015-87-00-00-00416-00		26,956
Total Highway Safety Cluster				<u>47,656</u>
Total U.S. Department of Transportation				<u>782,111</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY				
<i>Direct Program</i>				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	EPA-OSWER-OBLE-09-04		99,654
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through the Ohio Department of Education</i>				
Special Education - Grants to States	84.027	066308-6B-SF-2012		24,728
<i>Passed Through the Ohio Department of Health</i>				
Special Education - Grants for Infants and Families	84.181	087-10021-HG0514		104,019
Total U.S. Department of Education				<u>128,747</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1415-11-5448/G-1617-11-5600		31,201
<i>Passed Through the Ohio Department of Job and Family Services</i>				
Temporary Assistance for Needy Families	93.558	G-1415-11-5448/G-1617-11-5600	\$393,241	1,386,639
<i>Passed Through the Ohio Department of Job and Family Services</i>				
Community - Based Child Abuse Prevention Grant	93.590	G-1415-11-5448/G-1617-11-5600		1,468
Child Support Enforcement	93.563	FY 15		1,271,961
Child Care and Development Block Grant	93.575	G-1415-11-5448/G-1617-11-5600		98,099
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5448/G-1617-11-5600		61,985
Foster Care - Title IV-E	93.658	G-1415-11-5448/G-1617-11-5600		634,575
Adoption Assistance	93.659	G-1415-11-5448/G-1617-11-5600		249,073
Chafee Foster Care Independence Program	93.674	G-1415-11-5448/G-1617-11-5600		14,379
				(Continued)
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Community Mental Health Services				
Community Plan	93.958	FY 15		35,360
Community Plan	93.958	FY 16		35,361
Forensic Services	93.958	FY 15		2,200
Total CFDA # 93.958				<u>72,921</u>
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant	93.667	G-1415-11-5448/G-1617-11-5600	127,477	799,977
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant				
Wood County ADAMHS Board	93.667	FY 15		46,264
Wood County ADAMHS Board	93.667	FY 16		14,979
				<u>61,243</u>
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant				
Board of Developmental Disabilities	93.667	FY 15		77,760
Total CFDA # 93.667			127,477	<u>938,980</u>
<i>Passed Through the Ohio Department of Job and Family Services</i>				
Medical Assistance Program	93.778	G-1415-11-5448/G-1617-11-5600		1,146,880
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for the Prevention and Treatment of Substance Abuse				

WOOD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Rural Women's Residential Project	93.959	FY 15	150,123	150,123
Rural Women's Residential Project	93.959	FY 16	99,206	99,206
Women's Specific Recovery Program	93.959	FY 15	31,338	31,338
Women's Specific Recovery Program	93.959	FY 16	20,709	20,709
State Incentive Grant - Prevention Partners	93.959	FY 15		13,635
State Incentive Grant - Prevention Partners	93.959	FY 16		11,436
Rural Opportunities, Inc. Rescue Our Youth	93.959	FY 15	27,084	27,084
Rural Opportunities, Inc. Youth Mentoring	93.959	FY 15	21,820	21,820
Youth Led Prevention	93.959	FY 15		2,420
Federal Per Capita - Prevention	93.959	FY 15		42,081
Federal Per Capita - Prevention	93.959	FY 16		28,054
Federal Per Capita - Treatment	93.959	FY 15		141,297
Federal Per Capita - Treatment	93.959	FY 16		94,198
Total CFDA # 93.959			350,280	683,401
Total U.S. Department of Health and Human Services			870,998	6,591,562
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through the United Way</i>				
Emergency Food and Shelter National Board Program	97.024	FY 15		22,430
<i>Passed Through the Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064		90,834
Total U.S. Department of Homeland Security				113,264
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$870,998	\$9,669,269

The accompanying notes are an integral part of this schedule.

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WOOD COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wood County (the County's) under programs of the federal government for the year ended December 31, 2015. 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 assets, 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, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Mental Health 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 D - 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 E – 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 F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

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

These loans are collateralized by mortgages on the property.

WOOD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015**

NOTE G – DOWNPAYMENT ASSISTANCE (HOME) PROGRAMS

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

These loans are collateralized by liens placed on the mortgages.

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 2015, the County made allowable transfers of \$532,660 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,386,639 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 2015 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$1,919,299
Transfer to Social Services Block Grant	<u>(532,660)</u>
Total Temporary Assistance for Needy Families	<u>\$1,386,639</u>



Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 29, 2016. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services, aggregate discretely presented component units, as described in our report on the County's financial statements. The financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services discretely presented component units were not audited in accordance with *Government Auditing Standards*. We also noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2015-001 to be a material weakness.

Compliance and Other Matters

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

Entity's Response to Findings

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

Purpose of this Report

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



Dave Yost
Auditor of State

Columbus, Ohio

July 29, 2016



Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Wood County, Ohio's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Wood County's major federal programs for the year ended December 31, 2015. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Wood County, Ohio complied in all material respects with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2015.

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Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Wood County as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 29, 2016. Our report refers to other auditors whom audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services, aggregate discretely presented component units, as described in our report on the County's financial statements. We also noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain

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

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

Dave Yost
Auditor of State

Columbus, Ohio

July 29, 2016

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WOOD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS
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(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)?	Yes
(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):	Highway Planning and Construction - CFDA #20.205 Temporary Assistance to Needy Families - CFDA #93.558
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

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

FINDING NUMBER 2015-001

Material Weakness

Monitoring of Financial Statements

Accurate financial reporting is the responsibility of the County Auditor and is essential to ensure the information provided to the readers of the financial statements accurately reflects the County's activity.

The financial statements contained errors such as the following:

- Accumulated Depreciation in the Nursing Home Fund in the amount of \$123,555 was incorrectly posted to the Landfill Fund.
- Accounts Receivable was posted twice in the Landfill Fund and Business-Type Activities in an amount of \$92,455.

The County lacked a policy regarding financial review which contributed to these posting errors, occurring without detection. Adjusting entries were posted to the financial statements and the County's financial records to correct these errors.

To ensure the County's financial statements and notes to the statements are complete and accurate, the County Auditor should adopt policies and procedures, including a final review of the financial statements, management's discussion and analysis, and notes to the financial statements to identify and correct errors and omissions.

Officials' Response:

While adjustments were made for accounting accruals, no actual cash balances were affected by these adjustments. The County continues to modify its multi-level review process to enhance and review detection methods.

3. FINDINGS FOR FEDERAL AWARDS

None

WOOD COUNTY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2015**

Finding Number	Finding Summary	Status	Additional Information
2014-001	Finding for Recovery repaid under audit pursuant to Ohio Rev. Code § 117.28 for public property converted or misappropriated.	Corrective Action Taken and Finding is Fully Corrected.	
2014-002	Significant deficiency to improve juvenile court monthly bank reconciliation controls.	Corrective Action Taken and Finding is Fully Corrected.	

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WOOD COUNTY FINANCIAL CONDITION

WOOD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 6, 2016