



Dave Yost • Auditor of State

WOOD COUNTY
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WOOD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

| 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 | | | | |
| Passed Through the Ohio Department of Job and Family Services | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | 16162OH102S2514 | | \$156,207 |
| Total CFDA # 10.561 | | 172OH102S2514 | | <u>379,611</u> |
| | | | | <u>535,818</u> |
| Passed Through the Ohio Department of Education | | | | |
| Nutrition Cluster | | | | |
| School Breakfast Program | | | | |
| Juvenile Court | 10.553 | FY 16 | | 7,679 |
| Juvenile Court | 10.553 | FY 17 | | 7,475 |
| Board of DD | 10.553 | FY 16 | | 1,041 |
| Board of DD | 10.533 | FY 17 | | 1,338 |
| Total CFDA # 10.553 | | | | <u>17,533</u> |
| National School Lunch Program | | | | |
| Juvenile Court | 10.555 | FY 16 | | 12,156 |
| Juvenile Court | 10.555 | FY 17 | | 11,444 |
| Juvenile Court - Food Donation | 10.555 | FY 16 | | 4,039 |
| Juvenile Court - Food Donation | 10.555 | FY 17 | | 2,751 |
| Board of DD | 10.555 | FY 16 | | 1,997 |
| Board of DD | 10.555 | FY 17 | | 2,594 |
| Total CFDA # 10.555 | | | | <u>34,981</u> |
| Total Child Nutrition Cluster | | | | <u>52,514</u> |
| Total U.S. Department of Agriculture | | | | <u>588,332</u> |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| Passed Through the Ohio Development Services Agency | | | | |
| Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | | | | |
| Small Cities Program | 14.228 | B-F-2014-1DB-1 | | 43,284 |
| Small Cities Program | 14.228 | B-F-2015-1DB-1 | | 98,967 |
| Small Cities Program | 14.228 | B-C-2014-1DB-1 | | 121,988 |
| Total CFDA #14.228 | | | | <u>264,239</u> |
| HOME Investment Partnerships Program | 14.239 | B-C-2014-1DB-2 | | <u>373,966</u> |
| Total U.S. Department of Housing and Urban Development | | | | <u>638,205</u> |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| Passed Through the Ohio Office of Criminal Justice Services | | | | |
| Crime Victim Assistance - Victims of Crime Act | 16.575 | 2016-VOCA-19815495 | | 85,364 |
| Crime Victim Assistance - Victims of Crime Act | 16.575 | 2017-VOCA-43552689 | | 6,300 |
| Passed Through the Ohio Attorney General | | | | |
| Crime Victim Assistance - Victims of Crime Act | 16.575 | 2016-VOCA-19815477 | | 46,370 |
| Crime Victim Assistance - Victims of Crime Act | 16.575 | 2017-VOCA-43564230 | | 10,865 |
| Crime Victim Assistance - State Victims Assistance Act | 16.575 | 2016-SVAA-43564234 | | 1,978 |
| Total CFDA # 16.575 | | | | <u>150,877</u> |
| Passed Through the Ohio Office of Criminal Justice Services | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2015-JG-A02-6411 | | <u>9,726</u> |
| Violence Against Women Formula Grant | 16.588 | 2014-WF-VA2-8118A | | 12,988 |
| Violence Against Women Formula Grant | 16.588 | 2015-WF-VA2-8118 | | 43,057 |
| Total CFDA # 16.588 | | | | <u>56,045</u> |
| Total U.S. Department of Justice | | | | <u>216,648</u> |
| U.S. DEPARTMENT OF LABOR | | | | |
| Passed Through the Montgomery County WIA Area 7 | | | | |
| WIOA Cluster | | | | |
| WIOA Adult Program | 17.258 | AA283361655A39 | | 26,683 |
| WIOA Adult Program | 17.258 | AA267991555A39 | | 143,254 |
| WIOA Adult Program - Administration | 17.258 | AA267991555A39 | | 2,273 |
| Total WIOA Adult | | | | <u>172,210</u> |
| WIOA Youth Activities | 17.259 | AA267991555A39 | | 84,712 |
| WIOA Youth Activities | 17.259 | 2015-7287-1 | | 314,460 |
| WIOA Youth Activities - Comprehensive Case Management Employment Program | 17.259 | AA283361655A39 | | 17,702 |
| Total WIOA Youth | | | | <u>416,874</u> |
| WIA/WIOA Dislocated Worker Formula Grants | 17.278 | AA267991555A39 | | 55,763 |
| WIA/WIOA Dislocated Worker Formula Grants | 17.278 | AA283361655A39 | | 12,068 |
| WIA/WIOA Dislocated Worker Formula Grants - Administration | 17.278 | AA267991555A39 | | 2,273 |
| Total WIA/WIOA Dislocated Worker | | | | <u>70,104</u> |
| Total WIOA Cluster | | | | <u>659,188</u> |
| Total U.S. Department of Labor | | | | <u>659,188</u> |

WOOD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

(Continued)

U.S. DEPARTMENT OF TRANSPORTATION

Passed Through the Ohio Department of Transportation

| | | | | |
|---|--------|-----------------------------|--|-----------------------|
| Highway Planning and Construction | 20.205 | 100941 | | <u>270,277</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 | | 17,603 |
| National Priority Safety Programs | 20.616 | IDEP-2015-87-00-00-00416-00 | | <u>6,606</u> |
| Total Highway Safety Cluster | | | | <u>24,209</u> |
| Total U.S. Department of Transportation | | | | <u>294,486</u> |

U.S. DEPARTMENT OF EDUCATION

Passed Through the Ohio Department of Education

| | | | | |
|--|--------|-------------------|--|-----------------------|
| Special Education_Grants to States | 84.027 | 066308-6B-SF-2016 | | <u>5,992</u> |
| <i>Passed Through the Ohio Department of Health</i> | | | | |
| Special Education_Grants for Infants and Families | 84.181 | 087-10021-HG0517 | | 67,440 |
| Special Education_Grants for Infants and Families | 84.181 | 087-10021-HG0516 | | 148,456 |
| Total CFDA # 84.181 | | | | <u>215,896</u> |
| Total U.S. Department of Education | | | | <u>221,888</u> |

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Passed Through the Ohio Department of Job and Family Services

| | | | | |
|--|--------|------------|----------------|------------------|
| Promoting Safe and Stable Families | 93.556 | 1701OHFPSS | | 17,454 |
| Promoting Safe and Stable Families | 93.556 | 1601OHFPSS | | 23,757 |
| Total CFDA # 93.556 | | | | <u>41,211</u> |
| Temporary Assistance for Needy Families | 93.558 | 1701OHTANF | 53,536 | 313,421 |
| Temporary Assistance for Needy Families | 93.558 | 1601OHTANF | 345,250 | 1,330,287 |
| Temporary Assistance for Needy Families - Independent Living | 93.558 | 1601OHTANF | | 3,014 |
| Total CFDA # 93.558 | | | <u>398,786</u> | <u>1,646,722</u> |
| Child Support Enforcement | 93.563 | FY 16 | | 1,015,328 |
| Child Support Enforcement | 93.563 | FY 17 | | 262,441 |
| Total CFDA # 93.563 | | | | <u>1,277,769</u> |
| Child Care and Development Block Grant | 93.575 | 1701OHCCDF | | 37,522 |
| Child Care and Development Block Grant | 93.575 | 1601OHCCDF | | 35,226 |
| Total CFDA # 93.575 | | | | <u>72,748</u> |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | 1701OHCWSS | | <u>31,487</u> |
| Foster Care_Title IV-E | 93.658 | 1701OHFOST | | 214,137 |
| Foster Care_Title IV-E | 93.658 | 1601OHFOST | | 640,327 |
| Total CFDA # 93.658 | | | | <u>854,464</u> |
| Adoption Assistance | 93.659 | 1701OHADPT | | 78,228 |
| Adoption Assistance | 93.659 | 1601OHADPT | | 216,385 |
| Total CFDA # 93.659 | | | | <u>294,613</u> |
| Chaffee Foster Care Independence Program | 93.674 | 1701OHCILP | | 7,292 |
| Chaffee Foster Care Independence Program | 93.674 | 1601OHCILP | | 21,585 |
| Total CFDA # 93.674 | | | | <u>28,877</u> |
| Children's Health Insurance Program | 93.767 | 1605OH0301 | | 35,134 |
| Children's Health Insurance Program | 93.767 | 1505OH0301 | | 140,247 |
| Total CFDA # 93.767 | | | | <u>175,381</u> |
| Medical Assistance Program | 93.778 | 1705OH5MAP | 47,159 | 274,203 |
| Medical Assistance Program | 93.778 | OH20161 | 99,324 | 731,767 |
| Total CFDA # 93.778 | | | <u>146,483</u> | <u>1,005,970</u> |
| <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 16 | | 35,361 |
| Community Plan | 93.958 | FY 17 | | 35,360 |
| Forensic Services | 93.958 | FY 16 | | 2,200 |
| Total CFDA # 93.958 | | | | <u>72,921</u> |
| Block Grants for the Prevention and Treatment of Substance Abuse | | | | |
| Rural Women's Residential Program | 93.959 | FY 16 | 148,809 | 148,809 |
| Women's Specific Recovery Program | 93.959 | FY 16 | 31,064 | 31,064 |
| State Incentive Grant - Prevention Partners | 93.959 | FY 16 | | 13,516 |
| Rural Opportunities, Inc. Rescue Our Youth | 93.959 | FY 16 | 15,379 | 15,379 |
| Rural Opportunities, Inc. Youth Mentoring | 93.959 | FY 16 | 27,066 | 27,066 |
| Youth Led Prevention | 93.959 | FY 16 | | 3,002 |
| Federal Per Capita - Prevention | 93.959 | FY 16 | | 41,542 |
| Federal Per Capita - Prevention | 93.959 | FY 17 | | 43,876 |
| Federal Per Capita - Treatment | 93.959 | FY 16 | | 139,488 |
| Federal Per Capita - Treatment | 93.959 | FY 17 | | 140,932 |
| Total CFDA # 93.959 | | | <u>222,318</u> | <u>604,674</u> |

WOOD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

(Continued)

| | | | | |
|---|--------|-------------------|-----------------------|-------------------------|
| Passed Through the Ohio Department of Job and Family Services | | | | |
| Social Services Block Grant | 93.667 | 1701OHSOSR | | 206,588 |
| Social Services Block Grant | 93.667 | 1601OHSOSR | | 608,384 |
| Passed Through the Ohio Department of Mental Health and Addiction Services | | | | |
| Social Services Block Grant | | | | |
| Wood County ADAMHS Board | 93.667 | FY 16 | 46,265 | 46,265 |
| Wood County ADAMHS Board | 93.667 | FY 17 | 26,722 | 26,722 |
| Passed Through the Ohio Department of Developmental Disabilities | | | | |
| Social Services Block Grant | | | | |
| Board of Developmental Disabilities | 93.667 | FY 16 | | 77,322 |
| Total CFDA # 93.667 | | | <u>72,987</u> | <u>965,281</u> |
| Total U.S. Department of Health and Human Services | | | <u>840,574</u> | <u>7,072,118</u> |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| Passed Through the Ohio Emergency Management Agency | | | | |
| Emergency Management Performance Grants | 97.042 | EMW-2015-EP-00034 | | <u>95,317</u> |
| Total U.S. Department of Homeland Security | | | | <u>95,317</u> |
| Total Expenditures of Federal Awards | | | <u>840,574</u> | <u>9,786,182</u> |

The accompanying notes are an integral part of this schedule.

WOOD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wood County, Ohio, (the County's) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, 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.

WOOD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

These loans are collateralized by mortgages on the property.

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 to 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 2016, the County made allowable transfers of \$496,756 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 \$1,646,722 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 2016 and the amount transferred to the Social Services Block Grant program.

| | |
|---|--------------------|
| Temporary Assistance for Needy Families | \$2,143,478 |
| Transfer to Social Services Block Grant | <u>(496,756)</u> |
| Total Temporary Assistance for Needy Families | <u>\$1,646,722</u> |

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

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the 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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2017. 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*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

June 30, 2017



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, 2016. 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 each of 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, 2016.

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www.ohioauditor.gov

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2017. 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 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

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

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

August 31, 2017

WOOD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|---|---|
| (d)(1)(i) | Type of Financial Statement Opinion | Unmodified |
| (d)(1)(ii) | Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)? | No |
| (d)(1)(ii) | Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)? | No |
| (d)(1)(iii) | Was there any reported material noncompliance at the financial statement level (GAGAS)? | No |
| (d)(1)(iv) | Were there any material weaknesses in internal control reported for major federal programs? | No |
| (d)(1)(iv) | Were there any significant deficiencies in internal control reported for major federal programs? | No |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unmodified |
| (d)(1)(vi) | Are there any reportable findings under 2 CFR § 200.516(a)? | No |
| (d)(1)(vii) | Major Programs (list): | Foster Care - CFDA #93.658 Social Services Block Grant – CFDA # 93.667 Medicaid Cluster – CFDA # 93.778 Supplemental Nutrition Assistance Program – CFDA # 10.561 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? | No |

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

WOOD COUNTY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2016**

| Finding Number | Finding Summary | Status | Additional Information |
|----------------|---|----------------------------|------------------------|
| 2015-001 | Material weakness regarding monitoring of financial statements - Financial statements contained material errors | Finding is Fully Corrected | |

WOOD COUNTY, OHIO



Comprehensive Annual Financial Report

FOR THE YEAR ENDED
DECEMBER 31, 2016

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, 2016

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, 2016

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WOOD COUNTY AUDITOR

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Local to Bowling Green
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Toll Free
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Extension 9150

June 30, 2017

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, 2016. 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, 2016. 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 130,219. Bowling Green is the largest subdivision with a population of 31,588. 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 property tax settlements to the subdivisions and the distribution of local government funds are also the responsibility of the Auditor. The Auditor also sells vendor's licenses and is the sealer of weights and measures.

The Treasurer oversees the receipt and disbursement of funds for the County and is responsible for collecting taxes for the County, as well as for the 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 attract private investment and job creation in 2016. In Rossford, Nippon Sheet Glass began rebuilding their glass furnaces making a strong commitment to future operations in the City and Industrial Power Systems, Inc. began its renovation of the Ford Building into their corporate headquarters.

The City of Perrysburg saw a \$6 million expansion at Schutz Container Systems.

Principle Business Enterprises began construction of a \$4 million expansion in Middleton Township.

Finally, in Troy Township, The Home Depot Fulfillment Center continued to add jobs and now has over seven hundred employees, almost five times their initial commitment.

Major Initiatives

This past year was filled with capital projects in many County facilities. These included safety and security upgrades, a new roof, pavement replacement, replacement of the boiler system at the nursing home (Wood Haven Health Care), and kennel upgrades and new HVAC at the dog shelter.

Projects in progress include renovations at the Justice Center, building of a sensory trail, the replacement of the boiler and HVAC system at the Health Department building, 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.

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

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 2016 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 2016 was slightly higher than in 2015. Budget estimates for 2017 reflect another slight increase in budgeted expenditures over last year while also reflecting a strong balance and continued strength in sales tax.

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, 2015. This was the twentieth 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, and Chief Deputy Karen Young for oversight and details contained in the County's CAFR.

Respectfully submitted,

A handwritten signature in black ink that reads "Michael Sibbersen". The signature is written in a cursive style with a large initial "M".

Michael Sibbersen
Wood County Auditor

WOOD COUNTY, OHIO

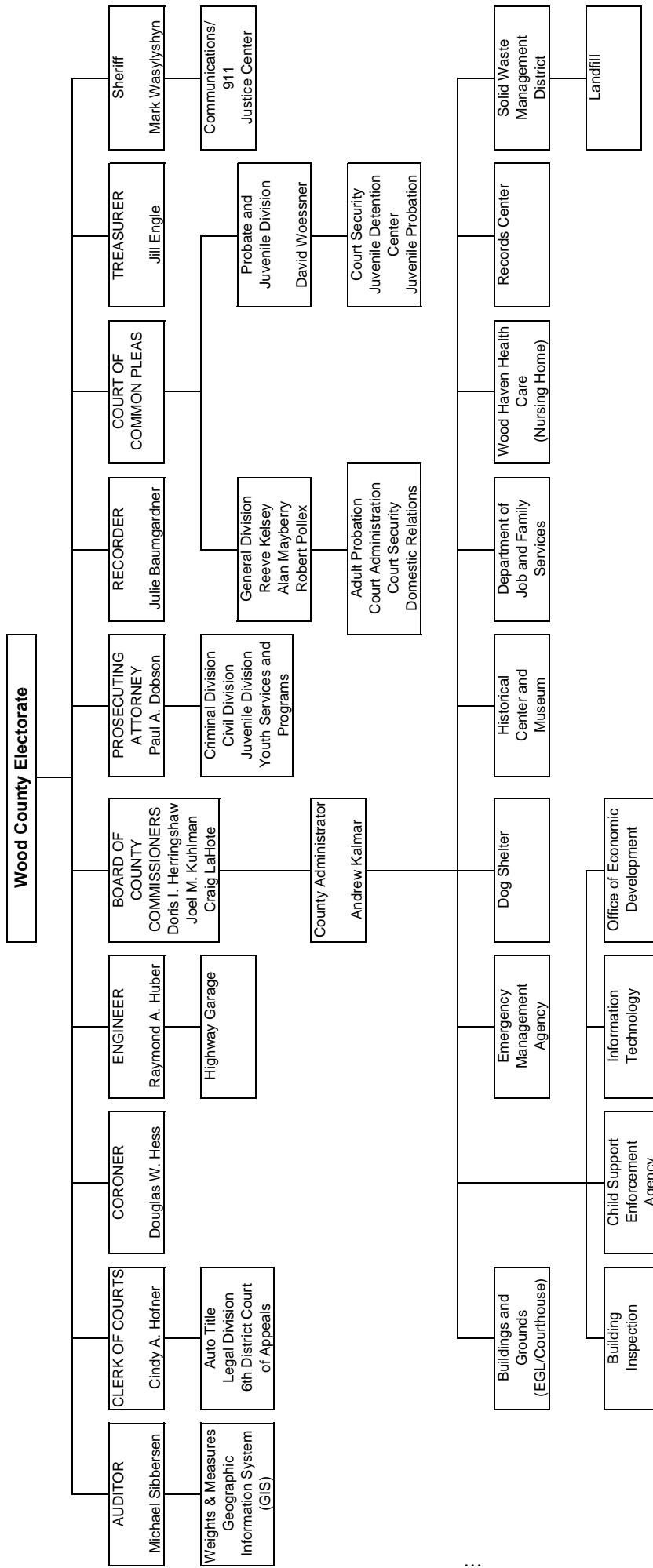
PRINCIPAL OFFICIALS

December 31, 2016

ELECTED OFFICIALS

CommissionerDoris I. Herringshaw
CommissionerJoel M. Kuhlman
CommissionerCraig LaHote
AuditorMichael Sibbersen
Treasurer Jill Engle
Recorder Julie Baumgardner
Clerk of Courts.....Cindy A. Hofner
CoronerDouglas W. Hess
Engineer Raymond A. Huber
Prosecuting Attorney Paul A. Dobson
Sheriff Mark Wasylshyn
Common Pleas Judge..... Reeve Kelsey
Common Pleas Judge..... Alan Mayberry
Common Pleas Judge..... Robert Pollex
Probate/Juvenile Judge.....David Woessner

WOOD COUNTY ORGANIZATIONAL CHART



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

DISCRETELY PRESENTED COMPONENT UNITS

- Wood Lane Industries
- Wood Lane Residential Services/Properties
- Wood County Port Authority



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Wood County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

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, 2016, 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 54 percent, 47 percent, and 99.3 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 *Governmental Auditing Standards*.

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2016, 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.

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 June 30, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 30, 2017

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Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
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, 2016. 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 2016 are as follows:

In total, the County's net position increased \$5,451,039 million, or 3 percent from the prior year. Governmental activities increased \$4,768,460 (3 percent) while business-type activities increased \$682,579 (43 percent).

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 2016. 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, 2016
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 26, 27, and 28 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, 2016
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2016 and 2015.

Table 1
Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|---------------------------------------|-------------------------|----------------------|--------------------------|--------------------|----------------------|----------------------|
| | 2016 | 2015 | 2016 | 2015 | 2016 | 2015 |
| <u>Assets</u> | | | | | | |
| Current and Other Assets | \$154,797,851 | \$152,484,904 | \$9,258,709 | \$9,751,178 | \$164,056,560 | \$162,236,082 |
| Capital Assets, Net | 93,443,438 | 91,964,300 | 6,470,337 | 5,012,794 | 99,913,775 | 96,977,094 |
| Total Assets | <u>248,241,289</u> | <u>244,449,204</u> | <u>15,729,046</u> | <u>14,763,972</u> | <u>263,970,335</u> | <u>259,213,176</u> |
| <u>Deferred Outflows of Resources</u> | | | | | | |
| Pension | 18,132,902 | 5,918,389 | 1,990,627 | 646,188 | 20,123,529 | 6,564,577 |
| <u>Liabilities</u> | | | | | | |
| Current and Other Liabilities | 5,965,675 | 5,207,790 | 618,761 | 565,397 | 6,584,436 | 5,773,187 |
| Long-Term Liabilities | | | | | | |
| Pension | 48,338,793 | 34,048,625 | 5,207,100 | 3,621,062 | 53,545,893 | 37,669,687 |
| Other Amounts | 12,689,526 | 12,661,384 | 9,535,360 | 9,584,824 | 22,224,886 | 22,246,208 |
| Total Liabilities | <u>66,993,994</u> | <u>51,917,799</u> | <u>15,361,221</u> | <u>13,771,283</u> | <u>82,355,215</u> | <u>65,689,082</u> |
| <u>Deferred Inflows of Resources</u> | | | | | | |
| Pension | 1,165,417 | 758,511 | 100,610 | 63,614 | 1,266,027 | 822,125 |
| Other Amounts | 30,228,471 | 34,473,434 | 0 | 0 | 30,228,471 | 34,473,434 |
| Total Deferred Inflows of Resources | <u>31,393,888</u> | <u>35,231,945</u> | <u>100,610</u> | <u>63,614</u> | <u>31,494,498</u> | <u>35,295,559</u> |
| <u>Net Position</u> | | | | | | |
| Net Investment in Capital Assets | 91,358,571 | 89,791,955 | 4,269,458 | 3,272,236 | 95,628,029 | 93,064,191 |
| Restricted | 59,228,329 | 56,110,178 | 0 | 0 | 59,228,329 | 56,110,178 |
| Unrestricted (Deficit) | 17,399,409 | 17,315,716 | (2,011,616) | (1,696,973) | 15,387,793 | 15,618,743 |
| Total Net Position | <u>\$167,986,309</u> | <u>\$163,217,849</u> | <u>\$2,257,842</u> | <u>\$1,575,263</u> | <u>\$170,244,151</u> | <u>\$164,793,112</u> |

The net pension liability is the largest single liability reported by the County at December 31, 2016, and is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

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.

Pension related changes noted in the above table for both governmental and business-type activities reflect a significant increase in deferred outflows due to an increase in the difference between projected and actual earnings on investments related to the net pension liability. The increase in the net pension liability represents the County's proportionate share of the unfunded benefits. As indicated previously, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

For governmental activities, the overall change in net position was a 3 percent increase and, aside from the changes noted above for pension, there were few other changes of significance. The increase of over 14 percent for current and other liabilities is due to a larger liability for accounts payable at year end and simply due to the timing of payments. The decrease in other long-term liabilities is due to annual principal retirement and a reduction in the compensated absences liability (based on eligible individuals and their balances at year end).

For business-type activities, there were two changes of note. The decrease in current and other assets was primarily a decrease in cash and cash equivalents; a \$1.7 million decrease in the Nursing Home Fund as resources were spent on construction was partially offset by an \$800,000 increase in the Landfill Fund (based on the amount of waste disposed). The new construction at the Nursing Home is also reflected in the increase in net capital assets.

Table 2 reflects the change in net position for 2016 and 2015.

Table 2
Change in Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|----------------------------|--------------------|-----------------------------|-------------------|--------------------|--------------------|
| | 2016 | 2015 | 2016 | 2015 | 2016 | 2015 |
| <u>Revenues</u> | | | | | | |
| <u>Program Revenues</u> | | | | | | |
| Charges for Services | \$20,773,944 | \$21,591,795 | \$9,699,865 | \$10,089,223 | \$30,473,809 | \$31,681,018 |
| Operating Grants, Contributions, and Interest | 30,831,863 | 30,002,981 | 0 | 0 | 30,831,863 | 30,002,981 |
| Capital Grants and Contributions | 4,343,709 | 5,710,722 | 0 | 0 | 4,343,709 | 5,710,722 |
| Total Program Revenues | 55,949,516 | 57,305,498 | 9,699,865 | 10,089,223 | 65,649,381 | 67,394,721 |
| <u>General Revenues</u> | | | | | | |
| Property Taxes Levied for: | | | | | | |
| General Operating | 6,484,286 | 6,462,504 | 0 | 0 | 6,484,286 | 6,462,504 |
| Health-Alcohol, Drug Addiction, and Mental Health Services | 6,501,743 | 6,454,959 | 0 | 0 | 6,501,743 | 6,454,959 |
| Human Services-Job and Family Services | 219,580 | 1,558,952 | 0 | 0 | 219,580 | 1,558,952 |
| Human Services- Developmental Disabilities | 19,117,501 | 19,163,290 | 0 | 0 | 19,117,501 | 19,163,290 |
| Human Services-Senior Citizens | 1,797,368 | 1,786,665 | 0 | 0 | 1,797,368 | 1,786,665 |
| Conservation and Recreation- Historical Center | 137,947 | 137,501 | 0 | 0 | 137,947 | 137,501 |
| Permissive Sales Taxes | 20,918,104 | 20,639,561 | 0 | 0 | 20,918,104 | 20,639,561 |
| Other Local Taxes | 130,266 | 130,201 | 0 | 0 | 130,266 | 130,201 |
| Grants and Entitlements | 3,290,652 | 3,401,081 | 0 | 0 | 3,290,652 | 3,401,081 |
| Interest | 266,821 | 1,293,961 | 0 | 0 | 266,821 | 1,293,961 |
| Other | 2,745,970 | 1,614,354 | 63,740 | 121,994 | 2,809,710 | 1,736,348 |
| Total General Revenues | 61,610,238 | 62,643,029 | 63,740 | 121,994 | 61,673,978 | 62,765,023 |
| Total Revenues | 117,559,754 | 119,948,527 | 9,763,605 | 10,211,217 | 127,323,359 | 130,159,744 |

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Table 2
Change in Net Position
(continued)

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|----------------------------|----------------------|-----------------------------|--------------------|----------------------|----------------------|
| | 2016 | 2015 | 2016 | 2015 | 2016 | 2015 |
| <u>Program Expenses</u> | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | \$21,920,528 | \$19,232,702 | \$0 | \$0 | \$21,920,528 | \$19,232,702 |
| Judicial | 9,523,431 | 9,135,703 | 0 | 0 | 9,523,431 | 9,135,703 |
| Intergovernmental | 415,473 | 434,643 | 0 | 0 | 415,473 | 434,643 |
| Internal Service Fund-External Portion | 2,209,621 | 2,205,372 | 0 | 0 | 2,209,621 | 2,205,372 |
| Public Safety | 10,221,191 | 10,074,413 | 0 | 0 | 10,221,191 | 10,074,413 |
| Public Works | 10,969,400 | 9,524,192 | 0 | 0 | 10,969,400 | 9,524,192 |
| Health | | | | | | |
| Alcohol, Drug Addiction, and Mental Health Services | 9,939,916 | 9,774,175 | 0 | 0 | 9,939,916 | 9,774,175 |
| Other Health | 729,025 | 679,980 | 0 | 0 | 729,025 | 679,980 |
| Human Services | | | | | | |
| Job and Family Services | 11,737,724 | 10,774,737 | 0 | 0 | 11,737,724 | 10,774,737 |
| Child Support Enforcement Agency | 2,213,052 | 2,157,530 | 0 | 0 | 2,213,052 | 2,157,530 |
| Developmental Disabilities | 27,276,888 | 28,746,138 | 0 | 0 | 27,276,888 | 28,746,138 |
| Other Human Services | 2,723,520 | 2,777,560 | 0 | 0 | 2,723,520 | 2,777,560 |
| Conservation and Recreation | 355,018 | 345,998 | 0 | 0 | 355,018 | 345,998 |
| Economic Development | 1,171,987 | 1,207,935 | 0 | 0 | 1,171,987 | 1,207,935 |
| Interest and Fiscal Charges | 233,458 | 250,008 | 0 | 0 | 233,458 | 250,008 |
| Building Inspection | 0 | 0 | 1,149,098 | 965,842 | 1,149,098 | 965,842 |
| Nursing Home | 0 | 0 | 6,698,989 | 6,607,985 | 6,698,989 | 6,607,985 |
| Landfill | 0 | 0 | 2,384,001 | 1,722,959 | 2,384,001 | 1,722,959 |
| Total Expenses | <u>111,640,232</u> | <u>107,321,086</u> | <u>10,232,088</u> | <u>9,296,786</u> | <u>121,872,320</u> | <u>116,617,872</u> |
| Increase (Decrease) in | | | | | | |
| Net Position before Transfers | 5,919,522 | 12,627,441 | (468,483) | 914,431 | 5,451,039 | 13,541,872 |
| Transfers | (1,151,062) | (130,593) | 1,151,062 | 130,593 | 0 | 0 |
| Increase in Net Position | 4,768,460 | 12,496,848 | 682,579 | 1,045,024 | 5,451,039 | 13,541,872 |
| Net Position Beginning of Year | 163,217,849 | 150,721,001 | 1,575,263 | 530,239 | 164,793,112 | 151,251,240 |
| Net Position End of Year | <u>\$167,986,309</u> | <u>\$163,217,849</u> | <u>\$2,257,842</u> | <u>\$1,575,263</u> | <u>\$170,244,151</u> | <u>\$164,793,112</u> |

For governmental activities, the overall change in program revenues was not substantial; however, there was a \$1.4 million decrease in capital grants and contributions due to a contribution from the bridge partnership program in the prior year. The change in general revenues was also not significant although there were two changes worth noting. The decrease in property taxes related to Human Services - Job and Family Services is due to the County electing to not collect on the tax levy for 2016 and the decrease in interest revenue due to a drop in the fair value of investments. Governmental activities expenses increased 4 percent overall and this change can be attributed to increases in salaries and benefits, including the expenses related to pension contribution.

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 decrease in revenues is primarily related to a decrease in charges for services for the nursing home (based on number of residents). Expenses for the building inspection program fluctuate based on construction/improvement activities throughout the County and the increase in expenses for the landfill is largely due to the estimate for closure/postclosure costs.

Wood County, Ohio
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Unaudited

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 | |
|---|---------------------------|----------------------|-------------------------|---------------------|
| | 2016 | 2015 | 2016 | 2015 |
| General Government: | | | | |
| Legislative and Executive | \$21,920,528 | \$19,232,702 | \$16,634,923 | \$13,920,476 |
| Judicial | 9,523,431 | 9,135,703 | 4,782,459 | 4,388,623 |
| Intergovernmental | 415,473 | 434,643 | 415,473 | 434,643 |
| Internal Service Fund-External Portion | 2,209,621 | 2,205,372 | (290,929) | (310,513) |
| Public Safety | 10,221,191 | 10,074,413 | 8,122,824 | 8,377,341 |
| Public Works | 10,969,400 | 9,524,192 | (1,373,791) | (4,455,605) |
| Health | | | | |
| Alcohol, Drug Addiction and Mental Health Services | 9,939,916 | 9,774,175 | 6,999,886 | 6,339,377 |
| Other Health | 729,025 | 679,980 | 376,390 | 329,542 |
| Human Services | | | | |
| Job and Family Services | 11,737,724 | 10,774,737 | 3,213,489 | 3,571,215 |
| Child Support Enforcement Agency | 2,213,052 | 2,157,530 | 205,301 | 241,509 |
| Developmental Disabilities | 27,276,888 | 28,746,138 | 14,127,493 | 14,173,589 |
| Other Human Services | 2,723,520 | 2,777,560 | 2,517,511 | 2,538,667 |
| Conservation and Recreation | 355,018 | 345,998 | (258,788) | 329,607 |
| Economic Development | 1,171,987 | 1,207,935 | (14,983) | (112,891) |
| Interest and Fiscal Charges | 233,458 | 250,008 | 233,458 | 250,008 |
| Total Expenses | <u>\$111,640,232</u> | <u>\$107,321,086</u> | <u>\$55,690,716</u> | <u>\$50,015,588</u> |

For 2016, 50 percent of the costs for services provided by the County were paid for by general revenues (47 percent in the prior year). Note, however, that a review of the above table demonstrates that program revenues contributed significantly to several programs.

Costs for both the legislative and executive and judicial programs were well supported through charges for services, 23 and 39 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). During 2016, 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. In 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.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Governmental Funds Financial Analysis

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

The General Fund had an 8 percent increase in fund balance. Revenues and expenditures both increased a modest 2 percent, allowing operating related revenues to exceed operating related expenditures. This excess was partially offset by the increase in transfers from the prior year of \$1.4 million (primarily resources to subsidize activities in other funds).

Fund balance in the Motor Vehicle and Gasoline Tax Fund increased less than 1 percent, basically no change from the prior year.

Fund balance decreased 16 percent in the Alcohol, Drug Addiction, and Mental Health Services Fund. Revenues decreased 8 percent (primarily intergovernmental revenue-grants and State provided resources) while expenditures had a very modest increase.

Fund balance decreased significantly (62 percent) in the Job and Family Services Fund. Revenues decreased approximately 6 percent as the County elected not to collect property taxes (and related intergovernmental revenues for homestead and rollback) and expenditures increased 5 percent. Annual expenditures fluctuate based on the need for services/assistance.

There was a 29 percent increase in fund balance in the Developmental Disabilities Fund. Revenues decreased slightly (charges for services) and operating related expenditures were about the same as the prior year. There was a substantial decrease in the transfer of resources to the internal service fund for health care coverage.

Business-Type Activities Financial Analysis

Net position increased approximately \$384,000 in the Building Inspection Fund. Both revenues and expenses increased due to an increase in activities requiring permits and inspections.

The Nursing Home Fund had an 8 percent decrease in net position. Revenues decreased approximately \$972,000 based on residency. Expenses increased approximately \$260,000.

The Landfill Fund had a 7 percent increase in net position. Revenues increased somewhat based on amount of trash dumped; the increase in expenses was primarily due 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.

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.

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Management's Discussion and Analysis
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Unaudited

The County's most significant budgeted fund is the General Fund. For revenues, there was almost no change from the original budget to the final budget. Actual revenues were 13 percent higher than the final budget due to conservative estimates for sales taxes, charges for services (property transfer fees, document recording fees, various court fees, etc.), and State provided resources (largely State funding). For expenditures, the change from the original budget to the final budget was less than 2 percent. The 6 percent decrease in actual expenditures compared to the final budget was due to conservative budgeting.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2016, was \$91,358,571 and \$4,269,458, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of the purchase of a building for the developmental disabilities department, various equipment, vehicles, and additions to or rehabilitation of roads and bridges. Disposals included bridge replacement and routine equipment and vehicle replacement. Additions for business-type activities consisted of ongoing construction and various equipment additions and replacement. For further information regarding the County's capital assets, refer to Note 12 to the basic financial statements.

Debt - At December 31, 2016, the County had several long-term obligations outstanding including \$5,959,081 in general obligation bonds and \$194,867 in OPWC loans. Of this amount, \$945,000 will be repaid from business-type activity. There was no new debt issued during 2016.

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 19, 20, and 21 to the basic financial statements.

Current Issues

The unemployment rate for the County in March 2017 was 4.2 percent which is less than the rate of 4.4 percent one year ago (March 2016). This rate is lower than the State rate of 5.1 percent and is less than the national rate of 4.5 percent.

Sales tax revenue for 2016 was 1.3 percent higher than 2015. So far in 2017, sales tax revenue compared to last year (January through April) are approximately one-half of one percent lower.

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, 2016
June 30, 2016 - Wood Lane Industries

| | Primary Government | | |
|--|----------------------------|-----------------------------|---------------|
| | Governmental Activities | Business-Type Activities | Total |
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$94,719,957 | \$7,772,677 | \$102,492,634 |
| Cash and Cash Equivalents in Segregated Accounts | 90,539 | 8,487 | 99,026 |
| Cash and Cash Equivalents with Fiscal Agent | 2,433,329 | 0 | 2,433,329 |
| Investments with Fiscal Agent | 9,551,445 | 0 | 9,551,445 |
| Accounts Receivable | 202,754 | 465,350 | 668,104 |
| Accrued Interest Receivable | 280,499 | 0 | 280,499 |
| Permissive Sales Taxes Receivable | 5,580,510 | 0 | 5,580,510 |
| Due from Other Governments | 9,129,154 | 210,083 | 9,339,237 |
| Due from External Parties | 97,242 | 0 | 97,242 |
| Prepaid Items | 682,614 | 41,811 | 724,425 |
| Materials and Supplies Inventory | 553,847 | 38,573 | 592,420 |
| Internal Balances | (721,728) | 721,728 | 0 |
| Property Taxes Receivable | 31,216,659 | 0 | 31,216,659 |
| Notes Receivable | 499,243 | 0 | 499,243 |
| Special Assessments Receivable | 481,787 | 0 | 481,787 |
| Nondepreciable Capital Assets | 7,350,863 | 2,902,920 | 10,253,783 |
| Depreciable Capital Assets, Net | 86,092,575 | 3,567,417 | 89,659,992 |
| Total Assets | 248,241,289 | 15,729,046 | 263,970,335 |
| <u>Deferred Outflows of Resources</u> | | | |
| Pension | 18,132,902 | 1,990,627 | 20,123,529 |
| <u>Liabilities</u> | | | |
| Accrued Wages Payable | 2,020,640 | 224,816 | 2,245,456 |
| Accounts Payable | 2,634,186 | 172,768 | 2,806,954 |
| Contracts Payable | 90,255 | 50,248 | 140,503 |
| Matured Compensated Absences Payable | 87,549 | 0 | 87,549 |
| Due to Other Governments | 890,819 | 88,135 | 978,954 |
| Due to External Parties | 22,292 | 5,038 | 27,330 |
| Accrued Interest Payable | 18,322 | 2,825 | 21,147 |
| Matured Bonds Payable | 24,000 | 0 | 24,000 |
| Matured Interest Payable | 23,742 | 0 | 23,742 |
| Unearned Revenue | 0 | 0 | 0 |
| Retainage Payable | 153,870 | 74,931 | 228,801 |
| Deposits Held and Due to Others | 0 | 0 | 0 |
| Long-Term Liabilities: | | | |
| Due Within One Year | 5,061,389 | 477,725 | 5,539,114 |
| Due in More Than One Year | 7,628,137 | 9,057,635 | 16,685,772 |
| Pension | 48,338,793 | 5,207,100 | 53,545,893 |
| Total Liabilities | 66,993,994 | 15,361,221 | 82,355,215 |
| <u>Deferred Inflows of Resources</u> | | | |
| Property Taxes | 30,228,471 | 0 | 30,228,471 |
| Pension | 1,165,417 | 100,610 | 1,266,027 |
| Total Deferred Inflows of Resources | 31,393,888 | 100,610 | 31,494,498 |

Component Units

| Wood Lane Industries | Wood Lane Residential Services/Properties | Wood County Port Authority |
|-------------------------|---|----------------------------------|
| \$0 | \$0 | \$0 |
| 520,604 | 2,425,291 | 112,542 |
| 0 | 0 | 0 |
| 0 | 933,815 | 0 |
| 130,546 | 1,490,183 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 5,010 | 31,270 | 0 |
| 70,148 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 696,950 | 7,376,710 |
| 17,475 | 2,624,640 | 0 |
| <u>743,783</u> | <u>8,202,149</u> | <u>7,489,252</u> |
| <u>0</u> | <u>0</u> | <u>0</u> |
| 49,383 | 1,207,108 | 0 |
| 126,621 | 208,474 | 29,449 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 1,653 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 365 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 857 |
| 0 | 0 | 0 |
| 0 | 3,410 | 0 |
| 0 | 83,873 | 0 |
| 0 | 537,733 | 0 |
| 0 | 0 | 0 |
| <u>177,657</u> | <u>2,040,963</u> | <u>30,306</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, 2016
June 30, 2016 - Wood Lane Industries
(continued)

| | Primary Government | | |
|----------------------------------|----------------------------|-----------------------------|---------------|
| | Governmental Activities | Business-Type Activities | Total |
| <u>Net Position</u> | | | |
| Net Investment in Capital Assets | \$91,358,571 | \$4,269,458 | \$95,628,029 |
| Restricted for: | | | |
| Debt Service | 171,951 | 0 | 171,951 |
| Capital Projects | 278,612 | 0 | 278,612 |
| Judicial | 2,485,652 | 0 | 2,485,652 |
| Public Safety | 911,222 | 0 | 911,222 |
| Public Works | 11,820,203 | 0 | 11,820,203 |
| Health | 5,623,166 | 0 | 5,623,166 |
| Human Services | 32,266,600 | 0 | 32,266,600 |
| Economic Development | 775,048 | 0 | 775,048 |
| Other Purposes | 4,895,875 | 0 | 4,895,875 |
| Unrestricted (Deficit) | 17,399,409 | (2,011,616) | 15,387,793 |
| Total Net Position | \$167,986,309 | \$2,257,842 | \$170,244,151 |

See Accompanying Notes to the Basic Financial Statements

Component Units

| Wood Lane Industries | Wood Lane Residential Services/Properties | Wood County Port Authority |
|-------------------------|---|----------------------------------|
| \$17,475 | \$2,699,984 | \$7,376,710 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 548,651 | 3,461,202 | 82,236 |
| <u>\$566,126</u> | <u>\$6,161,186</u> | <u>\$7,458,946</u> |

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Units
For the Year Ended December 31, 2016
For the Fiscal Year Ended June 30, 2016 - 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 | \$21,920,528 | \$5,087,347 | \$198,258 | \$0 |
| Judicial | 9,523,431 | 3,711,660 | 1,029,312 | 0 |
| Intergovernmental | 415,473 | 0 | 0 | 0 |
| Internal Service Fund-External Portion | 2,209,621 | 2,500,550 | 0 | 0 |
| Public Safety | 10,221,191 | 1,459,165 | 639,202 | 0 |
| Public Works | 10,969,400 | 6,220,419 | 2,376,529 | 3,746,243 |
| Health | | | | |
| Alcohol, Drug Addiction, and Mental Health Services | 9,939,916 | 2,006 | 2,938,024 | 0 |
| Other Health | 729,025 | 348,802 | 3,833 | 0 |
| Human Services | | | | |
| Job and Family Services | 11,737,724 | 0 | 8,524,235 | 0 |
| Child Support Enforcement Agency | 2,213,052 | 512,008 | 1,495,743 | 0 |
| Developmental Disabilities | 27,276,888 | 475,281 | 12,674,114 | 0 |
| Other Human Services | 2,723,520 | 0 | 206,009 | 0 |
| Conservation and Recreation | 355,018 | 0 | 16,340 | 597,466 |
| Economic Development | 1,171,987 | 456,706 | 730,264 | 0 |
| Interest and Fiscal Charges | 233,458 | 0 | 0 | 0 |
| Total Governmental Activities | 111,640,232 | 20,773,944 | 30,831,863 | 4,343,709 |
| <u>Business-Type Activities</u> | | | | |
| Building Inspection | 1,149,098 | 1,547,283 | 0 | 0 |
| Nursing Home | 6,698,989 | 5,547,264 | 0 | 0 |
| Landfill | 2,384,001 | 2,605,318 | 0 | 0 |
| Total Business-Type Activities | 10,232,088 | 9,699,865 | 0 | 0 |
| Total Primary Government | \$121,872,320 | \$30,473,809 | \$30,831,863 | \$4,343,709 |

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 |
| (\$16,634,923) | \$0 | (\$16,634,923) | \$0 | \$0 | \$0 |
| (4,782,459) | 0 | (4,782,459) | 0 | 0 | 0 |
| (415,473) | 0 | (415,473) | 0 | 0 | 0 |
| 290,929 | 0 | 290,929 | 0 | 0 | 0 |
| (8,122,824) | 0 | (8,122,824) | 0 | 0 | 0 |
| 1,373,791 | 0 | 1,373,791 | 0 | 0 | 0 |
| (6,999,886) | 0 | (6,999,886) | 0 | 0 | 0 |
| (376,390) | 0 | (376,390) | 0 | 0 | 0 |
| (3,213,489) | 0 | (3,213,489) | 0 | 0 | 0 |
| (205,301) | 0 | (205,301) | 0 | 0 | 0 |
| (14,127,493) | 0 | (14,127,493) | 0 | 0 | 0 |
| (2,517,511) | 0 | (2,517,511) | 0 | 0 | 0 |
| 258,788 | 0 | 258,788 | 0 | 0 | 0 |
| 14,983 | 0 | 14,983 | 0 | 0 | 0 |
| (233,458) | 0 | (233,458) | 0 | 0 | 0 |
| (55,690,716) | 0 | (55,690,716) | 0 | 0 | 0 |
| 0 | 398,185 | 398,185 | 0 | 0 | 0 |
| 0 | (1,151,725) | (1,151,725) | 0 | 0 | 0 |
| 0 | 221,317 | 221,317 | 0 | 0 | 0 |
| 0 | (532,223) | (532,223) | 0 | 0 | 0 |
| (55,690,716) | (532,223) | (56,222,939) | 0 | 0 | 0 |

(continued)

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Units
For the Year Ended December 31, 2016
For the Fiscal Year Ended June 30, 2016 - 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 | \$3,950,478 | \$3,967,912 | \$20,023 | \$0 |
| Wood Lane Residential Services/Properties | 14,239,143 | 10,829,044 | 33,072 | 0 |
| Wood County Port Authority | 165,156 | 15,000 | 116,382 | 0 |
| Total Component Units | \$18,354,777 | \$14,811,956 | \$169,477 | \$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

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 | \$37,457 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | (3,377,027) | 0 |
| 0 | 0 | 0 | 0 | 0 | (33,774) |
| 0 | 0 | 0 | 37,457 | (3,377,027) | (33,774) |
| 6,484,286 | 0 | 6,484,286 | 0 | 0 | 0 |
| 6,501,743 | 0 | 6,501,743 | 0 | 0 | 0 |
| 219,580 | 0 | 219,580 | 0 | 0 | 0 |
| 19,117,501 | 0 | 19,117,501 | 0 | 0 | 0 |
| 1,797,368 | 0 | 1,797,368 | 0 | 0 | 0 |
| 137,947 | 0 | 137,947 | 0 | 0 | 0 |
| 20,918,104 | 0 | 20,918,104 | 0 | 0 | 0 |
| 130,266 | 0 | 130,266 | 0 | 0 | 0 |
| 3,290,652 | 0 | 3,290,652 | 0 | 0 | 0 |
| 266,821 | 0 | 266,821 | 375 | 6,933 | 0 |
| 0 | 0 | 0 | 0 | 3,236,226 | 0 |
| 2,745,970 | 63,740 | 2,809,710 | 71,880 | 40,084 | 2,257 |
| 61,610,238 | 63,740 | 61,673,978 | 72,255 | 3,283,243 | 2,257 |
| (1,151,062) | 1,151,062 | 0 | 0 | 0 | 0 |
| 60,459,176 | 1,214,802 | 61,673,978 | 72,255 | 3,283,243 | 2,257 |
| 4,768,460 | 682,579 | 5,451,039 | 109,712 | (93,784) | (31,517) |
| 163,217,849 | 1,575,263 | 164,793,112 | 456,414 | 6,254,970 | 7,490,463 |
| <u>\$167,986,309</u> | <u>\$2,257,842</u> | <u>\$170,244,151</u> | <u>\$566,126</u> | <u>\$6,161,186</u> | <u>\$7,458,946</u> |

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2016

| | 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 | \$28,246,509 | \$7,097,159 | \$4,735,580 | \$2,394,093 |
| Cash and Cash Equivalents in Segregated Accounts | 10,021 | 0 | 0 | 0 |
| Accounts Receivable | 54,481 | 0 | 0 | 0 |
| Accrued Interest Receivable | 280,499 | 0 | 0 | 0 |
| Permissive Sales Taxes Receivable | 5,580,510 | 0 | 0 | 0 |
| Due from Other Governments | 1,796,552 | 3,553,521 | 1,183,621 | 454,159 |
| Due from External Parties | 27,256 | 0 | 0 | 0 |
| Prepaid Items | 386,588 | 46,339 | 4,577 | 8,533 |
| Materials and Supplies Inventory | 157,929 | 325,676 | 0 | 28,367 |
| Interfund Receivable | 2,382,211 | 663 | 0 | 1,115 |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | 379,684 | 0 | 0 | 0 |
| Property Taxes Receivable | 6,742,947 | 0 | 6,765,549 | 3,466,650 |
| Notes Receivable | 0 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Total Assets | \$46,045,187 | \$11,023,358 | \$12,689,327 | \$6,352,917 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$1,126,725 | \$115,009 | \$25,940 | \$234,936 |
| Accounts Payable | 430,328 | 291,024 | 707,116 | 376,954 |
| Contracts Payable | 0 | 0 | 0 | 0 |
| Matured Compensated Absences Payable | 54,887 | 0 | 0 | 0 |
| Due to Other Governments | 462,496 | 45,026 | 14,623 | 82,348 |
| Due to External Parties | 6,774 | 0 | 0 | 13,557 |
| Interfund Payable | 220,322 | 19,988 | 4,571 | 46,407 |
| Matured Bonds Payable | 0 | 0 | 0 | 0 |
| Matured Interest Payable | 0 | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | 2,301,532 | 471,047 | 752,250 | 754,202 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes Receivable | 6,533,751 | 0 | 6,552,337 | 3,357,762 |
| Unavailable Revenue | 5,633,445 | 3,011,795 | 1,377,379 | 296,051 |
| Total Deferred Inflows of Resources | 12,167,196 | 3,011,795 | 7,929,716 | 3,653,813 |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 2,207,862 | 372,015 | 4,577 | 36,900 |
| Restricted | 0 | 7,168,501 | 4,002,784 | 1,908,002 |
| Committed | 355,071 | 0 | 0 | 0 |
| Assigned | 9,966,433 | 0 | 0 | 0 |
| Unassigned (Deficit) | 19,047,093 | 0 | 0 | 0 |
| Total Fund Balance | 31,576,459 | 7,540,516 | 4,007,361 | 1,944,902 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$46,045,187 | \$11,023,358 | \$12,689,327 | \$6,352,917 |

See Accompanying Notes to the Basic Financial Statements

| <u>Developmental Disabilities</u> | <u>Other Governmental</u> | <u>Total</u> |
|---------------------------------------|-------------------------------|----------------------|
| \$30,329,482 | \$17,061,949 | \$89,864,772 |
| 37,739 | 42,779 | 90,539 |
| 0 | 148,273 | 202,754 |
| 0 | 0 | 280,499 |
| 0 | 0 | 5,580,510 |
| 1,275,070 | 866,231 | 9,129,154 |
| 0 | 0 | 27,256 |
| 69,084 | 14,806 | 529,927 |
| 13,193 | 28,682 | 553,847 |
| 0 | 76,574 | 2,460,563 |
| 0 | 0 | 379,684 |
| 12,229,339 | 2,012,174 | 31,216,659 |
| 0 | 499,243 | 499,243 |
| 0 | 481,787 | 481,787 |
| <u>\$43,953,907</u> | <u>\$21,232,498</u> | <u>\$141,297,194</u> |
| \$340,124 | \$177,906 | \$2,020,640 |
| 736,373 | 92,391 | 2,634,186 |
| 0 | 90,255 | 90,255 |
| 32,662 | 0 | 87,549 |
| 139,187 | 103,004 | 846,684 |
| 1,961 | 0 | 22,292 |
| 88,739 | 1,877,385 | 2,257,412 |
| 0 | 24,000 | 24,000 |
| 0 | 23,742 | 23,742 |
| 0 | 153,870 | 153,870 |
| <u>1,339,046</u> | <u>2,542,553</u> | <u>8,160,630</u> |
| 11,835,520 | 1,949,101 | 30,228,471 |
| 998,759 | 1,107,777 | 12,425,206 |
| <u>12,834,279</u> | <u>3,056,878</u> | <u>42,653,677</u> |
| 82,277 | 43,488 | 2,747,119 |
| 29,698,305 | 7,903,367 | 50,680,959 |
| 0 | 350,000 | 705,071 |
| 0 | 7,862,710 | 17,829,143 |
| 0 | (526,498) | 18,520,595 |
| <u>29,780,582</u> | <u>15,633,067</u> | <u>90,482,887</u> |
| <u>\$43,953,907</u> | <u>\$21,232,498</u> | <u>\$141,297,194</u> |

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Wood County, Ohio
Reconciliation of Total Governmental Fund Balance
to Net Position of Governmental Activities
December 31, 2016

| | | |
|---|--------------|---------------|
| Total Governmental Fund Balance | | \$90,482,887 |
| <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. | | 93,443,438 |
| 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 | 150,240 | |
| Accrued Interest Receivable | 246,374 | |
| Permissive Sales Taxes Receivable | 3,896,243 | |
| Due from Other Governments | 6,662,374 | |
| Delinquent Property Taxes Receivable | 988,188 | |
| Special Assessments Receivable | 481,787 | |
| | | 12,425,206 |
| An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. | | (1,381,075) |
| Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds. | | |
| General Obligation Bonds Payable | (5,014,081) | |
| Compensated Absences Payable | (4,018,608) | |
| OPWC Loans Payable | (194,867) | |
| | | (9,227,556) |
| 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. | | (18,322) |
| 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 | 18,132,902 | |
| Deferred Inflows - Pension | (1,165,417) | |
| Net Pension Liability | (48,338,793) | |
| | | (31,371,308) |
| 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. | | 13,633,039 |
| Net Position of Governmental Activities | | \$167,986,309 |

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, 2016

| | General | Motor Vehicle and Gasoline Tax | Alcohol, Drug Addiction, and Mental Health Services | Job and Family Services |
|---|---------------------|--------------------------------------|--|-------------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$6,500,362 | \$0 | \$6,517,179 | \$110,692 |
| Permissive Sales Taxes | 20,993,546 | 0 | 0 | 0 |
| Permissive Motor Vehicle License Taxes | 0 | 4,254,403 | 0 | 0 |
| Other Taxes | 24,579 | 0 | 23,970 | 0 |
| Charges for Services | 7,733,470 | 287,624 | 2,006 | 0 |
| Licenses and Permits | 7,404 | 0 | 0 | 0 |
| Fines, Costs, and Forfeitures | 313,982 | 140,884 | 0 | 0 |
| Intergovernmental | 4,663,025 | 2,600,209 | 2,597,573 | 8,357,548 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 104,609 | 37,913 | 0 | 0 |
| Other | 902,029 | 0 | 2,004 | 16,740 |
| Total Revenues | 41,243,006 | 7,321,033 | 9,142,732 | 8,484,980 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 18,231,741 | 0 | 0 | 0 |
| Judicial | 7,971,840 | 0 | 0 | 0 |
| Intergovernmental | 415,473 | 0 | 0 | 0 |
| Public Safety | 8,007,750 | 0 | 0 | 0 |
| Public Works | 546,212 | 7,236,128 | 0 | 0 |
| Health | 302,970 | 0 | 9,920,673 | 0 |
| Human Services | 676,255 | 0 | 0 | 11,528,404 |
| Conservation and Recreation | 160,549 | 0 | 0 | 0 |
| Economic Development | 399,597 | 0 | 0 | 0 |
| Other | 609,037 | 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 | 37,321,424 | 7,268,606 | 9,920,673 | 11,528,404 |
| Excess of Revenues Over (Under) Expenditures | 3,921,582 | 52,427 | (777,941) | (3,043,424) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 197,052 | 0 | 0 | 0 |
| Transfers Out | (1,798,397) | 0 | 0 | (146,710) |
| Total Other Financing Sources (Uses) | (1,601,345) | 0 | 0 | (146,710) |
| Changes in Fund Balance | 2,320,237 | 52,427 | (777,941) | (3,190,134) |
| Fund Balance at Beginning of Year | 29,256,222 | 7,488,089 | 4,785,302 | 5,135,036 |
| Fund Balance End of Year | \$31,576,459 | \$7,540,516 | \$4,007,361 | \$1,944,902 |

See Accompanying Notes to the Basic Financial Statements

| <u>Developmental Disabilities</u> | <u>Other Governmental</u> | <u>Total</u> |
|---------------------------------------|-------------------------------|---------------------|
| \$19,389,244 | \$1,940,033 | \$34,457,510 |
| 0 | 0 | 20,993,546 |
| 0 | 0 | 4,254,403 |
| 74,515 | 7,202 | 130,266 |
| 475,281 | 2,278,054 | 10,776,435 |
| 0 | 525,490 | 532,894 |
| 0 | 354,507 | 809,373 |
| 13,034,150 | 5,043,446 | 36,295,951 |
| 0 | 656,349 | 656,349 |
| 0 | 3,865 | 146,387 |
| 0 | 1,826,530 | 2,747,303 |
| <u>32,973,190</u> | <u>12,635,476</u> | <u>111,800,417</u> |
| 0 | 1,709,868 | 19,941,609 |
| 0 | 1,374,391 | 9,346,231 |
| 0 | 0 | 415,473 |
| 0 | 1,372,926 | 9,380,676 |
| 0 | 1,125,566 | 8,907,906 |
| 0 | 402,923 | 10,626,566 |
| 24,779,020 | 4,213,023 | 41,196,702 |
| 0 | 154,144 | 314,693 |
| 0 | 761,075 | 1,160,672 |
| 0 | 153,154 | 762,191 |
| 0 | 3,590,790 | 3,590,790 |
| 0 | 250,000 | 282,478 |
| 0 | 260,586 | 260,586 |
| <u>24,779,020</u> | <u>15,368,446</u> | <u>106,186,573</u> |
| <u>8,194,170</u> | <u>(2,732,970)</u> | <u>5,613,844</u> |
| 0 | 2,231,294 | 2,428,346 |
| <u>(1,500,000)</u> | <u>(239,598)</u> | <u>(3,684,705)</u> |
| <u>(1,500,000)</u> | <u>1,991,696</u> | <u>(1,256,359)</u> |
| 6,694,170 | (741,274) | 4,357,485 |
| <u>23,086,412</u> | <u>16,374,341</u> | <u>86,125,402</u> |
| <u>\$29,780,582</u> | <u>\$15,633,067</u> | <u>\$90,482,887</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, 2016

| | | |
|--|--------------------|-------------|
| Changes in Fund Balance - Total Governmental Funds | | \$4,357,485 |
| <p>Amounts reported for governmental activities on the statement of activities are different because of the following:</p> <p>Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current year.</p> | | |
| Capital Outlay - Nondepreciable Capital Assets | 1,203,316 | |
| Capital Outlay - Depreciable Capital Assets | 3,382,755 | |
| Capital Contributions | 3,065,850 | |
| Depreciation | <u>(5,248,892)</u> | 2,403,029 |
| <p>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.</p> | | |
| | | (923,891) |
| <p>Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.</p> | | |
| Delinquent Property Taxes | (199,085) | |
| Permissive Sales Taxes | (75,442) | |
| Permissive Motor Vehicle License Taxes | 86,718 | |
| Charges for Services | (61,339) | |
| Intergovernmental | 400,903 | |
| Special Assessments | (120,893) | |
| Interest | <u>75,437</u> | 106,299 |
| <p>Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net position.</p> | | |
| General Obligation Bonds Payable | 250,000 | |
| OPWC Loans Payable | <u>32,478</u> | 282,478 |
| <p>Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.</p> | | |
| | | 20,900 |
| <p>Except for amounts reported as deferred outflow/inflows, changes in the net pension liability are reported as pension expense on the statement of activities.</p> | | |
| | | (6,630,209) |
| <p>Contractually required pension contributions are reported as expenditures in the governmental funds, however, the statement of net position reports these amounts as deferred outflows.</p> | | |
| | | 4,147,648 |
| <p>Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net position.</p> | | |
| | | 6,228 |
| | | (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, 2016
 (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. \$539,044

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 | 86,638 | |
| Transfers In | 1,105,739 | |
| Allocated to Activities | <u>(1,023,857)</u> | 168,520 |

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.

290,929

Change in Net Position of Governmental Activities

\$4,768,460

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, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---|---------------------|---------------------|---------------------|--|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$7,161,169 | \$6,407,889 | \$6,447,852 | \$39,963 |
| Permissive Sales Taxes | 18,500,000 | 18,500,000 | 20,984,098 | 2,484,098 |
| Other Taxes | 34,700 | 23,051 | 24,579 | 1,528 |
| Charges for Services | 6,567,719 | 6,675,328 | 7,741,464 | 1,066,136 |
| Licenses and Permits | 6,000 | 6,000 | 7,404 | 1,404 |
| Fines, Costs, and Forfeitures | 245,000 | 245,000 | 324,715 | 79,715 |
| Intergovernmental | 3,210,022 | 3,992,703 | 4,725,764 | 733,061 |
| Interest | 1,000,000 | 1,000,000 | 1,211,312 | 211,312 |
| Other | 643,526 | 577,780 | 900,413 | 322,633 |
| Total Revenues | 37,368,136 | 37,427,751 | 42,367,601 | 4,939,850 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 20,302,719 | 20,576,729 | 19,016,732 | 1,559,997 |
| Judicial | 8,340,573 | 8,458,731 | 8,066,710 | 392,021 |
| Public Safety | 8,083,089 | 8,176,279 | 8,004,808 | 171,471 |
| Public Works | 542,121 | 542,121 | 531,412 | 10,709 |
| Health | 301,700 | 304,670 | 302,970 | 1,700 |
| Human Services | 786,331 | 789,787 | 678,161 | 111,626 |
| Conservation and Recreation | 159,831 | 159,831 | 159,670 | 161 |
| Economic Development | 443,033 | 443,034 | 403,086 | 39,948 |
| Other | 2,088,551 | 816,882 | 614,958 | 201,924 |
| Intergovernmental | 435,300 | 435,527 | 435,473 | 54 |
| Total Expenditures | 41,483,248 | 40,703,591 | 38,213,980 | 2,489,611 |
| Excess of Revenues Over (Under) Expenditures | (4,115,112) | (3,275,840) | 4,153,621 | 7,429,461 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Advances In | 186,493 | 186,493 | 186,493 | 0 |
| Advances Out | (332,440) | (332,440) | (588,910) | (256,470) |
| Transfers In | 72,757 | 219,467 | 197,052 | (22,415) |
| Transfers Out | (1,249,098) | (1,798,397) | (1,798,397) | 0 |
| Total Other Financing Sources (Uses) | (1,322,288) | (1,724,877) | (2,003,762) | (278,885) |
| Changes in Fund Balance | (5,437,400) | (5,000,717) | 2,149,859 | 7,150,576 |
| Fund Balance Beginning of Year | 25,570,222 | 25,570,222 | 25,570,222 | 0 |
| Prior Year Encumbrances Appropriated | 1,138,255 | 1,138,255 | 1,138,255 | 0 |
| Fund Balance End of Year | \$21,271,077 | \$21,707,760 | \$28,858,336 | \$7,150,576 |

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, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--|--------------------|--------------------|--------------------|--|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Permissive Motor Vehicle License Taxes | \$4,193,942 | \$4,193,942 | \$4,274,261 | \$80,319 |
| Charges for Services | 466,517 | 299,860 | 316,817 | 16,957 |
| Fines, Costs, and Forfeitures | 138,919 | 138,920 | 151,511 | 12,591 |
| Intergovernmental | 2,342,101 | 2,342,101 | 2,608,893 | 266,792 |
| Interest | 7,729 | 7,729 | 38,003 | 30,274 |
| Total Revenues | 7,149,208 | 6,982,552 | 7,389,485 | 406,933 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Public Works | 8,401,449 | 9,707,447 | 8,130,306 | 1,577,141 |
| Debt Service: | | | | |
| Principal Retirement | 34,000 | 34,000 | 32,478 | 1,522 |
| Total Expenditures | 8,435,449 | 9,741,447 | 8,162,784 | 1,578,663 |
| Changes in Fund Balance | (1,286,241) | (2,758,895) | (773,299) | 1,985,596 |
| Fund Balance Beginning of Year | 6,024,228 | 6,024,228 | 6,024,228 | 0 |
| Prior Year Encumbrances Appropriated | 669,565 | 669,565 | 669,565 | 0 |
| Fund Balance End of Year | \$5,407,552 | \$3,934,898 | \$5,920,494 | \$1,985,596 |

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, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--|-------------------|------------------|--------------------|--|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$7,313,116 | \$6,423,768 | \$6,462,989 | \$39,221 |
| Other Taxes | 0 | 21,929 | 23,970 | 2,041 |
| Charges for Services | 0 | 0 | 2,006 | 2,006 |
| Intergovernmental | 2,736,321 | 3,320,535 | 3,007,927 | (312,608) |
| Other | 0 | 0 | 2,004 | 2,004 |
| Total Revenues | 10,049,437 | 9,766,232 | 9,498,896 | (267,336) |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Health | 10,733,825 | 10,451,820 | 9,813,948 | 637,872 |
| Excess of Revenues Under Expenditures | (684,388) | (685,588) | (315,052) | 370,536 |
| <u>Other Financing Uses</u> | | | | |
| Transfers Out | (4,146,174) | (3,794,974) | 0 | 3,794,974 |
| Changes in Fund Balance | (4,830,562) | (4,480,562) | (315,052) | 4,165,510 |
| Fund Balance Beginning of Year | 4,830,562 | 4,830,562 | 4,830,562 | 0 |
| Fund Balance End of Year | <u>\$0</u> | <u>\$350,000</u> | <u>\$4,515,510</u> | <u>\$4,165,510</u> |

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2016

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------------|--------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$9,453,590 | \$9,215,314 | \$8,153,300 | (\$1,062,014) |
| Other | 35,000 | 35,000 | 18,105 | (16,895) |
| Total Revenues | 9,488,590 | 9,250,314 | 8,171,405 | (1,078,909) |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Human Services | 15,707,177 | 13,657,586 | 11,557,348 | 2,100,238 |
| Excess of Revenues Under Expenditures | (6,218,587) | (4,407,272) | (3,385,943) | 1,021,329 |
| <u>Other Financing Uses</u> | | | | |
| Transfers Out | (220,000) | (217,912) | (146,710) | 71,202 |
| Changes in Fund Balance | (6,438,587) | (4,625,184) | (3,532,653) | 1,092,531 |
| Fund Balance Beginning of Year | 5,718,333 | 5,718,333 | 5,718,333 | 0 |
| Prior Year Encumbrances Appropriated | 57,713 | 57,713 | 57,713 | 0 |
| Fund Balance (Deficit) End of Year | <u>(\$662,541)</u> | <u>\$1,150,862</u> | <u>\$2,243,393</u> | <u>\$1,092,531</u> |

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31,2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---|------------------|--------------|--------------|--|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$21,322,676 | \$19,344,199 | \$19,461,911 | \$117,712 |
| Other Taxes | 0 | 64,860 | 74,515 | 9,655 |
| Charges for Services | 834,418 | 834,418 | 480,006 | (354,412) |
| Intergovernmental | 11,821,775 | 13,735,392 | 12,670,748 | (1,064,644) |
| | | | | |
| Total Revenues | 33,978,869 | 33,978,869 | 32,687,180 | (1,291,689) |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Human Services | 25,285,335 | 30,605,335 | 24,200,894 | 6,404,441 |
| | | | | |
| Excess of Revenues Over Expenditures | 8,693,534 | 3,373,534 | 8,486,286 | 5,112,752 |
| <u>Other Financing Uses</u> | | | | |
| Transfers Out | (19,415,446) | (14,465,446) | (1,500,000) | 12,965,446 |
| | | | | |
| Changes in Fund Balance | (10,721,912) | (11,091,912) | 6,986,286 | 18,078,198 |
| | | | | |
| Fund Balance Beginning of Year | 22,932,168 | 22,932,168 | 22,932,168 | 0 |
| | | | | |
| Fund Balance End of Year | \$12,210,256 | \$11,840,256 | \$29,918,454 | \$18,078,198 |
| | | | | |

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2016

| | Business-Type Activities | | | |
|--|--------------------------|------------------|------------------|---------------------|
| | Building Inspection | Nursing Home | Landfill | Total Enterprise |
| <u>Assets</u> | | | | |
| <u>Current Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,127,870 | \$2,281,936 | \$2,362,871 | \$7,772,677 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 8,487 | 0 | 8,487 |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 0 | 0 |
| Investments with Fiscal Agent | 0 | 0 | 0 | 0 |
| Accounts Receivable | 0 | 254,906 | 210,444 | 465,350 |
| Due from Other Governments | 0 | 165,368 | 44,715 | 210,083 |
| Due from External Parties | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 41,811 | 41,811 |
| Materials and Supplies Inventory | 0 | 22,671 | 15,902 | 38,573 |
| Interfund Receivable | 0 | 0 | 0 | 0 |
| Total Current Assets | 3,127,870 | 2,733,368 | 2,675,743 | 8,536,981 |
| <u>Non-Current Assets</u> | | | | |
| Nondepreciable Capital Assets | 0 | 1,998,920 | 904,000 | 2,902,920 |
| Depreciable Capital Assets, Net | 96,064 | 2,463,526 | 1,007,827 | 3,567,417 |
| Total Non-Current Assets | 96,064 | 4,462,446 | 1,911,827 | 6,470,337 |
| Total Assets | 3,223,934 | 7,195,814 | 4,587,570 | 15,007,318 |
| <u>Deferred Outflows of Resources</u> | | | | |
| Pension | 398,126 | 1,393,438 | 199,063 | 1,990,627 |
| <u>Liabilities</u> | | | | |
| <u>Current Liabilities</u> | | | | |
| Accrued Wages Payable | 36,991 | 164,076 | 23,749 | 224,816 |
| Accounts Payable | 1,231 | 143,278 | 28,259 | 172,768 |
| Contracts Payable | 0 | 42,350 | 7,898 | 50,248 |
| Due to Other Governments | 10,561 | 46,431 | 31,143 | 88,135 |
| Due to External Parties | 0 | 0 | 5,038 | 5,038 |
| Interfund Payable | 7,286 | 33,443 | 618,618 | 659,347 |
| Accrued Interest Payable | 0 | 2,825 | 0 | 2,825 |
| Retainage Payable | 0 | 74,931 | 0 | 74,931 |
| General Obligation Bonds Payable | 0 | 35,000 | 0 | 35,000 |
| Compensated Absences Payable | 36,052 | 121,135 | 34,222 | 191,409 |
| Capital Leases Payable | 0 | 0 | 251,316 | 251,316 |
| Claims Payable | 0 | 0 | 0 | 0 |
| Total Current Liabilities | 92,121 | 663,469 | 1,000,243 | 1,755,833 |
| <u>Non-Current Liabilities</u> | | | | |
| General Obligation Bonds Payable | 0 | 910,000 | 0 | 910,000 |
| Net Pension Liability | 1,041,422 | 3,644,970 | 520,708 | 5,207,100 |
| Compensated Absences Payable | 31,270 | 49,023 | 5,914 | 86,207 |
| Capital Leases Payable | 0 | 0 | 1,004,563 | 1,004,563 |
| Claims Payable | 0 | 0 | 0 | 0 |
| Closure/Postclosure Costs Payable | 0 | 0 | 7,056,865 | 7,056,865 |
| Total Non-Current Liabilities | 1,072,692 | 4,603,993 | 8,588,050 | 14,264,735 |
| Total Liabilities | 1,164,813 | 5,267,462 | 9,588,293 | 16,020,568 |

Governmental
Activity

Internal
Service

\$4,475,501
0
2,433,329
9,551,445
0
0
69,986
152,687
0
456,196

17,139,144

0

0

0

17,139,144

0

0

0

0

44,135

0

0

0

0

0

0

0

2,548,741

2,592,876

0

0

0

0

913,229

0

913,229

3,506,105

(continued)

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2016
(continued)

| | Business-Type Activities | | | Total Enterprise |
|---|--------------------------|-----------------|---------------|---------------------|
| | Building Inspection | Nursing Home | Landfill | |
| <u>Deferred Inflows of Resources</u> | | | | |
| Pension | \$20,122 | \$70,427 | \$10,061 | \$100,610 |
| <u>Net Position</u> | | | | |
| Net Investment in Capital Assets | 96,064 | 3,517,446 | 655,948 | 4,269,458 |
| Unrestricted (Deficit) | 2,341,061 | (266,083) | (5,467,669) | (3,392,691) |
| Total Net Position (Deficit) | \$2,437,125 | \$3,251,363 | (\$4,811,721) | 876,767 |
| 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. | | | | 1,381,075 |
| Net Position of Business-Type Activities | | | | \$2,257,842 |

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$0

0
13,633,039

\$13,633,039

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2016

| | Business-Type Activities | | | |
|---|---------------------------|---------------------------|-----------------------------|---------------------|
| | Building Inspection | Nursing Home | Landfill | Total Enterprise |
| <u>Operating Revenues</u> | | | | |
| Charges for Services | \$0 | \$5,547,264 | \$2,605,318 | \$8,152,582 |
| Licenses, Permits, and Inspections | 1,547,283 | 0 | 0 | 1,547,283 |
| Other | 5,792 | 9,209 | 36,214 | 51,215 |
| Total Operating Revenues | <u>1,553,075</u> | <u>5,556,473</u> | <u>2,641,532</u> | <u>9,751,080</u> |
| <u>Operating Expenses</u> | | | | |
| Personal Services | 946,282 | 4,198,977 | 570,269 | 5,715,528 |
| Materials and Supplies | 2,702 | 735,584 | 294,544 | 1,032,830 |
| Contractual Services | 147,542 | 1,569,389 | 560,768 | 2,277,699 |
| Claims | 0 | 0 | 0 | 0 |
| Other | 65,475 | 79,256 | 513,764 | 658,495 |
| Depreciation | 20,023 | 219,707 | 411,556 | 651,286 |
| Total Operating Expenses | <u>1,182,024</u> | <u>6,802,913</u> | <u>2,350,901</u> | <u>10,335,838</u> |
| Operating Income (Loss) | <u>371,051</u> | <u>(1,246,440)</u> | <u>290,631</u> | <u>(584,758)</u> |
| <u>Non-Operating Revenues (Expenses)</u> | | | | |
| Gain on Disposal of Capital Assets | 12,525 | 0 | 0 | 12,525 |
| Loss on Disposal of Capital Assets | 0 | 0 | (793) | (793) |
| Interest Revenue | 0 | 0 | 0 | 0 |
| Interest Expense | 0 | (31,658) | (57,487) | (89,145) |
| Total Non-Operating Revenues (Expenses) | <u>12,525</u> | <u>(31,658)</u> | <u>(58,280)</u> | <u>(77,413)</u> |
| Income (Loss) Before Contributions and Transfers | 383,576 | (1,278,098) | 232,351 | (662,171) |
| Capital Contributions | 0 | 1,000,442 | 0 | 1,000,442 |
| Transfers In | 0 | 0 | 150,620 | 150,620 |
| Changes in Net Position | 383,576 | (277,656) | 382,971 | 488,891 |
| Net Position (Deficit) at Beginning of Year | <u>2,053,549</u> | <u>3,529,019</u> | <u>(5,194,692)</u> | |
| Net Position (Deficit) End of Year | <u><u>\$2,437,125</u></u> | <u><u>\$3,251,363</u></u> | <u><u>(\$4,811,721)</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.

193,688

Change in Net Position of Business-Type Activities

\$682,579

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$13,760,789
0
8,147

13,768,936

155
159
1,534,532
12,688,170
85,160
0

14,308,176

(539,240)

0
0
86,638
0

86,638

(452,602)

0
1,105,739

653,137

12,979,902

\$13,633,039

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016

| | Business-Type Activities | | | |
|---|--------------------------|-----------------|-------------|---------------------|
| | Building Inspection | Nursing Home | Landfill | Total Enterprise |
| Increase (Decrease) in Cash and Cash Equivalents | | | | |
| <u>Cash Flows from Operating Activities</u> | | | | |
| Cash Received from Customers | \$1,547,283 | \$5,598,864 | \$2,713,412 | \$9,859,559 |
| Cash Received from Transactions with Other Funds | 0 | 0 | 0 | 0 |
| Cash Payments for Personal Services | (887,897) | (4,013,352) | (542,131) | (5,443,380) |
| Cash Payments to Suppliers | (12,266) | (687,652) | (291,301) | (991,219) |
| Cash Payments for Contractual Services | (136,747) | (1,583,022) | (357,976) | (2,077,745) |
| Cash Payments for Claims | 0 | 0 | 0 | 0 |
| Cash Received from Other Revenues | 5,792 | 9,209 | 36,214 | 51,215 |
| Cash Payments for Other Expenses | (68,416) | (80,166) | (523,921) | (672,503) |
| Net Cash Provided by (Used for) Operating Activities | 447,749 | (756,119) | 1,034,297 | 725,927 |
| <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 | 150,620 | 150,620 |
| Net Cash Provided by Noncapital Financing Activities | 0 | 0 | 115,620 | 115,620 |
| <u>Cash Flows from Capital and Related Financing Activities</u> | | | | |
| Acquisition of Capital Assets | (37,700) | (904,807) | (49,392) | (991,899) |
| Principal Paid on General Obligation Bonds | 0 | (35,000) | 0 | (35,000) |
| Interest Paid on General Obligation Bonds | 0 | (34,600) | (19,200) | (53,800) |
| Lease Principal | 0 | 0 | (241,532) | (241,532) |
| Lease Interest | 0 | 0 | (38,287) | (38,287) |
| Sale of Capital Assets | 12,525 | 0 | 0 | 12,525 |
| Net Cash Used for Capital and Related Financing Activities | (25,175) | (974,407) | (348,411) | (1,347,993) |
| <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 | 0 | 0 | 0 | 0 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 422,574 | (1,730,526) | 801,506 | (506,446) |
| Cash and Cash Equivalents Beginning of Year | 2,705,296 | 4,020,949 | 1,561,365 | 8,287,610 |
| Cash and Cash Equivalents End of Year | \$3,127,870 | \$2,290,423 | \$2,362,871 | \$7,781,164 |

Governmental
Activity

Internal
Service

\$0
13,854,523
(155)
(159)
(1,895,147)
(11,857,661)
8,147
(85,160)

24,388

0
1,105,739

1,105,739

0
0
0
0
0
0
0

0

(5,302,677)
2,890,409
86,638
86,638

(2,325,630)

(1,195,503)

8,104,333

\$6,908,830

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016
(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) | \$371,051 | (\$1,246,440) | \$290,631 | (\$584,758) |
| <u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u> | | | | |
| Closure and Postclosure Liability | 0 | 0 | 206,725 | 206,725 |
| Depreciation | 20,023 | 219,707 | 411,556 | 651,286 |
| Changes in Assets and Liabilities: | | | | |
| (Increase) Decrease in Accounts Receivable | 0 | (5,752) | 33,100 | 27,348 |
| Decrease in Due from Other Governments | 0 | 57,352 | 74,467 | 131,819 |
| Decrease in Due from External Parties | 0 | 0 | 0 | 0 |
| Increase in Prepaid Items | 0 | 0 | (11,911) | (11,911) |
| Decrease in Materials and Supplies Inventory | 0 | 71,142 | 9,417 | 80,559 |
| Decrease in Interfund Receivable | 0 | 0 | 527 | 527 |
| Increase (Decrease) in Accrued Wages Payable | 613 | (23,740) | 4,274 | (18,853) |
| Increase (Decrease) in Accounts Payable | 1,231 | (27,293) | (6,800) | (32,862) |
| Increase in Contracts Payable | 0 | 0 | 7,898 | 7,898 |
| Increase (Decrease) in Due to Other Governments | (2,019) | 348 | (9,610) | (11,281) |
| Increase in Due to External Parties | 0 | 0 | 5,038 | 5,038 |
| Decrease in Interfund Payable | (891) | (7,854) | (4,886) | (13,631) |
| Increase in Claims Payable | 0 | 0 | 0 | 0 |
| Decrease in Retainage Payable | 0 | (10,915) | 0 | (10,915) |
| Increase (Decrease) in Compensated Absences Payable | 2,021 | 22,309 | (3,987) | 20,343 |
| Decrease in Net Pension Liability | (10,437) | (36,536) | (5,221) | (52,194) |
| Decrease in Deferred Outflows - Pension | 78,154 | 273,541 | 39,077 | 390,772 |
| Decrease in Deferred Inflows - Pension | (11,997) | (41,988) | (5,998) | (59,983) |
| Total Adjustments | 76,698 | 490,321 | 743,666 | 1,310,685 |
| Net Cash Provided by (Used for) Operating Activities | \$447,749 | (\$756,119) | \$1,034,297 | \$725,927 |

Non-Cash Capital and Investing Transactions

At December 31, 2016, the Nursing Home enterprise fund had outstanding payables related to the acquisition of capital assets, in the amount of \$117,281.

During 2016, governmental activities contributed capital assets to the Nursing Home enterprise fund, in the amount of \$1,000,442.

For 2016, the Developmental Disabilities Health and Health internal service funds investments decreased by \$5,252 and \$27,702, respectively, to reflect investments at fair value as of December 31, 2016.

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

(\$539,240)

0

0

0

0

15,813

(150,331)

0

77,921

0

0

0

(250,339)

0

0

870,564

0

0

0

0

0

563,628

\$24,388

Wood County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2016

| | Investment Trust | Agency |
|--|---------------------|---------------|
| <u>Assets</u> | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,920,611 | \$8,070,265 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 1,035,683 |
| Accounts Receivable | 0 | 1,330,835 |
| Due from Other Governments | 0 | 4,856,855 |
| Due from External Parties | 0 | 27,330 |
| Property Taxes Receivable | 0 | 146,567,639 |
| Special Assessments Receivable | 0 | 5,592,607 |
| | 5,920,611 | \$167,481,214 |
| <u>Liabilities</u> | | |
| Due to Other Governments | 0 | \$162,617,876 |
| Due to External Parties | 12,733 | 84,509 |
| Undistributed Assets | 0 | 4,528,396 |
| Deposits Held and Due to Others | 0 | 250,433 |
| | 12,733 | \$167,481,214 |
| <u>Net Position</u> | | |
| Held in Trust for External Pool Participants | \$5,907,878 | |

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, 2016

| | |
|--|---------------------------|
| <u>Additions</u> | |
| Interest | \$33,051 |
| <u>Deductions</u> | |
| Capital Transactions | <u>(98,426)</u> |
| Net Increase Resulting from Operations | 131,477 |
| Distributions to Participants | <u>(33,043)</u> |
| Change in Net Position | 98,434 |
| Net Position Beginning of Year | <u>5,809,444</u> |
| Net Position End of Year | <u><u>\$5,907,878</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, 2016

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 26, 27, and 28 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(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, 2016
(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 24 and 25 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, 2016
(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, 2016
(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, 2016
(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, 2016
(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, 2016
(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 16 to the basic financial statements.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consists of property taxes, unavailable revenue, and pension. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 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 16 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, 2016
(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 certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, department, and object level for all funds. Budgetary information for the Law Enforcement-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, 2016
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2016, the County invested in nonnegotiable and negotiable certificates of deposit, federal agency securities, U.S. Treasury securities, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. Star Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures the investment in Star Ohio at the net asset value (NAV) per share provided by Star Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given twenty-four hours in advance of all deposits and withdrawals exceeding \$25 million. Star Ohio reserves the right to limit the transaction to \$50 million requiring the excess amount to be transacted the following business day(s) but only to the \$50 million limit. All accounts of the participant will be combined for this purpose.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2016 was \$104,609, which includes \$84,617 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, 2016, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

J. Capital Assets

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

L. Compensated Absences

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

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

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

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

M. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, 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, 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.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

O. Net Position

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily includes resources restricted for 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:

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. Fund balance policy of the County Commissioners authorizes department heads to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned fund balance to cover a gap between estimated resources and appropriations in the 2017 budget and certain amounts for court operations, document recording, economic development, sheriff operations, debt retirement, and permanent improvements.

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

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

Q. Operating Revenues and Expenses

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

R. Capital Contributions

Capital contributions arise from contributions from outside sources 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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.

Note 3 - Change in Accounting Principles

For 2016, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68 and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68", GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures", GASB Statement No. 79, "Certain External Investment Pools and Pool Participants", and GASB Statement No. 82, "Pension Issues an Amendment of GASB Statement No. 67, No. 68, and No. 73".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This statement provides guidance for determining a fair value measurement for financial reporting purposes, for applying fair value to certain investments, and disclosures related to all fair value measurements. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of GASB Statement No. 68, "Accounting and Financial Reporting for Pensions", as well as for the assets accumulated for the purpose of providing those pensions. It also amends certain provisions of GASB Statement No. 67, "Financial Reporting for Pension Plans", and GASB Statement No. 68. The implementation of this statement did not result in any changes to the County's financial statements.

GASB Statement No. 76 identifies, in the context of the current governmental financial reporting environment, the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this statement did not result in any changes to the County's financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 3 - Change in Accounting Principles (continued)

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure, for financial reporting purposes, all of their investments at amortized cost. This statement provides accounting and financial reporting guidance and also establishes additional note disclosure requirements for governments that participate in these pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB Statement No. 79 guidance into the 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2016, the Storm Water Management special revenue fund, the Bond Retirement and Special Assessment debt service funds, and the Health District Construction and Construction - Ditches capital projects funds had deficit fund balances, in the amount of \$31,267, \$330,327, \$3,989, \$150,602, and \$10,313, 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 \$4,811,721, is the result of accumulated operating losses of prior years and the requirement to report future postclosure costs. The base disposal rate is \$32.30 per ton, plus fees and fuel surcharge. There has not been any change in the rate since 2008.

B. Compliance

At December 31, 2016, the Job and Family Services special revenue fund had original appropriations in excess of estimated resources plus available balances, in the amount of \$662,541. 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 \$1,465, and \$18,973, respectively. The County Auditor will monitor expenditures to ensure they are within amounts appropriated.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 5 - Budgetary Basis of Accounting

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

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

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

| Changes in Fund Balance | | | | | |
|---|-------------|--------------------------------------|--|-------------------------------|-------------------------------|
| | General | Motor Vehicle and Gasoline Tax | Alcohol, Drug Addiction, and Mental Health Services | Job and Family Services | Developmental Disabilities |
| GAAP Basis | \$2,320,237 | \$52,427 | (\$777,941) | (\$3,190,134) | \$6,694,170 |
| <u>Increase (Decrease) Due To</u> | | | | | |
| Revenue Accruals: | | | | | |
| Accrued 2015, Received in Cash 2016 | 2,456,357 | 610,751 | 429,808 | 65,228 | 348,826 |
| Accrued 2016, Not Yet Received in Cash | (2,379,854) | (542,389) | (19,454) | (268,111) | (707,503) |

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

| | Changes in Fund Balance (continued) | | | | |
|---|--|--------------------------------------|--|-------------------------------|-------------------------------|
| | General | Motor Vehicle and Gasoline Tax | Alcohol, Drug Addiction, and Mental Health Services | Job and Family Services | Developmental Disabilities |
| Expenditure Accruals: | | | | | |
| Accrued 2015, Paid in Cash 2016 | (\$2,268,448) | (\$188,347) | (\$642,260) | (\$743,095) | (\$769,699) |
| Accrued 2016, Not Yet Paid in Cash | 2,301,532 | 471,047 | 752,250 | 754,202 | 1,339,046 |
| Cash Adjustments: | | | | | |
| Unrecorded Activity 2015 | (143,802) | 322 | 162,569 | 0 | 473,543 |
| Unrecorded Activity 2016 | 1,192,679 | (232) | (216,759) | (110,692) | (400,876) |
| Prepaid Items | 60,823 | (46,339) | 46 | 1,925 | 11,293 |
| Materials and Supplies | | | | | |
| Inventory | (25,927) | 45,894 | 0 | (1,968) | 7,638 |
| Advances In | 186,493 | 0 | 0 | 0 | 0 |
| Advances Out | (588,910) | 0 | 0 | 0 | 0 |
| Excess of Revenues Over Expenditures for Nonbudgeted Activity | | | | | |
| | (785) | 0 | 0 | 0 | 0 |
| Encumbrances Outstanding at Year End (Budget Basis) | | | | | |
| | (960,536) | (1,176,433) | (3,311) | (40,008) | (10,152) |
| Budget Basis | <u>\$2,149,859</u> | <u>(\$773,299)</u> | <u>(\$315,052)</u> | <u>(\$3,532,653)</u> | <u>\$6,986,286</u> |

Note 6 - Deposits and Investments

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 6 - Deposits and Investments (continued)

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 6 - Deposits and Investments (continued)

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, \$4,712,818 of the County's bank balance of \$13,904,327 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.

Investments

As of December 31, 2016, the County had the following investments:

| Measurement/Investment | Measurement Amount | Investment Maturities (in Years) | |
|--|-----------------------|----------------------------------|-------------|
| | | Less Than 1 | 1-5 |
| Fair Value | | | |
| Negotiable Certificates of Deposit | \$1,254,266 | \$250,263 | \$1,004,003 |
| Federal Home Loan Mortgage Corporation Notes | 43,115,447 | 1,851,545 | 41,263,902 |
| Federal Farm Credit Bank Notes | 4,128,891 | 653,016 | 3,475,875 |
| Federal Home Loan Bank Notes | 36,252,846 | 801,631 | 35,451,215 |

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 6 - Deposits and Investments (continued)

| Measurement/Investment | Fair Value | Investment Maturities (in Years) | |
|---|----------------------|----------------------------------|----------------------|
| | | Less Than 1 | 1-5 |
| Fair Value (continued) | | | |
| Federal National Mortgage Association Notes | \$28,914,942 | \$550,678 | \$28,364,264 |
| U.S. Treasury Notes | 3,048,444 | 3,048,444 | 0 |
| Mutual Funds | 2,433,329 | 2,433,329 | 0 |
| Net Asset Value Per Share | | | |
| STAR Ohio | 172,003 | 172,003 | 0 |
| Total Investments | <u>\$119,320,168</u> | <u>\$9,760,909</u> | <u>\$109,559,259</u> |

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. All of the County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

The negotiable certificates of deposit are generally covered by FDIC and/or SIPC insurance. The Federal Home Loan Mortgage Corporation Notes carry a rating of either Aaa by Moody's or AA+ by Standard and Poor's. 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, 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 | \$1,254,266 | 1.05% |
| Federal Home Loan Mortgage Corporation | 43,115,447 | 36.13 |
| Federal Farm Credit Bank | 4,128,891 | 3.46 |
| Federal Home Loan Bank | 36,252,846 | 30.38 |
| Federal National Mortgage Association | 28,914,942 | 24.23 |
| U.S. Treasury | 3,048,444 | 2.55 |

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 7 - Investment Pool

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

Condensed financial information for the investment pool is as follows:

Statement of Net Position
December 31, 2016

| | |
|---|----------------------|
| <u>Assets</u> | |
| Equity in Pooled Cash and Cash Equivalents | \$116,483,510 |
| Accrued Interest Receivable | 280,499 |
| Total Assets | <u>\$116,764,009</u> |
| <u>Net Position Held in Trust for Pool Participants</u> | |
| Internal Portion | \$110,843,398 |
| External Portion | 5,920,611 |
| Total Net Position Held in Trust for Pool Participants | <u>\$116,764,009</u> |

Statement of Changes in Net Position
December 31, 2016

| | |
|--|----------------------|
| <u>Revenues</u> | |
| Interest | \$266,076 |
| <u>Expenses</u> | |
| Operating Expenses | <u>0</u> |
| Net Increase Resulting from Operations | 266,076 |
| Distributions to Participants | (1,286,089) |
| Capital Transactions | 5,841,366 |
| Total Increase in Net Position | <u>4,821,353</u> |
| Net Position Beginning of Year | <u>\$111,942,656</u> |
| Net Position End of Year | <u>\$116,764,009</u> |

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 7 - Investment Pool (continued)

Investments

As of December 31, 2016, the County's investment pool had the following investments:

| Measurement/Investment | Measurement Amount | Investment Maturities (in Years) | |
|--|-----------------------|----------------------------------|----------------------|
| | | Less Than 1 | 1-5 |
| Fair Value | | | |
| Negotiable Certificates of Deposit | \$1,254,266 | \$250,263 | \$1,004,003 |
| Federal Home Loan Mortgage Corporation Notes | 41,014,480 | 0 | 41,014,480 |
| Federal Farm Credit Bank Notes | 2,480,450 | 0 | 2,480,450 |
| Federal Home Loan Bank Notes | 34,452,125 | 0 | 34,452,125 |
| Federal National Mortgage Association Notes | 27,962,070 | 0 | 27,962,070 |
| Net Asset Value Per Share | | | |
| STAR Ohio | 172,003 | 172,003 | 0 |
| Total Investments | <u>\$107,335,394</u> | <u>\$422,266</u> | <u>\$106,913,128</u> |

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. All of the County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

The negotiable certificates of deposit are generally covered by FDIC and/or SIPC insurance. The Federal Home Loan Mortgage Corporation Notes carry a rating of either Aaa by Moody's or AA+ by Standard and Poor's. 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, 2016
(continued)

Note 7 - Investment Pool (continued)

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.

| | <u>Fair Value</u> | <u>Percentage of Portfolio</u> |
|--|-----------------------|------------------------------------|
| Negotiable Certificates of Deposit | \$1,254,266 | 1.17% |
| Federal Home Loan Mortgage Corporation | 41,014,480 | 38.21 |
| Federal Farm Credit Bank | 2,480,450 | 2.31 |
| Federal Home Loan Bank | 34,452,125 | 32.10 |
| Federal National Mortgage Association | 27,962,070 | 26.05 |

Note 8 - Receivables

Receivables at December 31, 2016, 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 \$430,476, will not be received within one year. Special assessments receivable, in the amount of \$13,438, will not be received within one year. At December 31, 2016, the amount of delinquent special assessments was \$11,567. 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:

| | <u>General</u> | <u>Agency</u> |
|--|-----------------|--------------------|
| Gross Accounts Receivable | \$303,892 | \$17,487,582 |
| Less Allowance for Uncollectible Accounts | (249,411) | (16,156,747) |
| Net Accounts Receivable | <u>\$54,481</u> | <u>\$1,330,835</u> |

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 8 - Receivables (continued)

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 2016 follows:

| | Balance January 1, 2016 | New Loans | Repayments | Balance December 31, 2016 |
|-----------------------------------|-------------------------------|--------------|------------|---------------------------------|
| Special Revenue Fund | | | | |
| Community Development Block Grant | | | | |
| Homebuyer Assistance | \$283,467 | \$61,479 | \$12,899 | \$332,047 |
| Revolving Loan | | | | |
| American Cold Forge, LLC | 223,664 | 0 | 56,468 | 167,196 |
| | \$507,131 | \$61,479 | \$69,367 | \$499,243 |

A summary of the principal items of intergovernmental receivables follows:

| | Amount |
|-------------------------------|-----------|
| Governmental Activities | |
| Major Funds | |
| General Fund | |
| Local Government | \$513,385 |
| Sheriff's Contracts | 21,813 |
| Sheriff's Grant | 71 |
| National School Lunch Program | 2,957 |
| Detention Contract | 14,180 |
| State of Ohio | 748,706 |
| Election Costs | 30,329 |
| Homestead and Rollback | 375,821 |
| Charges for Services | 14,195 |
| Bowling Green Municipal Court | 8,833 |
| Fostoria Municipal Court | 411 |
| City of Rossford | 6,230 |
| Department of Public Defender | 59,473 |
| Other | 148 |
| Total General Fund | 1,796,552 |

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 8 - Receivables (continued)

| | Amount |
|---|-------------|
| Governmental Activities (continued) | |
| Major Funds (continued) | |
| Motor Vehicle and Gasoline Tax | |
| Gasoline Tax | \$1,169,308 |
| Motor Vehicle License Fees | 2,137,131 |
| Ohio Department of Transportation | 217,837 |
| Fines and Costs | 10,283 |
| Charges for Services | 18,962 |
| Total Motor Vehicle and Gasoline Tax | 3,553,521 |
| Alcohol, Drug Addiction, and Mental Health Services | |
| ADAMHSB | 819,622 |
| Homestead and Rollback | 359,770 |
| Personal Property Phase-Out | 4,229 |
| Total Alcohol, Drug Addiction, and Mental Health Services | 1,183,621 |
| Job and Family Services | |
| Job and Family Services | 266,996 |
| Personal Property Phase-Out | 187,103 |
| Bureau of Workers' Compensation | 60 |
| Total Job and Family Services | 454,159 |
| Developmental Disabilities | |
| Inform and Refer | 6,250 |
| Medicaid | 670,130 |
| Homestead and Rollback | 579,801 |
| Personal Property Phase-Out | 18,889 |
| Total Developmental Disabilities | 1,275,070 |
| Total Major Funds | 8,262,923 |
| Nonmajor Funds | |
| Law Library | |
| Fines and Costs | 44,675 |
| Child Support Enforcement Agency | |
| CSEA | 43,251 |
| Juvenile Court | |
| VOCA | 127,121 |
| Victims of Crime Assistance - Prosecutor | |
| VOCA | 86,620 |
| Historical Center | |
| Homestead and Rollback | 7,996 |
| | (continued) |

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 8 - Receivables (continued)

| | Amount |
|---|-------------|
| Governmental Activities (continued) | |
| Nonmajor Funds (continued) | |
| Senior Citizens | |
| Homestead and Rollback | \$100,747 |
| CDBG | |
| CDBG | 56,121 |
| Sheriff | |
| Impaired Driving Enforcement Program/Selective Traffic Enforcement Program | 1,687 |
| VAWA | 14,186 |
| Drug Awareness Resistance Education (D.A.R.E) | 27,844 |
| Total Sheriff | 43,717 |
| Electronic Monitoring | |
| Electronic Monitoring | 48,016 |
| Adult Probation | |
| Intensive Supervision - Probate | 105,295 |
| Issue I | |
| Ohio Public Works Commission | 201,328 |
| Museum Elevator | |
| Ohio Facilities Construction Commission | 1,344 |
| Total Nonmajor Funds | 866,231 |
| Total Governmental Activities | \$9,129,154 |
| Business-Type Activities | |
| Nursing Home | |
| Medicaid/Medicare | \$165,368 |
| Landfill | |
| Charges for Services | 44,715 |
| Total Business-Type Activities | \$210,083 |
| Agency Funds | |
| Local Government | \$1,209,802 |
| Library Local Government | 2,039,912 |
| Gasoline Tax | 867,369 |
| Motor Vehicle License Fees | 739,772 |
| Total Agency Funds | \$4,856,855 |

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

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 2016 represent the collection of 2015 taxes. Real property taxes received in 2016 were levied after October 1, 2015, on the assessed values as of January 1, 2015, 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 2016 represent the collection of 2015 taxes. Public utility real and tangible personal property taxes received in 2016 became a lien on December 31, 2014, were levied after October 1, 2015, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2016, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred inflows of resources-property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while on a modified accrual basis, the revenue has been reported as deferred inflows of resources-unavailable revenue.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 10 - Property Taxes (continued)

The full tax rate for all County operations for the year ended December 31, 2016, was \$16.85 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2016 property tax receipts were based are as follows:

| | |
|-------------------------|------------------------|
| Real Property | |
| Residential | \$1,813,265,240 |
| Agriculture | 419,352,180 |
| Commercial/Industrial | 670,155,530 |
| Public Utility Property | |
| Real | 16,008,630 |
| Personal | 140,069,080 |
| Total Assessed Value | <u>\$3,058,850,660</u> |

Note 11 - Tax Abatement Disclosures

As of December 31, 2016, the County provides tax abatements through two programs: the Community Reinvestment Area (CRA) Tax Abatements and Enterprise Zone Tax Exemptions.

Community Reinvestment Area (CRA)

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

Enterprise Zone Tax Exemptions

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 11 - Tax Abatement Disclosures (continued)

Below is the information relevant to the disclosure of these programs for the year ended December 31, 2016.

| <u>Tax Abatement Program</u> | <u>Amount of 2016 Taxes Abated</u> |
|--------------------------------|--|
| Enterprise Zone Tax Exemptions | |
| Commercial | \$248,877 |
| Distribution | 2,862 |
| Manufacturing | 261,623 |
| Total | <u>\$513,362</u> |

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

| <u>Overlapping Government</u> | <u>Amount of 2016 Taxes Abated</u> |
|-------------------------------|--|
| Community Reinvestment Areas | |
| City of Bowling Green | \$199,720 |
| City of Northwood | 148,679 |
| City of Perrysburg | 80,532 |
| Perrysburg Township | 188,415 |
| Total | <u>\$617,346</u> |

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2016, was as follows:

| | <u>Balance January 1, 2016</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance December 31, 2016</u> |
|-------------------------------------|--|------------------|-------------------|--|
| Governmental Activities: | | | | |
| Nondepreciable Capital Assets | | | | |
| Land | \$2,884,470 | \$0 | (\$33,300) | \$2,851,170 |
| Construction in Progress | 3,296,377 | 1,203,316 | 0 | 4,499,693 |
| Total Nondepreciable Capital Assets | <u>6,180,847</u> | <u>1,203,316</u> | <u>(33,300)</u> | <u>7,350,863</u> |

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 12 - Capital Assets (continued)

| | Balance January 1, 2016 | Additions | Reductions | Balance December 31, 2016 |
|--|-------------------------------|--------------------|--------------------|---------------------------------|
| Governmental Activities (continued): | | | | |
| Depreciable Capital Assets | | | | |
| Buildings and Building Improvements | \$43,722,377 | \$203,333 | (\$83,971) | \$43,841,739 |
| Improvements Other Than Buildings | 8,971,659 | 100,387 | 0 | 9,072,046 |
| Roads | 52,585,626 | 617,373 | 0 | 53,202,999 |
| Bridges | 57,949,414 | 4,132,861 | (1,413,726) | 60,668,549 |
| Machinery and Equipment | 8,158,311 | 756,450 | (166,803) | 8,747,958 |
| Computer Equipment | 2,730,845 | 29,459 | (24,794) | 2,735,510 |
| Furniture and Fixtures | 720,591 | 0 | 0 | 720,591 |
| Vehicles | 8,362,342 | 608,742 | (629,448) | 8,341,636 |
| Total Depreciable Capital Assets | 183,201,165 | 6,448,605 | (2,318,742) | 187,331,028 |
| Less Accumulated Depreciation for | | | | |
| Buildings and Building Improvements | (19,378,694) | (937,864) | 42,759 | (20,273,799) |
| Improvements Other Than Buildings | (5,174,955) | (285,057) | 0 | (5,460,012) |
| Roads | (41,013,514) | (1,856,909) | 0 | (42,870,423) |
| Bridges | (14,863,183) | (886,237) | 568,158 | (15,181,262) |
| Machinery and Equipment | (7,256,551) | (438,834) | 164,307 | (7,531,078) |
| Computer Equipment | (2,362,274) | (133,666) | 24,794 | (2,471,146) |
| Furniture and Fixtures | (720,591) | 0 | 0 | (720,591) |
| Vehicles | (6,647,950) | (710,325) | 628,133 | (6,730,142) |
| Total Accumulated Depreciation | (97,417,712) | (5,248,892) | 1,428,151 | (101,238,453) |
| Total Depreciable Capital Assets, Net | 85,783,453 | 1,199,713 | (890,591) | 86,092,575 |
| Governmental Activities Capital Assets, Net | \$91,964,300 | \$2,403,029 | (\$923,891) | \$93,443,438 |

Governmental activities accepted contributions of capital assets from outside sources, in the amount of \$3,065,850.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 12 - Capital Assets (continued)

| | Balance January 1, 2016 | Additions | Reductions | Balance December 31, 2016 |
|---|-------------------------------|--------------------|--------------------|---------------------------------|
| Business-Type Activities: | | | | |
| Nondepreciable Capital Assets | | | | |
| Land | \$904,000 | \$0 | \$0 | \$904,000 |
| Construction in Progress | 446,981 | 1,882,530 | (330,591) | 1,998,920 |
| Total Nondepreciable Capital Assets | 1,350,981 | 1,882,530 | (330,591) | 2,902,920 |
| Depreciable Capital Assets | | | | |
| Buildings and Building Improvements | 3,939,155 | 0 | 0 | 3,939,155 |
| Improvements Other Than Buildings | 1,357,605 | 0 | 0 | 1,357,605 |
| Machinery and Equipment | 4,541,515 | 519,983 | (40,200) | 5,021,298 |
| Vehicles | 820,511 | 37,700 | (43,474) | 814,737 |
| Total Depreciable Capital Assets | 10,658,786 | 557,683 | (83,674) | 11,132,795 |
| Less Accumulated Depreciation for | | | | |
| Buildings and Building Improvements | (1,529,259) | (120,841) | 0 | (1,650,100) |
| Improvements Other Than Buildings | (1,351,914) | (3,764) | 0 | (1,355,678) |
| Machinery and Equipment | (3,736,634) | (419,139) | 39,407 | (4,116,366) |
| Vehicles | (379,166) | (107,542) | 43,474 | (443,234) |
| Total Accumulated Depreciation | (6,996,973) | (651,286) | 82,881 | (7,565,378) |
| Total Depreciable Capital Assets, Net | 3,661,813 | (93,603) | (793) | 3,567,417 |
| Business-Type Activities Capital Assets, Net | \$5,012,794 | \$1,788,927 | (\$331,384) | \$6,470,337 |

Business-type activities accepted contributions of capital assets from governmental activities, in the amount of \$1,000,442.

Depreciation expense was charged to governmental functions as follows:

| | |
|---|------------------|
| Governmental Activities | |
| General Government: | |
| Legislative and Executive | \$458,875 |
| Judicial | 218,627 |
| Public Safety | 867,716 |
| Public Works | 3,013,132 |
| Health | 111,384 |
| Human Services | 541,187 |
| Conservation and Recreation | 36,748 |
| Economic Development | 1,223 |
| Total Depreciation Expense - Governmental Activities | 5,248,892 |

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 13 - Interfund Receivables/Payables

Interfund balances at December 31, 2016, consisted of the following individual fund receivables and payables:

| | |
|---|-------------|
| Due to General Fund from: | |
| Other Governmental | \$1,777,211 |
| Landfill | 605,000 |
| Total General Fund | 2,382,211 |
| | |
| Due to Motor Vehicle and Gasoline Tax Fund from: | |
| General Fund | \$663 |
| | |
| Due to Job and Family Services Fund from: | |
| General Fund | \$1,115 |
| | |
| Due to Other Governmental Funds from: | |
| Other Governmental | \$66,976 |
| Landfill | 9,598 |
| Total Other Governmental Funds | \$76,574 |
| | |
| Due to Internal Service Fund from: | |
| General Fund | \$218,544 |
| Motor Vehicle and Gasoline Tax | 19,988 |
| Alcohol, Drug Addiction, and Mental Health Services | 4,571 |
| Job and Family Services | 46,407 |
| Developmental Disabilities | 88,739 |
| Other Governmental | 33,198 |
| Building Inspection | 7,286 |
| Nursing Home | 33,443 |
| Landfill | 4,020 |
| Total Internal Service Fund | 456,196 |

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 \$713,661, and the Landfill enterprise fund, in the amount of \$570,000, are expected to be received within one year.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 14 - Risk Management

A. Workers' Compensation

The County participates in a workers' compensation plan being offered by the State of Ohio. The plan, called retrospective rating, allows the County to pay a fraction of the premium it would pay as an experience-rated risk, instead charging the County for actual claims incurred subject to the plan's individual claims cost limitation and the County's premium limitation. The County hired a third party administrator to review and monitor all claims on behalf of the County. Claims payable at December 31, 2016, was estimated by the third party administrator at \$875,690.

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

The changes in the claims liability for 2016 and 2015 were:

| | Beginning Balance | Current Year Claims | Claims Payments by County | Claims Payments by Workers' Compensation | Ending Balance |
|------|----------------------|------------------------|---------------------------------|---|-------------------|
| 2016 | \$0 | \$912,809 | (\$77,174) | \$40,055 | \$875,690 |
| 2015 | 152,567 | 0 | 0 | (152,567) | 0 |

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 2016 was \$9,530,926. 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 14 - Risk Management (continued)

Claims payable at December 31, 2016, was estimated by a third party administrator at \$2,327,540. The changes in the claims liability for 2016 and 2015 were:

| | Beginning Balance | Current Year Claims | Claims Payments | Ending Balance |
|------|----------------------|------------------------|--------------------|-------------------|
| 2016 | \$2,231,984 | \$8,206,007 | (\$8,110,451) | \$2,327,540 |
| 2015 | 1,902,535 | 9,325,922 | (8,996,473) | 2,231,984 |

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 \$1,500. The group aggregate stop-loss coverage for 2016 was \$1,440,362. The County purchased commercial insurance for claims in excess of coverage provided by the Developmental Disabilities Health internal service fund. 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, 2016, was estimated by a third party administrator at \$258,740. The changes in the claims liability for 2016 and 2015 were:

| | Beginning Balance | Current Year Claims | Claims Payments | Ending Balance |
|------|----------------------|------------------------|--------------------|-------------------|
| 2016 | \$359,422 | \$3,569,354 | (\$3,670,036) | \$258,740 |
| 2015 | 520,861 | 6,754,338 | (6,915,777) | 359,422 |

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 2016, the County contracted for the following coverage:

| | Amount | Deductible |
|--|-------------|------------|
| General Liability | \$3,000,000 | \$250,000 |
| Commercial Umbrella Liability | 10,000,000 | 0 |
| Law Enforcement Professional Liability | 1,000,000 | 250,000 |
| Public Official Liability | 1,000,000 | 250,000 |

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 14 - Risk Management (continued)

| | Amount | Deductible |
|---------------------------|-------------|------------|
| Automobile Liability | \$1,000,000 | \$250 |
| Nursing Home Property | 7,149,022 | 5,000 |
| Nursing Home Liability | 3,000,000 | None |
| Old County Home Property | | |
| Hog Barn | 84,272 | 1,000 |
| Ice House | 104,040 | 1,000 |
| Annex | 270,504 | 1,000 |
| Building | 2,514,647 | 1,000 |
| Fairgrounds | 6,372,300 | 2,500 |
| Property | 107,852,386 | 1,000 |
| Data Processing Equipment | 2,699,720 | 1,000 |
| Contractors' Equipment | 10,679,332 | 1,000 |

With the exceptions of health, vision, dental, and drug card insurance, and workers' compensation, all insurance is held with U.S. Specialty 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 2015 and no insurance settlement has exceeded insurance coverage during the last three years.

Note 15 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2016. The following amounts remain on these contracts.

| Project | Outstanding Balance |
|---|------------------------|
| Bridge Replacement | \$614,036 |
| Building Repairs/Renovations | 499,208 |
| Community Development Block Grant Project | 42,275 |
| GIS Mapping Services | 88,300 |
| Real Estate Revaluation Services | 506,780 |
| Road Repair | 644,967 |

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 15 - 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 | \$960,536 |
| Motor Vehicle and Gasoline Tax Fund | 1,176,433 |
| Nonmajor Governmental Funds | 1,361,734 |
| Total | <u>\$3,498,703</u> |

Note 16 - 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, 2016
(continued)

Note 16 - 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 including requirements for reduced and unreduced benefits).

| 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, 2016
(continued)

Note 16 - 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> |
|--|----------------------------|--------------------------|----------------------------|
| 2016 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, 2016
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

| | State and Local | Public Safety | Law Enforcement |
|---------------------------------------|--------------------|------------------|--------------------|
| 2016 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 \$4,569,376 for 2016. Of this amount, \$523,397 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 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-six years of service credit, or thirty-one years of service credit regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age sixty-five or thirty-five years of service credit and at least age sixty.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 16 - 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, 11.5 percent of the 13 percent member rate goes to the DCP and 1.5 percent goes to the DBP. Member contributions to the DCP are allocated among investment choices by the member and contributions to the DBP from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DBP. The defined benefit portion of the CP payment is payable to a member on or after age sixty with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty or later.

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$63,932 for 2016. Of this amount, \$3,800 is reported as an intergovernmental payable.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

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, 2015, and the net pension liability for STRS was measured as of June 30, 2016. 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. Following is information related to the proportionate share and pension expense.

| | <u>OPERS</u> | <u>STRS</u> | <u>Total</u> |
|---|--------------------|--------------------|--------------|
| Proportion of the Net Pension Liability | | | |
| Current Measurement Date | 0.30061900% | 0.00440622% | |
| Prior Measurement Date | 0.30022600% | 0.00527942% | |
| Change in Proportionate Share | <u>0.00039300%</u> | <u>0.00087320%</u> | |
| | | | |
| Proportionate Share of the Net | | | |
| Pension Liability | \$52,070,999 | \$1,474,894 | \$53,545,893 |
| Pension Expense | \$7,355,335 | \$39,129 | \$7,394,464 |

At December 31, 2016, 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 | | | |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | \$15,305,621 | \$122,456 | \$15,428,077 |
| Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions | 31,273 | 59,593 | 90,866 |
| County Contributions Subsequent to the Measurement Date | <u>4,569,376</u> | <u>35,210</u> | <u>4,604,586</u> |
| Total Deferred Outflows of Resources | <u>\$19,906,270</u> | <u>\$217,259</u> | <u>\$20,123,529</u> |
| | | | |
| Deferred Inflows of Resources | | | |
| Difference Between Expected and Actual Experience | \$1,006,113 | \$0 | \$1,006,113 |
| Changes in Proportion and Differences Between County Contributions and the Proportionate Share of Contributions | <u>0</u> | <u>259,914</u> | <u>259,914</u> |
| Total Deferred Inflows of Resources | <u>\$1,006,113</u> | <u>\$259,914</u> | <u>\$1,266,027</u> |

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

\$4,604,586 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, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows.

| | OPERS | STRS | Total |
|--------------------------|--------------|------------|--------------|
| Year Ending December 31, | | | |
| 2017 | \$3,361,917 | (\$41,219) | \$3,320,698 |
| 2018 | 3,606,652 | (41,219) | 3,565,433 |
| 2019 | 3,898,545 | 5,770 | 3,904,315 |
| 2020 | 3,463,667 | (1,197) | 3,462,470 |
| Total | \$14,330,781 | (\$77,865) | \$14,252,916 |

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB Statement No. 67. Key methods and assumptions used in the latest actuarial valuation are presented below.

| | |
|---|--|
| Wage Inflation | 3.75 percent |
| Future Salary Increases, including inflation COLA or Ad Hoc COLA | 4.25 to 10.05 percent including wage inflation |
| Pre-January 7, 2013, Retirees | 3 percent simple |
| Post-January 7, 2013, Retirees | 3 percent simple through 2018, then 2.8 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

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 .4 percent for 2015.

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 2015 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 | 20.70 | 5.84 |
| Real Estate | 10.00 | 4.25 |
| Private Equity | 10.00 | 9.25 |
| International Equities | 18.30 | 7.40 |
| Other Investments | 18.00 | 4.59 |
| Total | 100.00 % | 5.27 % |

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

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 | \$82,961,825 | \$52,070,999 | \$26,015,568 |

Changes Between Measurement Date and Report Date

In October 2016, the OPERS Board adopted certain assumption changes which will impact the annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|-----------------------------------|--|
| Inflation | 2.75 percent |
| Projected Salary Increases | 12.25 percent at age 20 to 2.75 percent at age 70 |
| 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 commences 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, 2016, valuation are based on the results of an actuarial experience study effective July 1, 2012.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

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.

| Asset Class | Target Allocation | Ten Year Expected Nominal Rate of Return * |
|----------------------|-------------------|--|
| 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 and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and, therefore, is not a weighted average return of the individual asset classes.

Discount Rate - The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. 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, 2016. 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, 2016.

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 | \$1,960,015 | \$1,474,894 | \$1,065,667 |

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 17 - 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.

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 2016, 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 17 - Postemployment Benefits (continued)

At the beginning of 2016, OPERS maintained 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 of the traditional pension and combined plans. 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. 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 the traditional and combined 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 third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a retiree medical account for member-directed plan members. The employer contribution as a percentage of covered payroll deposited into the retiree medical accounts for 2016 was 4 percent.

In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Health Care Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statement of Changes in Fiduciary Net Position for the year ended December 31, 2016, reflects a partial year of activity in the 401(h) Health Care Trust and the VEBA Trust prior to the termination of these trusts as of the end of the business day June 30, 2016, and the assets and liabilities or net position of these trusts being consolidated into the 115 Health Care Trust on July 1, 2016.

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, 2016, 2015, and 2014 was \$738,393, \$731,075, and \$715,077, respectively. For 2016, 89 percent has been contributed. The full amount has been contributed for 2015 and 2014.

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 2016 and 2015, STRS did not allocate any employer contributions to postemployment health care. For 2014, 1 percent of covered payroll was allocated to postemployment health care. The County's contribution for health care for the years ended December 31, 2016, 2015, and 2014 were \$0, \$0, and \$4,785, respectively. The full amount has been contributed for all three years.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 18 - Compensated Absences

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

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

| <u>Payment</u> | <u>Years of Service</u> |
|----------------|-------------------------|
| 10% | 5 |
| 15 | 10 |
| 20 | 15 |
| 35 | 20 |
| 50 | 25 |

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

| <u>Payment</u> | <u>Years of Service</u> | <u>Maximum</u> |
|----------------|-------------------------|----------------|
| 25% | 10 | 240 |
| 30 | 15 | 288 |
| 35 | 20 | 336 |
| 40 | 25 | 384 |
| 50 | 30 | 480 |

Note 19 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2016, was as follows:

| | Interest Rate | Balance January 1, 2016 | Additions | Reductions | Balance December 31, 2016 | Due Within One Year |
|---------------------------------------|------------------|-------------------------------|-----------|------------|---------------------------------|------------------------|
| <u>Governmental Activities</u> | | | | | | |
| General Obligation Bonds | | | | | | |
| 2007 Wood County District | | | | | | |
| Public Library Refunding | 4.0-5.5% | | | | | |
| (Original Amount \$3,635,000) | | \$3,060,000 | \$0 | \$195,000 | \$2,865,000 | \$200,000 |
| Bond Premium | | 218,149 | 0 | 18,306 | 199,843 | 0 |

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 19 - Long-Term Obligations (continued)

| | Interest Rate | Balance January 1, 2016 | Additions | Reductions | Balance December 31, 2016 | Due Within One Year |
|--|------------------|-------------------------------|---------------------|---------------------|---------------------------------|------------------------|
| Governmental Activities | | | | | | |
| General Obligation Bonds (continued) | | | | | | |
| 2014 Job and Family Services Addition | 1.0-4.0% | | | | | |
| (Original Amount \$2,000,000) | | \$1,945,000 | \$0 | \$55,000 | \$1,890,000 | \$60,000 |
| Bond Premium | | 61,832 | 0 | 2,594 | 59,238 | 0 |
| Total General Obligation Bonds | | 5,284,981 | 0 | 270,900 | 5,014,081 | 260,000 |
| Other Long-Term Obligations | | | | | | |
| Net Pension Liability | | | | | | |
| Ohio Public Employees Retirement System | | 32,589,548 | 14,274,351 | 0 | 46,863,899 | 0 |
| State Teachers Retirement System | | 1,459,077 | 15,817 | 0 | 1,474,894 | 0 |
| Total Net Pension Liability | | 34,048,625 | 14,290,168 | 0 | 48,338,793 | 0 |
| Compensated Absences Payable | | 4,557,652 | 168,848 | 707,892 | 4,018,608 | 2,220,170 |
| 2012 OPWC Loans Payable | | 227,345 | 0 | 32,478 | 194,867 | 32,478 |
| Claims Payable | | 2,591,406 | 12,688,170 | 11,817,606 | 3,461,970 | 2,548,741 |
| Total Other Long-Term Obligations | | 41,425,028 | 27,147,186 | 12,557,976 | 56,014,238 | 4,801,389 |
| Total Governmental Activities | | \$46,710,009 | \$27,147,186 | \$12,828,876 | \$61,028,319 | \$5,061,389 |
| Business-Type Activities | | | | | | |
| General Obligation Bonds | | | | | | |
| Nursing Home Construction | 2.0-4.0% | \$980,000 | \$0 | \$35,000 | \$945,000 | \$35,000 |
| Other Long-Term Obligations | | | | | | |
| Net Pension Liability | | | | | | |
| Ohio Public Employees Retirement System | | 3,621,062 | 1,586,038 | 0 | 5,207,100 | 0 |
| Compensated Absences Payable | | 257,273 | 31,290 | 10,947 | 277,616 | 191,409 |
| Capital Leases Payable | | 1,497,411 | 0 | 241,532 | 1,255,879 | 251,316 |
| Closure/Postclosure Costs Payable | | 6,850,140 | 206,725 | 0 | 7,056,865 | 0 |
| Total Other Long-Term Obligations | | 12,225,886 | 1,824,053 | 252,479 | 13,797,460 | 442,725 |
| Total Business-Type Activities | | \$13,205,886 | \$1,824,053 | \$287,479 | \$14,742,460 | \$477,725 |

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, 2016
(continued)

Note 19 - Long-Term Obligations (continued)

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, 2016, 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, 2016, all of the proceeds had been spent.

Net Pension Liability

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

Compensated Absences Payable

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

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, 2016
(continued)

Note 19 - 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, 2016, 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 |
| 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 | 305,000 | 171,037 | 32,478 | 40,000 | 30,800 |
| 2022-2026 | 1,775,000 | 607,563 | 32,477 | 220,000 | 133,400 |
| 2027-2031 | 745,000 | 226,412 | 0 | 270,000 | 85,400 |
| 2032-2036 | 490,000 | 120,762 | 0 | 260,000 | 26,600 |
| 2037-2039 | 345,000 | 25,375 | 0 | 0 | 0 |
| | <u>\$4,755,000</u> | <u>\$1,966,549</u> | <u>\$194,867</u> | <u>\$945,000</u> | <u>407,300</u> |

The County's legal debt margin was \$70,216,267 at December 31, 2016.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 19 - 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 12/31/16 |
|---|---------------|---------------------|--------------------------------------|
| Phoenix Technologies | 2/5/15 | \$8,000,000 | \$7,666,667 |
| Piping Industry Training Center | 7/1/09 | 2,900,000 | 1,848,750 |
| Reclamation Technologies, Inc. | 6/15/06 | 3,253,000 | 1,243,000 |
| Kellermeyer Partnership Project | 12/31/05 | 1,650,000 | 925,000 |
| Kellermeyer Partnership Project | 12/31/05 | 2,850,000 | 1,595,000 |
| TWT Warehousing | 9/15/04 | 2,250,000 | 540,000 |
| Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund | 5/18/03 | 2,785,000 | 1,830,000 |
| NW Ohio Carpenter's Joint Apprentice and Training Trust | 3/1/02 | 3,765,000 | 2,055,000 |
| Pipe Industry Training Center Trust | 12/1/01 | 3,000,000 | 1,140,000 |
| Jeri Machine, Inc. | 9/27/01 | 5,300,000 | 5,300,000 |
| Hammil Manufacturing Co. | 6/1/01 | 750,000 | 200,000 |
| Hammil Manufacturing Co. | 5/1/00 | 2,000,000 | 555,000 |
| Pinnacle Industrial Enterprises, Inc. | 8/1/99 | 2,000,000 | 2,000,000 |
| Williams Industrial Service, Inc. | 7/1/99 | 1,000,000 | 100,000 |
| | | <u>\$41,503,000</u> | <u>\$26,998,417</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, 2016
(continued)

Note 20 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Principal payments in 2016 were \$241,532 for the enterprise funds.

| | Business-Type Activities |
|-----------------------------------|-----------------------------|
| Machinery and Equipment | \$2,629,091 |
| Less Accumulated Depreciation | (2,014,611) |
| Carrying Value, December 31, 2016 | \$614,480 |

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, 2016.

| Year | Business-Type Activities | |
|-------|--------------------------|----------|
| | Principal | Interest |
| 2017 | \$251,316 | \$33,221 |
| 2018 | 237,273 | 25,244 |
| 2019 | 360,957 | 17,331 |
| 2020 | 311,148 | 7,797 |
| 2021 | 62,965 | 1,728 |
| 2022 | 32,220 | 139 |
| Total | \$1,255,879 | \$85,460 |

Note 21 - Closure and Postclosure Costs

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

The \$7,056,865 reported as the landfill closure and postclosure liability at December 31, 2016, represents the cumulative amount reported to date based on the use of 85 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,282,523 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2016. 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, 2016
(continued)

Note 22 - Interfund Transfers

During 2016, the following transfers were made:

| | | Transfers Out | | | | |
|--------------|----------------------------------|------------------|-------------------------------|-------------------------------|-----------------------|-----------|
| | | General | Job and Family Services | Developmental Disabilities | Other Governmental | Total |
| Transfers In | Governmental Activities | | | | | |
| | General | \$0 | \$146,710 | \$0 | \$50,342 | \$197,052 |
| | Other Governmental | 1,692,038 | 0 | 500,000 | 39,256 | 2,231,294 |
| | Total Governmental Activities | 1,692,038 | 146,710 | 500,000 | 89,598 | 2,428,346 |
| | Business-Type Activity | | | | | |
| | Landfill | 620 | 0 | 0 | 150,000 | 150,620 |
| | Internal Service | 105,739 | 0 | 1,000,000 | 0 | 1,105,739 |
| Total | <u>\$1,798,397</u> | <u>\$146,710</u> | <u>\$1,500,000</u> | <u>\$239,598</u> | <u>\$3,684,705</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 23 - Fund Balance

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 23 - 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 | \$386,588 | \$46,339 | \$4,577 | \$8,533 |
| Materials and Supplies | | | | |
| Inventory | 157,929 | 325,676 | 0 | 28,367 |
| Interfund Loans | 1,283,661 | 0 | 0 | 0 |
| Unclaimed Monies/Estates | 379,684 | 0 | 0 | 0 |
| Total Nonspendable | 2,207,862 | 372,015 | 4,577 | 36,900 |
| Restricted for: | | | | |
| Alcohol, Drug Addiction, and Mental Health Services Operations | 0 | 0 | 4,002,784 | 0 |
| Job and Family Services Operations | 0 | 0 | 0 | 1,908,002 |
| Road and Bridge Repair/Improvement | 0 | 7,168,501 | 0 | 0 |
| Total Restricted | 0 | 7,168,501 | 4,002,784 | 1,908,002 |
| Committed for: | | | | |
| Termination Benefits | 355,071 | | | |
| Assigned for: | | | | |
| Court Operations | 2,273,374 | 0 | 0 | 0 |
| Document Recording | 356,628 | 0 | 0 | 0 |
| Economic Development | 1,495,948 | 0 | 0 | 0 |
| Projected Budget Shortage | 5,356,266 | 0 | 0 | 0 |
| Sheriff Operations | 11,140 | 0 | 0 | 0 |
| Unpaid Obligations | 473,077 | 0 | 0 | 0 |
| Total Assigned | 9,966,433 | 0 | 0 | 0 |
| Unassigned | 19,047,093 | 0 | 0 | 0 |
| Total Fund Balance | 31,576,459 | \$7,540,516 | \$4,007,361 | \$1,944,902 |

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 23 - Fund Balance (continued)

| Fund Balance | Developmental Disabilities | Other Governmental |
|--|-------------------------------|-----------------------|
| Nonspendable for: | | |
| Prepaid Items | \$69,084 | \$14,806 |
| Materials and Supplies Inventory | 13,193 | 28,682 |
| Total Nonspendable | 82,277 | 43,488 |
| Restricted for: | | |
| Child Support Enforcement | 0 | 145,549 |
| Court Operations | 0 | 2,066,767 |
| Debt Retirement | 0 | 246,898 |
| Delinquent Tax Collections | 0 | 828,007 |
| Developmental Disabilities Operations | 29,698,305 | 0 |
| Ditch Maintenance | 0 | 201,150 |
| Dog and Kennel Operations | 0 | 289,002 |
| Economic Development | 0 | 771,213 |
| Emergency Management Agency | 0 | 165,163 |
| Historical Center | 0 | 4,514 |
| Landfill | 0 | 771,676 |
| Law Library Operations | 0 | 376,031 |
| Permanent Improvements | 0 | 29,085 |
| Real Estate Assessments | 0 | 1,022,395 |
| Road and Bridge Repair/Improvement | 0 | 214,078 |
| Senior Citizens | 0 | 59,603 |
| Sheriff Operations | 0 | 706,505 |
| Youth Olympics | 0 | 5,731 |
| Total Restricted | 29,698,305 | 7,903,367 |

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 23 - Fund Balance (continued)

| Fund Balance | Developmental Disabilities | Other Governmental |
|---------------------------------------|-------------------------------|-----------------------|
| Committed for: | | |
| Road and Bridge Repair/Improvement | \$0 | \$350,000 |
| Assigned for: | | |
| Permanent Improvements | 0 | 7,862,710 |
| Unassigned (Deficit) | 0 | (526,498) |
| Total Fund Balance | \$29,780,582 | \$15,633,067 |

Note 24 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

The Juvenile Residential Center (JRC) is a jointly governed organization between Wood, Williams, Van Wert, Putnam, Paulding, Ottawa, Henry, Hancock, Fulton, and Defiance Counties. The JRC provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 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, 2016
(continued)

Note 25 - Related Organizations

A. Wood County District Public Library

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

B. Wood County Park District

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

C. Wood County Regional Airport

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

Although the County has no obligation to provide financial resources to the airport, the County Commissioners have in prior years allocated certain funds to the Regional Airport. In 2016, this allocation was \$26,345.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 26 - 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 \$520,604 and the bank balance was \$504,551; \$105,221 of the bank balance was exposed to custodial credit risk because it was uninsured and uncollateralized. 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 \$227,267, as of June 30, 2016. Accumulated depreciation was \$209,792, with a net capital asset amount of \$17,475. Depreciation is computed using the straight-line method over a ten year useful life.

Note 27 - 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, 2016
(continued)

Note 27 - 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:

| Asset Category | Estimated Lives |
|----------------------------|-----------------|
| Buildings and Improvements | 7-39 years |
| Furniture and Equipment | 3-7 years |

B. Deposits and Investments

At year end, the carrying amount of the Residential Services/Properties deposits was \$2,425,291 and the bank balance was \$1,907,033; \$907,337 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, 2016, follows:

| | |
|-------------------------------|-------------|
| Land | \$696,950 |
| Buildings | 4,249,230 |
| Furniture and Equipment | 326,591 |
| Vehicles | 167,948 |
| | 5,440,719 |
| Less Accumulated Depreciation | (2,119,129) |
| Net Capital Assets | \$3,321,590 |

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(continued)

Note 27 - Wood Lane Residential Services and Wood Lane Residential Properties (continued)

D. Long-Term Obligations

| | Interest Rate | Balance January 1, 2016 | Additions | Reductions | Balance December 31, 2016 | Due Within One Year |
|------------------------|------------------|-------------------------------|-----------|------------|---------------------------------|---------------------------|
| Mortgage Loans Payable | 3.75-4.79% | \$332,404 | \$364,000 | \$74,798 | \$621,606 | \$83,873 |

Note 28 - 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 \$112,542 and the bank balance was \$116,192. 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, 2016, consisted of construction in progress of \$7,376,710.

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, 2016
(continued)

Note 29 - 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 30 - Subsequent Event

On February 2, 2017, the County issued bonds, in the amount of \$811,540, to purchase Landfill equipment. The bonds have an interest rate of 2.5 percent and mature in 2021.

On May 22, 2017, the County issued special assessment bonds, in the amount of \$107,731, for ditch improvements. The bonds have an interest rate of 3 percent and mature in 2027.

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 Three Years (1)

| | 2016 | 2015 | 2014 |
|--|--------------|--------------|--------------|
| County's Proportion of the Net Pension Liability | 0.30061900% | 0.30022600% | 0.30022600% |
| County's Proportionate Share of the Net Pension Liability | \$52,070,999 | \$36,210,610 | \$35,392,734 |
| County's Covered Payroll | \$36,553,751 | \$35,753,856 | \$39,156,829 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll | 142.45% | 101.28% | 90.39% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 81.08% | 86.45% | 86.36% |

(1) Although this schedule is intended to reflect information for 10 years, information prior to 2014 is not available. An additional column will be added each year.

Amounts presented for each year were determined 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 Four Fiscal Years (1)

| | 2016 | 2015 | 2014 | 2013 |
|--|-------------|-------------|-------------|-------------|
| County's Proportion of the Net Pension Liability | 0.00440622% | 0.00527942% | 0.00563375% | 0.00563375% |
| County's Proportionate Share of the Net Pension Liability | \$1,474,894 | \$1,459,077 | \$1,370,323 | \$1,632,320 |
| County's Covered Payroll | \$463,621 | \$550,821 | \$619,892 | \$560,615 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 318.12% | 264.89% | 221.06% | 291.17% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 66.80% | 72.10% | 74.70% | 69.30% |

(1) Although this schedule is intended to reflect information for 10 years, information prior to 2013 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date which is June 30th.

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

| | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> |
|---|--------------------|--------------------|--------------------|--------------------|
| Contractually Required Contribution | \$4,569,376 | \$4,529,788 | \$4,436,685 | \$5,244,796 |
| Contributions in Relation to the Contractually Required Contribution | <u>(4,569,376)</u> | <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> | <u>\$0</u> |
| County Covered Payroll | \$36,919,657 | \$36,553,751 | \$35,753,856 | \$39,156,829 |
| Contributions as a Percentage of Covered Payroll | 12.38% | 12.39% | 12.41% | 13.39% |

(1) Although this schedule is intended to reflect information for 10 years, information prior to 2013 is not available. An additional column will be added each year.

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

| | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> |
|---|-----------------|-----------------|-----------------|-----------------|
| Contractually Required Contribution | \$63,932 | \$70,834 | \$65,314 | \$76,229 |
| Contributions in Relation to the Contractually Required Contribution | <u>(63,932)</u> | <u>(70,834)</u> | <u>(65,314)</u> | <u>(76,229)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll | \$456,657 | \$505,957 | \$478,488 | \$586,377 |
| Contributions as a Percentage of Covered Payroll | 14.00% | 14.00% | 13.65% | 13.00% |

| <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$83,285 | \$83,062 | \$84,124 | \$81,051 | \$81,985 | \$79,814 |
| <u>(83,285)</u> | <u>(83,062)</u> | <u>(84,124)</u> | <u>(81,051)</u> | <u>(81,985)</u> | <u>(79,814)</u> |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| \$640,654 | \$638,938 | \$647,108 | \$623,469 | \$630,654 | \$613,954 |
| 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.

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.

Storm Water Management

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

Probate Conduct of Business

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

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

Special Assessment

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

Special Assessment Bond

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

Nonmajor Capital Projects Funds

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

Issue I

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

(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 and other resources 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.

Health District Construction

To account for advances from other funds and other resources assigned for the construction of an addition to the Health Department Building.

Museum Elevator

To account for a grant from the Ohio Facilities Construction Commission and other resources restricted 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 and transfers from other funds restricted for the construction of ditches.

Parks and Open Spaces

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

Carter Road Improvement

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

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

| | 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 | \$7,963,387 | \$317,540 | \$8,781,022 | \$17,061,949 |
| Cash and Cash Equivalents in Segregated Accounts | 42,779 | 0 | 0 | 42,779 |
| Accounts Receivable | 148,273 | 0 | 0 | 148,273 |
| Due from Other Governments | 663,559 | 0 | 202,672 | 866,231 |
| Prepaid Items | 14,806 | 0 | 0 | 14,806 |
| Materials and Supplies Inventory | 28,682 | 0 | 0 | 28,682 |
| Interfund Receivable | 9,598 | 0 | 66,976 | 76,574 |
| Property Taxes Receivable | 2,012,174 | 0 | 0 | 2,012,174 |
| Notes Receivable | 499,243 | 0 | 0 | 499,243 |
| Special Assessments Receivable | 466,452 | 2,613 | 12,722 | 481,787 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Assets | \$11,848,953 | \$320,153 | \$9,063,392 | \$21,232,498 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$177,906 | \$0 | \$0 | \$177,906 |
| Accounts Payable | 92,391 | 0 | 0 | 92,391 |
| Contracts Payable | 0 | 0 | 90,255 | 90,255 |
| Due to Other Governments | 102,904 | 0 | 100 | 103,004 |
| Interfund Payable | 962,924 | 357,216 | 557,245 | 1,877,385 |
| Matured Bonds Payable | 0 | 24,000 | 0 | 24,000 |
| Matured Interest Payable | 0 | 23,742 | 0 | 23,742 |
| Retainage Payable | 78,798 | 0 | 75,072 | 153,870 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Liabilities | 1,414,923 | 404,958 | 722,672 | 2,542,553 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes Receivable | 1,949,101 | 0 | 0 | 1,949,101 |
| Unavailable Revenue | 1,092,442 | 2,613 | 12,722 | 1,107,777 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Deferred Inflows of Resources | 3,041,543 | 2,613 | 12,722 | 3,056,878 |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 43,488 | 0 | 0 | 43,488 |
| Restricted | 7,380,266 | 246,898 | 276,203 | 7,903,367 |
| Committed | 0 | 0 | 350,000 | 350,000 |
| Assigned | 0 | 0 | 7,862,710 | 7,862,710 |
| Unassigned (Deficit) | (31,267) | (334,316) | (160,915) | (526,498) |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Fund Balance (Deficit) | 7,392,487 | (87,418) | 8,327,998 | 15,633,067 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$11,848,953 | \$320,153 | \$9,063,392 | \$21,232,498 |

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

| | Dog and Kennel | Law Library | Court Mediation | CSEA |
|--|-------------------|------------------|--------------------|------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$308,947 | \$348,092 | \$4,035 | \$259,493 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 44,675 | 0 | 43,251 |
| Prepaid Items | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 2,584 | 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 | \$311,531 | \$392,767 | \$4,035 | \$302,744 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$14,424 | \$2,626 | \$0 | \$62,303 |
| Accounts Payable | 0 | 12,963 | 0 | 2,847 |
| Due to Other Governments | 3,565 | 617 | 0 | 14,970 |
| Interfund Payable | 1,956 | 530 | 0 | 77,075 |
| Retainage Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | 19,945 | 16,736 | 0 | 157,195 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Unavailable Revenue | 0 | 0 | 0 | 0 |
| Total Deferred Inflows of Resources | 0 | 0 | 0 | 0 |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 2,584 | 0 | 0 | 0 |
| Restricted | 289,002 | 376,031 | 4,035 | 145,549 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 |
| Total Fund Balance (Deficit) | 291,586 | 376,031 | 4,035 | 145,549 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$311,531 | \$392,767 | \$4,035 | \$302,744 |

| Indigent Drivers | Real Estate Assessment | Delinquent Tax and Assessments- Prosecutor | Delinquent Tax and Assessments- Treasurer | Youth Olympics | Railroad Crossing Improvement |
|------------------|------------------------|--|---|----------------|-------------------------------|
| \$366 | \$1,179,770 | \$617,332 | \$227,026 | \$5,731 | \$12,750 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 14,806 | 0 | 0 | 0 | 0 |
| 0 | 1,670 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$366</u> | <u>\$1,196,246</u> | <u>\$617,332</u> | <u>\$227,026</u> | <u>\$5,731</u> | <u>\$12,750</u> |
| \$0 | \$17,515 | \$7,274 | \$3,059 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 57,653 | 1,698 | 1,685 | 0 | 0 |
| 0 | 3,409 | 1,269 | 1,366 | 0 | 0 |
| 0 | 78,798 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>157,375</u> | <u>10,241</u> | <u>6,110</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 | 16,476 | 0 | 0 | 0 | 0 |
| 366 | 1,022,395 | 607,091 | 220,916 | 5,731 | 12,750 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>366</u> | <u>1,038,871</u> | <u>607,091</u> | <u>220,916</u> | <u>5,731</u> | <u>12,750</u> |
| <u>\$366</u> | <u>\$1,196,246</u> | <u>\$617,332</u> | <u>\$227,026</u> | <u>\$5,731</u> | <u>\$12,750</u> |

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016
(continued)

| | Juvenile Court | VOCA- Prosecutor | Historical Center | Senior Citizens |
|---|-------------------|---------------------|----------------------|--------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$824,659 | \$87,925 | \$4,514 | \$59,603 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 127,121 | 86,620 | 7,996 | 100,747 |
| Prepaid Items | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 0 | 0 | 0 | 0 |
| Interfund Receivable | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 143,457 | 1,868,717 |
| Notes Receivable | 0 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$951,780</u> | <u>\$174,545</u> | <u>\$155,967</u> | <u>\$2,029,067</u> |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$20,099 | \$4,925 | \$0 | \$0 |
| Accounts Payable | 400 | 0 | 0 | 0 |
| Due to Other Governments | 4,704 | 1,149 | 0 | 0 |
| Interfund Payable | 4,479 | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>29,682</u> | <u>6,074</u> | <u>0</u> | <u>0</u> |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes Receivable | 0 | 0 | 139,016 | 1,810,085 |
| Unavailable Revenue | 91,797 | 86,620 | 12,437 | 159,379 |
| Total Deferred Inflows of Resources | <u>91,797</u> | <u>86,620</u> | <u>151,453</u> | <u>1,969,464</u> |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 0 | 0 | 0 | 0 |
| Restricted | 830,301 | 81,851 | 4,514 | 59,603 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 |
| Total Fund Balance (Deficit) | <u>830,301</u> | <u>81,851</u> | <u>4,514</u> | <u>59,603</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$951,780</u> | <u>\$174,545</u> | <u>\$155,967</u> | <u>\$2,029,067</u> |

| Solid Waste Management District | Probation Services | CDBG | Sheriff | Electronic Monitoring | Electronic Monitoring Offenders |
|---------------------------------|--------------------|--------------------|------------------|-----------------------|---------------------------------|
| \$732,673 | \$53,291 | \$1,101,559 | \$688,904 | \$23,633 | \$145,487 |
| 0 | 0 | 0 | 75 | 0 | 0 |
| 40,110 | 0 | 0 | 0 | 0 | 108,163 |
| 0 | 0 | 56,121 | 43,717 | 48,016 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 21,736 | 0 | 0 |
| 9,598 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 499,243 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$782,381</u> | <u>\$53,291</u> | <u>\$1,656,923</u> | <u>\$754,432</u> | <u>\$71,649</u> | <u>\$253,650</u> |
| \$6,202 | \$0 | \$515 | \$12,511 | \$8,453 | \$0 |
| 1,715 | 0 | 66,311 | 1,641 | 6,514 | 0 |
| 1,500 | 0 | 24 | 10,114 | 843 | 0 |
| 1,288 | 0 | 815,025 | 2,220 | 472 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>10,705</u> | <u>0</u> | <u>881,875</u> | <u>26,486</u> | <u>16,282</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 49,625 | 42,030 | 24,008 | 107,447 |
| <u>0</u> | <u>0</u> | <u>49,625</u> | <u>42,030</u> | <u>24,008</u> | <u>107,447</u> |
| 0 | 0 | 0 | 21,736 | 0 | 0 |
| 771,676 | 53,291 | 725,423 | 664,180 | 31,359 | 146,203 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>771,676</u> | <u>53,291</u> | <u>725,423</u> | <u>685,916</u> | <u>31,359</u> | <u>146,203</u> |
| <u>\$782,381</u> | <u>\$53,291</u> | <u>\$1,656,923</u> | <u>\$754,432</u> | <u>\$71,649</u> | <u>\$253,650</u> |

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016
(continued)

| | Adult Probation | EMA | Indigent Guardianship | Computer Legal Research |
|---|--------------------|------------------|--------------------------|-------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$28,234 | \$177,092 | \$19,774 | \$31,244 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 105,295 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 2,692 | 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>\$136,221</u> | <u>\$177,092</u> | <u>\$19,774</u> | <u>\$31,244</u> |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$7,740 | \$8,435 | \$0 | \$0 |
| Accounts Payable | 0 | 0 | 0 | 0 |
| Due to Other Governments | 1,799 | 1,969 | 0 | 0 |
| Interfund Payable | 1,550 | 1,525 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>11,089</u> | <u>11,929</u> | <u>0</u> | <u>0</u> |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Unavailable Revenue | 52,647 | 0 | 0 | 0 |
| Total Deferred Inflows of Resources | <u>52,647</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 2,692 | 0 | 0 | 0 |
| Restricted | 69,793 | 165,163 | 19,774 | 31,244 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 |
| Total Fund Balance (Deficit) | <u>72,485</u> | <u>165,163</u> | <u>19,774</u> | <u>31,244</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$136,221</u> | <u>\$177,092</u> | <u>\$19,774</u> | <u>\$31,244</u> |

| Clerk of Courts Computerization | Probate Court Computerization | Ditch Maintenance | Storm Water Management | Probate Conduct of Business | Law Enforcement- Prosecutor |
|---------------------------------------|-------------------------------------|----------------------|---------------------------|-----------------------------------|-----------------------------------|
| \$534,994 | \$143,516 | \$201,774 | \$21,308 | \$4,407 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 379 |
| 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 | 466,452 | 0 | 0 | 0 |
| <u>\$534,994</u> | <u>\$143,516</u> | <u>\$668,226</u> | <u>\$21,308</u> | <u>\$4,407</u> | <u>\$379</u> |
| \$0 | \$0 | \$169 | \$1,656 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 91 | 523 | 0 | 0 |
| 0 | 0 | 364 | 50,396 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>624</u> | <u>52,575</u> | <u>0</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 466,452 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>466,452</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 534,994 | 143,516 | 201,150 | 0 | 4,407 | 379 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>(31,267)</u> | <u>0</u> | <u>0</u> |
| <u>534,994</u> | <u>143,516</u> | <u>201,150</u> | <u>(31,267)</u> | <u>4,407</u> | <u>379</u> |
| <u>\$534,994</u> | <u>\$143,516</u> | <u>\$668,226</u> | <u>\$21,308</u> | <u>\$4,407</u> | <u>\$379</u> |

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016
(continued)

| | Legal Research | Drug Enforcement | Commissary | Total |
|--|-------------------|---------------------|-----------------|---------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$115,254 | \$0 | \$0 | \$7,963,387 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 3,926 | 38,399 | 42,779 |
| Accounts Receivable | 0 | 0 | 0 | 148,273 |
| Due from Other Governments | 0 | 0 | 0 | 663,559 |
| Prepaid Items | 0 | 0 | 0 | 14,806 |
| Materials and Supplies Inventory | 0 | 0 | 0 | 28,682 |
| Interfund Receivable | 0 | 0 | 0 | 9,598 |
| Property Taxes Receivable | 0 | 0 | 0 | 2,012,174 |
| Notes Receivable | 0 | 0 | 0 | 499,243 |
| Special Assessments Receivable | 0 | 0 | 0 | 466,452 |
| Total Assets | \$115,254 | \$3,926 | \$38,399 | \$11,848,953 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$0 | \$0 | \$0 | \$177,906 |
| Accounts Payable | 0 | 0 | 0 | 92,391 |
| Due to Other Governments | 0 | 0 | 0 | 102,904 |
| Interfund Payable | 0 | 0 | 0 | 962,924 |
| Retainage Payable | 0 | 0 | 0 | 78,798 |
| Total Liabilities | 0 | 0 | 0 | 1,414,923 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes Receivable | 0 | 0 | 0 | 1,949,101 |
| Unavailable Revenue | 0 | 0 | 0 | 1,092,442 |
| Total Deferred Inflows of Resources | 0 | 0 | 0 | 3,041,543 |
| <u>Fund Balance</u> | | | | |
| Nonspendable | 0 | 0 | 0 | 43,488 |
| Restricted | 115,254 | 3,926 | 38,399 | 7,380,266 |
| Unassigned (Deficit) | 0 | 0 | 0 | (31,267) |
| Total Fund Balance (Deficit) | 115,254 | 3,926 | 38,399 | 7,392,487 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$115,254 | \$3,926 | \$38,399 | \$11,848,953 |

Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2016

| | Bond Retirement | Special Assessment | Special Assessment Bond | Total |
|--|--------------------|-----------------------|-------------------------------|------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$35,661 | \$3,227 | \$278,652 | \$317,540 |
| Special Assessments Receivable | 0 | 0 | 2,613 | 2,613 |
| Total Assets | \$35,661 | \$3,227 | \$281,265 | \$320,153 |
| <u>Liabilities</u> | | | | |
| Interfund Payable | \$350,000 | \$7,216 | \$0 | \$357,216 |
| Matured Bonds Payable | 5,000 | 0 | 19,000 | 24,000 |
| Matured Interest Payable | 10,988 | 0 | 12,754 | 23,742 |
| Total Liabilities | 365,988 | 7,216 | 31,754 | 404,958 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Unavailable Revenue | 0 | 0 | 2,613 | 2,613 |
| <u>Fund Balance</u> | | | | |
| Restricted | 0 | 0 | 246,898 | 246,898 |
| Unassigned (Deficit) | (330,327) | (3,989) | 0 | (334,316) |
| Total Fund Balance (Deficit) | (330,327) | (3,989) | 246,898 | (87,418) |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$35,661 | \$3,227 | \$281,265 | \$320,153 |

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016

| | Issue I | Permanent Improvement | Wood Lane Building Construction | Justice Center |
|--|------------------|--------------------------|---------------------------------------|-------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$5,302,084 | \$2,543,080 | \$1,917 |
| Due from Other Governments | 201,328 | 0 | 0 | 0 |
| Interfund Receivable | 0 | 66,976 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$201,328</u> | <u>\$5,369,060</u> | <u>\$2,543,080</u> | <u>\$1,917</u> |
| <u>Liabilities</u> | | | | |
| Contracts Payable | \$0 | \$37,691 | \$13,656 | \$0 |
| Due to Other Governments | 0 | 0 | 0 | 0 |
| Interfund Payable | 0 | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>0</u> | <u>37,691</u> | <u>13,656</u> | <u>0</u> |
| <u>Deferred Inflows of Resources</u> | | | | |
| Unavailable Revenue | 0 | 0 | 0 | 0 |
| <u>Fund Balance</u> | | | | |
| Restricted | 201,328 | 0 | 0 | 0 |
| Committed | 0 | 0 | 0 | 0 |
| Assigned | 0 | 5,331,369 | 2,529,424 | 1,917 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 |
| Total Fund Balance (Deficit) | <u>201,328</u> | <u>5,331,369</u> | <u>2,529,424</u> | <u>1,917</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$201,328</u> | <u>\$5,369,060</u> | <u>\$2,543,080</u> | <u>\$1,917</u> |

| Health District Construction | Museum Elevator | Construction- Ditches | Parks and Open Spaces | Carter Road Improvement | Total |
|------------------------------------|--------------------|--------------------------|--------------------------|----------------------------|--------------------|
| \$104,648 | \$140,014 | \$293,489 | \$45,790 | \$350,000 | \$8,781,022 |
| 0 | 1,344 | 0 | 0 | 0 | 202,672 |
| 0 | 0 | 0 | 0 | 0 | 66,976 |
| 0 | 0 | 12,722 | 0 | 0 | 12,722 |
| <u>\$104,648</u> | <u>\$141,358</u> | <u>\$306,211</u> | <u>\$45,790</u> | <u>\$350,000</u> | <u>\$9,063,392</u> |
| \$0 | \$475 | \$38,433 | \$0 | \$0 | \$90,255 |
| 0 | 0 | 100 | 0 | 0 | 100 |
| 225,000 | 66,976 | 265,269 | 0 | 0 | 557,245 |
| 30,250 | 44,822 | 0 | 0 | 0 | 75,072 |
| <u>255,250</u> | <u>112,273</u> | <u>303,802</u> | <u>0</u> | <u>0</u> | <u>722,672</u> |
| 0 | 0 | 12,722 | 0 | 0 | 12,722 |
| 0 | 29,085 | 0 | 45,790 | 0 | 276,203 |
| 0 | 0 | 0 | 0 | 350,000 | 350,000 |
| 0 | 0 | 0 | 0 | 0 | 7,862,710 |
| <u>(150,602)</u> | <u>0</u> | <u>(10,313)</u> | <u>0</u> | <u>0</u> | <u>(160,915)</u> |
| <u>(150,602)</u> | <u>29,085</u> | <u>(10,313)</u> | <u>45,790</u> | <u>350,000</u> | <u>8,327,998</u> |
| <u>\$104,648</u> | <u>\$141,358</u> | <u>\$306,211</u> | <u>\$45,790</u> | <u>\$350,000</u> | <u>\$9,063,392</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, 2016

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|--------------------------------------|--|--|
| <u>Revenues</u> | | | | |
| Property Taxes | \$1,940,033 | \$0 | \$0 | \$1,940,033 |
| Other Taxes | 7,202 | 0 | 0 | 7,202 |
| Charges for Services | 2,278,054 | 0 | 0 | 2,278,054 |
| Licenses and Permits | 525,490 | 0 | 0 | 525,490 |
| Fines, Costs, and Forfeitures | 354,507 | 0 | 0 | 354,507 |
| Intergovernmental | 4,244,652 | 0 | 798,794 | 5,043,446 |
| Special Assessments | 610,599 | 312 | 45,438 | 656,349 |
| Interest | 3,728 | 137 | 0 | 3,865 |
| Other | 190,613 | 532,507 | 1,103,410 | 1,826,530 |
| Total Revenues | 10,154,878 | 532,956 | 1,947,642 | 12,635,476 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 1,709,868 | 0 | 0 | 1,709,868 |
| Judicial | 1,374,391 | 0 | 0 | 1,374,391 |
| Public Safety | 1,372,926 | 0 | 0 | 1,372,926 |
| Public Works | 1,125,566 | 0 | 0 | 1,125,566 |
| Health | 402,923 | 0 | 0 | 402,923 |
| Human Services | 4,213,023 | 0 | 0 | 4,213,023 |
| Conservation and Recreation | 154,144 | 0 | 0 | 154,144 |
| Economic Development | 761,075 | 0 | 0 | 761,075 |
| Other | 0 | 153,154 | 0 | 153,154 |
| Capital Outlay | 0 | 0 | 3,590,790 | 3,590,790 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 250,000 | 0 | 250,000 |
| Interest and Fiscal Charges | 0 | 251,075 | 9,511 | 260,586 |
| Total Expenditures | 11,113,916 | 654,229 | 3,600,301 | 15,368,446 |
| Excess of Revenues Under Expenditures | (959,038) | (121,273) | (1,652,659) | (2,732,970) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 375,538 | 17,921 | 1,837,835 | 2,231,294 |
| Transfers Out | (200,342) | (21,335) | (17,921) | (239,598) |
| Total Other Financing Sources (Uses) | 175,196 | (3,414) | 1,819,914 | 1,991,696 |
| Changes in Fund Balance | (783,842) | (124,687) | 167,255 | (741,274) |
| Fund Balance Beginning of Year | 8,176,329 | 37,269 | 8,160,743 | 16,374,341 |
| Fund Balance (Deficit) End of Year | \$7,392,487 | (\$87,418) | \$8,327,998 | \$15,633,067 |

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

| | Dog and Kennel | Law Library | Court Mediation | CSEA |
|---|-------------------|------------------|--------------------|------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Other Taxes | 0 | 0 | 0 | 0 |
| Charges for Services | 18,989 | 0 | 51,327 | 447,203 |
| Licenses and Permits | 309,892 | 0 | 0 | 0 |
| Fines, Costs, and Forfeitures | 19,921 | 303,742 | 0 | 0 |
| Intergovernmental | 2,500 | 0 | 0 | 1,495,743 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 85,330 | 753 | 0 | 69,528 |
| Total Revenues | 436,632 | 304,495 | 51,327 | 2,012,474 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 0 | 244,452 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 402,923 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 2,196,163 |
| Conservation and Recreation | 0 | 0 | 0 | 0 |
| Economic Development | 0 | 0 | 0 | 0 |
| Total Expenditures | 402,923 | 244,452 | 0 | 2,196,163 |
| Excess of Revenues Over (Under) Expenditures | 33,709 | 60,043 | 51,327 | (183,689) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 0 | 0 | 0 | 175,000 |
| Transfers Out | 0 | 0 | (50,342) | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | (50,342) | 175,000 |
| Changes in Fund Balance | 33,709 | 60,043 | 985 | (8,689) |
| Fund Balance Beginning of Year | 257,877 | 315,988 | 3,050 | 154,238 |
| Fund Balance (Deficit) End of Year | \$291,586 | \$376,031 | \$4,035 | \$145,549 |

| 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 |
| 166 | 559,870 | 116,784 | 122,307 | 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 | 3,157 | 3,714 | 13,553 | 0 |
| 166 | 559,870 | 119,941 | 126,021 | 13,553 | 0 |
| 0 | 1,152,993 | 176,393 | 252,506 | 10,245 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 1,152,993 | 176,393 | 252,506 | 10,245 | 0 |
| 166 | (593,123) | (56,452) | (126,485) | 3,308 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | (593,123) | (56,452) | (126,485) | 3,308 | 0 |
| 200 | 1,631,994 | 663,543 | 347,401 | 2,423 | 12,750 |
| \$366 | \$1,038,871 | \$607,091 | \$220,916 | \$5,731 | \$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, 2016
(continued)

| | Juvenile Court | Cycle Program | VOCA- Prosecutor | Historical Center |
|---|-------------------|------------------|---------------------|----------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$138,299 |
| Other Taxes | 0 | 0 | 0 | 523 |
| Charges for Services | 1,722 | 0 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines, Costs, and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 622,680 | 0 | 88,466 | 16,429 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 3,768 | 0 | 0 | 0 |
| Total Revenues | 628,170 | 0 | 88,466 | 155,251 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 66 | 117,665 | 0 |
| Judicial | 555,329 | 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 | 154,144 |
| Economic Development | 0 | 0 | 0 | 0 |
| Total Expenditures | 555,329 | 66 | 117,665 | 154,144 |
| Excess of Revenues Over (Under) Expenditures | 72,841 | (66) | (29,199) | 1,107 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 8,721 | 0 | 12,500 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 8,721 | 0 | 12,500 | 0 |
| Changes in Fund Balance | 81,562 | (66) | (16,699) | 1,107 |
| Fund Balance Beginning of Year | 748,739 | 66 | 98,550 | 3,407 |
| Fund Balance (Deficit) End of Year | \$830,301 | \$0 | \$81,851 | \$4,514 |

| Senior Citizens | Solid Waste Management District | Probation Services | CDBG | Sheriff | Electronic Monitoring |
|------------------|---------------------------------|--------------------|------------------|------------------|-----------------------|
| \$1,801,734 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6,679 | 0 | 0 | 0 | 0 | 0 |
| 0 | 651,879 | 12,922 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 215,598 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 223,263 | 0 | 0 | 680,217 | 511,896 | 96,032 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 422 | 0 | 0 |
| 0 | 1,043 | 0 | 5,449 | 3,270 | 0 |
| <u>2,031,676</u> | <u>652,922</u> | <u>12,922</u> | <u>686,088</u> | <u>730,764</u> | <u>96,032</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 10,615 | 0 | 0 | 101,815 |
| 0 | 0 | 0 | 0 | 936,809 | 0 |
| 0 | 470,106 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 2,016,860 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 761,075 | 0 | 0 |
| <u>2,016,860</u> | <u>470,106</u> | <u>10,615</u> | <u>761,075</u> | <u>936,809</u> | <u>101,815</u> |
| <u>14,816</u> | <u>182,816</u> | <u>2,307</u> | <u>(74,987)</u> | <u>(206,045)</u> | <u>(5,783)</u> |
| 0 | 0 | 0 | 0 | 86,386 | 0 |
| 0 | (150,000) | 0 | 0 | 0 | 0 |
| 0 | (150,000) | 0 | 0 | 86,386 | 0 |
| <u>14,816</u> | <u>32,816</u> | <u>2,307</u> | <u>(74,987)</u> | <u>(119,659)</u> | <u>(5,783)</u> |
| <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>\$59,603</u> | <u>\$771,676</u> | <u>\$53,291</u> | <u>\$725,423</u> | <u>\$685,916</u> | <u>\$31,359</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, 2016
(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 | 39,960 | 0 | 0 | 157 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines, Costs, and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 103,907 | 210,590 | 192,929 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 137 | 0 |
| Total Revenues | 39,960 | 103,907 | 210,727 | 193,086 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 53,250 | 142,188 | 209,571 | 0 |
| Public Safety | 0 | 0 | 0 | 297,115 |
| 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 | 53,250 | 142,188 | 209,571 | 297,115 |
| Excess of Revenues Over (Under) Expenditures | (13,290) | (38,281) | 1,156 | (104,029) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 0 | 0 | 0 | 92,931 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 92,931 |
| Changes in Fund Balance | (13,290) | (38,281) | 1,156 | (11,098) |
| Fund Balance Beginning of Year | 159,493 | 38,281 | 71,329 | 176,261 |
| Fund Balance (Deficit) End of Year | \$146,203 | \$0 | \$72,485 | \$165,163 |

| <u>Indigent Guardianship</u> | <u>Computer Legal Research</u> | <u>Clerk of Courts Computerization</u> | <u>Probate Court Computerization</u> | <u>Ditch Maintenance</u> | <u>Storm Water Management</u> |
|----------------------------------|--|--|--|------------------------------|-----------------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 14,361 | 1,872 | 109,886 | 14,310 | 0 | 11,105 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 610,599 | 0 |
| 0 | 0 | 3,306 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 911 | 0 |
| <u>14,361</u> | <u>1,872</u> | <u>113,192</u> | <u>14,310</u> | <u>611,510</u> | <u>11,105</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 10,918 | 0 | 43,698 | 1,789 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 613,088 | 42,372 |
| 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>10,918</u> | <u>0</u> | <u>43,698</u> | <u>1,789</u> | <u>613,088</u> | <u>42,372</u> |
| <u>3,443</u> | <u>1,872</u> | <u>69,494</u> | <u>12,521</u> | <u>(1,578)</u> | <u>(31,267)</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 3,443 | 1,872 | 69,494 | 12,521 | (1,578) | (31,267) |
| 16,331 | 29,372 | 465,500 | 130,995 | 202,728 | 0 |
| <u>\$19,774</u> | <u>\$31,244</u> | <u>\$534,994</u> | <u>\$143,516</u> | <u>\$201,150</u> | <u>(\$31,267)</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, 2016
(continued)

| | Probate Conduct of Business | Law Enforcement- Prosecutor | Legal Research | Drug Enforcement |
|---|-----------------------------------|-----------------------------------|-------------------|---------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Other Taxes | 0 | 0 | 0 | 0 |
| Charges for Services | 800 | 0 | 8,843 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines, Costs, and Forfeitures | 0 | 2,215 | 0 | 28,629 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total Revenues | 800 | 2,215 | 8,843 | 28,629 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 |
| Judicial | 766 | 0 | 0 | 0 |
| Public Safety | 0 | 11,623 | 0 | 28,044 |
| 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 | 766 | 11,623 | 0 | 28,044 |
| Excess of Revenues Over (Under) Expenditures | 34 | (9,408) | 8,843 | 585 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Changes in Fund Balance | 34 | (9,408) | 8,843 | 585 |
| Fund Balance Beginning of Year | 4,373 | 9,787 | 106,411 | 3,341 |
| Fund Balance (Deficit) End of Year | \$4,407 | \$379 | \$115,254 | \$3,926 |

| <u>Commissary</u> | <u>Total</u> |
|-------------------|--------------------|
| \$0 | \$1,940,033 |
| 0 | 7,202 |
| 93,591 | 2,278,054 |
| 0 | 525,490 |
| 0 | 354,507 |
| 0 | 4,244,652 |
| 0 | 610,599 |
| 0 | 3,728 |
| 0 | 190,613 |
| <u>93,591</u> | <u>10,154,878</u> |
| 0 | 1,709,868 |
| 0 | 1,374,391 |
| 99,335 | 1,372,926 |
| 0 | 1,125,566 |
| 0 | 402,923 |
| 0 | 4,213,023 |
| 0 | 154,144 |
| 0 | 761,075 |
| <u>99,335</u> | <u>11,113,916</u> |
| <u>(5,744)</u> | <u>(959,038)</u> |
| 0 | 375,538 |
| 0 | (200,342) |
| <u>0</u> | <u>175,196</u> |
| (5,744) | (783,842) |
| <u>44,143</u> | <u>8,176,329</u> |
| <u>\$38,399</u> | <u>\$7,392,487</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, 2016

| | Bond Retirement | Special Assessment | Special Assessment Bond | Total |
|---|--------------------|-----------------------|-------------------------------|------------|
| <u>Revenues</u> | | | | |
| Special Assessments | \$0 | \$0 | \$312 | \$312 |
| Interest | 0 | 0 | 137 | 137 |
| Other | 532,507 | 0 | 0 | 532,507 |
| Total Revenues | 532,507 | 0 | 449 | 532,956 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Other | 0 | 0 | 153,154 | 153,154 |
| Debt Service: | | | | |
| Principal Retirement | 250,000 | 0 | 0 | 250,000 |
| Interest and Fiscal Charges | 251,075 | 0 | 0 | 251,075 |
| Total Expenditures | 501,075 | 0 | 153,154 | 654,229 |
| Excess of Revenues Over (Under) Expenditures | 31,432 | 0 | (152,705) | (121,273) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 0 | 17,921 | 0 | 17,921 |
| Transfers Out | 0 | (21,335) | 0 | (21,335) |
| Total Other Financing Sources (Uses) | 0 | (3,414) | 0 | (3,414) |
| Changes in Fund Balance | 31,432 | (3,414) | (152,705) | (124,687) |
| Fund Balance (Deficit) Beginning of Year | (361,759) | (575) | 399,603 | 37,269 |
| Fund Balance (Deficit) End of Year | (\$330,327) | (\$3,989) | \$246,898 | (\$87,418) |

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2016

| | Issue I | Permanent Improvement | Wood Lane Building Construction | Justice Center |
|---|-----------|--------------------------|---------------------------------------|-------------------|
| <u>Revenues</u> | | | | |
| Intergovernmental | \$201,328 | \$0 | \$0 | \$0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Other | 0 | 70,849 | 632,680 | 0 |
| Total Revenues | 201,328 | 70,849 | 632,680 | 0 |
| <u>Expenditures</u> | | | | |
| Capital Outlay | 0 | 1,720,195 | 671,987 | 31,798 |
| Debt Service: | | | | |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 1,720,195 | 671,987 | 31,798 |
| Excess of Revenues Over (Under) Expenditures | 201,328 | (1,649,346) | (39,307) | (31,798) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 0 | 1,271,500 | 500,000 | 20,000 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financings Sources (Uses) | 0 | 1,271,500 | 500,000 | 20,000 |
| Changes in Fund Balance | 201,328 | (377,846) | 460,693 | (11,798) |
| Fund Balance Beginning of Year | 0 | 5,709,215 | 2,068,731 | 13,715 |
| Fund Balance (Deficit) End of the Year | \$201,328 | \$5,331,369 | \$2,529,424 | \$1,917 |

| Health District Construction | Museum Elevator | Job and Family Services Addition | Construction- Ditches | Parks and Open Spaces | Carter Road Improvement | Total |
|------------------------------------|--------------------|---|--------------------------|--------------------------|----------------------------|-------------|
| \$0 | \$597,466 | \$0 | \$0 | \$0 | \$0 | \$798,794 |
| 0 | 0 | 0 | 45,438 | 0 | 0 | 45,438 |
| 577 | 49,304 | 0 | 0 | 0 | 350,000 | 1,103,410 |
| 577 | 646,770 | 0 | 45,438 | 0 | 350,000 | 1,947,642 |
| 151,179 | 909,719 | 4,665 | 101,247 | 0 | 0 | 3,590,790 |
| 0 | 0 | 0 | 9,511 | 0 | 0 | 9,511 |
| 151,179 | 909,719 | 4,665 | 110,758 | 0 | 0 | 3,600,301 |
| (150,602) | (262,949) | (4,665) | (65,320) | 0 | 350,000 | (1,652,659) |
| 0 | 0 | 0 | 46,335 | 0 | 0 | 1,837,835 |
| 0 | 0 | 0 | (17,921) | 0 | 0 | (17,921) |
| 0 | 0 | 0 | 28,414 | 0 | 0 | 1,819,914 |
| (150,602) | (262,949) | (4,665) | (36,906) | 0 | 350,000 | 167,255 |
| 0 | 292,034 | 4,665 | 26,593 | 45,790 | 0 | 8,160,743 |
| (\$150,602) | \$29,085 | \$0 | (\$10,313) | \$45,790 | \$350,000 | \$8,327,998 |

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Wood County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Internal Service Funds

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

Workers' Compensation Retro Reserve

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

Developmental Disabilities Health

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

Health

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

Wood County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2016

| | Workers' Compensation Retro Reserve | Developmental Disabilities Health | Health | Total |
|---|---|---|--------------------|---------------------|
| <u>Current Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,203,491 | \$3,272,010 | \$0 | \$4,475,501 |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 535,788 | 1,897,541 | 2,433,329 |
| Investments with Fiscal Agent | 0 | 1,351,197 | 8,200,248 | 9,551,445 |
| Due from External Parties | 69,986 | 0 | 0 | 69,986 |
| Prepaid Items | 152,687 | 0 | 0 | 152,687 |
| Interfund Receivable | 456,196 | 0 | 0 | 456,196 |
| Total Assets | 1,882,360 | 5,158,995 | 10,097,789 | 17,139,144 |
| <u>Current Liabilities</u> | | | | |
| Due to Other Governments | 44,135 | 0 | 0 | 44,135 |
| Claims Payable | 875,690 | 109,871 | 1,563,180 | 2,548,741 |
| Total Current Liabilities | 919,825 | 109,871 | 1,563,180 | 2,592,876 |
| <u>Non-Current Liabilities</u> | | | | |
| Claims Payable | 0 | 148,869 | 764,360 | 913,229 |
| Total Liabilities | 919,825 | 258,740 | 2,327,540 | 3,506,105 |
| Total Net Position | | | | |
| Unrestricted | <u>\$962,535</u> | <u>\$4,900,255</u> | <u>\$7,770,249</u> | <u>\$13,633,039</u> |

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2016

| | Workers' Compensation Retro Reserve | Developmental Disabilities Health | Health | Total |
|--------------------------------|---|---|--------------------|---------------------|
| <u>Operating Revenues</u> | | | | |
| Charges for Services | \$526,182 | \$1,861,554 | \$11,373,053 | \$13,760,789 |
| Other | 8,147 | 0 | 0 | 8,147 |
| Total Operating Revenues | <u>534,329</u> | <u>1,861,554</u> | <u>11,373,053</u> | <u>13,768,936</u> |
| <u>Operating Expenses</u> | | | | |
| Personal Services | 155 | 0 | 0 | 155 |
| Materials and Supplies | 159 | 0 | 0 | 159 |
| Contractual Services | 215,965 | 363,494 | 955,073 | 1,534,532 |
| Claims | 912,809 | 3,569,354 | 8,206,007 | 12,688,170 |
| Other | 78,153 | 285 | 6,722 | 85,160 |
| Total Operating Expenses | <u>1,207,241</u> | <u>3,933,133</u> | <u>9,167,802</u> | <u>14,308,176</u> |
| Operating Income (Loss) | (672,912) | (2,071,579) | 2,205,251 | (539,240) |
| <u>Non-Operating Revenues</u> | | | | |
| Interest Revenue | 0 | 15,431 | 71,207 | 86,638 |
| Income (Loss) Before Transfers | (672,912) | (2,056,148) | 2,276,458 | (452,602) |
| Transfers In | 105,739 | 1,000,000 | 0 | 1,105,739 |
| Changes in Net Position | (567,173) | (1,056,148) | 2,276,458 | 653,137 |
| Net Position Beginning of Year | <u>1,529,708</u> | <u>5,956,403</u> | <u>5,493,791</u> | <u>12,979,902</u> |
| Net Position End of Year | <u>\$962,535</u> | <u>\$4,900,255</u> | <u>\$7,770,249</u> | <u>\$13,633,039</u> |

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2016

| | Workers' Compensation Retro Reserve | Developmental Disabilities Health | Health | Total |
|---|---|---|--------------|--------------|
| Increase (Decrease) in Cash and Cash Equivalents | | | | |
| <u>Cash Flows from Operating Activities</u> | | | | |
| Cash Received from Transactions with Other Funds | \$619,916 | \$1,861,554 | \$11,373,053 | \$13,854,523 |
| Cash Payments for Personal Services | (155) | 0 | 0 | (155) |
| Cash Payments to Suppliers | (159) | 0 | 0 | (159) |
| Cash Payments for Contractual Services | (576,580) | (363,494) | (955,073) | (1,895,147) |
| Cash Payments for Claims | (77,174) | (3,670,036) | (8,110,451) | (11,857,661) |
| Cash Received from Other Revenues | 8,147 | 0 | 0 | 8,147 |
| Cash Payments for Other Expenses | (78,153) | (285) | (6,722) | (85,160) |
| Net Cash Provided by (Used for) Operating Activities | (104,158) | (2,172,261) | 2,300,807 | 24,388 |
| <u>Cash Flows from Noncapital Financing Activities</u> | | | | |
| Cash Received from Transfers In | 105,739 | 1,000,000 | 0 | 1,105,739 |
| <u>Cash Flows from Investing Activities</u> | | | | |
| Purchase of Investments | 0 | (550,248) | (4,752,429) | (5,302,677) |
| Sale of Investments | 0 | 696,922 | 2,193,487 | 2,890,409 |
| Interest on Investments | 0 | 15,431 | 71,207 | 86,638 |
| Net Cash Provided by (Used for) Investing Activities | 0 | 162,105 | (2,487,735) | (2,325,630) |
| Net Increase (Decrease) in Cash and Cash Equivalents | 1,581 | (1,010,156) | (186,928) | (1,195,503) |
| Cash and Cash Equivalents Beginning of Year | 1,201,910 | 4,817,954 | 2,084,469 | 8,104,333 |
| Cash and Cash Equivalents End of Year | \$1,203,491 | \$3,807,798 | \$1,897,541 | \$6,908,830 |
| Reconciliation of Operating Income (Loss) to <u>Net Cash Provided by (Used for) Operating Activities</u> | | | | |
| Operating Income (Loss) | (\$672,912) | (\$2,071,579) | \$2,205,251 | (\$539,240) |
| <u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u> | | | | |
| Decrease in Due from External Parties | 15,813 | 0 | 0 | 15,813 |
| Increase in Prepaid Items | (150,331) | 0 | 0 | (150,331) |
| Decrease in Interfund Receivable | 77,921 | 0 | 0 | 77,921 |
| Decrease in Due to Other Governments | (250,339) | 0 | 0 | (250,339) |
| Increase (Decrease) in Claims Payable | 875,690 | (100,682) | 95,556 | 870,564 |
| Total Adjustments | 568,754 | (100,682) | 95,556 | 563,628 |
| Net Cash Provided by (Used for) Operating Activities | (\$104,158) | (\$2,172,261) | \$2,300,807 | \$24,388 |

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.

Toussaint Creek

To account for real estate assessments collected by the County Auditor for the cleaning of the Toussaint Creek to be remitted to Ottawa County.

(continued)

Wood County, Ohio
Combining Statements - Fiduciary Funds

**Agency Funds
(continued)**

Auditor

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

Nursing Home Residents

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

Domestic Violence Shelter

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

Arson Registry

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

Payroll

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

Undivided Tax

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

Alimony and Child Support

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

County Court

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

Sheriff

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

Inmate

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

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, 2016

| | Balance January 1, 2016 | Additions | Reductions | Balance December 31, 2016 |
|--|-------------------------------|------------------|------------------|---------------------------------|
| <u>Health</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$910,047 | \$351,969 | \$0 | \$1,262,016 |
| Due from External Parties | 40,994 | 13,557 | 40,994 | 13,557 |
| Total Assets | <u>\$951,041</u> | <u>\$365,526</u> | <u>\$40,994</u> | <u>\$1,275,573</u> |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$40,685 | \$27,079 | \$40,685 | \$27,079 |
| Undistributed Assets | 910,356 | 406,211 | 68,073 | 1,248,494 |
| Total Liabilities | <u>\$951,041</u> | <u>\$433,290</u> | <u>\$108,758</u> | <u>\$1,275,573</u> |
| <u>Family and Children First</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$85,009</u> | <u>\$0</u> | <u>\$23,188</u> | <u>\$61,821</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$85,009</u> | <u>\$0</u> | <u>\$23,188</u> | <u>\$61,821</u> |
| <u>Soil and Water Conservation</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$202,479</u> | <u>\$0</u> | <u>\$71,797</u> | <u>\$130,682</u> |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$3,453 | \$2,944 | \$3,453 | \$2,944 |
| Undistributed Assets | 199,026 | 3,453 | 74,741 | 127,738 |
| Total Liabilities | <u>\$202,479</u> | <u>\$6,397</u> | <u>\$78,194</u> | <u>\$130,682</u> |
| <u>Northwest Community Correctional Center</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$231,792</u> | <u>\$58,200</u> | <u>\$0</u> | <u>\$289,992</u> |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$18,104 | \$12,289 | \$18,104 | \$12,289 |
| Undistributed Assets | 213,688 | 308,096 | 244,081 | 277,703 |
| Total Liabilities | <u>\$231,792</u> | <u>\$320,385</u> | <u>\$262,185</u> | <u>\$289,992</u> |
| <u>Juvenile Residential Center</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$393,821</u> | <u>\$0</u> | <u>\$82,492</u> | <u>\$311,329</u> |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$17,800 | \$14,941 | \$17,800 | \$14,941 |
| Undistributed Assets | 376,021 | 329,129 | 408,762 | 296,388 |
| Total Liabilities | <u>\$393,821</u> | <u>\$344,070</u> | <u>\$426,562</u> | <u>\$311,329</u> |

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016
(continued)

| | Balance January 1, 2016 | Additions | Reductions | Balance December 31, 2016 |
|--|-------------------------------|-----------|------------|---------------------------------|
| <u>Emergency Planning Commission</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$56,500 | \$0 | \$6,104 | \$50,396 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$56,500 | \$0 | \$6,104 | \$50,396 |
| <u>Housing Trust</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$123,238 | \$23,086 | \$0 | \$146,324 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$123,238 | \$23,086 | \$0 | \$146,324 |
| <u>Toussaint Creek</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$28 | \$0 | \$28 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$0 | \$28 | \$0 | \$28 |
| <u>Auditor</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$111,894 | \$1,294 | \$0 | \$113,188 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$111,894 | \$1,294 | \$0 | \$113,188 |
| <u>Nursing Home Residents</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$42,158 | \$0 | \$12,861 | \$29,297 |
| <u>Liabilities</u> | | | | |
| Deposits Held and Due to Others | \$42,158 | \$0 | \$12,861 | \$29,297 |
| <u>Domestic Violence Shelter</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$14,938 | \$0 | \$1,482 | \$13,456 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$14,938 | \$0 | \$1,482 | \$13,456 |
| <u>Arson Registry</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$75 | \$0 | \$75 | \$0 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$75 | \$0 | \$75 | \$0 |

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016
(continued)

| | Balance January 1, 2016 | Additions | Reductions | Balance December 31, 2016 |
|--|-------------------------------|---------------|---------------|---------------------------------|
| <u>Payroll</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$108,928 | \$0 | \$5,632 | \$103,296 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$108,928 | \$0 | \$5,632 | \$103,296 |
| <u>Undivided Tax</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$4,723,986 | \$1,867,883 | \$1,005,067 | \$5,586,802 |
| Cash and Cash Equivalents in Segregated Accounts | 200 | 0 | 0 | 200 |
| Due from Other Governments | 4,959,650 | 4,856,855 | 4,959,650 | 4,856,855 |
| Due from External Parties | 0 | 13,773 | 0 | 13,773 |
| Property Taxes Receivable | 139,609,948 | 146,567,639 | 139,609,948 | 146,567,639 |
| Special Assessments Receivable | 11,772,422 | 5,592,607 | 11,772,422 | 5,592,607 |
| Total Assets | \$161,066,206 | \$158,898,757 | \$157,347,087 | \$162,617,876 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$161,066,206 | \$157,049,271 | \$155,497,601 | \$162,617,876 |
| <u>Alimony and Child Support</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$17,265 | \$0 | \$5,448 | \$11,817 |
| Due from External Parties | 5,209 | 0 | 5,209 | 0 |
| Total Assets | \$22,474 | \$0 | \$10,657 | \$11,817 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$22,474 | \$0 | \$10,657 | \$11,817 |
| <u>County Court</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$834,073 | \$161,376 | \$249,472 | \$745,977 |
| Accounts Receivable | 1,171,456 | 1,330,835 | 1,171,456 | 1,330,835 |
| Total Assets | \$2,005,529 | \$1,492,211 | \$1,420,928 | \$2,076,812 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$2,005,529 | \$1,492,211 | \$1,420,928 | \$2,076,812 |
| <u>Sheriff</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$132,833 | \$92,236 | \$10,601 | \$214,468 |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$0 | \$21,618 | \$0 | \$21,618 |
| Deposits Held and Due to Others | 132,833 | 92,236 | 32,219 | 192,850 |
| Total Liabilities | \$132,833 | \$113,854 | \$32,219 | \$214,468 |

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016
(continued)

| | Balance January 1, 2016 | Additions | Reductions | Balance December 31, 2016 |
|--|-------------------------------|---------------|---------------|---------------------------------|
| <u>Inmate</u> | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$20,254 | \$13,670 | \$0 | \$33,924 |
| <u>Liabilities</u> | | | | |
| Due to External Parties | \$0 | \$5,638 | \$0 | \$5,638 |
| Deposits Held and Due to Others | 20,254 | 13,670 | 5,638 | 28,286 |
| Total Liabilities | \$20,254 | \$19,308 | \$5,638 | \$33,924 |
| <u>Special Depository</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$935 | \$0 | \$0 | \$935 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$935 | \$0 | \$0 | \$935 |
| <u>Total - All Funds</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$6,963,642 | \$2,302,460 | \$1,195,837 | \$8,070,265 |
| Cash and Cash Equivalents in Segregated Accounts | 1,046,783 | 267,282 | 278,382 | 1,035,683 |
| Accounts Receivable | 1,171,456 | 1,330,835 | 1,171,456 | 1,330,835 |
| Due from Other Governments | 4,959,650 | 4,856,855 | 4,959,650 | 4,856,855 |
| Due from External Parties | 46,203 | 27,330 | 46,203 | 27,330 |
| Property Taxes Receivable | 139,609,948 | 146,567,639 | 139,609,948 | 146,567,639 |
| Special Assessments Receivable | 11,772,422 | 5,592,607 | 11,772,422 | 5,592,607 |
| Total Assets | \$165,570,104 | \$160,945,008 | \$159,033,898 | \$167,481,214 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$161,066,206 | \$157,049,271 | \$155,497,601 | \$162,617,876 |
| Due to External Parties | 80,042 | 84,509 | 80,042 | 84,509 |
| Undistributed Assets | 4,228,611 | 2,563,508 | 2,263,723 | 4,528,396 |
| Deposits Held and Due to Others | 195,245 | 105,906 | 50,718 | 250,433 |
| Total Liabilities | \$165,570,104 | \$159,803,194 | \$157,892,084 | \$167,481,214 |

**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, 2016

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|-------------------------------------|--------------------|-------------------|-------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$7,161,169 | \$6,407,889 | \$6,447,852 | \$39,963 |
| Permissive Sales Taxes | 18,500,000 | 18,500,000 | 20,984,098 | 2,484,098 |
| Other Taxes | 34,700 | 23,051 | 24,579 | 1,528 |
| Charges for Services | 6,567,719 | 6,675,328 | 7,741,464 | 1,066,136 |
| Licenses and Permits | 6,000 | 6,000 | 7,404 | 1,404 |
| Fines, Costs, and Forfeitures | 245,000 | 245,000 | 324,715 | 79,715 |
| Intergovernmental | 3,210,022 | 3,992,703 | 4,725,764 | 733,061 |
| Interest | 1,000,000 | 1,000,000 | 1,211,312 | 211,312 |
| Other | 643,526 | 577,780 | 900,413 | 322,633 |
| Total Revenues | 37,368,136 | 37,427,751 | 42,367,601 | 4,939,850 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive County | | | | |
| Personal Services | 250,000 | 300,000 | 281,903 | 18,097 |
| Materials and Supplies | 472,053 | 472,053 | 291,692 | 180,361 |
| Contractual Services | 1,551,285 | 1,782,091 | 1,518,128 | 263,963 |
| Other | 23,500 | 25,868 | 25,868 | 0 |
| Capital Outlay | 701,494 | 704,113 | 580,219 | 123,894 |
| Total County | 2,998,332 | 3,284,125 | 2,697,810 | 586,315 |
| Commissioners | | | | |
| Personal Services | 751,802 | 751,802 | 727,474 | 24,328 |
| Materials and Supplies | 2,500 | 3,150 | 3,115 | 35 |
| Contractual Services | 4,408 | 4,828 | 2,652 | 2,176 |
| Other | 3,802 | 3,932 | 3,865 | 67 |
| Total Commissioners | 762,512 | 763,712 | 737,106 | 26,606 |
| Central Services | | | | |
| Personal Services | 13,444 | 13,444 | 11,979 | 1,465 |
| Materials and Supplies | 67,000 | 67,000 | 66,228 | 772 |
| Contractual Services | 297,255 | 306,015 | 300,545 | 5,470 |
| Other | 11,465 | 11,465 | 9,999 | 1,466 |
| Total Central Services | 389,164 | 397,924 | 388,751 | 9,173 |
| Auditor | | | | |
| Personal Services | 669,143 | 669,143 | 596,087 | 73,056 |
| Materials and Supplies | 11,500 | 11,500 | 6,571 | 4,929 |
| Contractual Services | 28,600 | 28,600 | 23,424 | 5,176 |
| Other | 13,000 | 13,000 | 7,743 | 5,257 |
| Total Auditor | 722,243 | 722,243 | 633,825 | 88,418 |

(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, 2016
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---|--------------------|-------------------|------------------|-----------------------------|
| Appraising Personal Property | | | | |
| Personal Services | \$237,127 | \$237,127 | \$222,706 | \$14,421 |
| Materials and Supplies | 5,500 | 5,500 | 4,209 | 1,291 |
| Other | 1,500 | 1,500 | 1,302 | 198 |
| Total Appraising Personal Property | 244,127 | 244,127 | 228,217 | 15,910 |
| Treasurer | | | | |
| Personal Services | 179,769 | 179,769 | 178,230 | 1,539 |
| Materials and Supplies | 50,000 | 50,000 | 39,637 | 10,363 |
| Contractual Services | 6,500 | 6,500 | 3,443 | 3,057 |
| Other | 3,000 | 3,000 | 2,705 | 295 |
| Total Treasurer | 239,269 | 239,269 | 224,015 | 15,254 |
| Prosecuting Attorney | | | | |
| Personal Services | 1,459,709 | 1,459,709 | 1,434,487 | 25,222 |
| Materials and Supplies | 12,000 | 12,000 | 11,138 | 862 |
| Contractual Services | 65,000 | 65,000 | 58,654 | 6,346 |
| Other | 13,000 | 13,000 | 11,223 | 1,777 |
| Total Prosecuting Attorney | 1,549,709 | 1,549,709 | 1,515,502 | 34,207 |
| Budget Commission | | | | |
| Personal Services | 22,234 | 22,234 | 21,735 | 499 |
| Materials and Supplies | 150 | 150 | 3 | 147 |
| Contractual Services | 1,877 | 1,877 | 1,877 | 0 |
| Other | 100 | 100 | 100 | 0 |
| Total Budget Commission | 24,361 | 24,361 | 23,715 | 646 |
| Board of Revision | | | | |
| Personal Services | 47,077 | 47,077 | 42,911 | 4,166 |
| Materials and Supplies | 100 | 100 | 18 | 82 |
| Other | 600 | 600 | 600 | 0 |
| Total Board of Revision | 47,777 | 47,777 | 43,529 | 4,248 |
| Bureau of Inspection | | | | |
| Contractual Services | 112,338 | 112,338 | 103,648 | 8,690 |
| Planning Commission | | | | |
| Personal Services | 113,436 | 113,916 | 113,788 | 128 |
| Materials and Supplies | 2,316 | 1,966 | 1,539 | 427 |
| Contractual Services | 0 | 20,967 | 20,967 | 0 |
| Other | 2,400 | 1,303 | 1,125 | 178 |
| Total Planning Commission | 118,152 | 138,152 | 137,419 | 733 |

(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, 2016
(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 | 578,186 | 598,257 | 590,718 | 7,539 |
| Materials and Supplies | 66,584 | 66,584 | 53,576 | 13,008 |
| Contractual Services | 396,999 | 376,928 | 300,828 | 76,100 |
| Other | 3,999 | 3,999 | 3,596 | 403 |
| Capital Outlay | 7,701 | 7,701 | 6,125 | 1,576 |
| Total Board of Elections | 1,053,469 | 1,053,469 | 954,843 | 98,626 |
| Maintenance and Operating-Courthouse | | | | |
| Personal Services | 1,093,803 | 1,093,803 | 1,090,513 | 3,290 |
| Materials and Supplies | 855,933 | 865,933 | 803,099 | 62,834 |
| Contractual Services | 230,564 | 220,564 | 208,425 | 12,139 |
| Other | 1,637 | 1,637 | 1,309 | 328 |
| Total Maintenance and Operating-Courthouse | 2,181,937 | 2,181,937 | 2,103,346 | 78,591 |
| Recorder | | | | |
| Personal Services | 434,680 | 434,680 | 433,363 | 1,317 |
| Materials and Supplies | 12,000 | 12,000 | 7,259 | 4,741 |
| Contractual Services | 13,000 | 13,000 | 7,276 | 5,724 |
| Other | 2,700 | 2,700 | 2,349 | 351 |
| Capital Outlay | 4,000 | 4,000 | 3,538 | 462 |
| Total Recorder | 466,380 | 466,380 | 453,785 | 12,595 |
| Records Center | | | | |
| Personal Services | 149,631 | 149,805 | 149,357 | 448 |
| Materials and Supplies | 15,000 | 15,000 | 12,768 | 2,232 |
| Contractual Services | 110,421 | 110,248 | 93,602 | 16,646 |
| Total Records Center | 275,052 | 275,053 | 255,727 | 19,326 |
| Insurance on Property | | | | |
| Contractual Services | 605,000 | 605,000 | 424,327 | 180,673 |
| Insurance on Person | | | | |
| Personal Services | 4,691,900 | 4,696,656 | 4,634,292 | 62,364 |

(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, 2016
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|-------------------------------------|--------------------|-------------------|-------------|-----------------------------|
| Pensions | | | | |
| Personal Services | \$2,917,000 | \$2,917,000 | \$2,717,882 | \$199,118 |
| Taxes | | | | |
| Other | 7,000 | 7,000 | 6,706 | 294 |
| Miscellaneous | | | | |
| Other | 149,727 | 149,727 | 97,219 | 52,508 |
| Annexations | | | | |
| Other | 200 | 200 | 200 | 0 |
| Information Technology | | | | |
| Personal Services | 205,953 | 206,253 | 185,902 | 20,351 |
| Materials and Supplies | 2,869 | 2,294 | 2,263 | 31 |
| Contractual Services | 1,850 | 2,125 | 2,096 | 29 |
| Other | 350 | 350 | 0 | 350 |
| Total Information Technology | 211,022 | 211,022 | 190,261 | 20,761 |
| Operation Fuel Facility | | | | |
| Materials and Supplies | 300 | 150 | 75 | 75 |
| Contractual Services | 2,000 | 11,545 | 11,528 | 17 |
| Other | 363,777 | 287,882 | 249,307 | 38,575 |
| Total Operation Fuel Facility | 366,077 | 299,577 | 260,910 | 38,667 |
| Workers Compensation Self Insurance | | | | |
| Personal Services | 29,576 | 29,576 | 29,576 | 0 |
| Recorder's Equipment | | | | |
| Materials and Supplies | 36,395 | 11,395 | 10,555 | 840 |
| Contractual Services | 42,000 | 85,500 | 82,750 | 2,750 |
| Capital Outlay | 41,000 | 42,500 | 39,816 | 2,684 |
| Total Recorder's Equipment | 119,395 | 139,395 | 133,121 | 6,274 |
| Total Legislative and Executive | 20,302,719 | 20,576,729 | 19,016,732 | 1,559,997 |
| Judicial | | | | |
| Domestic Relations | | | | |
| Personal Services | 260,214 | 260,214 | 259,883 | 331 |
| Materials and Supplies | 2,935 | 2,924 | 1,735 | 1,189 |
| Contractual Services | 40,453 | 40,453 | 39,569 | 884 |
| Other | 5,242 | 5,253 | 3,562 | 1,691 |
| Total Domestic Relations | 308,844 | 308,844 | 304,749 | 4,095 |

(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, 2016
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---------------------------------------|--------------------|-------------------|-----------|-----------------------------|
| Court of Appeals | | | | |
| Other | \$125,000 | \$126,747 | \$126,747 | \$0 |
| Court of Common Pleas Mediation | | | | |
| Personal Services | 84,948 | 84,948 | 84,098 | 850 |
| Materials and Supplies | 784 | 784 | 395 | 389 |
| Contractual Services | 2,000 | 2,000 | 360 | 1,640 |
| Other | 1,030 | 1,030 | 910 | 120 |
| Total Court of Common Pleas Mediation | 88,762 | 88,762 | 85,763 | 2,999 |
| Jury Commission | | | | |
| Personal Services | 67,214 | 67,214 | 66,625 | 589 |
| Materials and Supplies | 23,786 | 23,786 | 23,683 | 103 |
| Contractual Services | 6,637 | 6,637 | 5,427 | 1,210 |
| Other | 200 | 200 | 200 | 0 |
| Total Jury Commission | 97,837 | 97,837 | 95,935 | 1,902 |
| Adult Probation | | | | |
| Personal Services | 643,649 | 643,649 | 643,197 | 452 |
| Materials and Supplies | 3,400 | 3,400 | 3,400 | 0 |
| Contractual Services | 16,940 | 16,940 | 16,782 | 158 |
| Other | 5,500 | 5,500 | 5,397 | 103 |
| Total Adult Probation | 669,489 | 669,489 | 668,776 | 713 |
| Court Security | | | | |
| Personal Services | 353,333 | 353,333 | 351,005 | 2,328 |
| Materials and Supplies | 1,945 | 1,945 | 1,937 | 8 |
| Contractual Services | 11,318 | 11,318 | 11,053 | 265 |
| Other | 2,066 | 2,066 | 1,909 | 157 |
| Total Court Security | 368,662 | 368,662 | 365,904 | 2,758 |
| Common Pleas Courts 1, 2, and 4 | | | | |
| Personal Services | 977,726 | 981,208 | 970,671 | 10,537 |
| Materials and Supplies | 13,871 | 13,866 | 12,123 | 1,743 |
| Contractual Services | 55,343 | 54,343 | 35,914 | 18,429 |
| Other | 162,799 | 268,803 | 257,085 | 11,718 |
| Total Common Pleas Courts 1, 2, and 4 | 1,209,739 | 1,318,220 | 1,275,793 | 42,427 |
| Juvenile Court | | | | |
| Personal Services | 422,250 | 422,250 | 421,754 | 496 |
| Materials and Supplies | 11,250 | 11,250 | 7,933 | 3,317 |
| Contractual Services | 39,500 | 39,500 | 33,322 | 6,178 |
| Other | 17,850 | 15,150 | 11,295 | 3,855 |
| Total Juvenile Court | 490,850 | 488,150 | 474,304 | 13,846 |

(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, 2016
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---|--------------------|-------------------|------------------|-----------------------------|
| Juvenile Probation | | | | |
| Personal Services | \$201,229 | \$201,670 | \$193,036 | \$8,634 |
| Materials and Supplies | 2,475 | 2,475 | 2,134 | 341 |
| Contractual Services | 18,630 | 18,189 | 16,530 | 1,659 |
| Other | 6,300 | 6,300 | 5,096 | 1,204 |
| Total Juvenile Probation | 228,634 | 228,634 | 216,796 | 11,838 |
| Detention Home | | | | |
| Personal Services | 865,610 | 865,610 | 848,863 | 16,747 |
| Materials and Supplies | 34,600 | 34,600 | 32,380 | 2,220 |
| Contractual Services | 23,650 | 23,650 | 14,647 | 9,003 |
| Other | 145,500 | 148,200 | 147,860 | 340 |
| Total Detention Home | 1,069,360 | 1,072,060 | 1,043,750 | 28,310 |
| Probate Court | | | | |
| Personal Services | 374,457 | 374,457 | 345,595 | 28,862 |
| Materials and Supplies | 3,150 | 3,150 | 3,130 | 20 |
| Contractual Services | 13,300 | 13,300 | 10,690 | 2,610 |
| Other | 11,250 | 11,250 | 6,200 | 5,050 |
| Total Probate Court | 402,157 | 402,157 | 365,615 | 36,542 |
| Clerk of Courts | | | | |
| Personal Services | 690,701 | 688,501 | 646,076 | 42,425 |
| Materials and Supplies | 12,658 | 16,858 | 15,964 | 894 |
| Contractual Services | 34,266 | 35,266 | 27,997 | 7,269 |
| Other | 4,040 | 3,040 | 342 | 2,698 |
| Total Clerk of Courts | 741,665 | 743,665 | 690,379 | 53,286 |
| Fostoria Municipal Court | | | | |
| Personal Services | 5,800 | 5,800 | 4,787 | 1,013 |
| Contractual Services | 2,040 | 2,040 | 2,040 | 0 |
| Other | 100 | 100 | 0 | 100 |
| Total Fostoria Municipal Court | 7,940 | 7,940 | 6,827 | 1,113 |
| Perrysburg Municipal Court | | | | |
| Personal Services | 98,000 | 101,500 | 99,988 | 1,512 |
| Contractual Services | 49,980 | 49,980 | 49,980 | 0 |
| Other | 6,550 | 6,550 | 1,737 | 4,813 |
| Total Perrysburg Municipal Court | 154,530 | 158,030 | 151,705 | 6,325 |

(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, 2016
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|--|--------------------|-------------------|------------------|-----------------------------|
| Bowling Green Municipal Court | | | | |
| Personal Services | \$139,000 | \$141,575 | \$141,297 | \$278 |
| Contractual Services | 49,980 | 49,980 | 49,980 | 0 |
| Other | 1,750 | 5,670 | 4,437 | 1,233 |
| Total Bowling Green Municipal Court | 190,730 | 197,225 | 195,714 | 1,511 |
| Public Defender | | | | |
| Personal Services | 894,109 | 910,043 | 906,941 | 3,102 |
| Materials and Supplies | 5,944 | 7,445 | 6,659 | 786 |
| Contractual Services | 31,236 | 29,736 | 27,702 | 2,034 |
| Other | 25,563 | 25,563 | 19,088 | 6,475 |
| Capital Outlay | 13,261 | 13,261 | 9,542 | 3,719 |
| Total Public Defender | 970,113 | 986,048 | 969,932 | 16,116 |
| Miscellaneous | | | | |
| Other | 593,750 | 573,750 | 505,747 | 68,003 |
| Title Administration | | | | |
| Personal Services | 537,858 | 537,858 | 455,872 | 81,986 |
| Materials and Supplies | 11,843 | 11,843 | 10,044 | 1,799 |
| Contractual Services | 22,152 | 22,152 | 13,451 | 8,701 |
| Other | 39,598 | 39,598 | 38,524 | 1,074 |
| Capital Outlay | 11,060 | 11,060 | 4,383 | 6,677 |
| Total Title Administration | 622,511 | 622,511 | 522,274 | 100,237 |
| Total Judicial | 8,340,573 | 8,458,731 | 8,066,710 | 392,021 |
| Public Safety | | | | |
| Coroner | | | | |
| Personal Services | 70,322 | 70,322 | 62,929 | 7,393 |
| Materials and Supplies | 50 | 1,000 | 939 | 61 |
| Contractual Services | 500 | 500 | 342 | 158 |
| Other | 70,500 | 133,497 | 133,497 | 0 |
| Total Coroner | 141,372 | 205,319 | 197,707 | 7,612 |
| Sheriff | | | | |
| Personal Services | 2,447,341 | 2,467,685 | 2,455,846 | 11,839 |
| Materials and Supplies | 25,000 | 24,540 | 15,512 | 9,028 |
| Contractual Services | 353,409 | 304,938 | 244,140 | 60,798 |
| Other | 82,631 | 83,516 | 83,013 | 503 |
| Total Sheriff | 2,908,381 | 2,880,679 | 2,798,511 | 82,168 |

(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, 2016
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|----------------------------------|--------------------|-------------------|-----------|-----------------------------|
| Communications Center | | | | |
| Personal Services | \$867,290 | \$902,290 | \$890,142 | \$12,148 |
| Materials and Supplies | 6,000 | 8,500 | 4,086 | 4,414 |
| Contractual Services | 215,180 | 204,151 | 202,772 | 1,379 |
| Other | 30,000 | 52,000 | 50,139 | 1,861 |
| Total Communications Center | 1,118,470 | 1,166,941 | 1,147,139 | 19,802 |
| Other Expenditure | | | | |
| Contractual Services | 30,100 | 30,100 | 25,150 | 4,950 |
| Jail-Sheriff | | | | |
| Personal Services | 2,829,106 | 2,839,739 | 2,832,432 | 7,307 |
| Materials and Supplies | 375,000 | 403,716 | 398,076 | 5,640 |
| Contractual Services | 658,020 | 627,145 | 605,749 | 21,396 |
| Other | 11,500 | 11,500 | 44 | 11,456 |
| Total Jail-Sheriff | 3,873,626 | 3,882,100 | 3,836,301 | 45,799 |
| Wood County Work Center | | | | |
| Other | 11,140 | 11,140 | 0 | 11,140 |
| Total Public Safety | 8,083,089 | 8,176,279 | 8,004,808 | 171,471 |
| Public Works | | | | |
| Engineer | | | | |
| Personal Services | 526,363 | 524,363 | 518,894 | 5,469 |
| Materials and Supplies | 5,208 | 5,208 | 4,412 | 796 |
| Contractual Services | 4,000 | 6,000 | 5,564 | 436 |
| Other | 6,550 | 6,550 | 2,542 | 4,008 |
| Total Public Works | 542,121 | 542,121 | 531,412 | 10,709 |
| Health | | | | |
| Registration of Vital Statistics | | | | |
| Other | 1,700 | 1,700 | 0 | 1,700 |
| Other Health | | | | |
| Contractual Services | 300,000 | 302,970 | 302,970 | 0 |
| Total Health | 301,700 | 304,670 | 302,970 | 1,700 |
| Human Services | | | | |
| Veteran Services | | | | |
| Personal Services | 257,470 | 257,470 | 213,248 | 44,222 |
| Materials and Supplies | 7,000 | 7,000 | 6,577 | 423 |
| Contractual Services | 179,000 | 179,000 | 123,922 | 55,078 |
| Other | 154,551 | 154,551 | 142,648 | 11,903 |
| Total Veteran Services | 598,021 | 598,021 | 486,395 | 111,626 |

(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, 2016
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---|--------------------|-------------------|------------|-----------------------------|
| Public Assistance | | | | |
| Other | \$188,310 | \$191,766 | \$191,766 | \$0 |
| Total Human Services | 786,331 | 789,787 | 678,161 | 111,626 |
| Conservation and Recreation | | | | |
| Historical Society | | | | |
| Personal Services | 159,831 | 159,831 | 159,670 | 161 |
| Economic Development | | | | |
| Economic Development | | | | |
| Personal Services | 172,374 | 183,560 | 182,776 | 784 |
| Materials and Supplies | 1,000 | 1,000 | 672 | 328 |
| Contractual Services | 45,500 | 33,174 | 10,956 | 22,218 |
| Other | 223,299 | 224,440 | 207,822 | 16,618 |
| Capital Outlay | 860 | 860 | 860 | 0 |
| Total Economic Development | 443,033 | 443,034 | 403,086 | 39,948 |
| Other | | | | |
| Airport | | | | |
| Other | 26,345 | 26,345 | 26,345 | 0 |
| Miscellaneous | | | | |
| Other | 412,206 | 412,206 | 327,106 | 85,100 |
| Contingencies | | | | |
| Other | 250,000 | 45,092 | 1,035 | 44,057 |
| Budget Stabilization | | | | |
| Other | 1,250,000 | 172,767 | 100,000 | 72,767 |
| Unclaimed Monies | | | | |
| Other | 150,000 | 160,472 | 160,472 | 0 |
| Total Other | 2,088,551 | 816,882 | 614,958 | 201,924 |
| Intergovernmental | | | | |
| Agriculture | | | | |
| Contractual Services | 3,000 | 3,227 | 3,227 | 0 |
| Other | 432,300 | 432,300 | 432,246 | 54 |
| Total Intergovernmental | 435,300 | 435,527 | 435,473 | 54 |
| Total Expenditures | 41,483,248 | 40,703,591 | 38,213,980 | 2,489,611 |
| Excess of Revenues Over (Under) Expenditures | (4,115,112) | (3,275,840) | 4,153,621 | 7,429,461 |

(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, 2016
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---------------------------------------|---------------------|---------------------|---------------------|-----------------------------|
| <u>Other Financing Sources (Uses)</u> | | | | |
| Advances In | \$186,493 | \$186,493 | \$186,493 | \$0 |
| Advances Out | (332,440) | (332,440) | (588,910) | (256,470) |
| Transfers In | 72,757 | 219,467 | 197,052 | (22,415) |
| Transfers Out | (1,249,098) | (1,798,397) | (1,798,397) | 0 |
| Total Other Financing Sources (Uses) | (1,322,288) | (1,724,877) | (2,003,762) | (278,885) |
| Changes in Fund Balance | (5,437,400) | (5,000,717) | 2,149,859 | 7,150,576 |
| Fund Balance Beginning of Year | 25,570,222 | 25,570,222 | 25,570,222 | 0 |
| Prior Year Encumbrances Appropriated | 1,138,255 | 1,138,255 | 1,138,255 | 0 |
| Fund Balance End of Year | <u>\$21,271,077</u> | <u>\$21,707,760</u> | <u>\$28,858,336</u> | <u>\$7,150,576</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, 2016

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|--|--------------------|--------------------|--------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Permissive Motor Vehicle License Taxes | \$4,193,942 | \$4,193,942 | \$4,274,261 | \$80,319 |
| Charges for Services | 466,517 | 299,860 | 316,817 | 16,957 |
| Fines, Costs, and Forfeitures | 138,919 | 138,920 | 151,511 | 12,591 |
| Intergovernmental | 2,342,101 | 2,342,101 | 2,608,893 | 266,792 |
| Interest | 7,729 | 7,729 | 38,003 | 30,274 |
| Total Revenues | 7,149,208 | 6,982,552 | 7,389,485 | 406,933 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Public Works | | | | |
| MVGT | | | | |
| Personal Services | 2,271,184 | 2,466,184 | 2,101,313 | 364,871 |
| Materials and Supplies | 1,000,000 | 1,805,998 | 1,080,742 | 725,256 |
| Contractual Services | 3,425,867 | 3,860,867 | 3,667,217 | 193,650 |
| Other | 1,108,200 | 1,108,200 | 905,293 | 202,907 |
| Capital Outlay | 596,198 | 466,198 | 375,741 | 90,457 |
| Debt Service: | | | | |
| Principal Retirement | 34,000 | 34,000 | 32,478 | 1,522 |
| Total Expenditures | 8,435,449 | 9,741,447 | 8,162,784 | 1,578,663 |
| Changes in Fund Balance | (1,286,241) | (2,758,895) | (773,299) | 1,985,596 |
| Fund Balance Beginning of Year | 6,024,228 | 6,024,228 | 6,024,228 | 0 |
| Prior Year Encumbrances Appropriated | 669,565 | 669,565 | 669,565 | 0 |
| Fund Balance End of Year | \$5,407,552 | \$3,934,898 | \$5,920,494 | \$1,985,596 |

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, 2016

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|--|--------------------|-------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$7,313,116 | \$6,423,768 | \$6,462,989 | \$39,221 |
| Other Taxes | 0 | 21,929 | 23,970 | 2,041 |
| Charges for Services | 0 | 0 | 2,006 | 2,006 |
| Intergovernmental | 2,736,321 | 3,320,535 | 3,007,927 | (312,608) |
| Other | 0 | 0 | 2,004 | 2,004 |
| Total Revenues | 10,049,437 | 9,766,232 | 9,498,896 | (267,336) |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Health | | | | |
| Community Mental Health | | | | |
| Personal Services | 485,825 | 489,824 | 481,518 | 8,306 |
| Materials and Supplies | 12,000 | 13,200 | 13,156 | 44 |
| Contractual Services | 9,016,000 | 9,012,000 | 8,663,817 | 348,183 |
| Other | 700,000 | 700,000 | 425,047 | 274,953 |
| Capital Outlay | 15,000 | 15,000 | 8,614 | 6,386 |
| Total Community Mental Health | 10,228,825 | 10,230,024 | 9,592,152 | 637,872 |
| Women's Health | | | | |
| Contractual Services | 325,000 | 148,809 | 148,809 | 0 |
| Indigent Driver Alcohol Treatment | | | | |
| Contractual Services | 80,000 | 0 | 0 | 0 |
| Community Mental Health-Title XX | | | | |
| Contractual Services | 100,000 | 72,987 | 72,987 | 0 |
| Total Expenditures | 10,733,825 | 10,451,820 | 9,813,948 | 637,872 |
| Excess of Revenues Under Expenditures | (684,388) | (685,588) | (315,052) | 370,536 |
| <u>Other Financing Uses</u> | | | | |
| Transfers Out | (4,146,174) | (3,794,974) | 0 | 3,794,974 |
| Changes in Fund Balance | (4,830,562) | (4,480,562) | (315,052) | 4,165,510 |
| Fund Balance Beginning of Year | 4,830,562 | 4,830,562 | 4,830,562 | 0 |
| Fund Balance End of Year | \$0 | \$350,000 | \$4,515,510 | \$4,165,510 |

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, 2016

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---|--------------------|-------------------|-------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Intergovernmental | \$9,453,590 | \$9,215,314 | \$8,153,300 | (\$1,062,014) |
| Other | 35,000 | 35,000 | 18,105 | (16,895) |
| Total Revenues | 9,488,590 | 9,250,314 | 8,171,405 | (1,078,909) |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Human Services | | | | |
| Public Assistance | | | | |
| Personal Services | 6,209,647 | 6,115,445 | 5,942,855 | 172,590 |
| Materials and Supplies | 219,600 | 169,600 | 130,613 | 38,987 |
| Contractual Services | 1,467,983 | 1,212,983 | 1,135,174 | 77,809 |
| Other | 991,270 | 914,891 | 631,176 | 283,715 |
| Capital Outlay | 235,535 | 169,535 | 93,479 | 76,056 |
| Total Public Assistance | 9,124,035 | 8,582,454 | 7,933,297 | 649,157 |
| Work Force Investment Act | | | | |
| Contractual Services | 1,317,000 | 587,000 | 502,606 | 84,394 |
| Other | 91,531 | 91,531 | 44,816 | 46,715 |
| Capital Outlay | 50,000 | 50,000 | 10,278 | 39,722 |
| Total Work Force Investment Act | 1,458,531 | 728,531 | 557,700 | 170,831 |
| Children's Services | | | | |
| Contractual Services | 3,500,000 | 2,950,000 | 2,519,765 | 430,235 |
| Other | 0 | 377,651 | 0 | 377,651 |
| Total Children's Services | 3,500,000 | 3,327,651 | 2,519,765 | 807,886 |
| Child and Adult Protect-Levy | | | | |
| Contractual Services | 354,455 | 469,455 | 414,539 | 54,916 |
| Other | 1,130,156 | 469,495 | 112,248 | 357,247 |
| Capital Outlay | 100,000 | 45,000 | 1,243 | 43,757 |
| Total Child and Adult Protect-Levy | 1,584,611 | 983,950 | 528,030 | 455,920 |
| Trust-Homeless Donation | | | | |
| Other | 40,000 | 35,000 | 18,556 | 16,444 |
| Total Expenditures | 15,707,177 | 13,657,586 | 11,557,348 | 2,100,238 |
| Excess of Revenues Under Expenditures | (6,218,587) | (4,407,272) | (3,385,943) | 1,021,329 |

(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, 2016
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|--------------------------------------|--------------------|--------------------|--------------------|-----------------------------|
| <u>Other Financing Uses</u> | | | | |
| Transfers Out | (\$220,000) | (\$217,912) | (\$146,710) | \$71,202 |
| Changes in Fund Balance | (6,438,587) | (4,625,184) | (3,532,653) | 1,092,531 |
| Fund Balance Beginning of Year | 5,718,333 | 5,718,333 | 5,718,333 | 0 |
| Prior Year Encumbrances Appropriated | 57,713 | 57,713 | 57,713 | 0 |
| Fund Balance (Deficit) End of Year | <u>(\$662,541)</u> | <u>\$1,150,862</u> | <u>\$2,243,393</u> | <u>\$1,092,531</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, 2016

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---|--------------------|-------------------|-------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$21,322,676 | \$19,344,199 | \$19,461,911 | \$117,712 |
| Other Taxes | 0 | 64,860 | 74,515 | 9,655 |
| Charges for Services | 834,418 | 834,418 | 480,006 | (354,412) |
| Intergovernmental | 11,821,775 | 13,735,392 | 12,670,748 | (1,064,644) |
| Total Revenues | 33,978,869 | 33,978,869 | 32,687,180 | (1,291,689) |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Human Services | | | | |
| Residential Development Services | | | | |
| Contractual Services | 2,240,600 | 2,190,600 | 2,050,427 | 140,173 |
| Other | 100,000 | 150,000 | 116,708 | 33,292 |
| Total Residential Development Services | 2,340,600 | 2,340,600 | 2,167,135 | 173,465 |
| Community Assistance | | | | |
| Contractual Services | 46,000 | 56,000 | 50,431 | 5,569 |
| Other | 3,800 | 3,800 | 2,221 | 1,579 |
| Total Community Assistance | 49,800 | 59,800 | 52,652 | 7,148 |
| Board of DD | | | | |
| Personal Services | 11,117,538 | 11,117,538 | 9,416,146 | 1,701,392 |
| Materials and Supplies | 631,065 | 631,065 | 402,800 | 228,265 |
| Contractual Services | 9,753,517 | 14,703,517 | 10,648,631 | 4,054,886 |
| Other | 709,020 | 709,020 | 673,950 | 35,070 |
| Capital Outlay | 118,955 | 118,955 | 97,353 | 21,602 |
| Total Board of DD | 22,330,095 | 27,280,095 | 21,238,880 | 6,041,215 |
| Title I | | | | |
| Personal Services | 39,100 | 39,100 | 19,752 | 19,348 |
| Family Resource Services | | | | |
| Contractual Services | 84,000 | 97,000 | 91,112 | 5,888 |
| Capital Outlay | 60,000 | 57,000 | 50,482 | 6,518 |
| Total Family Resource Services | 144,000 | 154,000 | 141,594 | 12,406 |
| Supported Living | | | | |
| Personal Services | 12,562 | 12,562 | 2,371 | 10,191 |
| Contractual Services | 66,950 | 66,950 | 30,080 | 36,870 |
| Total Supported Living | 79,512 | 79,512 | 32,451 | 47,061 |

(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, 2016
(continued)

| | Original Budget | Revised Budget | Actual | Variance Over (Under) |
|---|---------------------|---------------------|---------------------|-----------------------------|
| Toy Lending | | | | |
| Personal Services | \$79,106 | \$79,106 | \$77,151 | \$1,955 |
| Benefit Separation | | | | |
| Personal Services | 160,600 | 500,600 | 404,280 | 96,320 |
| Other | 62,522 | 72,522 | 66,999 | 5,523 |
| Total Benefit Separation | 223,122 | 573,122 | 471,279 | 101,843 |
| Total Expenditures | 25,285,335 | 30,605,335 | 24,200,894 | 6,404,441 |
| Excess of Revenues Over Expenditures | 8,693,534 | 3,373,534 | 8,486,286 | 5,112,752 |
| <u>Other Financing Uses</u> | | | | |
| Transfers Out | (19,415,446) | (14,465,446) | (1,500,000) | 12,965,446 |
| Changes in Fund Balance | (10,721,912) | (11,091,912) | 6,986,286 | 18,078,198 |
| Fund Balance Beginning of Year | 22,932,168 | 22,932,168 | 22,932,168 | 0 |
| Fund Balance End of Year | <u>\$12,210,256</u> | <u>\$11,840,256</u> | <u>\$29,918,454</u> | <u>\$18,078,198</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, 2016

| | Budget | Actual | Variance Over (Under) |
|------------------------------------|---------------------------|---------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Licenses, Permits, and Inspections | \$1,176,000 | \$1,547,283 | \$371,283 |
| Sale of Capital Assets | 0 | 12,525 | 12,525 |
| Other | 0 | 5,792 | 5,792 |
| Total Revenues | <u>1,176,000</u> | <u>1,565,600</u> | <u>389,600</u> |
| <u>Expenses</u> | | | |
| Personal Services | 898,932 | 888,785 | 10,147 |
| Materials and Supplies | 4,200 | 2,702 | 1,498 |
| Contractual Services | 138,395 | 136,747 | 1,648 |
| Other | 79,105 | 68,692 | 10,413 |
| Capital Outlay | 50,946 | 47,264 | 3,682 |
| Total Expenses | <u>1,171,578</u> | <u>1,144,190</u> | <u>27,388</u> |
| Changes in Fund Balance | 4,422 | 421,410 | 416,988 |
| Fund Balance Beginning of Year | <u>2,705,296</u> | <u>2,705,296</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$2,709,718</u></u> | <u><u>\$3,126,706</u></u> | <u><u>\$416,988</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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|---------------------------|---------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$6,599,203 | \$5,598,864 | (\$1,000,339) |
| Other | 7,840 | 9,209 | 1,369 |
| Total Revenues | <u>6,607,043</u> | <u>5,608,073</u> | <u>(998,970)</u> |
| <u>Expenses</u> | | | |
| Personal Services | 4,202,893 | 4,014,145 | 188,748 |
| Materials and Supplies | 710,812 | 672,461 | 38,351 |
| Contractual Services | 1,651,469 | 1,624,216 | 27,253 |
| Other | 72,738 | 55,808 | 16,930 |
| Capital Outlay | 1,595,606 | 1,135,321 | 460,285 |
| Debt Service | | | |
| Principal Retirement | 35,000 | 35,000 | 0 |
| Interest Expense | 34,600 | 34,600 | 0 |
| Total Expenses | <u>8,303,118</u> | <u>7,571,551</u> | <u>731,567</u> |
| Changes in Fund Balance | (1,696,075) | (1,963,478) | (267,403) |
| Fund Balance Beginning of Year | 3,785,051 | 3,785,051 | 0 |
| Prior Year Encumbrances Appropriated | <u>203,053</u> | <u>203,053</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$2,292,029</u></u> | <u><u>\$2,024,626</u></u> | <u><u>(\$267,403)</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, 2016

| | Budget | Actual | Variance Over (Under) |
|---|---------------------------|---------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$1,972,000 | \$2,713,412 | \$741,412 |
| Other | 25,000 | 36,214 | 11,214 |
| Total Revenues | <u>1,997,000</u> | <u>2,749,626</u> | <u>752,626</u> |
| <u>Expenses</u> | | | |
| Personal Services | 558,484 | 542,131 | 16,353 |
| Materials and Supplies | 375,470 | 307,816 | 67,654 |
| Contractual Services | 391,858 | 371,422 | 20,436 |
| Other | 528,500 | 523,921 | 4,579 |
| Capital Outlay | 352,278 | 346,054 | 6,224 |
| Debt Service: | | | |
| Interest Expense | 19,200 | 19,200 | 0 |
| Total Expenses | <u>2,225,790</u> | <u>2,110,544</u> | <u>115,246</u> |
| Excess of Revenues Over (Under) Expenses | (228,790) | 639,082 | 867,872 |
| Advances Out | (35,000) | (35,000) | 0 |
| Transfers In | 150,620 | 150,620 | 0 |
| Changes in Fund Balance | (113,170) | 754,702 | 867,872 |
| Fund Balance Beginning of Year | 1,519,412 | 1,519,412 | 0 |
| Prior Year Encumbrances Appropriated | 41,953 | 41,953 | 0 |
| Fund Balance End of Year | <u><u>\$1,448,195</u></u> | <u><u>\$2,316,067</u></u> | <u><u>\$867,872</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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-------------------------|-------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$17,700 | \$18,989 | \$1,289 |
| Licenses and Permits | 306,200 | 309,892 | 3,692 |
| Fines, Costs, and Forfeitures | 17,640 | 20,055 | 2,415 |
| Intergovernmental | 2,000 | 2,500 | 500 |
| Other | 100 | 85,330 | 85,230 |
| Total Revenues | <u>343,640</u> | <u>436,766</u> | <u>93,126</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Health | | | |
| Dog and Kennel | | | |
| Personal Services | 280,527 | 274,991 | 5,536 |
| Materials and Supplies | 23,504 | 16,026 | 7,478 |
| Contractual Services | 91,255 | 81,744 | 9,511 |
| Other | 8,700 | 7,228 | 1,472 |
| Capital Outlay | 38,355 | 35,066 | 3,289 |
| Total Expenditures | <u>442,341</u> | <u>415,055</u> | <u>27,286</u> |
| Changes in Fund Balance | (98,701) | 21,711 | 120,412 |
| Fund Balance Beginning of Year | 236,763 | 236,763 | 0 |
| Prior Year Encumbrances Appropriated | <u>42,153</u> | <u>42,153</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$180,215</u></u> | <u><u>\$300,627</u></u> | <u><u>\$120,412</u></u> |

Wood County, Ohio
Law Library Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Fines, Costs, and Forfeitures | \$275,000 | \$314,796 | \$39,796 |
| Other | 150 | 753 | 603 |
| Total Revenues | <u>275,150</u> | <u>315,549</u> | <u>40,399</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Law Library | | | |
| Personal Services | 68,420 | 59,916 | 8,504 |
| Materials and Supplies | 4,075 | 1,692 | 2,383 |
| Contractual Services | 202,873 | 163,604 | 39,269 |
| Other | 6,925 | 6,861 | 64 |
| Capital Outlay | 750 | 701 | 49 |
| Total Expenditures | <u>283,043</u> | <u>232,774</u> | <u>50,269</u> |
| Changes in Fund Balance | (7,893) | 82,775 | 90,668 |
| Fund Balance Beginning of Year | 264,944 | 264,944 | 0 |
| Prior Year Encumbrances Appropriated | <u>373</u> | <u>373</u> | <u>0</u> |
| Fund Balance End of Year | <u>\$257,424</u> | <u>\$348,092</u> | <u>\$90,668</u> |

Wood County, Ohio
 Court Mediation Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2016

| | Budget | Actual | Variance Over (Under) |
|---|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$50,342 | \$50,342 | \$0 |
| <u>Expenditures</u> | 0 | 0 | 0 |
| Excess of Revenues Over Expenditures | 50,342 | 50,342 | 0 |
| <u>Other Financing Uses</u> | | | |
| Transfers Out | (50,342) | (50,342) | 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, 2016

| | Budget | Actual | Variance Over (Under) |
|--|-------------------------|-------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$393,000 | \$447,203 | \$54,203 |
| Intergovernmental | 1,590,000 | 1,567,654 | (22,346) |
| Other | 70,000 | 69,528 | (472) |
| Total Revenues | <u>2,053,000</u> | <u>2,084,385</u> | <u>31,385</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Human Services | | | |
| CSEA | | | |
| Personal Services | 1,681,515 | 1,632,828 | 48,687 |
| Materials and Supplies | 49,000 | 48,637 | 363 |
| Contractual Services | 561,959 | 535,399 | 26,560 |
| Other | 2,000 | 168 | 1,832 |
| Capital Outlay | 8,400 | 7,588 | 812 |
| Total Expenditures | <u>2,302,874</u> | <u>2,224,620</u> | <u>78,254</u> |
| Excess of Revenues Under Expenditures | (249,874) | (140,235) | 109,639 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | <u>175,000</u> | <u>175,000</u> | <u>0</u> |
| Changes in Fund Balance | (74,874) | 34,765 | 109,639 |
| Fund Balance Beginning of Year | 218,611 | 218,611 | 0 |
| Prior Year Encumbrances Appropriated | <u>3,477</u> | <u>3,477</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$147,214</u></u> | <u><u>\$256,853</u></u> | <u><u>\$109,639</u></u> |

Wood County, Ohio
Indigent Drivers Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|--------|--------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$0 | \$166 | \$166 |
| <u>Expenditures</u> | 0 | 0 | 0 |
| Changes in Fund Balance | 0 | 166 | 166 |
| Fund Balance Beginning of Year | 200 | 200 | 0 |
| Fund Balance End of Year | \$200 | \$366 | \$166 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-------------|-------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$550,300 | \$559,870 | \$9,570 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Real Estate Assessment | | | |
| Personal Services | 386,643 | 363,288 | 23,355 |
| Materials and Supplies | 14,000 | 1,499 | 12,501 |
| Contractual Services | 1,606,082 | 1,503,328 | 102,754 |
| Other | 4,000 | 1,425 | 2,575 |
| Capital Outlay | 100,000 | 5,915 | 94,085 |
| Total Expenditures | 2,110,725 | 1,875,455 | 235,270 |
| Changes in Fund Balance | (1,560,425) | (1,315,585) | 244,840 |
| Fund Balance Beginning of Year | 1,069,566 | 1,069,566 | 0 |
| Prior Year Encumbrances Appropriated | 656,082 | 656,082 | 0 |
| Fund Balance End of Year | \$165,223 | \$410,063 | \$244,840 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|---------------------------------|------------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$116,784 | \$116,784 | \$0 |
| Other | 0 | 3,157 | 3,157 |
| Total Revenues | 116,784 | 119,941 | 3,157 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Prosecuting Attorney | | | |
| Personal Services | 171,526 | 170,012 | 1,514 |
| Materials and Supplies | 5,000 | 2,827 | 2,173 |
| Contractual Services | 42,000 | 4,778 | 37,222 |
| Capital Outlay | 17,000 | 0 | 17,000 |
| Total Expenditures | 235,526 | 177,617 | 57,909 |
| Changes in Fund Balance | (118,742) | (57,676) | 61,066 |
| Fund Balance Beginning of Year | 673,662 | 673,662 | 0 |
| Fund Balance End of Year | \$554,920 | \$615,986 | \$61,066 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|------------------------|-------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$124,284 | \$122,307 | (\$1,977) |
| Other | 0 | 3,714 | 3,714 |
| Total Revenues | <u>124,284</u> | <u>126,021</u> | <u>1,737</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Treasurer | | | |
| Personal Services | 167,878 | 154,234 | 13,644 |
| Materials and Supplies | 40,000 | 16,301 | 23,699 |
| Contractual Services | 104,500 | 27,838 | 76,662 |
| Other | 125,000 | 67,464 | 57,536 |
| Capital Outlay | 25,000 | 7,895 | 17,105 |
| Total Expenditures | <u>462,378</u> | <u>273,732</u> | <u>188,646</u> |
| Changes in Fund Balance | (338,094) | (147,711) | 190,383 |
| Fund Balance Beginning of Year | <u>354,971</u> | <u>354,971</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$16,877</u></u> | <u><u>\$207,260</u></u> | <u><u>\$190,383</u></u> |

Wood County, Ohio
Youth Olympics Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Other | \$12,000 | \$13,553 | \$1,553 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| Youth Olympics | | | |
| Other | 13,000 | 10,245 | 2,755 |
| Changes in Fund Balance | (1,000) | 3,308 | 4,308 |
| Fund Balance Beginning of Year | 2,423 | 2,423 | 0 |
| Fund Balance End of Year | \$1,423 | \$5,731 | \$4,308 |

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, 2016

| | 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, 2016

| | Budget | Actual | Variance Over (Under) |
|--|----------------|----------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$10,000 | \$10,200 | \$200 |
| Intergovernmental | 627,504 | 611,059 | (16,445) |
| Other | 3,768 | 3,768 | 0 |
| Total Revenues | 641,272 | 625,027 | (16,245) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| VOCA - Juvenile | | | |
| Personal Services | 77,415 | 67,778 | 9,637 |
| Materials and Supplies | 1,575 | 1,575 | 0 |
| Contractual Services | 1,597 | 1,597 | 0 |
| Other | 1,000 | 0 | 1,000 |
| Total VOCA- Juvenile | 81,587 | 70,950 | 10,637 |
| Innovation Grant | | | |
| Materials and Supplies | 7,000 | 1,465 | 5,535 |
| Contractual Services | 18,000 | 18,000 | 0 |
| Capital Outlay | 18,000 | 13,834 | 4,166 |
| Total Innovation Grant | 43,000 | 33,299 | 9,701 |
| Felony Delinquent Care | | | |
| Personal Services | 262,704 | 256,696 | 6,008 |
| Materials and Supplies | 3,300 | 2,842 | 458 |
| Contractual Services | 28,467 | 27,006 | 1,461 |
| Other | 39,814 | 12,693 | 27,121 |
| Total Felony Delinquent Care | 334,285 | 299,237 | 35,048 |
| ARRA Juvenile Court IV-E | | | |
| Personal Services | 137,152 | 134,507 | 2,645 |
| Materials and Supplies | 2,000 | 400 | 1,600 |
| Other | 135,900 | 100,369 | 35,531 |
| Capital Outlay | 14,700 | 13,834 | 866 |
| Total ARRA Juvenile Court IV-E | 289,752 | 249,110 | 40,642 |
| Computer-Juvenile Court | | | |
| Capital Outlay | 21,822 | 11,536 | 10,286 |
| Total Expenditures | 770,446 | 664,132 | 106,314 |
| Excess of Revenues Under Expenditures | (129,174) | (39,105) | 90,069 |

(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, 2016
 (continued)

| | Budget | Actual | Variance Over (Under) |
|-------------------------------------|-----------|-----------|-----------------------------|
| <u>Other Financing Sources</u> | | | |
| Transfers In | \$8,721 | \$8,721 | \$0 |
| Changes in Fund Balance | (120,453) | (30,384) | 90,069 |
| Fund Balance Beginning of Year | 841,517 | 841,517 | 0 |
| Prior Year Encumbrances Appopriated | 1,822 | 1,822 | 0 |
| Fund Balance End of Year | \$722,886 | \$812,955 | \$90,069 |

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, 2016

| | 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 | 66 | 66 | 0 |
| Changes in Fund Balance | (66) | (66) | 0 |
| Fund Balance Beginning of Year | 66 | 66 | 0 |
| Fund Balance End of Year | \$0 | \$0 | \$0 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$90,963 | \$91,664 | \$701 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | | | |
| VOCA - Prosecutor | | | |
| Personal Services | 111,353 | 110,784 | 569 |
| Other | 466 | 153 | 313 |
| Capital Outlay | 4,937 | 4,697 | 240 |
| Total Expenditures | 116,756 | 115,634 | 1,122 |
| Excess of Revenues Under Expenditures | (25,793) | (23,970) | 1,823 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 12,500 | 12,500 | 0 |
| Changes in Fund Balance | (13,293) | (11,470) | 1,823 |
| Fund Balance Beginning of Year | 99,395 | 99,395 | 0 |
| Fund Balance End of Year | \$86,102 | \$87,925 | \$1,823 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Property Taxes | \$135,880 | \$137,192 | \$1,312 |
| Other Taxes | 523 | 523 | 0 |
| Intergovernmental | 16,276 | 16,429 | 153 |
| Total Revenues | 152,679 | 154,144 | 1,465 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Conservation and Recreation | | | |
| Historical Center | | | |
| Other | 152,679 | 154,144 | (1,465) |
| 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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|-------------|-------------|-----------------------------|
| <u>Revenues</u> | | | |
| Property Taxes | \$1,769,879 | \$1,786,918 | \$17,039 |
| Other Taxes | 6,679 | 6,679 | 0 |
| Intergovernmental | 221,329 | 223,263 | 1,934 |
| Total Revenues | 1,997,887 | 2,016,860 | 18,973 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Human Services | | | |
| Senior Citizens | | | |
| Other | 1,997,887 | 2,016,860 | (18,973) |
| 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, 2016

| | Budget | Actual | Variance Over (Under) |
|---|-------------------------|-------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$650,000 | \$662,696 | \$12,696 |
| Other | 1,000 | 1,043 | 43 |
| Total Revenues | <u>651,000</u> | <u>663,739</u> | <u>12,739</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Works | | | |
| Solid Waste District | | | |
| Personal Services | 169,321 | 149,086 | 20,235 |
| Materials and Supplies | 2,000 | 1,134 | 866 |
| Contractual Services | 306,408 | 273,724 | 32,684 |
| Other | 48,113 | 45,704 | 2,409 |
| Capital Outlay | 7,319 | 3,335 | 3,984 |
| Total Expenditures | <u>533,161</u> | <u>472,983</u> | <u>60,178</u> |
| Excess of Revenues Over Expenditures | 117,839 | 190,756 | 72,917 |
| <u>Other Financing Uses</u> | | | |
| Transfers Out | <u>(150,000)</u> | <u>(150,000)</u> | <u>0</u> |
| Changes in Fund Balance | (32,161) | 40,756 | 72,917 |
| Fund Balance Beginning of Year | 687,473 | 687,473 | 0 |
| Prior Year Encumbrances Appropriated | <u>3,077</u> | <u>3,077</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$658,389</u></u> | <u><u>\$731,306</u></u> | <u><u>\$72,917</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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$11,000 | \$12,624 | \$1,624 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Probation Services | | | |
| Personal Services | 11,000 | 5,556 | 5,444 |
| Materials and Supplies | 14,100 | 5,711 | 8,389 |
| Contractual Services | 4,180 | 1,730 | 2,450 |
| Other | 3,000 | 531 | 2,469 |
| Capital Outlay | 2,500 | 2,103 | 397 |
| Total Expenditures | 34,780 | 15,631 | 19,149 |
| Changes in Fund Balance | (23,780) | (3,007) | 20,773 |
| Fund Balance Beginning of Year | 55,028 | 55,028 | 0 |
| Fund Balance End of Year | \$31,248 | \$52,021 | \$20,773 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|---|----------------|----------------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$849,306 | \$780,348 | (\$68,958) |
| Interest | 60 | 437 | 377 |
| Other | 67,546 | 74,816 | 7,270 |
| Total Revenues | 916,912 | 855,601 | (61,311) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Economic Development CHIP Home Program Contractual Services | 21,680 | 19,297 | 2,383 |
| RLF Cameo Contractual Services | 28,700 | 18,700 | 10,000 |
| CHIP 2014 | | | |
| Personal Services | 399 | 384 | 15 |
| Materials and Supplies | 300 | 266 | 34 |
| Contractual Services | 129,299 | 120,264 | 9,035 |
| Other | 2,917 | 1,074 | 1,843 |
| Total CHIP 2014 | 132,915 | 121,988 | 10,927 |
| Block Grant 2014 | | | |
| Personal Services | 350 | 272 | 78 |
| Materials and Supplies | 826 | 102 | 724 |
| Contractual Services | 59,535 | 52,842 | 6,693 |
| Other | 3,523 | 1,299 | 2,224 |
| Total Block Grant 2014 | 64,234 | 54,515 | 9,719 |
| CHIP Home Investment 2014 | | | |
| Contractual Services | 385,106 | 373,966 | 11,140 |
| CHIP 2015 | | | |
| Personal Services | 2,832 | 2,577 | 255 |
| Materials and Supplies | 500 | 500 | 0 |
| Contractual Services | 279,712 | 237,090 | 42,622 |
| Other | 1,616 | 1,278 | 338 |
| Total CHIP 2015 | 284,660 | 241,445 | 43,215 |

(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, 2016
(continued)

| | Budget | Actual | Variance Over (Under) |
|---|-----------|-------------|-----------------------------|
| Total Expenditures | \$917,295 | \$829,911 | \$87,384 |
| Excess of Revenues Over (Under) Expenditures | (383) | 25,690 | 26,073 |
| <u>Other Financing Sources (Uses)</u> | | | |
| Advances In | 181,000 | 282,441 | 101,441 |
| Advances Out | (48,000) | (48,000) | 0 |
| Total Other Financing Sources (Uses) | 133,000 | 234,441 | 101,441 |
| Changes in Fund Balance | 132,617 | 260,131 | 127,514 |
| Fund Balance Beginning of Year | 499,015 | 499,015 | 0 |
| Prior Year Encumbrances Appropriated | 295,649 | 295,649 | 0 |
| Fund Balance End of Year | \$927,281 | \$1,054,795 | \$127,514 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|---------------------------------|----------------|----------------|-----------------------------|
| <u>Revenues</u> | | | |
| Licenses and Permits | \$142,000 | \$215,598 | \$73,598 |
| Intergovernmental | 439,659 | 513,273 | 73,614 |
| Total Revenues | 581,659 | 728,871 | 147,212 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| Handgun License | | | |
| Personal Services | 49,023 | 42,677 | 6,346 |
| Materials and Supplies | 30,000 | 22,740 | 7,260 |
| Contractual Services | 127,500 | 102,504 | 24,996 |
| Other | 1,000 | 0 | 1,000 |
| Capital Outlay | 10,000 | 1,469 | 8,531 |
| Total Handgun License | 217,523 | 169,390 | 48,133 |
| Wireless 9-1-1 | | | |
| Personal Services | 223,778 | 193,463 | 30,315 |
| Materials and Supplies | 1,500 | 1,343 | 157 |
| Contractual Services | 209,290 | 191,139 | 18,151 |
| Other | 88,472 | 66,331 | 22,141 |
| Capital Outlay | 135,329 | 117,513 | 17,816 |
| Total Wireless 9-1-1 | 658,369 | 569,789 | 88,580 |
| Continued Professional Training | | | |
| Personal Services | 7,920 | 145 | 7,775 |
| VAWA Grant | | | |
| Personal Services | 79,925 | 77,025 | 2,900 |
| Materials and Supplies | 330 | 0 | 330 |
| Other | 1,800 | 0 | 1,800 |
| Total VAWA Grant | 82,055 | 77,025 | 5,030 |
| D.A.R.E. | | | |
| Personal Services | 120,926 | 117,156 | 3,770 |
| DUI Education | | | |
| Capital Outlay | 2,500 | 2,190 | 310 |

(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, 2016
(continued)

| | Budget | Actual | Variance Over (Under) |
|--|------------------|------------------|-----------------------------|
| High Visibility Traffic Grant Personal Services | \$53,897 | \$17,686 | \$36,211 |
| Trust-Crime Prevention Other | 186 | 0 | 186 |
| Total Expenditures | 1,143,376 | 953,381 | 189,995 |
| Excess of Revenues Under Expenditures | (561,717) | (224,510) | 337,207 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 86,798 | 86,386 | (412) |
| Changes in Fund Balance | (474,919) | (138,124) | 336,795 |
| Fund Balance Beginning of Year | 789,699 | 789,699 | 0 |
| Prior Year Encumbrances Appropriated | 37,329 | 37,329 | 0 |
| Fund Balance End of Year | <u>\$352,109</u> | <u>\$688,904</u> | <u>\$336,795</u> |

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, 2016

| | 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 | 55,596 | 54,398 | 1,198 |
| Materials and Supplies | 7,120 | 5,085 | 2,035 |
| Contractual Services | 34,073 | 30,613 | 3,460 |
| Total Expenditures | 96,789 | 90,096 | 6,693 |
| Changes in Fund Balance | (757) | 5,936 | 6,693 |
| Fund Balance Beginning of Year | 17,697 | 17,697 | 0 |
| Fund Balance End of Year | \$16,940 | \$23,633 | \$6,693 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|---------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$35,000 | \$40,648 | \$5,648 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Electronic Monitoring Offenders | | | |
| Personal Services | 10,750 | 2,375 | 8,375 |
| Materials and Supplies | 4,500 | 1,227 | 3,273 |
| Contractual Services | 130,400 | 50,824 | 79,576 |
| Other | 3,750 | 1,383 | 2,367 |
| Capital Outlay | 6,600 | 4,305 | 2,295 |
| Total Expenditures | 156,000 | 60,114 | 95,886 |
| Changes in Fund Balance | (121,000) | (19,466) | 101,534 |
| Fund Balance Beginning of Year | 164,953 | 164,953 | 0 |
| Fund Balance End of Year | \$43,953 | \$145,487 | \$101,534 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$142,188 | \$142,188 | \$0 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Smart Ohio Grant | | | |
| Contractual Services | 142,188 | 142,188 | 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
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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|------------------------|------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$210,590 | \$210,590 | \$0 |
| Other | 0 | 137 | 137 |
| Total Revenues | <u>210,590</u> | <u>210,727</u> | <u>137</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Adult Probation | | | |
| Personal Services | 207,936 | 202,458 | 5,478 |
| Materials and Supplies | 4,053 | 3,943 | 110 |
| Contractual Services | 1,788 | 1,327 | 461 |
| Other | 137 | 137 | 0 |
| Total Expenditures | <u>213,914</u> | <u>207,865</u> | <u>6,049</u> |
| Changes in Fund Balance | (3,324) | 2,862 | 6,186 |
| Fund Balance Beginning of Year | <u>25,372</u> | <u>25,372</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$22,048</u></u> | <u><u>\$28,234</u></u> | <u><u>\$6,186</u></u> |

Wood County, Ohio
EMA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|-----------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$0 | \$157 | \$157 |
| Intergovernmental | 172,512 | 192,929 | 20,417 |
| Total Revenues | 172,512 | 193,086 | 20,574 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Safety | | | |
| EMA | | | |
| Personal Services | 205,152 | 202,282 | 2,870 |
| Materials and Supplies | 5,400 | 1,848 | 3,552 |
| Contractual Services | 71,060 | 28,809 | 42,251 |
| Other | 61,430 | 56,634 | 4,796 |
| Capital Outlay | 13,471 | 10,472 | 2,999 |
| Total EMA | 356,513 | 300,045 | 56,468 |
| EMA Communications | | | |
| Contractual Services | 1,560 | 120 | 1,440 |
| Other | 250 | 0 | 250 |
| Capital Outlay | 2,000 | 0 | 2,000 |
| Total EMA Communications | 3,810 | 120 | 3,690 |
| Total Expenditures | 360,323 | 300,165 | 60,158 |
| Excess of Revenues | | | |
| Under Expenditures | (187,811) | (107,079) | 80,732 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 94,234 | 92,931 | (1,303) |
| Changes in Fund Balance | (93,577) | (14,148) | 79,429 |
| Fund Balance Beginning of Year | 186,893 | 186,893 | 0 |
| Prior Year Encumbrances Appropriated | 830 | 830 | 0 |
| Fund Balance End of Year | \$94,146 | \$173,575 | \$79,429 |

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, 2016

| | <u>Budget</u> | <u>Actual</u> | Variance Over (Under) |
|--------------------------------|-----------------|-----------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$13,400 | \$14,358 | \$958 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Indigent Guardianship | | | |
| Contractual Services | 15,000 | 11,483 | 3,517 |
| Changes in Fund Balance | (1,600) | 2,875 | 4,475 |
| Fund Balance Beginning of Year | 15,806 | 15,806 | 0 |
| Fund Balance End of Year | <u>\$14,206</u> | <u>\$18,681</u> | <u>\$4,475</u> |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$1,800 | \$1,902 | \$102 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Computer Legal Research | | | |
| Materials and Supplies | 1,000 | 0 | 1,000 |
| Changes in Fund Balance | 800 | 1,902 | 1,102 |
| Fund Balance Beginning of Year | 29,213 | 29,213 | 0 |
| Fund Balance End of Year | \$30,013 | \$31,115 | \$1,102 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|-------------|-------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$95,000 | \$109,545 | \$14,545 |
| Interest | 1,500 | 3,294 | 1,794 |
| | <hr/> | <hr/> | <hr/> |
| Total Revenues | 96,500 | 112,839 | 16,339 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Computer-Clerk of Courts | | | |
| Capital Outlay | 81,000 | 72,289 | 8,711 |
| | <hr/> | <hr/> | <hr/> |
| Changes in Fund Balance | 15,500 | 40,550 | 25,050 |
| Fund Balance Beginning of Year | 457,112 | 457,112 | 0 |
| | <hr/> | <hr/> | <hr/> |
| Fund Balance End of Year | \$472,612 | \$497,662 | \$25,050 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$14,000 | \$14,210 | \$210 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Computer-Probate Court | | | |
| Capital Outlay | 75,000 | 1,789 | 73,211 |
| Changes in Fund Balance | (61,000) | 12,421 | 73,421 |
| Fund Balance Beginning of Year | 130,085 | 130,085 | 0 |
| Fund Balance End of Year | \$69,085 | \$142,506 | \$73,421 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|------------------------|-------------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Special Assessments | \$535,400 | \$610,599 | \$75,199 |
| Other | 0 | 911 | 911 |
| Total Revenues | <u>535,400</u> | <u>611,510</u> | <u>76,110</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Works | | | |
| Ditch Maintenance | | | |
| Personal Services | 45,076 | 29,155 | 15,921 |
| Materials and Supplies | 51,000 | 45,045 | 5,955 |
| Contractual Services | 571,900 | 515,066 | 56,834 |
| Other | 29,600 | 29,486 | 114 |
| Capital Outlay | 5,000 | 4,970 | 30 |
| Total Expenditures | <u>702,576</u> | <u>623,722</u> | <u>78,854</u> |
| Changes in Fund Balance | (167,176) | (12,212) | 154,964 |
| Fund Balance Beginning of Year | <u>213,873</u> | <u>213,873</u> | <u>0</u> |
| Fund Balance End of Year | <u><u>\$46,697</u></u> | <u><u>\$201,661</u></u> | <u><u>\$154,964</u></u> |

Wood County, Ohio
Storm Water Management Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2016

| | Budget | Actual | Variance Over (Under) |
|--|----------|----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$11,000 | \$11,105 | \$105 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Public Works: | | | |
| Storm Water Management | | | |
| Personal Services | 45,999 | 38,123 | 7,876 |
| Materials and Supplies | 1,690 | 1,503 | 187 |
| Other | 2,310 | 170 | 2,140 |
| Total Expenditures | 49,999 | 39,796 | 10,203 |
| Excess of Revenues Under Expenditures | (38,999) | (28,691) | 10,308 |
| <u>Other Financing Sources</u> | | | |
| Advances In | 49,999 | 49,999 | 0 |
| Changes in Fund Balance | 11,000 | 21,308 | 10,308 |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Fund Balance End of Year | \$11,000 | \$21,308 | \$10,308 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|---------|---------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$800 | \$781 | (\$19) |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Probate Conduct of Business | | | |
| Other | 2,000 | 766 | 1,234 |
| Changes in Fund Balance | (1,200) | 15 | 1,215 |
| Fund Balance Beginning of Year | 4,334 | 4,334 | 0 |
| Fund Balance End of Year | \$3,134 | \$4,349 | \$1,215 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$7,000 | \$8,695 | \$1,695 |
| <u>Expenditures</u> | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | | | |
| Legal Research | | | |
| Materials and Supplies | 50,000 | 0 | 50,000 |
| Changes in Fund Balance | (43,000) | 8,695 | 51,695 |
| Fund Balance Beginning of Year | 105,903 | 105,903 | 0 |
| Fund Balance End of Year | \$62,903 | \$114,598 | \$51,695 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|---|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Other | \$535,574 | \$532,507 | (\$3,067) |
| <u>Expenditures</u> | | | |
| Debt Service: | | | |
| Principal Retirement | 250,000 | 250,000 | 0 |
| Interest and Fiscal Charges | 251,075 | 251,075 | 0 |
| Total Expenditures | 501,075 | 501,075 | 0 |
| Excess of Revenues Over Expenditures | 34,499 | 31,432 | (3,067) |
| <u>Other Financing Sources (Uses)</u> | | | |
| Advances Out | (80,000) | (80,000) | 0 |
| Transfers In | 34,653 | 0 | (34,653) |
| Total Other Financing Sources (Uses) | (45,347) | (80,000) | (34,653) |
| Changes in Fund Balance | (10,848) | (48,568) | (37,720) |
| Fund Balance Beginning of Year | 84,229 | 84,229 | 0 |
| Fund Balance End of Year | \$73,381 | \$35,661 | (\$37,720) |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|---|----------------|----------------|-----------------------------|
| <u>Revenues</u> | | | |
| Special Assessments | \$11,399 | \$11,669 | \$270 |
| <u>Expenditures</u> | | | |
| Debt Service: | | | |
| Interest and Fiscal Charges | 9,511 | 9,511 | 0 |
| Excess of Revenues Over Expenditures | 1,888 | 2,158 | 270 |
| <u>Other Financing Sources (Uses)</u> | | | |
| Advances Out | (23,493) | (23,493) | 0 |
| Transfers In | 17,921 | 17,921 | 0 |
| Total Other Financing Sources (Uses) | (5,572) | (5,572) | 0 |
| Changes in Fund Balance | (3,684) | (3,414) | 270 |
| Fund Balance Beginning of Year | 6,641 | 6,641 | 0 |
| Fund Balance End of Year | <u>\$2,957</u> | <u>\$3,227</u> | <u>\$270</u> |

Wood County, Ohio
Special Assessment Bond Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Special Assessments | \$449 | \$449 | \$0 |
| <u>Expenditures</u> | | | |
| Debt Service: | | | |
| Interest and Fiscal Charges | 153,154 | 153,154 | 0 |
| Excess of Revenues | | | |
| Under Expenditures | (152,705) | (152,705) | 0 |
| <u>Other Financing Uses</u> | | | |
| Transfers Out | (71,662) | 0 | 71,662 |
| Changes in Fund Balance | (224,367) | (152,705) | 71,662 |
| Fund Balance Beginning of Year | 431,357 | 431,357 | 0 |
| Fund Balance End of Year | \$206,990 | \$278,652 | \$71,662 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--|-------------|-------------|-----------------------------|
| <u>Revenues</u> | | | |
| Other | \$0 | \$70,849 | \$70,849 |
| <u>Expenditures</u> | | | |
| Capital Outlay | | | |
| Capital Improvements | | | |
| Contractual Services | 2,099,441 | 2,099,335 | 106 |
| Excess of Revenues Under Expenditures | (2,099,441) | (2,028,486) | 70,955 |
| <u>Other Financing Sources</u> | | | |
| Advances In | 0 | 533,024 | 533,024 |
| Transfers In | 1,000,000 | 1,271,500 | 271,500 |
| Total Other Financing Sources | 1,000,000 | 1,804,524 | 804,524 |
| Changes in Fund Balance | (1,099,441) | (223,962) | 875,479 |
| Fund Balance Beginning of Year | 5,097,710 | 5,097,710 | 0 |
| Prior Year Encumbrances Appropriated | 45,941 | 45,941 | 0 |
| Fund Balance End of Year | \$4,044,210 | \$4,919,689 | \$875,479 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--|-------------|-------------|-----------------------------|
| <u>Revenues</u> | | | |
| Other | \$0 | \$632,680 | \$632,680 |
| <u>Expenditures</u> | | | |
| Capital Outlay | | | |
| Capital Improvements | | | |
| Contractual Services | 720,000 | 661,181 | 58,819 |
| Excess of Revenues Under Expenditures | (720,000) | (28,501) | 691,499 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 500,000 | 500,000 | 0 |
| Changes in Fund Balance | (220,000) | 471,499 | 691,499 |
| Fund Balance Beginning of Year | 2,071,581 | 2,071,581 | 0 |
| Fund Balance End of Year | \$1,851,581 | \$2,543,080 | \$691,499 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|----------|----------|-----------------------------|
| <u>Revenues</u> | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | | | |
| Capital Outlay | | | |
| Capital Improvements | | | |
| Contractual Services | 76,467 | 74,550 | 1,917 |
| Excess of Revenues | | | |
| Under Expenditures | (76,467) | (74,550) | 1,917 |
| <u>Other Financing Sources</u> | | | |
| Transfers In | 20,000 | 20,000 | 0 |
| Changes in Fund Balance | (56,467) | (54,550) | 1,917 |
| Fund Balance Beginning of Year | 13,715 | 13,715 | 0 |
| Prior Year Encumbrances Appropriated | 42,752 | 42,752 | 0 |
| Fund Balance End of Year | \$0 | \$1,917 | \$1,917 |

Wood County, Ohio
Health District Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2016

| | Budget | Actual | Variance Over (Under) |
|--|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Other | \$0 | \$577 | \$577 |
| <u>Expenditures</u> | | | |
| Capital Outlay | | | |
| Capital Improvements | | | |
| Contractual Services | 223,240 | 171,431 | 51,809 |
| Other | 1,760 | 1,760 | 0 |
| Total Expenditures | 225,000 | 173,191 | 51,809 |
| Excess of Revenues Under Expenditures | (225,000) | (172,614) | 52,386 |
| <u>Other Financing Sources</u> | | | |
| Advances In | 225,000 | 225,000 | 0 |
| Changes in Fund Balance | 0 | 52,386 | 52,386 |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Fund Balance End of Year | \$0 | \$52,386 | \$52,386 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Intergovernmental | \$596,122 | \$596,122 | \$0 |
| Other | 48,900 | 49,304 | 404 |
| Total Revenues | 645,022 | 645,426 | 404 |
| <u>Expenditures</u> | | | |
| Capital Outlay | | | |
| Capital Improvements | | | |
| Contractual Services | 1,091,069 | 1,060,837 | 30,232 |
| Excess of Revenues Under Expenditures | (446,047) | (415,411) | 30,636 |
| <u>Other Financing Uses</u> | | | |
| Advances Out | (533,024) | (533,024) | 0 |
| Changes in Fund Balance | (979,071) | (948,435) | 30,636 |
| Fund Balance Beginning of Year | 42,025 | 42,025 | 0 |
| Prior Year Encumbrances Appropriated | 1,000,144 | 1,000,144 | 0 |
| Fund Balance End of Year | \$63,098 | \$93,734 | \$30,636 |

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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|---------|---------|-----------------------------|
| <u>Revenues</u> | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | | | |
| Capital Outlay | | | |
| Capital Improvements | | | |
| Contractual Services | 4,665 | 4,665 | 0 |
| Changes in Fund Balance | (4,665) | (4,665) | 0 |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | 4,665 | 4,665 | 0 |
| Fund Balance End of Year | \$0 | \$0 | \$0 |

Wood County, Ohio
Construction - Ditches Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2016

| | Budget | Actual | Variance Over (Under) |
|--|-----------------|------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Special Assessments | \$33,769 | \$33,769 | \$0 |
| <u>Expenditures</u> | | | |
| Capital Outlay | | | |
| Capital Improvements | | | |
| Personal Services | 21,657 | 8,015 | 13,642 |
| Materials and Supplies | 2,200 | 16 | 2,184 |
| Contractual Services | 233,883 | 117,056 | 116,827 |
| Other | 2,408 | 2,090 | 318 |
| Total Expenditures | 260,148 | 127,177 | 132,971 |
| Excess of Revenues Under Expenditures | (226,379) | (93,408) | 132,971 |
| <u>Other Financing Sources (Uses)</u> | | | |
| Advances In | 31,470 | 31,470 | 0 |
| Transfers In | 35,000 | 35,000 | 0 |
| Transfers Out | (53,305) | (27,921) | 25,384 |
| Total Other Financing Sources (Uses) | 13,165 | 38,549 | 25,384 |
| Changes in Fund Balance | (213,214) | (54,859) | 158,355 |
| Fund Balance Beginning of Year | 173,322 | 173,322 | 0 |
| Prior Year Encumbrances Appropriated | 110,655 | 110,655 | 0 |
| Fund Balance End of Year | <u>\$70,763</u> | <u>\$229,118</u> | <u>\$158,355</u> |

Wood County, Ohio
Parks and Open Spaces Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2016

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

Wood County, Ohio
Carter Road Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------|-----------|-----------|-----------------------------|
| <u>Revenues</u> | | | |
| Other | \$350,000 | \$350,000 | \$0 |
| <u>Expenditures</u> | 0 | 0 | 0 |
| Changes in Fund Balance | 350,000 | 350,000 | 0 |
| Fund Balance Beginning of Year | 0 | 0 | 0 |
| Fund Balance End of Year | \$350,000 | \$350,000 | \$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, 2016

| | Budget | Actual | Variance Over (Under) |
|--------------------------------------|--------------------|--------------------|-----------------------------|
| <u>Revenues</u> | | | |
| Charges for Services | \$619,916 | \$619,916 | \$0 |
| Other | 8,147 | 8,147 | 0 |
| Total Revenues | 628,063 | 628,063 | 0 |
| <u>Expenses</u> | | | |
| Personal Services | 860 | 155 | 705 |
| Materials and Supplies | 300 | 159 | 141 |
| Contractual Services | 634,249 | 576,580 | 57,669 |
| Other | 78,179 | 78,153 | 26 |
| Claims | 163,000 | 77,174 | 85,826 |
| Capital Outlay | 0 | 0 | 0 |
| Total Expenses | 876,588 | 732,221 | 144,367 |
| Excess of Revenues Under Expenses | (248,525) | (104,158) | 144,367 |
| Transfers In | 105,739 | 105,739 | 0 |
| Changes in Fund Balance | (142,786) | 1,581 | 144,367 |
| Fund Balance Beginning of Year | 1,201,910 | 1,201,910 | 0 |
| Fund Balance End of Year | \$1,059,124 | \$1,203,491 | \$144,367 |

**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

These schedules contain information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

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

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

Operating Information S-34

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

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

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

| | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> |
|--|----------------------|----------------------|----------------------|----------------------|
| Governmental Activities | | | | |
| Net Investment in Capital Assets | \$91,358,571 | \$89,791,955 | \$83,425,997 | \$84,893,923 |
| Restricted | 59,228,329 | 56,110,178 | 54,563,511 | 52,572,766 |
| Unrestricted | 17,399,409 | 17,315,716 | 12,731,493 | 35,657,773 |
| Total Governmental Activities Net Position | <u>167,986,309</u> | <u>163,217,849</u> | <u>150,721,001</u> | <u>173,124,462</u> |
| Business-Type Activities | | | | |
| Net Investment in Capital Assets | 4,269,458 | 3,272,236 | 3,431,015 | 2,370,162 |
| Unrestricted (Deficit) | (2,011,616) | (1,696,973) | (2,900,776) | 1,385,861 |
| Total Business-Type Activities Net Position | <u>2,257,842</u> | <u>1,575,263</u> | <u>530,239</u> | <u>3,756,023</u> |
| Primary Government | | | | |
| Net Investment in Capital Assets | 95,628,029 | 93,064,191 | 86,857,012 | 87,264,085 |
| Restricted | 59,228,329 | 56,110,178 | 54,563,511 | 52,572,766 |
| Unrestricted | 15,387,793 | 15,618,743 | 9,830,717 | 37,043,634 |
| Total Primary Government Net Position | <u>\$170,244,151</u> | <u>\$164,793,112</u> | <u>\$151,251,240</u> | <u>\$176,880,485</u> |

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

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$84,312,793 | \$75,203,774 | \$76,501,053 | \$77,715,468 | \$79,137,530 | \$75,692,446 |
| 54,642,369 | 58,204,608 | 60,983,979 | 59,173,621 | 55,271,294 | 58,707,196 |
| 35,721,267 | 34,455,415 | 31,794,919 | 31,055,909 | 29,994,723 | 27,380,884 |
| 174,676,429 | 167,863,797 | 169,279,951 | 167,944,998 | 164,403,547 | 161,780,526 |
| 2,327,091 | 2,095,710 | 2,188,288 | 2,454,686 | 2,871,425 | 2,533,946 |
| 571,514 | (963,923) | (1,379,507) | (1,252,939) | (646,596) | 1,102,846 |
| 2,898,605 | 1,131,787 | 808,781 | 1,201,747 | 2,224,829 | 3,636,792 |
| 86,639,884 | 77,299,484 | 78,689,341 | 80,170,154 | 82,008,955 | 78,226,392 |
| 54,642,369 | 58,204,608 | 60,983,979 | 59,173,621 | 55,271,294 | 58,707,196 |
| 36,292,781 | 33,491,492 | 30,415,412 | 29,802,970 | 29,348,127 | 28,483,730 |
| \$177,575,034 | \$168,995,584 | \$170,088,732 | \$169,146,745 | \$166,628,376 | \$165,417,318 |

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

| | 2016 | 2015 | 2014 | 2013 |
|---|--------------|--------------|--------------|--------------|
| <u>Expenses</u> | | | | |
| Governmental Activities | | | | |
| General Government: | | | | |
| Legislative and Executive | \$21,920,528 | \$19,232,702 | \$20,343,662 | \$18,204,452 |
| Judicial | 9,523,431 | 9,135,703 | 8,777,318 | 8,672,547 |
| Intergovernmental | 415,473 | 434,643 | 409,604 | 400,546 |
| Internal Service Fund-External Portion | 2,209,621 | 2,205,372 | 4,298,092 | 1,858,033 |
| Public Safety | 10,221,191 | 10,074,413 | 9,673,456 | 8,126,701 |
| Public Works | 10,969,400 | 9,524,192 | 9,573,020 | 10,420,191 |
| Health | | | | |
| Alcohol, Drug Addiction, and Mental Health Services | 9,939,916 | 9,774,175 | 9,716,799 | 9,939,245 |
| Other Health | 729,025 | 679,980 | 711,286 | 677,821 |
| Human Services | | | | |
| Job and Family Services | 11,737,724 | 10,774,737 | 9,946,606 | 9,139,155 |
| Child Support Enforcement Agency | 2,213,052 | 2,157,530 | 2,120,968 | 2,191,568 |
| Developmental Disabilities | 27,276,888 | 28,746,138 | 27,042,591 | 30,627,507 |
| Other Human Services | 2,723,520 | 2,777,560 | 2,705,217 | 2,609,985 |
| Conservation and Recreation | 355,018 | 345,998 | 327,306 | 318,888 |
| Economic Development | 1,171,987 | 1,207,935 | 1,367,615 | 1,191,839 |
| Interest and Fiscal Charges | 233,458 | 250,008 | 304,459 | 226,594 |
| Total Governmental Activities Expenses | 111,640,232 | 107,321,086 | 107,317,999 | 104,605,072 |
| Business-Type Activities | | | | |
| Building Inspection | 1,149,098 | 965,842 | 984,502 | 985,714 |
| Nursing Home | 6,698,989 | 6,607,985 | 6,373,205 | 6,287,551 |
| Landfill | 2,384,001 | 1,722,959 | 3,590,123 | 2,134,518 |
| Total Business-Type Activities Expenses | 10,232,088 | 9,296,786 | 10,947,830 | 9,407,783 |
| Total Primary Government Expenses | 121,872,320 | 116,617,872 | 118,265,829 | 114,012,855 |
| <u>Program Revenues</u> | | | | |
| Governmental Activities | | | | |
| Charges for Services | | | | |
| General Government: | | | | |
| Legislative and Executive | 5,087,347 | 4,937,122 | 5,077,845 | 5,370,747 |
| Judicial | 3,711,660 | 3,898,815 | 3,441,592 | 2,994,903 |
| Internal Service Fund-External Portion | 2,500,550 | 2,515,885 | 2,183,293 | 1,633,382 |
| Public Safety | 1,459,165 | 1,096,766 | 1,000,170 | 946,056 |
| Public Works | 6,220,419 | 7,045,583 | 7,138,078 | 6,514,718 |
| Health | | | | |
| Alcohol, Drug Addiction, and Mental Health Services | 2,006 | 23,259 | 26,795 | 4,595 |
| Other Health | 348,802 | 346,805 | 355,153 | 331,619 |
| Human Services | | | | |
| Job and Family Services | 0 | 2,480 | 0 | 0 |
| Child Support Enforcement Agency | 512,008 | 428,953 | 358,045 | 414,568 |
| Developmental Disabilities | 475,281 | 834,825 | 1,018,654 | 1,515,311 |
| Economic Development | 456,706 | 461,302 | 418,092 | 403,740 |
| Total Charges for Services | 20,773,944 | 21,591,795 | 21,017,717 | 20,129,639 |
| Operating Grants, Contributions, and Interest | 30,831,863 | 30,002,981 | 33,172,569 | 32,054,854 |
| Capital Grants and Contributions | 4,343,709 | 5,710,722 | 712,835 | 1,371,389 |
| Total Governmental Activities Program Revenues | 55,949,516 | 57,305,498 | 54,903,121 | 53,555,882 |

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$18,786,699 | \$18,688,910 | \$19,669,072 | \$18,627,790 | \$19,240,213 | \$17,789,568 |
| 8,649,069 | 8,751,299 | 8,849,847 | 8,418,442 | 8,560,864 | 7,872,922 |
| 399,721 | 399,357 | 399,154 | 427,415 | 426,745 | 502,346 |
| 1,820,969 | 1,555,204 | 1,760,266 | 1,335,689 | 1,455,081 | 1,418,064 |
| 8,521,931 | 8,477,217 | 8,549,690 | 8,636,547 | 9,079,266 | 8,193,165 |
| 8,684,793 | 9,533,303 | 9,285,390 | 9,893,629 | 10,471,311 | 9,396,403 |
| 12,125,554 | 13,467,613 | 12,848,899 | 13,959,263 | 14,119,112 | 13,454,378 |
| 657,171 | 641,306 | 636,379 | 641,056 | 666,827 | 628,595 |
| 8,474,376 | 8,455,507 | 9,549,928 | 11,838,164 | 11,914,199 | 10,229,599 |
| 2,087,079 | 2,051,966 | 2,112,490 | 2,028,862 | 2,061,973 | 2,052,623 |
| 30,504,782 | 29,236,746 | 28,699,379 | 28,275,645 | 26,311,665 | 25,431,379 |
| 2,642,824 | 2,751,451 | 2,849,210 | 2,721,638 | 2,701,471 | 2,641,010 |
| 302,599 | 284,227 | 471,532 | 359,553 | 321,207 | 301,984 |
| 1,154,650 | 1,086,472 | 1,076,951 | 1,072,277 | 1,630,361 | 1,269,256 |
| 400,487 | 376,317 | 425,681 | 478,325 | 513,248 | 429,053 |
| 105,212,704 | 105,756,895 | 107,183,868 | 108,714,295 | 109,473,543 | 101,610,345 |
| 847,254 | 902,766 | 956,702 | 1,232,919 | 1,348,482 | 1,225,768 |
| 6,304,977 | 6,043,274 | 5,821,926 | 5,860,729 | 6,444,440 | 6,545,321 |
| 1,718,498 | 1,746,552 | 2,991,937 | 2,841,440 | 2,749,867 | 2,338,918 |
| 8,870,729 | 8,692,592 | 9,770,565 | 9,935,088 | 10,542,789 | 10,110,007 |
| 114,083,433 | 114,449,487 | 116,954,433 | 118,649,383 | 120,016,332 | 111,720,352 |
| 5,360,790 | 5,445,183 | 5,061,643 | 4,886,825 | 4,826,384 | 5,233,883 |
| 3,227,779 | 3,068,059 | 3,203,519 | 2,938,898 | 2,525,625 | 2,403,761 |
| 1,576,476 | 1,423,050 | 1,439,627 | 1,788,588 | 1,717,965 | 1,544,757 |
| 847,095 | 888,290 | 987,599 | 1,175,491 | 1,361,847 | 1,204,815 |
| 6,551,037 | 5,815,608 | 6,385,404 | 7,000,586 | 7,231,751 | 7,252,058 |
| 8,343 | 231 | 563 | 961 | 9,645 | 2,981 |
| 342,314 | 340,243 | 334,716 | 288,918 | 292,076 | 296,975 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 380,214 | 365,832 | 375,861 | 303,991 | 380,207 | 361,346 |
| 1,306,643 | 1,247,481 | 1,363,237 | 1,316,168 | 1,639,680 | 1,675,731 |
| 337,435 | 272,257 | 287,660 | 291,111 | 337,661 | 454,128 |
| 19,938,126 | 18,866,234 | 19,439,829 | 19,991,537 | 20,322,841 | 20,430,435 |
| 34,068,103 | 37,653,165 | 38,579,522 | 42,470,992 | 39,313,129 | 37,555,978 |
| 8,978,454 | 630,347 | 838,328 | 379,780 | 836,516 | 1,408,173 |
| 62,984,683 | 57,149,746 | 58,857,679 | 62,842,309 | 60,472,486 | 59,394,586 |

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

| | 2016 | 2015 | 2014 | 2013 |
|---|---------------------|---------------------|---------------------|---------------------|
| Business-Type Activities | | | | |
| Charges for Services | | | | |
| Building Inspection | \$1,547,283 | \$1,378,422 | \$1,275,451 | \$1,300,226 |
| Nursing Home | 5,547,264 | 6,443,531 | 6,374,212 | 6,477,381 |
| Landfill | 2,605,318 | 2,267,270 | 1,966,639 | 1,794,680 |
| Total Charges for Services | <u>9,699,865</u> | <u>10,089,223</u> | <u>9,616,302</u> | <u>9,572,287</u> |
| Capital Grants and Contributions | <u>0</u> | <u>0</u> | <u>42,765</u> | <u>100,878</u> |
| Total Business-Type Activities Program Revenues | <u>9,699,865</u> | <u>10,089,223</u> | <u>9,659,067</u> | <u>9,673,165</u> |
| Total Primary Government Program Revenues | <u>65,649,381</u> | <u>67,394,721</u> | <u>64,562,188</u> | <u>63,229,047</u> |
| Net (Expense) Revenue | | | | |
| Governmental Activities | (55,690,716) | (50,015,588) | (52,414,878) | (51,049,190) |
| Business-Type Activities | <u>(532,223)</u> | <u>792,437</u> | <u>(1,288,763)</u> | <u>265,382</u> |
| Total Primary Government Net Expense | <u>(56,222,939)</u> | <u>(49,223,151)</u> | <u>(53,703,641)</u> | <u>(50,783,808)</u> |
| General Revenues and Other Changes in Net Position | | | | |
| Governmental Activities | | | | |
| Property Taxes Levied for: | | | | |
| General Operating | 6,484,286 | 6,462,504 | 5,735,831 | 5,688,218 |
| Health-Alcohol, Drug Addiction, and Mental Health Services | 6,501,743 | 6,454,959 | 6,183,058 | 6,121,330 |
| Human Services-Job and Family Services | 219,580 | 1,558,952 | 1,586,271 | 3,034,429 |
| Human Services-Developmental Disabilities | 19,117,501 | 19,163,290 | 19,028,360 | 10,977,624 |
| Human Services-Senior Citizens | 1,797,368 | 1,786,665 | 1,708,277 | 1,694,372 |
| Conservation and Recreation-Historical Center | 137,947 | 137,501 | 122,023 | 121,032 |
| Permissive Sales Taxes | 20,918,104 | 20,639,561 | 19,910,849 | 17,932,912 |
| Other Taxes | 130,266 | 130,201 | 144,766 | 112,805 |
| Grants and Entitlements not Restricted to Specific Programs | 3,290,652 | 3,401,081 | 3,248,354 | 3,286,328 |
| Interest | 266,821 | 1,293,961 | 1,514,619 | (291,903) |
| Other | 2,745,970 | 1,614,354 | 1,379,346 | 1,371,197 |
| Transfers | <u>(1,151,062)</u> | <u>(130,593)</u> | <u>(1,122,794)</u> | <u>(551,121)</u> |
| Total Governmental Activities | <u>60,459,176</u> | <u>62,512,436</u> | <u>59,438,960</u> | <u>49,497,223</u> |
| Business-Type Activities | | | | |
| Interest | 0 | 0 | 0 | 2 |
| Other | 63,740 | 121,994 | 35,789 | 40,913 |
| Transfers | <u>1,151,062</u> | <u>130,593</u> | <u>1,122,794</u> | <u>551,121</u> |
| Total Business-Type Activities | <u>1,214,802</u> | <u>252,587</u> | <u>1,158,583</u> | <u>592,036</u> |
| Total Primary Government | <u>61,673,978</u> | <u>62,765,023</u> | <u>60,597,543</u> | <u>50,089,259</u> |
| Change in Net Position | | | | |
| Governmental Activities | 4,768,460 | 12,496,848 | 7,024,082 | (1,551,967) |
| Business-Type Activities | <u>682,579</u> | <u>1,045,024</u> | <u>(130,180)</u> | <u>857,418</u> |
| Total Primary Government | <u>\$5,451,039</u> | <u>\$13,541,872</u> | <u>\$6,893,902</u> | <u>(\$694,549)</u> |

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

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|--------------|---------------|--------------|--------------|--------------|--------------|
| \$1,042,338 | \$1,088,611 | \$831,800 | \$826,133 | \$1,066,728 | \$1,152,427 |
| 6,278,660 | 5,990,056 | 6,622,150 | 6,268,999 | 6,016,219 | 6,016,168 |
| 1,674,118 | 1,793,624 | 1,716,662 | 1,453,155 | 1,590,067 | 1,797,672 |
| 8,995,116 | 8,872,291 | 9,170,612 | 8,548,287 | 8,673,014 | 8,966,267 |
| 16,042 | 0 | 30,052 | 72,105 | 45,098 | 85,000 |
| 9,011,158 | 8,872,291 | 9,200,664 | 8,620,392 | 8,718,112 | 9,051,267 |
| 71,995,841 | 66,022,037 | 68,058,343 | 71,462,701 | 69,190,598 | 68,445,853 |
| (42,228,021) | (48,607,149) | (48,326,189) | (45,871,986) | (49,001,057) | (42,215,759) |
| 140,429 | 179,699 | (569,901) | (1,314,696) | (1,824,677) | (1,058,740) |
| (42,087,592) | (48,427,450) | (48,896,090) | (47,186,682) | (50,825,734) | (43,274,499) |
| 5,654,931 | 5,911,834 | 5,965,979 | 6,067,441 | 5,973,222 | 6,079,003 |
| 6,080,552 | 6,141,757 | 6,150,852 | 5,486,324 | 5,402,940 | 5,544,107 |
| 3,128,263 | 246,375 | 2,961,720 | 3,311,411 | 2,366,748 | 2,354,705 |
| 10,335,897 | 10,170,679 | 10,134,153 | 10,349,223 | 10,422,886 | 10,836,611 |
| 1,684,442 | 1,744,844 | 1,757,919 | 1,783,074 | 1,777,339 | 1,804,504 |
| 120,320 | 125,778 | 126,956 | 130,939 | 127,089 | 129,308 |
| 17,173,175 | 16,721,733 | 15,671,971 | 15,052,960 | 15,820,157 | 17,157,429 |
| 112,842 | 111,339 | 120,907 | 119,868 | 122,094 | 143,863 |
| 2,762,356 | 2,643,316 | 3,590,082 | 3,388,424 | 3,677,155 | 3,468,090 |
| 1,149,526 | 2,147,839 | 1,677,641 | 2,673,090 | 4,879,252 | 6,214,465 |
| 1,231,725 | 1,368,804 | 1,679,896 | 1,342,297 | 1,467,910 | 1,807,029 |
| (393,376) | (143,303) | (176,934) | (291,614) | (412,714) | (581,735) |
| 49,040,653 | 47,190,995 | 49,661,142 | 49,413,437 | 51,624,078 | 54,957,379 |
| 2 | 4 | 1 | 0 | 0 | 0 |
| 1,233,011 | 0 | 0 | 0 | 0 | 0 |
| 393,376 | 143,303 | 176,934 | 291,614 | 412,714 | 581,735 |
| 1,626,389 | 143,307 | 176,935 | 291,614 | 412,714 | 581,735 |
| 50,667,042 | 47,334,302 | 49,838,077 | 49,705,051 | 52,036,792 | 55,539,114 |
| 6,812,632 | (1,416,154) | 1,334,953 | 3,541,451 | 2,623,021 | 12,741,620 |
| 1,766,818 | 323,006 | (392,966) | (1,023,082) | (1,411,963) | (477,005) |
| \$8,579,450 | (\$1,093,148) | \$941,987 | \$2,518,369 | \$1,211,058 | \$12,264,615 |

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

| | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> |
|---|---------------------|---------------------|---------------------|---------------------|
| General Fund | | | | |
| Reserved | \$0 | \$0 | \$0 | \$0 |
| Unreserved | 0 | 0 | 0 | 0 |
| Nonspendable | 2,207,862 | 2,016,046 | 1,974,427 | 2,075,644 |
| Restricted | 0 | 0 | 0 | 0 |
| Committed | 355,071 | 0 | 0 | 0 |
| Assigned | 9,966,433 | 8,500,443 | 8,339,199 | 7,302,320 |
| Unassigned | 19,047,093 | 18,739,733 | 15,278,867 | 12,744,649 |
| Total General Fund | <u>31,576,459</u> | <u>29,256,222</u> | <u>25,592,493</u> | <u>22,122,613</u> |
| 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 | 539,257 | 522,558 | 522,433 | 423,350 |
| Restricted | 50,680,959 | 48,656,232 | 47,982,520 | 41,696,196 |
| Committed | 350,000 | 0 | 0 | 0 |
| Assigned | 7,862,710 | 8,136,953 | 11,885,955 | 11,577,839 |
| Unassigned (Deficit) | (526,498) | (446,563) | (531,115) | (634,748) |
| Total All Other Governmental Funds | <u>58,906,428</u> | <u>56,869,180</u> | <u>59,859,793</u> | <u>53,062,637</u> |
| Total Governmental Funds | <u>\$90,482,887</u> | <u>\$86,125,402</u> | <u>\$85,452,286</u> | <u>\$75,185,250</u> |

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

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$0 | \$0 | \$0 | \$1,293,102 | \$1,674,595 | \$1,696,645 |
| 0 | 0 | 0 | 16,233,818 | 17,420,864 | 16,680,070 |
| 2,162,627 | 2,186,934 | 2,043,465 | n/a | n/a | n/a |
| 0 | 0 | 238,605 | n/a | n/a | n/a |
| 0 | 0 | 0 | n/a | n/a | n/a |
| 2,598,978 | 2,328,060 | 2,009,846 | n/a | n/a | n/a |
| 18,337,976 | 17,724,924 | 13,274,650 | n/a | n/a | n/a |
| 23,099,581 | 22,239,918 | 17,566,566 | 17,526,920 | 19,095,459 | 18,376,715 |
| 0 | 0 | 0 | 2,341,441 | 2,118,560 | 1,833,484 |
| 0 | 0 | 0 | 42,610,138 | 40,809,649 | 44,398,016 |
| 0 | 0 | 0 | 34,532 | (138,145) | (76,375) |
| 0 | 0 | 0 | 10,368,154 | 8,836,524 | 8,049,334 |
| 431,001 | 534,075 | 704,454 | n/a | n/a | n/a |
| 38,422,333 | 48,606,352 | 48,819,575 | n/a | n/a | n/a |
| 0 | 0 | 0 | n/a | n/a | n/a |
| 11,604,252 | 11,117,840 | 10,626,559 | n/a | n/a | n/a |
| (670,988) | (1,248,583) | (810,988) | n/a | n/a | n/a |
| 49,786,598 | 59,009,684 | 59,339,600 | 55,354,265 | 51,626,588 | 54,204,459 |
| \$72,886,179 | \$81,249,602 | \$76,906,166 | \$72,881,185 | \$70,722,047 | \$72,581,174 |

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

| | 2016 | 2015 | 2014 | 2013 |
|--|--------------------|--------------------|---------------------|--------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$34,457,510 | \$35,478,125 | \$34,745,910 | \$27,549,024 |
| Permissive Sales Taxes | 20,993,546 | 20,136,848 | 19,896,720 | 17,662,029 |
| Permissive Motor Vehicle License Taxes | 4,254,403 | 4,177,907 | 4,013,595 | 4,017,682 |
| Other Taxes | 130,266 | 130,201 | 144,766 | 112,805 |
| Charges for Services | 10,776,435 | 11,458,858 | 11,869,567 | 12,031,057 |
| Licenses and Permits | 532,894 | 471,416 | 481,432 | 494,337 |
| Fines, Costs, and Forfeitures | 809,373 | 820,245 | 857,908 | 811,545 |
| Intergovernmental | 36,295,951 | 37,560,812 | 38,035,895 | 38,169,740 |
| Special Assessments | 656,349 | 571,111 | 517,698 | 555,906 |
| Interest | 146,387 | 1,313,363 | 1,336,187 | (283,113) |
| Other | 2,747,303 | 1,626,955 | 1,389,250 | 1,353,523 |
| Total Revenues | 111,800,417 | 113,745,841 | 113,288,928 | 102,474,535 |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 19,941,609 | 19,340,889 | 17,861,032 | 16,894,159 |
| Judicial | 9,346,231 | 9,065,801 | 8,472,673 | 8,480,566 |
| Intergovernmental | 415,473 | 434,643 | 409,604 | 400,546 |
| Public Safety | 9,380,676 | 9,307,706 | 8,551,692 | 8,862,303 |
| Public Works | 8,907,906 | 9,140,373 | 9,551,386 | 9,176,663 |
| Health | 10,626,566 | 10,396,138 | 10,328,984 | 10,517,831 |
| Human Services | 41,196,702 | 40,276,938 | 39,298,483 | 39,322,692 |
| Conservation and Recreation | 314,693 | 307,093 | 288,801 | 278,754 |
| Economic Development | 1,160,672 | 1,212,337 | 1,363,996 | 1,191,256 |
| Other | 762,191 | 548,730 | 432,426 | 494,264 |
| Capital Outlay | 3,590,790 | 6,349,864 | 3,017,528 | 2,562,581 |
| Debt Service: | | | | |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| Principal Retirement | 282,478 | 324,478 | 314,478 | 734,478 |
| Interest and Fiscal Charges | 260,586 | 267,378 | 318,163 | 247,976 |
| Issuance Costs | 0 | 0 | 0 | 0 |
| Total Expenditures | 106,186,573 | 106,972,368 | 100,209,246 | 99,164,069 |
| Excess of Revenues Over (Under) Expenditures | 5,613,844 | 6,773,473 | 13,079,682 | 3,310,466 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| General Obligation Bonds Issued | 0 | 0 | 2,000,000 | 0 |
| Premium on Bonds Issued | 0 | 0 | 64,858 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 | 0 |
| OPWC Loans Issued | 0 | 0 | 0 | 0 |
| Inception of Capital Lease | 0 | 0 | 0 | 0 |
| Transfers In | 2,428,346 | 1,131,162 | 7,948,949 | 2,496,192 |
| Transfers Out | (3,684,705) | (7,231,519) | (12,826,453) | (3,507,587) |
| Total Other Financing Sources (Uses) | (1,256,359) | (6,100,357) | (2,812,646) | (1,011,395) |
| Changes in Fund Balance | \$4,357,485 | \$673,116 | \$10,267,036 | \$2,299,071 |
| Debt Service as a Percentage of Noncapital Expenditures | 0.53% | 0.61% | 0.66% | 1.01% |

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|----------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| \$27,119,703 | \$24,299,941 | \$27,338,192 | \$26,804,547 | \$25,949,558 | \$26,699,540 |
| 17,205,173 | 16,519,667 | 15,486,671 | 15,084,917 | 16,129,904 | 15,048,296 |
| 3,991,296 | 3,982,973 | 3,949,165 | 3,854,097 | 3,983,158 | 4,042,836 |
| 112,842 | 111,339 | 120,907 | 119,868 | 122,094 | 143,863 |
| 12,295,410 | 10,622,340 | 11,567,676 | 11,452,059 | 11,523,765 | 12,144,073 |
| 426,497 | 440,772 | 384,463 | 410,730 | 607,209 | 589,924 |
| 833,112 | 796,987 | 812,148 | 459,066 | 468,456 | 490,248 |
| 38,840,544 | 42,104,547 | 44,615,184 | 46,181,659 | 44,276,058 | 42,254,634 |
| 801,755 | 766,680 | 722,345 | 1,008,983 | 1,033,717 | 1,094,185 |
| 1,204,979 | 1,972,505 | 1,524,810 | 2,766,247 | 4,465,611 | 5,929,398 |
| 1,231,725 | 1,368,804 | 1,689,896 | 1,737,184 | 2,121,511 | 1,815,992 |
| <u>104,063,036</u> | <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> |
| 16,784,422 | 17,180,532 | 17,754,175 | 18,020,261 | 18,985,464 | 17,158,087 |
| 8,393,890 | 8,584,152 | 8,589,281 | 8,231,182 | 8,294,740 | 7,747,981 |
| 399,721 | 399,357 | 399,154 | 427,415 | 426,745 | 502,346 |
| 8,351,023 | 8,246,039 | 8,154,157 | 8,321,424 | 8,666,591 | 7,829,141 |
| 10,140,819 | 8,106,562 | 7,906,046 | 9,121,901 | 12,777,994 | 10,426,922 |
| 12,747,214 | 14,021,344 | 13,411,213 | 14,512,281 | 14,715,766 | 14,041,751 |
| 49,713,601 | 41,454,753 | 41,908,394 | 44,170,694 | 42,008,293 | 39,707,613 |
| 273,419 | 292,725 | 305,233 | 304,312 | 292,561 | 279,988 |
| 1,170,776 | 1,081,278 | 1,052,286 | 1,070,029 | 1,617,825 | 1,254,359 |
| 506,911 | 489,830 | 399,657 | 383,069 | 426,933 | 435,076 |
| 2,401,678 | 1,807,739 | 2,334,574 | 1,515,141 | 2,792,539 | 1,572,916 |
| 0 | 0 | 0 | 0 | 0 | 89,125 |
| 754,593 | 742,997 | 971,455 | 927,815 | 895,259 | 1,220,092 |
| 284,924 | 320,043 | 370,658 | 423,081 | 457,753 | 446,590 |
| 0 | 0 | 0 | 0 | 0 | 84,236 |
| <u>111,922,991</u> | <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>(7,859,955)</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> |
| 0 | 0 | 0 | 0 | 0 | 3,635,000 |
| 0 | 0 | 0 | 0 | 0 | 366,126 |
| 0 | 0 | 0 | 0 | 0 | (3,916,890) |
| 324,779 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 231,009 | 0 |
| 2,676,139 | 7,401,796 | 2,600,348 | 4,029,035 | 3,473,113 | 2,406,400 |
| <u>(3,504,386)</u> | <u>(3,317,564)</u> | <u>(3,230,541)</u> | <u>(4,320,649)</u> | <u>(3,885,827)</u> | <u>(2,988,135)</u> |
| <u>(503,468)</u> | <u>4,084,232</u> | <u>(630,193)</u> | <u>(291,614)</u> | <u>(181,705)</u> | <u>(497,499)</u> |
| <u>(\$8,363,423)</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> |
| 1.11% | 1.07% | 1.34% | 1.29% | 1.29% | 1.88% |

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 | | | |
| 2016 | \$2,232,617,420 | \$686,164,160 | \$8,339,375,942 | \$140,069,080 | \$159,169,409 |
| 2015 | 2,218,126,950 | 688,817,870 | 8,305,556,628 | 125,882,310 | 143,048,080 |
| 2014 | 1,998,472,010 | 686,203,550 | 7,670,501,600 | 86,909,430 | 98,760,716 |
| 2013 | 1,983,571,020 | 680,256,760 | 7,610,936,514 | 81,492,340 | 92,604,932 |
| 2012 | 1,976,399,020 | 653,783,570 | 7,514,807,400 | 75,882,730 | 86,230,375 |
| 2011 | 2,088,328,050 | 703,517,610 | 7,976,701,885 | 72,328,340 | 82,191,295 |
| 2010 | 2,084,674,650 | 710,407,110 | 7,985,947,885 | 69,271,320 | 78,717,409 |
| 2009 | 2,074,054,730 | 680,548,860 | 7,870,295,971 | 69,227,410 | 78,667,511 |
| 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 |

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 has been phased out. During the phase out period, 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 2010.

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

| Tangible Personal Property | | Total | | Ratio of Assessed to Actual Value | Weighted Average Tax Rate (1) |
|----------------------------|------------------------|-----------------|------------------------|-----------------------------------|-------------------------------|
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | | |
| \$0 | \$0 | \$3,058,850,660 | \$8,498,545,351 | 35.99% | \$13.58 |
| 0 | 0 | 3,032,827,130 | 8,448,604,708 | 35.90 | 14.18 |
| 0 | 0 | 2,771,584,990 | 7,769,262,316 | 35.67 | 15.04 |
| 0 | 0 | 2,745,320,120 | 7,703,541,446 | 35.64 | 12.72 |
| 0 | 0 | 2,706,065,320 | 7,601,037,775 | 35.60 | 12.69 |
| 0 | 0 | 2,864,174,000 | 8,058,893,180 | 35.54 | 10.94 |
| 3,356,260 | 3,356,260 | 2,867,709,340 | 8,068,021,554 | 35.54 | 12.17 |
| 6,708,210 | 6,708,210 | 2,830,539,210 | 7,955,671,692 | 35.58 | 11.80 |
| 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 |

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

| | 2016 | 2015 | 2014 | 2013 |
|---|----------|----------|----------|----------|
| Voted Millage | | | | |
| Alcohol, Drug Addiction, and Mental Health Services | | | | |
| Effective Millage Rates | | | | |
| Residential/Agricultural | \$2.2518 | \$2.2532 | \$2.4997 | \$2.4983 |
| 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 | 0.0000 | 0.5859 | 0.6500 | 1.3000 |
| Commerical/Industrial | 0.0000 | 0.6500 | 0.6500 | 1.3000 |
| Tangible/Public Utility Personal | 0.0000 | 0.6500 | 0.6500 | 1.3000 |
| Developmental Disabilities | | | | |
| Effective Millage Rates | | | | |
| Residential/Agricultural | 6.2862 | 6.2902 | 6.9781 | 4.0245 |
| Commerical/Industrial | 7.8658 | 7.8552 | 7.8054 | 4.8044 |
| Tangible/Public Utility Personal | 9.6500 | 9.6500 | 9.6500 | 6.7000 |
| Commission on Aging | | | | |
| Effective Millage Rates | | | | |
| Residential/Agricultural | 0.6306 | 0.6310 | 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 | 0.9009 | 0.9014 | 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 | 0.4501 | 0.4504 | 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 | 10.5196 | 11.1121 | 12.3278 | 10.0228 |
| Commerical/Industrial | 12.6658 | 13.3052 | 13.2554 | 10.9044 |
| Tangible/Public Utility Personal | 14.4500 | 15.1000 | 15.1000 | 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 | 12.9196 | 13.5121 | 14.7278 | 12.4228 |
| Commerical/Industrial | 15.0658 | 15.7052 | 15.6554 | 13.3044 |
| Tangible/Public Utility Personal | 16.8500 | 17.5000 | 17.5000 | 15.2000 |
| Total Weighted Average Tax Rate | | | | |
| | 13.5811 | 14.1758 | 15.0444 | 12.7237 |

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|----------|----------|----------|----------|----------|----------|
| \$2.4960 | \$2.4035 | \$2.4009 | \$2.0510 | \$2.0912 | \$2.0906 |
| 2.6000 | 2.1959 | 2.4516 | 2.1065 | 2.1094 | 2.1091 |
| 2.6000 | 2.6000 | 2.6000 | 2.6000 | 2.6000 | 2.6000 |
| 1.3000 | 0.0000 | 1.2796 | 1.2750 | 0.8684 | 0.8681 |
| 1.3000 | 0.0000 | 1.3000 | 1.2982 | 0.8723 | 0.8722 |
| 1.3000 | 0.0000 | 1.3000 | 1.3000 | 1.3000 | 1.3000 |
| 4.0182 | 3.7698 | 3.7627 | 3.7491 | 3.8228 | 3.8216 |
| 4.7309 | 4.3849 | 4.2553 | 4.2106 | 4.2165 | 4.2160 |
| 6.7000 | 6.7000 | 6.7000 | 6.7000 | 6.7000 | 6.7000 |
| 0.7000 | 0.6903 | 0.6890 | 0.6865 | 0.7000 | 0.7000 |
| 0.7000 | 0.7000 | 0.7000 | 0.6990 | 0.7000 | 0.7000 |
| 0.7000 | 0.7000 | 0.7000 | 0.7000 | 0.7000 | 0.7000 |
| 1.0000 | 0.9862 | 0.9843 | 0.9807 | 0.4676 | 0.4675 |
| 1.0000 | 1.0000 | 1.0000 | 0.9986 | 0.4697 | 0.4696 |
| 1.0000 | 1.0000 | 1.0000 | 1.0000 | 0.7000 | 0.7000 |
| 0.5000 | 0.4177 | 0.4170 | 0.4155 | 0.4236 | 0.4235 |
| 0.5000 | 0.4518 | 0.4383 | 0.4342 | 0.4349 | 0.4348 |
| 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 10.0142 | 8.2675 | 9.5335 | 9.1578 | 8.3736 | 8.3713 |
| 10.8309 | 8.7326 | 10.1452 | 9.7471 | 8.8028 | 8.8017 |
| 12.8000 | 11.5000 | 12.8000 | 12.8000 | 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 |
| 12.4142 | 10.6675 | 11.9334 | 11.5578 | 10.7736 | 10.7713 |
| 13.2309 | 11.4326 | 12.5451 | 12.1471 | 11.2028 | 11.2017 |
| 15.2000 | 13.9000 | 15.2000 | 15.2000 | 14.9000 | 14.9000 |
| 12.6896 | 10.9370 | 12.1678 | 11.7972 | 10.9921 | 11.0275 |

(continued)

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

| | 2016 | 2015 | 2014 | 2013 |
|-----------------------------------|-----------|-----------|-----------|-----------|
| School Districts | | | | |
| Bowling Green CSD | \$57.5000 | \$57.5500 | \$58.0000 | \$57.6500 |
| Eastwood LSD | 33.1500 | 37.9000 | 39.6000 | 39.9000 |
| Elmwood LSD | 36.9000 | 36.9000 | 37.3000 | 37.4500 |
| Fostoria CSD | 59.5700 | 59.7600 | 63.5100 | 60.0000 |
| Lake LSD | 62.9400 | 63.4400 | 63.4400 | 63.5900 |
| North Baltimore LSD | 55.3000 | 55.1500 | 56.9500 | 56.3000 |
| Northwood LSD | 81.2500 | 79.8150 | 76.8150 | 77.6650 |
| Otsego LSD | 47.0000 | 46.8500 | 49.2000 | 46.6000 |
| Perrysburg EVSD | 73.3000 | 71.6500 | 71.2000 | 69.8500 |
| Rossford EVSD | 58.2000 | 52.3000 | 52.3000 | 52.3000 |
| Out-of-County School Districts | | | | |
| Anthony Wayne LSD | 71.3000 | 71.3000 | 71.6000 | 67.1000 |
| Gibsonburg EVSD | 49.7000 | 50.5000 | 51.9000 | 51.9000 |
| Lakota LSD | 42.7000 | 42.7000 | 42.7000 | 42.7000 |
| McComb LSD | 33.1200 | 33.1400 | 33.7900 | 34.2800 |
| Patrick Henry LSD | 40.8300 | 45.4500 | 45.9500 | 45.9500 |
| 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 | 5.6000 |
| Bradner Village | 9.9000 | 9.9000 | 10.3000 | 8.2000 |
| Custar Village | 6.2000 | 6.2000 | 6.2000 | 6.2000 |
| Cygnets Village | 2.4000 | 2.4000 | 2.4000 | 2.4000 |
| Fostoria City | 4.3000 | 4.3000 | 4.3000 | 4.3000 |
| Grand Rapids Village | 4.1000 | 4.1000 | 4.1000 | 4.1000 |
| Haskins Village | 9.5000 | 9.5000 | 9.5000 | 9.5000 |
| Hoytville Village | 4.0000 | 4.0000 | 4.0000 | 4.0000 |
| Jerry City Village | 8.5000 | 8.5000 | 8.5000 | 8.5000 |
| Luckey Village | 6.5000 | 6.5000 | 6.5000 | 6.5000 |
| Millbury Village | 5.8000 | 5.5000 | 5.8000 | 5.8000 |
| Milton Center Village | 10.0000 | 10.0000 | 10.0000 | 10.0000 |
| North Baltimore Village | 5.3000 | 5.4000 | 5.6000 | 5.5000 |
| Northwood City | 1.6000 | 1.6000 | 1.6000 | 1.6000 |
| Pemberville Village | 1.8000 | 1.8000 | 1.8000 | 1.8000 |
| Perrysburg City | 6.3000 | 6.3000 | 6.5000 | 5.6500 |
| Portage Village | 2.2000 | 2.2000 | 2.2000 | 2.2000 |
| Risingsun Village | 14.0000 | 14.0000 | 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 |

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| \$56.8000 | \$57.7000 | \$56.1500 | \$56.1500 | \$56.1500 | \$56.7800 |
| 40.3000 | 38.9000 | 39.9500 | 40.0500 | 40.2000 | 40.0500 |
| 37.4000 | 37.7000 | 37.7000 | 37.3000 | 36.8000 | 37.6000 |
| 58.5800 | 58.3100 | 57.6900 | 60.1600 | 60.1600 | 60.5600 |
| 57.0900 | 56.2100 | 56.6100 | 56.8100 | 58.7500 | 59.0500 |
| 59.1000 | 57.1000 | 55.7700 | 51.5000 | 51.6000 | 51.6000 |
| 79.4150 | 78.3150 | 78.3150 | 80.2000 | 71.7000 | 72.0000 |
| 47.1500 | 47.3500 | 47.3500 | 48.6500 | 48.8500 | 49.1000 |
| 66.5000 | 63.7300 | 63.9300 | 63.3800 | 61.6400 | 61.5600 |
| 52.3000 | 52.3000 | 52.3000 | 52.3000 | 52.3000 | 52.3000 |
| 66.8000 | 66.8000 | 66.8000 | 66.7000 | 66.8000 | 67.7000 |
| 51.9000 | 51.9000 | 52.1000 | 52.2000 | 52.2000 | 52.6000 |
| 42.7000 | 42.7000 | 42.7000 | 42.9000 | 42.9000 | 36.4000 |
| 34.3000 | 35.5500 | 33.2800 | 34.6900 | 34.7800 | 34.9000 |
| 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 | 8.8000 | 8.2000 | 8.5000 | 8.5000 |
| 6.2000 | 6.2000 | 6.2000 | 6.2000 | 6.2000 | 6.2000 |
| 2.4000 | 2.4000 | 2.4000 | 2.4000 | 2.4000 | 2.4000 |
| 4.3000 | 4.3000 | 4.3000 | 4.3000 | 4.3000 | 4.3000 |
| 4.1000 | 4.1000 | 4.1000 | 4.1000 | 4.1000 | 4.1000 |
| 9.5000 | 9.5000 | 9.5000 | 9.5000 | 7.2000 | 10.2000 |
| 4.0000 | 4.0000 | 4.0000 | 4.0000 | 4.0000 | 4.0000 |
| 8.5000 | 8.5000 | 8.5000 | 8.5000 | 8.5000 | 8.5000 |
| 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 | 4.9000 | 5.7500 | 4.4000 |
| 1.6000 | 1.6000 | 1.6000 | 1.6000 | 1.6000 | 1.6000 |
| 1.8000 | 1.8000 | 1.8000 | 1.8000 | 1.8000 | 1.8000 |
| 5.2500 | 5.2500 | 5.2500 | 5.7500 | 5.5500 | 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 | 7.7000 |
| 1.2000 | 1.2000 | 1.2000 | 1.2000 | 1.2000 | 1.2000 |
| 1.7000 | 1.7000 | 1.7000 | 1.7000 | 1.7000 | 1.7000 |
| 11.7000 | 11.7000 | 11.7000 | 11.7000 | 11.7000 | 12.3000 |
| 12.4000 | 12.4000 | 12.4000 | 12.4000 | 12.4000 | 12.4000 |
| 4.3000 | 4.3000 | 4.3000 | 4.3000 | 3.6000 | 4.3000 |

(continued)

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

| | 2016 | 2015 | 2014 | 2013 |
|-------------------------------------|----------|----------|----------|----------|
| Townships | | | | |
| Bloom | \$6.5000 | \$6.5000 | \$6.5000 | \$6.5000 |
| Center | 5.8000 | 5.8000 | 5.8000 | 5.8000 |
| Freedom | 9.0000 | 9.0000 | 9.0000 | 8.0000 |
| Grand Rapids | 7.7500 | 7.7500 | 7.7500 | 5.4000 |
| Henry | 7.7000 | 7.7000 | 7.7000 | 7.7000 |
| Jackson | 10.9500 | 10.9500 | 10.9500 | 10.7000 |
| Lake | 15.2000 | 15.2000 | 15.2000 | 15.2000 |
| Liberty | 4.4500 | 4.4500 | 4.4500 | 4.4500 |
| Middleton | 11.6000 | 11.6000 | 8.6000 | 11.6000 |
| Milton | 8.2000 | 8.2000 | 8.2000 | 8.2000 |
| Montgomery | 6.9000 | 6.9000 | 6.9000 | 6.9000 |
| Perry | 6.1000 | 6.2000 | 6.1000 | 6.1000 |
| Perrysburg | 18.6000 | 18.6000 | 18.6000 | 18.6000 |
| Plain | 4.9000 | 4.9000 | 4.9000 | 4.9000 |
| Portage | 5.4000 | 5.4000 | 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 | 6.0000 | 4.0000 | 4.0000 | 4.0000 |
| Pemberville Public Library | 0.8000 | 0.8000 | 0.0000 | 0.0000 |
| 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 | 1.0000 | 0.0000 | 0.0000 |
| Wood County District Public Library | 1.0600 | 1.0800 | 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.

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|----------|----------|----------|----------|----------|----------|
| \$6.5000 | \$9.3000 | \$9.3000 | \$9.3000 | \$9.3000 | \$9.7000 |
| 5.8000 | 5.8000 | 5.8000 | 5.8000 | 5.8000 | 5.8000 |
| 8.0000 | 8.0000 | 8.0000 | 8.0000 | 8.0000 | 8.0000 |
| 5.4000 | 5.4000 | 5.4000 | 5.4000 | 5.4000 | 5.7000 |
| 7.7000 | 7.7000 | 7.7000 | 7.7000 | 7.7000 | 7.7000 |
| 10.7000 | 10.7000 | 7.7000 | 7.7000 | 7.7000 | 7.7000 |
| 15.2000 | 15.2000 | 15.2000 | 15.2000 | 15.2000 | 12.3000 |
| 4.4500 | 4.4500 | 4.4500 | 4.4500 | 5.2000 | 5.2000 |
| 9.6000 | 11.6000 | 10.4000 | 11.2000 | 11.2000 | 11.2000 |
| 8.2000 | 8.2000 | 8.2000 | 8.2000 | 7.6000 | 7.6000 |
| 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 | 14.6000 |
| 4.9000 | 4.9000 | 4.9000 | 4.9000 | 4.9000 | 4.9000 |
| 4.4000 | 4.4000 | 4.4000 | 4.4000 | 4.4000 | 4.4000 |
| 7.4000 | 7.4000 | 7.4000 | 7.4000 | 7.4000 | 7.4000 |
| 6.4000 | 6.4000 | 6.4000 | 6.4000 | 6.9500 | 6.9500 |
| 5.7000 | 5.7000 | 5.7000 | 5.7000 | 5.5000 | 5.5000 |
| 8.4000 | 8.4000 | 8.4000 | 8.4000 | 9.4000 | 9.0000 |
| 3.5000 | 3.5000 | 3.5000 | 3.5000 | 3.5000 | 3.5000 |
| 1.5000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2.0000 | 2.0000 | 2.0000 | 2.0000 | 2.0000 | 2.0000 |
| 1.9500 | 1.9500 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 4.0000 | 4.0000 | 3.5000 | 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 | 1.5000 | 1.0000 | 1.0000 |
| 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 1.1000 | 1.1000 | 0.3100 | 0.3700 | 0.1700 | 0.2700 |

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 |
|------|--------------------------|-------------------------|---|----------------------------|-----------------------|---|--------------|---------------------------------------|
| 2016 | \$39,956,592 | \$39,388,795 | 98.58% | \$890,465 | \$40,279,260 | 100.81% | \$984,583 | 2.46% |
| 2015 | 41,506,534 | 40,596,945 | 97.81 | 878,667 | 41,475,612 | 99.93 | 1,268,704 | 3.06 |
| 2014 | 40,080,833 | 40,078,980 | 100.00 | 1,075,981 | 41,154,961 | 102.68 | 1,276,489 | 3.18 |
| 2013 | 33,419,357 | 32,636,869 | 97.66 | 1,007,315 | 33,644,184 | 100.67 | 1,343,730 | 4.02 |
| 2012 | 32,993,785 | 32,065,756 | 97.19 | 966,718 | 33,032,474 | 100.12 | 1,572,013 | 4.76 |
| 2011 | 30,086,313 | 29,259,767 | 97.25 | 1,031,842 | 30,291,609 | 100.68 | 1,442,212 | 4.79 |
| 2010 | 33,530,847 | 32,403,391 | 96.64 | 1,316,304 | 33,719,695 | 100.56 | 1,718,322 | 5.12 |
| 2009 | 32,084,315 | 30,909,038 | 96.34 | 900,909 | 31,809,947 | 99.14 | 1,792,712 | 5.59 |
| 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 |

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 |
|------|--------------------------|--|---|--------------|---------------------------------------|
| 2016 | \$0 | \$0 | n/a | \$79,057 | n/a |
| 2015 | 0 | 1,205 | n/a | 79,057 | n/a |
| 2014 | 0 | 44,426 | n/a | 80,262 | n/a |
| 2013 | 0 | 10,663 | n/a | 25,200 | n/a |
| 2012 | 0 | 34,531 | n/a | 35,868 | n/a |
| 2011 | 0 | 55,613 | n/a | 34,579 | n/a |
| 2010 | 0 | 110,392 | n/a | 149,876 | n/a |
| 2009 | 994,746 | 851,789 | 85.63 | 142,957 | 14.37 |
| 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 |

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 | 2016 | | | 2007 | | |
|--|------------------|--------------------------|------|-------------------------------------|--------------------------|------|-------------------------------------|
| | | Total Assessed Valuation | Rank | Percent of Total Assessed Valuation | Total Assessed Valuation | Rank | Percent of Total Assessed Valuation |
| Toledo Edison Company First Energy | Utility | \$44,706,800 | 1 | 1.46% | \$27,619,860 | 1 | 1.01% |
| Troy Energy LLC | Utility | 44,137,670 | 2 | 1.44 | | | |
| American Transmission Systems, Inc. | Utility | 23,934,190 | 3 | 0.78 | 7,286,090 | 10 | 0.27 |
| Columbia Gas of Ohio, Inc. | Utility | 14,420,640 | 4 | 0.47 | | | |
| Waltrust/Walgreen Company | Retail | 10,814,520 | 5 | 0.35 | | | |
| First Solar, Inc. | Manufacturer | 9,413,300 | 6 | 0.31 | | | |
| Ohio Power Company | Utility | 7,994,640 | 7 | 0.26 | | | |
| Hancock Wood Electric Cooperative | Utility | 7,502,320 | 8 | 0.25 | | | |
| Edward Rose Development Co. LLC | Commercial | 7,279,440 | 9 | 0.24 | | | |
| Perrysburg Apartment Investment LLC | Commercial | 6,903,370 | 10 | 0.23 | | | |
| Fiat Chrysler Automobiles | Manufacturer | | | | 26,658,270 | 2 | 0.97 |
| Levis Commons LLC | Retail | | | | 15,155,810 | 3 | 0.55 |
| Cooper Standard Automotive | Manufacturer | | | | 11,507,410 | 4 | 0.42 |
| Meijer, Inc. | Retail | | | | 11,436,940 | 5 | 0.42 |
| Beatrice Hunt Wesson | Processor | | | | 10,368,100 | 6 | 0.38 |
| LOF Glass, Inc./Libbey Owens Ford, Inc. | Manufacturer | | | | 10,090,900 | 7 | 0.37 |
| CSX Railroad | Railroad | | | | 8,836,730 | 8 | 0.32 |
| Corporate Properties/Prefinish Metals/ Walbridge Coatings | Industrial | | | | 8,117,015 | 9 | 0.30 |
| Total Principal Taxpayers | | 177,106,890 | | 5.79 | 137,077,125 | | 5.01 |
| All Other Taxpayers | | <u>2,881,743,770</u> | | <u>94.21</u> | <u>2,599,180,013</u> | | <u>94.99</u> |
| Total County Assessed Value | | <u>\$3,058,850,660</u> | | <u>100.00%</u> | <u>\$2,736,257,138</u> | | <u>100.00%</u> |

Source: Wood County Auditor

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

| | 2016 | 2015 | 2014 | 2013 |
|---|---------------------|---------------------|---------------------|---------------------|
| Sales Tax Payments | \$3,970,171 | \$3,800,973 | \$4,179,795 | \$5,291,688 |
| Direct Pay Tax Return Payments | 1,130,608 | 1,203,834 | 982,242 | 655,719 |
| Seller's Use Tax Return Payments | 2,628,601 | 2,283,312 | 2,025,086 | 1,858,930 |
| Consumer's Use Tax Return Payments | 851,294 | 806,454 | 837,733 | 777,193 |
| Motor Vehicle Tax Payments | 2,666,412 | 2,824,684 | 2,452,822 | 2,247,636 |
| Non-Resident Motor Vehicle Tax Payments | 86,380 | 86,960 | 78,396 | 75,702 |
| Watercraft and Outboard Motors | 39,655 | 32,227 | 34,880 | 28,366 |
| Non-Resident Watercraft | 8,051 | 4,484 | 6,202 | n/a |
| Department of Liquor Control | 73,249 | 69,060 | 63,008 | 60,363 |
| Sales Tax on Motor Vehicle Fuel Refunds | 3,254 | 3,706 | 3,981 | 2,702 |
| Sales/Use Tax Voluntary Payments | 27,594 | 39,487 | 645,934 | 28,480 |
| Statewide Master Numbers | 7,467,662 | 7,300,810 | 7,093,189 | 7,101,018 |
| Sales/Use Tax Assessment Payments | 54,243 | 77,275 | 104,222 | 65,418 |
| Streamlined Sales Tax Payments | 27,847 | 23,187 | 23,136 | 18,905 |
| Use Tax Amnesty Payments | 55 | 83 | 195 | 32,355 |
| Transient Sales | 2,288,235 | 2,162,009 | 1,605,447 | n/a |
| Certified Assessment Payments | 67,690 | 121,590 | 4,801 | n/a |
| Audit Payments | 31,923 | 98,051 | 59,058 | n/a |
| Administrative Rotary Fund Fee | (211,294) | (208,480) | (201,120) | (181,140) |
| Sales/Use Tax Refunds Approved | (293,526) | (90,145) | (87,841) | (130,423) |
| Destination Sourcing Adjustment | <u>0</u> | <u>0</u> | <u>(317)</u> | <u>0</u> |
| Total | <u>\$20,918,104</u> | <u>\$20,639,561</u> | <u>\$19,910,849</u> | <u>\$17,932,912</u> |
| Sales Tax Rate | 1.00% | 1.00% | 1.00% | 1.00% |

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

n/a- not applicable

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$4,919,675 | \$4,867,155 | \$4,762,269 | \$4,366,899 | \$4,597,764 | \$4,998,840 |
| 639,665 | 630,194 | 520,918 | 416,821 | 356,325 | 448,887 |
| 1,562,474 | 1,643,227 | 1,509,535 | 1,539,045 | 1,661,557 | 1,571,662 |
| 784,313 | 694,180 | 539,314 | 536,635 | 618,751 | 660,424 |
| 2,174,873 | 2,059,294 | 1,872,446 | 1,813,968 | 1,826,927 | 2,097,826 |
| 71,630 | 68,135 | 64,819 | 49,137 | 41,660 | 13,812 |
| 28,859 | 22,126 | 20,804 | 23,665 | 33,047 | 29,036 |
| n/a | n/a | n/a | n/a | n/a | n/a |
| 57,791 | 53,402 | 49,754 | 47,911 | 45,066 | 46,572 |
| 2,831 | 1,367 | 1,436 | 1,363 | 1,501 | 1,577 |
| 41,835 | 12,807 | 27,982 | 16,870 | 9,790 | 25,453 |
| 7,042,121 | 6,791,589 | 6,487,873 | 6,358,994 | 6,711,561 | 7,425,747 |
| 79,438 | 78,386 | 68,943 | 79,924 | 111,249 | 51,879 |
| 20,903 | 19,764 | 8,465 | 8,255 | 5,220 | 15,471 |
| 11,014 | 2,370 | 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 |
| (173,466) | (168,906) | (158,303) | (152,050) | (159,808) | (173,322) |
| (90,781) | (53,357) | (104,284) | (54,477) | (39,549) | (55,002) |
| 0 | 0 | 0 | 0 | (904) | (1,433) |
| <u>\$17,173,175</u> | <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> |
| 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 | |
| 2016 | \$5,014,081 | \$0 | \$0 | \$194,867 | \$945,000 | \$1,255,879 | \$7,409,827 |
| 2015 | 5,284,981 | 0 | 0 | 227,345 | 980,000 | 1,497,411 | 7,989,737 |
| 2014 | 5,596,170 | 2,000 | 0 | 259,823 | 0 | 1,365,667 | 7,223,660 |
| 2013 | 3,780,365 | 54,000 | 0 | 292,301 | 0 | 1,393,611 | 5,520,277 |
| 2012 | 4,393,986 | 161,000 | 0 | 324,779 | 45,000 | 1,125,753 | 6,050,518 |
| 2011 | 5,012,915 | 268,000 | 47,593 | 0 | 175,936 | 923,614 | 6,428,058 |
| 2010 | 5,483,481 | 375,000 | 93,590 | 0 | 352,316 | 1,147,726 | 7,452,113 |
| 2009 | 5,995,233 | 737,000 | 138,045 | 0 | 513,729 | 1,150,934 | 8,534,941 |
| 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 |

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> |
|---------------------------|--|
| \$56.90 | 0.13% |
| 61.59 | 0.15 |
| 55.74 | 0.14 |
| 42.71 | 0.11 |
| 47.20 | 0.13 |
| 50.87 | 0.15 |
| 59.39 | 0.17 |
| 68.07 | 0.20 |
| 76.18 | 0.23 |
| 88.70 | 0.28 |

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) |
|------|--------------------------------|---|----------------------------------|
| 2016 | \$5,959,081 | 0.07% | \$45.76 |
| 2015 | 6,264,981 | 0.07 | 48.29 |
| 2014 | 5,596,170 | 0.07 | 43.18 |
| 2013 | 3,780,365 | 0.05 | 29.25 |
| 2012 | 4,438,986 | 0.06 | 34.63 |
| 2011 | 5,188,851 | 0.06 | 41.07 |
| 2010 | 5,835,797 | 0.07 | 46.50 |
| 2009 | 6,508,962 | 0.08 | 51.91 |
| 2008 | 7,157,128 | 0.09 | 57.10 |
| 2007 | 7,780,294 | 0.10 | 62.04 |

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 | \$5,208,948 | 100.00% | \$5,208,948 |
| All Villages, Townships, and Cities wholly within the County | 29,263,353 | 100.00 | 29,263,353 |
| City of Fostoria | 116,311 | 10.36 | 12,050 |
| All School Districts wholly within the County | 99,617,486 | 100.00 | 99,617,486 |
| Anthony Wayne LSD | 19,042,991 | 2.72 | 517,969 |
| Bowling Green CSD | 23,285,000 | 99.94 | 23,271,029 |
| Elmwood LSD | 4,318,187 | 97.60 | 4,214,551 |
| Fostoria CSD | 10,081,893 | 24.46 | 2,466,031 |
| Four County JVSD | 3,445,000 | 0.12 | 4,134 |
| Gibsonburg EVSD | 2,808,895 | 1.72 | 48,313 |
| Lake LSD | 8,330,785 | 99.50 | 8,289,131 |
| Lakota LSD | 17,391,418 | 22.90 | 3,982,635 |
| McComb LSD | 470,000 | 29.33 | 137,851 |
| North Baltimore LSD | 9,358,747 | 99.82 | 9,341,901 |
| Otsego LSD | 16,930,860 | 84.36 | 14,282,873 |
| Patrick Henry LSD | 12,718,000 | 2.18 | 277,252 |
| Penta JVSD | 35,250,000 | 49.32 | 17,385,300 |
| Vanguard JVSD | 3,665,000 | 2.77 | 101,521 |
| Total Overlapping Debt | <u>\$296,093,926</u> | | <u>213,213,380</u> |
| Total Direct and Overlapping Debt | | | <u>\$218,422,328</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 2016 tax year.

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

| | 2016 | 2015 | 2014 | 2013 |
|--|------------------------|------------------------|------------------------|------------------------|
| Total Assessed Valuation | <u>\$3,058,850,660</u> | <u>\$3,032,827,130</u> | <u>\$2,771,584,990</u> | <u>\$2,745,320,120</u> |
| Overall Debt Limitation | 74,971,267 | 74,320,678 | 67,789,625 | 67,133,003 |
| Gross Indebtedness | 5,894,867 | 6,212,345 | 5,556,823 | 3,871,301 |
| Less Debt Outside Limitation | | | | |
| General Obligation Bonds | 945,000 | 980,000 | 0 | 0 |
| Special Assessment Bonds | 0 | 0 | 2,000 | 54,000 |
| OPWC Loans | <u>194,867</u> | <u>227,345</u> | <u>259,823</u> | <u>292,301</u> |
| Net Indebtedness | 4,755,000 | 5,005,000 | 5,295,000 | 3,525,000 |
| Less Fund Balance in Debt Service Fund | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Debt Within Limitation | <u>4,755,000</u> | <u>5,005,000</u> | <u>5,295,000</u> | <u>3,525,000</u> |
| Legal Debt Margin Within Limitation | <u>\$70,216,267</u> | <u>\$69,315,678</u> | <u>\$62,494,625</u> | <u>\$63,608,003</u> |
| Legal Debt Margin as a Percentage of the Overall Debt Limitation | 93.66% | 93.27% | 92.19% | 94.75% |
| Unvoted Debt Limitation - 1 Percent of Assessed Valuation | \$30,588,507 | \$30,328,271 | \$27,715,850 | \$27,453,201 |
| Gross Indebtedness | 5,894,867 | 6,212,345 | 5,556,823 | 3,871,301 |
| Less Debt Outside Limitation | | | | |
| General Obligation Bonds | 945,000 | 980,000 | 0 | 0 |
| Special Assessment Bonds | 0 | 0 | 2,000 | 54,000 |
| OPWC Loans | <u>194,867</u> | <u>227,345</u> | <u>259,823</u> | <u>292,301</u> |
| Net Indebtedness | 4,755,000 | 5,005,000 | 5,295,000 | 3,525,000 |
| Less Fund Balance in Debt Service Fund | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Debt Within Unvoted Debt Limitation | <u>4,755,000</u> | <u>5,005,000</u> | <u>5,295,000</u> | <u>3,525,000</u> |
| Legal Debt Margin Within Unvoted Debt Limitation | <u>\$25,833,507</u> | <u>\$25,323,271</u> | <u>\$22,420,850</u> | <u>\$23,928,201</u> |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation | 84.45% | 83.50% | 80.90% | 87.16% |

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.

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <u>\$2,706,065,320</u> | <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> |
| 66,151,633 | 70,104,350 | 70,192,734 | 69,263,480 | 67,229,305 | 66,906,428 |
| 4,650,779 | 5,163,000 | 6,035,000 | 7,122,000 | 8,164,000 | 9,161,000 |
| 45,000 | 175,000 | 350,000 | 510,000 | 670,000 | 825,000 |
| 161,000 | 268,000 | 375,000 | 737,000 | 1,079,000 | 1,401,000 |
| 324,779 | 0 | 0 | 0 | 0 | 0 |
| 4,120,000 | 4,720,000 | 5,310,000 | 5,875,000 | 6,415,000 | 6,935,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 4,120,000 | 4,720,000 | 5,310,000 | 5,875,000 | 6,415,000 | 6,935,000 |
| <u>\$62,031,633</u> | <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> |
| 93.77% | 93.27% | 92.44% | 91.52% | 90.46% | 89.63% |
| \$27,060,653 | \$28,641,740 | \$28,677,093 | \$28,305,392 | \$27,491,722 | \$27,362,571 |
| 4,650,779 | 5,163,000 | 6,035,000 | 7,122,000 | 8,164,000 | 9,161,000 |
| 45,000 | 175,000 | 350,000 | 510,000 | 670,000 | 825,000 |
| 161,000 | 268,000 | 375,000 | 737,000 | 1,079,000 | 1,401,000 |
| 324,779 | 0 | 0 | 0 | 0 | 0 |
| 4,120,000 | 4,720,000 | 5,310,000 | 5,875,000 | 6,415,000 | 6,935,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 4,120,000 | 4,720,000 | 5,310,000 | 5,875,000 | 6,415,000 | 6,935,000 |
| <u>\$22,940,653</u> | <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> |
| 84.77% | 83.52% | 81.48% | 79.24% | 76.67% | 74.66% |

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

| Year | Population (Estimated) | Personal Income | Per Capita Personal Income | Unemployment Rate |
|------|---------------------------|--------------------|----------------------------------|----------------------|
| 2016 | 130,219 | \$5,578,581,960 | \$42,840 | 4.10% |
| 2015 | 129,730 | 5,322,821,900 | 41,030 | 4.30 |
| 2014 | 129,590 | 5,058,416,060 | 39,034 | 5.20 |
| 2013 | 129,264 | 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 |

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 | 2016 | | | 2007 | | |
|--|----------------------|---------------------|------|-----------------------------|---------------------|------|-----------------------------|
| | | Number of Employees | Rank | Percent of Total Employment | Number of Employees | Rank | Percent of Total Employment |
| Bowling Green State University | University | 3,300 | 1 | 4.90% | 5,361 | 1 | 8.26% |
| Magna | Manufacturer | 1,800 | 2 | 2.67 | 650 | 8 | 1.00 |
| Owens Community College | College | 1,000 | 3 | 1.48 | 1,525 | 3 | 2.36 |
| Fiat Chrysler Automobiles | Manufacturer | 1,000 | 4 | 1.48 | 1,647 | 2 | 2.54 |
| Wood County Hospital | Hospital | 875 | 5 | 1.30 | | | |
| Owens-Illinois, Inc. | Manufacturer | 850 | 6 | 1.26 | | | |
| Wood County | Government | 818 | 7 | 1.21 | 1,221 | 4 | 1.88 |
| FedEx Ground | Distribution | 800 | 8 | 1.19 | | | |
| First Solar, Inc. | Manufacturer | 800 | 9 | 1.19 | 580 | 10 | 0.89 |
| Home Depot | Retail | 700 | 10 | 1.04 | | | |
| Rudolph/Libbe, Inc. | General Contractor | | | | 900 | 5 | 1.39 |
| Cooper Standard Automotive | Manufacturer | | | | 844 | 6 | 1.30 |
| Waltrust/Walgreen Company | Retail | | | | 760 | 7 | 1.17 |
| NFO World Group | Information Research | | | | 625 | 9 | 0.96 |
| Total | | <u>11,943</u> | | <u>17.72%</u> | <u>14,113</u> | | <u>21.75%</u> |
| Total Employment Within Wood County | | <u>67,400</u> | | | <u>64,900</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

| | 2016 | 2015 | 2014 | 2013 |
|---|---------------|---------------|---------------|---------------|
| General Government: | | | | |
| Legislative and Executive | | | | |
| Commissioners | 51.00 | 49.00 | 49.00 | 47.50 |
| Auditor | 22.50 | 23.50 | 22.00 | 22.00 |
| Treasurer | 5.00 | 5.00 | 5.00 | 5.00 |
| Prosecuting Attorney | 28.00 | 26.00 | 25.00 | 25.50 |
| Planning Commission | 2.00 | 2.00 | 2.00 | 2.00 |
| Board of Elections | 16.50 | 12.00 | 19.00 | 20.00 |
| 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 | 17.00 |
| Court Security | 8.50 | 8.50 | 8.50 | 8.50 |
| Common Pleas Court Administration | 5.00 | 4.50 | 4.50 | 4.00 |
| Common Pleas Court Number 1 | 6.00 | 6.00 | 6.00 | 5.00 |
| Common Pleas Court Number 2 | 5.00 | 4.50 | 4.50 | 4.50 |
| Common Pleas Court Number 4 | 6.00 | 6.00 | 6.00 | 6.00 |
| Juvenile Court and Juvenile Detention | 42.50 | 42.50 | 42.50 | 45.50 |
| Law Library | 1.50 | 1.50 | 1.50 | 1.50 |
| Probate Court | 9.00 | 9.00 | 9.00 | 9.00 |
| Clerk of Courts | 18.00 | 18.00 | 18.00 | 19.00 |
| Title Administration | 8.00 | 8.00 | 8.00 | 8.00 |
| Public Defender | 15.00 | 14.50 | 13.00 | 13.00 |
| Public Safety | | | | |
| Coroner | 2.50 | 2.00 | 2.50 | 2.50 |
| Sheriff and Justice Center | 122.00 | 122.00 | 119.00 | 122.50 |
| Emergency Management Agency | 3.00 | 3.00 | 3.00 | 3.00 |
| Building Inspection | 13.00 | 12.50 | 12.00 | 11.00 |
| Public Works | | | | |
| Engineer | 17.00 | 16.50 | 16.00 | 17.50 |
| Highway Garage | 27.50 | 27.50 | 28.50 | 29.50 |
| Solid Waste Management District | 9.00 | 9.00 | 9.00 | 9.00 |
| Health | | | | |
| Alcohol, Drug Addiction, and Mental Health Services | 7.00 | 5.50 | 5.50 | 5.50 |
| Dog and Kennel | 4.50 | 4.50 | 4.50 | 4.50 |
| Human Services | | | | |
| Job and Family Services | 105.00 | 102.50 | 87.50 | 88.50 |
| Child Support Enforcement Agency | 25.00 | 27.00 | 27.00 | 28.00 |
| Developmental Disabilities | 111.50 | 182.50 | 202.00 | 226.00 |
| Veterans Services | 4.50 | 4.50 | 4.50 | 4.50 |
| Nursing Home | 74.00 | 76.50 | 86.00 | 82.50 |
| 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>817.50</u> | <u>878.50</u> | <u>893.00</u> | <u>923.00</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.

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 46.50 | 46.00 | 47.50 | 50.50 | 48.50 | 50.00 |
| 22.00 | 22.50 | 25.00 | 24.50 | 25.50 | 25.00 |
| 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| 25.00 | 26.00 | 26.00 | 26.00 | 26.00 | 22.50 |
| 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 21.50 | 17.00 | 11.50 | 11.50 | 14.00 | 13.00 |
| 11.00 | 11.50 | 11.50 | 14.00 | 14.00 | 14.00 |
| 4.00 | 5.00 | 5.00 | 4.00 | 4.00 | 4.00 |
| 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 4.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 16.50 | 17.50 | 17.50 | 16.50 | 16.50 | 15.50 |
| 8.00 | 9.50 | 9.00 | 8.00 | 7.00 | 8.00 |
| 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.50 |
| 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 6.00 | 5.50 | 5.50 | 5.50 | 4.50 | 5.50 |
| 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 45.50 | 41.00 | 46.00 | 47.00 | 48.50 | 47.00 |
| 2.00 | 2.00 | 2.00 | 2.00 | n/a | n/a |
| 9.00 | 10.00 | 10.00 | 10.00 | 9.50 | 9.50 |
| 20.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| 7.00 | 7.00 | 8.00 | 8.00 | 8.00 | 8.50 |
| 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| 2.50 | 2.00 | 2.00 | 2.00 | 2.50 | 2.50 |
| 114.50 | 120.00 | 119.00 | 123.00 | 124.50 | 123.50 |
| 4.00 | 4.00 | 4.00 | 4.00 | 3.50 | 3.50 |
| 11.50 | 12.00 | 10.50 | 11.50 | 17.50 | 19.00 |
| 20.00 | 21.50 | 19.50 | 20.00 | 21.00 | 20.50 |
| 30.50 | 32.00 | 33.00 | 36.00 | 38.50 | 41.00 |
| 10.00 | 11.00 | 12.00 | 12.00 | 12.00 | 12.00 |
| 4.50 | 6.50 | 6.00 | 7.00 | 7.00 | 7.00 |
| 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| 82.00 | 79.00 | 78.50 | 82.50 | 84.00 | 81.00 |
| 28.00 | 29.00 | 31.00 | 30.00 | 29.00 | 31.00 |
| 217.50 | 215.00 | 227.00 | 222.50 | 205.50 | 211.50 |
| 5.50 | 5.50 | 5.00 | 5.50 | 5.50 | 5.50 |
| 80.50 | 73.50 | 76.00 | 79.00 | 85.00 | 90.00 |
| 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| <u>906.00</u> | <u>904.50</u> | <u>921.00</u> | <u>935.50</u> | <u>934.50</u> | <u>944.50</u> |

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

| | 2016 | 2015 | 2014 | 2013 |
|---|--------|--------|--------|--------|
| General Government: | | | | |
| Legislative and Executive | | | | |
| Auditor | | | | |
| Number of Non-Exempt Conveyances | 2,624 | 2,440 | 2,217 | 2,293 |
| Number of Exempt Conveyances | 1,893 | 1,666 | 1,919 | 1,865 |
| Number of Parcels Transferred | 7,000 | 5,640 | 6,296 | 6,467 |
| Number of Dog Tags Sold | 19,962 | 19,719 | 20,168 | 20,647 |
| Number of Kennel Licenses Sold | 104 | 100 | 105 | 120 |
| Number of Weights/Measures Inspections | 389 | 363 | 355 | 353 |
| Number of Establishments | 234 | 261 | 277 | 258 |
| Number of Commercial Scales | 671 | 706 | 718 | 690 |
| Number of Retail Motor Fuel Dispensers | 1,418 | 1,391 | 1,387 | 1,387 |
| Commissioners | | | | |
| Number of Resolutions | 1,437 | 1,440 | 1,681 | 1,836 |
| Number of Annexations | 4 | 7 | 3 | 7 |
| Board of Elections | | | | |
| Number of Registered Voters | 93,817 | 88,278 | 96,326 | 96,278 |
| Number of Voters Last General Election | 65,551 | 38,199 | 36,747 | 26,207 |
| Percentage of Register Voters that Voted | 70 | 43 | 38 | 27 |
| Recorder | | | | |
| Number of Documents Filed | 18,624 | 17,285 | 17,057 | 20,967 |
| Number of Mortgages Filed | 4,897 | 4,461 | 4,108 | 5,442 |
| Number of Deeds Filed | 5,484 | 5,054 | 5,068 | 4,778 |
| Judicial | | | | |
| Common Pleas Court | | | | |
| Number of General Civil Cases Completed | 850 | 763 | 781 | 946 |
| Number of Domestic Relations Cases Completed | 1,006 | 922 | 1,034 | 1,165 |
| Number of Criminal Cases Completed | 619 | 567 | 673 | 691 |
| Number of Cases Pending | 966 | 921 | 914 | 998 |
| Probate Court | | | | |
| Number of Adoption/Placement Cases Filed | 44 | 43 | 35 | 51 |
| Number of Civil Action Cases Filed | 20 | 35 | 20 | 15 |
| Number of Estate Cases Filed | 553 | 556 | 516 | 519 |
| Number of Guardianship Cases Filed | 73 | 80 | 80 | 54 |
| Number of Mental Illness Cases Filed | 5 | 4 | 4 | 0 |
| Number of Trust Cases Filed | 2 | 4 | 1 | 1 |
| Number of Marriage Applications | 759 | 779 | 713 | 780 |
| Number of Miscellaneous Filings | 117 | 97 | 111 | 100 |
| Juvenile Court | | | | |
| Number of Delinquent Cases Filed | 813 | 736 | 831 | 892 |
| Number of Traffic Cases Filed | 605 | 491 | 616 | 572 |
| Number of Dependent/Neglect/Abuse Cases Filed | 339 | 311 | 295 | 323 |
| Number of Unruly Cases Filed | 82 | 103 | 114 | 122 |
| Number of Adult Cases Filed | 36 | 12 | 18 | 17 |
| Number of Change of Custody Cases Filed | 311 | 275 | 309 | 314 |
| Number of Support Cases Filed | 567 | 484 | 548 | 580 |
| Number of Parentage Cases Filed | 14 | 27 | 24 | 27 |

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|---------|---------|---------|---------|---------|--------|
| 2,106 | 1,875 | 2,022 | 1,865 | 2,011 | 2,417 |
| 1,965 | 1,728 | 1,647 | 1,769 | 1,824 | 1,969 |
| 6,628 | 5,882 | 5,647 | 5,413 | 5,905 | 6,567 |
| 20,903 | 21,062 | 20,896 | 20,851 | 20,686 | 20,319 |
| 135 | 144 | 157 | 152 | 131 | 139 |
| 360 | 356 | 324 | 368 | 432 | 417 |
| 254 | 265 | 256 | 257 | 274 | 277 |
| 722 | 726 | 727 | 722 | 730 | 720 |
| 1,401 | 1,450 | 1,410 | 1,476 | 1,495 | 1,464 |
| 1,971 | 2,054 | 2,005 | 2,052 | 2,307 | 2,256 |
| 5 | 7 | 15 | 8 | 14 | 13 |
| 108,014 | 104,515 | 103,312 | 101,928 | 101,891 | 93,281 |
| 64,342 | 41,573 | 44,760 | 35,813 | 65,164 | 28,918 |
| 60 | 40 | 43 | 35 | 64 | 31 |
| 21,111 | 18,352 | 18,538 | 19,717 | 18,948 | 22,150 |
| 5,639 | 4,720 | 4,785 | 5,557 | 5,025 | 6,552 |
| 4,600 | 4,034 | 4,486 | 3,537 | 3,486 | 4,027 |
| 1,183 | 1,310 | 1,375 | 1,405 | 1,273 | 1,111 |
| 1,132 | 1,023 | 1,086 | 1,148 | 1,181 | 1,150 |
| 671 | 605 | 546 | 589 | 575 | 538 |
| 1,157 | 1,156 | 1,174 | 1,185 | 1,177 | 1,178 |
| 27 | 29 | 48 | 41 | 39 | 35 |
| 12 | 14 | 12 | 13 | 9 | 13 |
| 507 | 565 | 575 | 560 | 577 | 520 |
| 66 | 57 | 63 | 66 | 57 | 84 |
| 0 | 2 | 6 | 1 | 1 | 4 |
| 4 | 6 | 3 | 2 | 1 | 4 |
| 789 | 796 | 715 | 735 | 780 | 761 |
| 91 | 103 | 85 | 108 | 91 | 117 |
| 1,038 | 963 | 1,007 | 1,165 | 1,170 | 1,360 |
| 663 | 731 | 697 | 739 | 858 | 975 |
| 279 | 268 | 285 | 314 | 407 | 371 |
| 103 | 100 | 104 | 124 | 134 | 143 |
| 16 | 15 | 15 | 14 | 15 | 25 |
| 366 | 351 | 304 | 282 | 264 | 249 |
| 678 | 675 | 817 | 802 | 738 | 806 |
| 28 | 35 | 51 | 42 | 57 | 62 |

(continued)

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

| | 2016 | 2015 | 2014 | 2013 |
|---|--------|--------|--------|--------|
| Public Safety | | | | |
| Sheriff | | | | |
| 911 Division/Communications | | | | |
| Number of 911 Calls Answered Sheriff's Office | 38,411 | 38,462 | 34,586 | 43,715 |
| Number of 911 Calls Answered All Locations | 38,411 | 38,462 | 34,586 | 43,715 |
| Civil Division | | | | |
| Number of Sheriff Foreclosure Property Sales | 206 | 192 | 225 | 285 |
| Number of Warrants, Summons, and Subpoenas Served | 3,031 | 2,972 | 2,785 | 3,146 |
| Enforcement | | | | |
| Number of Murder/Non-Negligent Manslaughter | 0 | 0 | 2 | 0 |
| Number of Rapes and Other Sexual Assaults | 36 | 20 | 22 | 39 |
| Number of Breaking and Entering | 70 | 89 | 127 | 157 |
| Number of Thefts | 185 | 236 | 226 | 316 |
| Number of Vandalism/Criminal Damaging | 109 | 190 | 161 | 136 |
| Number of Domestic Violence Incidents | 81 | 95 | 57 | 47 |
| Number of Domestic Disputes Incidents | 150 | 143 | 102 | 107 |
| Justice Center Operations | | | | |
| Number of Inmates Booked | 3,820 | 3,751 | 3,870 | 4,402 |
| Number of Inmates Released | 3,791 | 3,719 | 3,654 | 4,389 |
| Average Daily Population | 141 | 124 | 133 | 160 |
| Road Patrol Division | | | | |
| Number of Complaints Received and Investigated | 28,261 | 24,183 | 31,227 | 26,217 |
| Number of Criminal Charges | 426 | 412 | 388 | 444 |
| Number of Accidents Investigated | 931 | 903 | 887 | 718 |
| Number of Injury Accidents | 191 | 163 | 164 | 162 |
| Number of Fatal Accidents | 8 | 7 | 7 | 6 |
| Public Works | | | | |
| Engineer | | | | |
| Miles of Roads Resurfaced | 7 | 3 | 7 | 8 |
| Number of Bridges Replaced/Improved | 10 | 6 | 4 | 8 |
| Number of Culverts Replaced | 5 | 4 | 1 | 2 |
| Ditch Maintenance | | | | |
| Number of Total Projects | 60 | 61 | 53 | 62 |
| Number of Miles of Dip Out | 40 | 25 | 35 | 30 |
| Number of Miles of Mow and Debrush | 52 | 30 | 54 | 40 |
| Number of Miles of Rip Rap | 0 | 0 | 1 | 1 |
| Number of Total Septic Sytem Requests | 29 | 27 | 61 | 26 |
| Number of Total Private Culvert Requests | 144 | 85 | 80 | 59 |
| Number of Total Private Culvert Set with Grade | 95 | 65 | 59 | 39 |
| Health | | | | |
| Dog Shelter | | | | |
| Number of Dogs Impounded | 475 | 538 | 531 | 555 |
| Number of Adoptions | 210 | 213 | 240 | 280 |
| Number of Redemptions | 185 | 215 | 207 | 173 |

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|--------|--------|--------|--------|--------|--------|
| 43,070 | 37,062 | 37,207 | 33,078 | 32,178 | 33,750 |
| 43,070 | 37,062 | 37,207 | 33,078 | 32,178 | 33,750 |
| 344 | 370 | 397 | 343 | 326 | 261 |
| 2,961 | 3,031 | 3,275 | 2,867 | 1,956 | 1,912 |
| 1 | 0 | 0 | 0 | 0 | 0 |
| 26 | 14 | 32 | 26 | 28 | 25 |
| 110 | 79 | 146 | 93 | 143 | 74 |
| 241 | 355 | 194 | 400 | 399 | 440 |
| 127 | 165 | 110 | 220 | 189 | 274 |
| 57 | 75 | 78 | 209 | 331 | 258 |
| 160 | 104 | 114 | 125 | 219 | 178 |
| 4,570 | 4,446 | 4,186 | 4,296 | 4,402 | 4,582 |
| 4,640 | 4,454 | 4,203 | 4,323 | 4,351 | 4,449 |
| 155 | 145 | 148 | 149 | 159 | 157 |
| 22,858 | 24,462 | 22,052 | 21,631 | 21,450 | 22,107 |
| 609 | 556 | 562 | 763 | 1,244 | 809 |
| 815 | 797 | 755 | 744 | 880 | 915 |
| 189 | 151 | 174 | 153 | 261 | 211 |
| 6 | 7 | 2 | 3 | 5 | 7 |
| 7 | 2 | 22 | 11 | 11 | 5 |
| 6 | 4 | 7 | 5 | 12 | 10 |
| 2 | 6 | 3 | 4 | 8 | 7 |
| 38 | 20 | 23 | 27 | 17 | 30 |
| 32 | 38 | 30 | 44 | 25 | 29 |
| 30 | 68 | 68 | 44 | 14 | 8 |
| 1 | 1 | 0 | 1 | 1 | 0 |
| 29 | 26 | 31 | 36 | 43 | 16 |
| 65 | 64 | 50 | 80 | 75 | 73 |
| 42 | 30 | 28 | 34 | 41 | 28 |
| 671 | 671 | 665 | 628 | 768 | 727 |
| 312 | 245 | 235 | 167 | 247 | 215 |
| 191 | 200 | 167 | 201 | 238 | 256 |

(continued)

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

| | 2016 | 2015 | 2014 | 2013 |
|--|--------|--------|--------|--------|
| Human Services | | | | |
| Jobs and Family Services | | | | |
| Number of Individuals - Food Stamps | 11,547 | 12,175 | 12,733 | 13,598 |
| Number of Individuals - Cash Assistance | 580 | 612 | 681 | 778 |
| Number of Children and Families - Medicaid | 53,167 | 10,748 | 12,832 | 21,383 |
| Number of Aged/Blind/Disabled - Medicaid | n/a | 2,945 | 3,073 | 4,420 |
| Number of Families - PRC | 362 | 277 | 264 | 323 |
| Monthly Average Children - Child Care | 466 | 477 | 470 | 530 |
| Children's Services | | | | |
| Total Average Kids in Care | 39 | 43 | 45 | 46 |
| Child Support Enforcement Agency | | | | |
| Number of Contempt of Court Actions | 320 | 229 | 268 | 308 |
| Number of Misdemeanor Criminal Nonsupport Actions | 20 | 32 | 46 | 51 |
| Number of Paternities - Administrative | 61 | 131 | 90 | 90 |
| Number of Acknowledged Father Child Relationships | 107 | 114 | 140 | 300 |
| Number of Open Cases | 6,451 | 6,486 | 6,668 | 6,907 |
| Board of Developmental Disabilities | | | | |
| Number of Clients Enrolled - Children | 422 | 369 | 404 | 403 |
| Number of Clients Enrolled - Adults | 513 | 497 | 494 | 505 |
| Number of Clients Enrolled - Early Intervention | 103 | 74 | 103 | 104 |
| Number of Clients Enrolled - School | 283 | 222 | 273 | 79 |
| Number of Clients Enrolled - Sheltered Workshop | 168 | 142 | 145 | 158 |
| Number of Clients Community Employment/Training | 254 | 216 | 216 | 198 |
| Veteran Services | | | | |
| Number of Client Contacts | 14,424 | 14,219 | 15,815 | 15,694 |
| Number of Veterans Transported to Medical Facilities | 301 | 391 | 444 | 428 |
| Number of Newsletters Distributed | 7,500 | 7,000 | 10,250 | 6,490 |
| Number of Flags and Grave Markers Distributed | 10,197 | 10,375 | 9,734 | 10,167 |
| Number of Persons Assisted Emergency Financial | 290 | 609 | 333 | 199 |
| Number of VA Claims/Documents Processed | 23,037 | 25,418 | 21,470 | 21,562 |
| Economic Development and Assistance | | | | |
| Economic Development Commission | | | | |
| Job Creations | 450 | 290 | 230 | 210 |
| Job Retention | 700 | 2,061 | 800 | 100 |
| Business-Type Activity | | | | |
| Building Inspection | | | | |
| Number of Residential Permits Issued (Wood County) | 3,280 | 2,943 | 2,844 | 2,638 |
| Number of Residential Inspections (Wood County) | 7,447 | 7,197 | 6,696 | 5,535 |
| Number of Commercial Permits Issued (Wood County) | 1,198 | 1,030 | 1,045 | 1,079 |
| Number of Commercial Inspections (Wood County) | 3,594 | 3,224 | 2,920 | 3,452 |
| Number of Commercial Permits Issued (Other County) | 897 | 842 | 757 | 639 |
| Number of Commercial Inspections (Other County) | 3,315 | 2,774 | 2,609 | 2,034 |
| Landfill | | | | |
| In-District Tonnage | 49,376 | 40,637 | 33,530 | 35,619 |
| Out-of-District Tonnage | 9,299 | 8,852 | 4,998 | 4,239 |
| Nursing Home | | | | |
| Admissions | 170 | 176 | 147 | 153 |
| Discharges | 148 | 178 | 122 | 145 |
| Residents Returning Home | 120 | 114 | 84 | 100 |
| Resident In-House Days | 23,741 | 26,764 | 26,652 | 29,621 |

Source: Wood County Departments and Offices

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|--------|--------|--------|--------|--------|--------|
| 13,887 | 13,638 | 13,313 | 12,347 | 9,710 | 8,537 |
| 1,145 | 1,633 | 1,722 | 1,420 | 905 | 891 |
| 24,913 | 23,234 | 21,952 | 23,695 | 18,872 | 16,784 |
| 4,267 | 4,639 | 4,243 | 4,035 | 3,986 | 3,674 |
| 325 | 1,242 | 2,648 | 2,983 | 2,473 | 1,355 |
| 643 | 590 | 560 | 506 | 554 | 545 |
| 43 | 66 | 72 | 59 | 80 | 65 |
| 344 | 350 | 350 | 365 | 350 | 429 |
| 42 | 53 | 60 | 97 | 83 | 102 |
| 102 | n/a | n/a | 122 | 146 | 141 |
| 274 | 400 | n/a | 295 | 305 | 305 |
| 6,971 | 7,084 | 7,313 | 7,035 | 6,965 | 6,851 |
| 385 | 443 | 428 | 374 | 324 | 274 |
| 472 | 365 | 363 | 344 | 328 | 297 |
| 89 | 114 | 91 | 98 | 79 | 74 |
| 266 | 168 | 142 | 29 | 32 | 29 |
| 141 | 87 | 125 | 75 | 74 | 59 |
| 187 | 196 | 200 | 153 | 141 | 144 |
| 15,947 | 15,881 | 15,040 | 14,460 | 14,431 | 15,700 |
| 467 | 621 | 429 | 387 | 474 | 317 |
| 6,300 | 7,500 | 7,500 | 7,500 | 8,000 | 7,900 |
| 9,915 | 9,742 | 9,416 | 9,216 | 8,497 | 8,234 |
| 231 | 258 | 256 | 187 | 195 | 255 |
| 19,472 | 18,646 | 18,569 | 17,920 | 17,429 | 11,568 |
| 230 | 719 | 517 | 189 | 234 | 460 |
| 556 | 1,151 | 1,810 | 0 | 1,559 | 1,527 |
| 2,401 | 2,216 | 2,557 | 2,114 | 2,439 | 2,824 |
| 4,743 | 4,406 | 4,917 | 4,083 | 6,030 | 7,672 |
| 1,412 | 1,059 | 875 | 889 | 1,189 | 1,462 |
| 4,208 | 3,328 | 2,506 | 3,389 | 5,284 | 5,379 |
| 575 | 574 | 509 | 399 | 597 | 706 |
| 2,318 | 2,120 | 1,785 | 1,459 | 2,341 | 2,741 |
| 36,961 | 39,761 | 38,983 | 27,339 | 36,221 | 42,126 |
| 1,493 | 1,507 | 2,783 | 1,824 | 792 | 897 |
| 172 | 193 | 188 | 174 | 145 | 167 |
| 176 | 196 | 181 | 46 | 154 | 137 |
| 117 | 137 | 120 | 121 | 108 | 121 |
| 28,000 | 27,522 | 28,506 | 26,848 | 26,912 | 29,998 |

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

| | 2016 | 2015 | 2014 | 2013 |
|---------------------------------------|------|------|------|------|
| 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 | 6 | 5 | 5 | 5 |
| Public Safety | | | | |
| Emergency Management Agency | | | | |
| Vehicles | 2 | 2 | 2 | 2 |
| Sheriff and Justice Center | | | | |
| Vehicles | 64 | 64 | 65 | 60 |
| Public Works | | | | |
| Engineer | | | | |
| Vehicles | 56 | 54 | 54 | 52 |
| Centerline Miles of Roads | 245 | 245 | 245 | 245 |
| Number of Bridges | 441 | 441 | 444 | 439 |
| Number of Culverts | 2500 | 2500 | 2500 | 2500 |
| Solid Waste Management District | | | | |
| Vehicles | 1 | 1 | 1 | 3 |
| Health | | | | |
| Dog and Kennel | | | | |
| Vehicles | 6 | 6 | 6 | 5 |
| Human Services | | | | |
| Developmental Disabilities | | | | |
| Vehicles | 87 | 95 | 95 | 97 |
| Job and Family Services | | | | |
| Vehicles | 13 | 14 | 14 | 11 |
| Veterans Services | | | | |
| Vehicles | 2 | 2 | 2 | 2 |
| Economic Development | | | | |
| Economic Development | | | | |
| Vehicles | 0 | 0 | 2 | 2 |
| Business-Type Activity: | | | | |
| Building Inspection | | | | |
| Vehicles | 12 | 11 | 11 | 10 |
| Landfill | | | | |
| Vehicles | 5 | 5 | 4 | 4 |
| Nursing Home | | | | |
| Vehicles | 1 | 2 | 2 | 2 |

Source: Various County Departments

| 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|------|------|------|------|------|------|
| 2 | 2 | 2 | 2 | 2 | 2 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 5 | 5 | 5 | 5 | 5 | 5 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 60 | 66 | 61 | 78 | 85 | 87 |
| 50 | 48 | 52 | 54 | 53 | 45 |
| 245 | 244 | 241 | 242 | 244 | 244 |
| 438 | 438 | 435 | 442 | 444 | 442 |
| 2100 | 2100 | 2100 | 2100 | 2100 | 2100 |
| 3 | 3 | 3 | 3 | 3 | 3 |
| 5 | 5 | 6 | 7 | 7 | 7 |
| 97 | 95 | 92 | 104 | 95 | 92 |
| 11 | 11 | 11 | 11 | 11 | 10 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 10 | 10 | 10 | 14 | 16 | 17 |
| 4 | 4 | 4 | 4 | 4 | 4 |
| 2 | 2 | 2 | 2 | 2 | 2 |

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E. L. (Edward Lamotte) Blue

On the front cover is a photograph of E. L. Blue who served as Wood County's Clerk of Courts from 1906 to 1911. Born in Perrysburg in 1858, he was for many years the editor and proprietor of the Perrysburg Journal. His public career also included membership on the Perrysburg Board of Education, village council, and the Way Library Board. Blue was particularly active in Masonic organizations, but also the Elks, the Woodmen Lodge, and the Grange. He died in 1922 and is buried at Fort Meigs Cemetery. This photograph is presumed to have been taken at his courthouse office during his service there. It is from the personal album of Miss Antoinette "Toi" Weaver, who worked in the County Courthouse in the years prior to World War I. Note the original light fixtures which are supposed to have been wired for both gas and electricity at the time of the building's construction.

WOOD COUNTY OFFICES

1 COURTHOUSE SQUARE
BOWLING GREEN, OHIO 43402

(419) 354-9150

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Dave Yost • Auditor of State

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 19, 2017