



OHIO AUDITOR OF STATE
KEITH FABER



**WOOD COUNTY
DECEMBER 31, 2022**

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Attachment: Annual Comprehensive Financial Report

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WOOD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education</i>				
Child Nutrition Cluster				
School Breakfast Program				
Juvenile Court	10.553	FY22		\$8,174
Juvenile Court	10.553	FY23		8,667
Board of DD	10.553	FY22		5,780
Board of DD	10.553	FY23		4,010
Total AL # 10.553				<u>26,631</u>
National School Lunch Program				
Juvenile Court	10.555	FY22		14,283
Juvenile Court	10.555	FY23		14,327
Juvenile Court - Food Donation	10.555	FY22		9,094
Juvenile Court - Food Donation	10.555	FY23		6,262
Board of DD	10.555	FY22		10,096
Board of DD	10.555	FY23		5,015
Total AL # 10.555				<u>59,077</u>
Total Child Nutrition Cluster				<u>85,708</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FFY22		514,155
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FFY23		189,333
Total AL # 10.561				<u>703,488</u>
Total SNAP Cluster				<u>703,488</u>
Total U.S. Department of Agriculture				<u>789,196</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
Small Cities Program	14.228	B-F-2018-1DB-1		10,796
Small Cities Program	14.228	B-C-2020-1DB-1		172,261
Small Cities Program	14.228	B-F-2020-1DB-1		234,400
Small Cities Program	14.228	B-X-2019-1DB-1		381,200
Total AL # 14.228				<u>798,657</u>
Home Investment Partnerships Program	14.239	B-C-2020-1DB-2		277,965
Total AL # 14.239				<u>277,965</u>
Total U.S. Department of Housing and Urban Development				<u>1,076,622</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2022-VOCA-134719166		28,716
Crime Victim Assistance	16.575	2023-VOCA-135109717		7,790
<i>Passed Through Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2022-VOCA-134719218		31,546
Crime Victim Assistance	16.575	2023-VOCA-135109749		10,160
Total AL # 16.575				<u>78,212</u>
<i>Passed Through Ohio Office of Criminal Justice Services</i>				
Violence Against Women Formula Grants	16.588	2021-WF-VA2-8118		50,955
Total AL # 16.588				<u>50,955</u>
Total U.S. Department of Justice				<u>129,167</u>
U.S. DEPARTMENT OF LABOR				
<i>Passed Through the Montgomery County WIA Area 7</i>				
Employment Service / Wagner-Peyser Funded Activities	17.207	FY22		1,340
Total AL # 17.207				<u>1,340</u>
WIOA - Unemployment Insurance	17.225	PY21		31,887
WIOA - Unemployment Insurance	17.225	PY22		18,598
WIOA - Unemployment Insurance	17.225	PY23		5,644
Total AL # 17.225				<u>56,129</u>
Trade Adjustment Assistance	17.245	FY22		209
Total AL # 17.245				<u>209</u>
WIOA Cluster				
WIOA - Adult Program	17.258	FY21		87,678
WIOA - Adult Program	17.258	PY21		29,176
WIOA - Adult Program	17.258	FY22		21,551
WIOA - Adult Program	17.258	FY22		81,358
WIOA - Adult Program	17.258	FY22		70
Total AL # 17.258				<u>219,833</u>
WIOA - Youth Activities	17.259	PY20		210,960
WIOA - Youth Activities	17.259	PY21		43,883
Total AL # 17.259				<u>254,843</u>

WOOD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
WIOA - Dislocated Workers Formula Grants	17.278	FY21		127,152
WIOA - Dislocated Workers Formula Grants	17.278	FY21		32,387
WIOA - Dislocated Workers Formula Grants	17.278	FY22		6,829
WIOA - Dislocated Workers Formula Grants	17.278	FY22		54
Total AL # 17.278				<u>166,422</u>
Total WIOA Cluster				<u>641,098</u>
H-1B Job Training Grants	17.268	FY22		192,737
Total U.S. Department of Labor				<u>891,513</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through Ohio Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	108147		799,300
Highway Planning and Construction	20.205	104428		474,879
Highway Planning and Construction	20.205	104428		22,145
Highway Planning and Construction	20.205	110334		100,000
Highway Planning and Construction	20.205	109672		50,000
Total AL # 20.205				<u>1,446,324</u>
Total Highway Planning and Construction Cluster				<u>1,446,324</u>
Passed Through Ohio Department of Public Safety				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2022-00061		19,121
Total AL # 20.600				<u>19,121</u>
Total Highway Safety Cluster				<u>19,121</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2022-00061		2,460
Total AL # 20.608				<u>2,460</u>
Total U.S. Department of Transportation				<u>1,467,905</u>
U.S. DEPARTMENT OF TREASURY				
Passed Through the Ohio Office of Budget and Management				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			278,988
Total AL # 21.027				<u>278,988</u>
Total U.S. Department of Treasury				<u>278,988</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Great Lakes Program	66.469	GL-00E03066-0		195
Total AL # 66.469				<u>195</u>
Total U.S. Environmental Protection Agency				<u>195</u>
U.S. DEPARTMENT OF EDUCATION				
Passed Through Ohio Department of Developmental Disabilities				
Special Education_Grants for Infants and Families	84.181	FY22		167,015
COVID-19 Special Education_Grants for Infants and Families	84.181X	FY23		39,417
Total AL # 84.181				<u>206,432</u>
Total U.S. Department of Education				<u>206,432</u>
ELECTION ASSISTANCE COMMISSION				
Passed Through Ohio Secretary of State				
HAVA Election Security Grants	90.404			3,130
Total AL # 90.404				<u>3,130</u>
Total Election Assistance Commission				<u>3,130</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Program				
COVID-19 Provider Relief Fund	93.498			97,418
COVID-19 Provider Relief Fund	93.498			422,508
COVID-19 Provider Relief Fund	93.498			56,367
Total AL # 93.498				<u>576,293</u>
Passed Through Ohio Department of Job and Family Services				
Promoting Safe and Stable Families Program	93.556	FFY21		18,283
Promoting Safe and Stable Families Program	93.556	FFY22		3,265
Promoting Safe and Stable Families Program	93.556	FY22		30,481
Promoting Safe and Stable Families Program	93.556	FY23		29,211
Promoting Safe and Stable Families Program	93.556	FY22		14,673
Promoting Safe and Stable Families Program	93.556	FY23		5,811
Total AL # 93.556				<u>101,724</u>
Temporary Assistance for Needy Families	93.558	FFY20		49,154
Temporary Assistance for Needy Families	93.558	FFY21		131,517
Temporary Assistance for Needy Families	93.558	FFY22	\$450,553	1,530,474
Temporary Assistance for Needy Families	93.558	FFY23		21,188
Total AL # 93.558				<u>450,553</u>
				<u>1,732,333</u>

WOOD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Child Support Enforcement	93.563	JFSFCS22I		414
Child Support Enforcement	93.563	JFSCCS21I		1,000
Child Support Enforcement	93.563	JFSCCS23		331,227
Child Support Enforcement	93.563	JFSCCS22		875,282
Child Support Enforcement	93.563	JFSCCS20I		37,804
Child Support Enforcement	93.563	JFSCCS22I		257,338
Total AL # 93.563				<u>1,503,065</u>
CCDF Cluster				
Child Care and Development Block Grant	93.575	FY22		78,751
Child Care and Development Block Grant	93.575	FY23		39,354
Total AL # 93.575				<u>118,105</u>
Total CCDF Cluster				<u>118,105</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY21		3,204
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY22		404
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY22		173
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY23		54,640
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY22		1,814
Stephanie Tubbs Jones Child Welfare Services Program	93.645	FY23		718
Total AL # 93.645				<u>60,953</u>
Foster Care Title IV-E	93.658	FY22		995,260
Foster Care Title IV-E	93.658	FY23		307,156
Total AL # 93.658				<u>1,302,416</u>
Adoption Assistance	93.659	FY22		473,320
Adoption Assistance	93.659	FY23		190,471
Total AL # 93.659				<u>663,791</u>
Child Abuse and Neglect State Grants	93.669	FY22		5,995
Total AL # 93.669				<u>5,995</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	FY22		23,764
COVID-19 John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	FY23		3,322
Total AL # 93.674				<u>27,086</u>
COVID-19 Elder Abuse Prevention Intervention Program	93.747	FY21		11,902
Total AL # 93.747				<u>11,902</u>
Children's Health Insurance Program	93.767	FY22		39,586
Children's Health Insurance Program	93.767	FY23		16,706
Total AL # 93.767				<u>56,292</u>
Medicaid Cluster				
Medical Assistance Program	93.778	FY22	178,033	874,329
Medical Assistance Program	93.778	FY23		293,436
Total AL # 93.778			<u>178,033</u>	<u>1,167,765</u>
Passed Through Ohio Department of Mental Health and Addiction Services				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	FY22	53,419	53,419
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	FY23	22,923	22,923
Total AL # 93.104			<u>76,342</u>	<u>76,342</u>
Opioid STR	93.788	FY22	628,003	628,003
Opioid STR	93.788	FY23	173,115	173,115
Opioid STR	93.788	FY23	60,284	60,284
Opioid STR	93.788	FY23	27,804	27,804
Total AL # 93.788			<u>889,206</u>	<u>889,206</u>
Block Grants for Community Mental Health Services				
Community Plan	93.958	FY22		35,361
Community Plan	93.958	FY23		35,361
Forensic Services	93.958	FY22		1,560
Forensic Services	93.958	FY22		1,100
Forensic Services	93.958	FY23		1,100
Total AL # 93.958				<u>74,482</u>

WOOD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

Block Grants for the Prevention and Treatment of Substance Abuse				
Rural Women's Residential Project	93.959	FY22	283,369	283,369
Rural Women's Residential Project	93.959	FY23	138,530	138,530
Federal Per Capita - Prevention	93.959	FY22	60,106	60,106
Federal Per Capita - Prevention	93.959	FY23	60,106	60,106
Federal Per Capita - Treatment	93.959	FY22		136,432
Federal Per Capita - Treatment	93.959	FY23		94,945
Total AL # 93.959			542,111	773,488

Social Services Block Grant	93.667	FY22	45,278	45,278
Social Services Block Grant	93.667	FY23	28,116	28,116

Passed Through Ohio Department of Job and Family Services

Social Services Block Grant	93.667	FY22		809,273
Social Services Block Grant	93.667	FY23		266,827

FEDERAL GRANTOR

Pass Through Grantor
Program / Cluster Title

Passed Through Ohio Department of Developmental Disabilities

Social Services Block Grant	93.667	FY23		86,115
Total AL # 93.667			73,394	1,235,609

Total U.S. Department of Health and Human Services

2,209,639 **10,376,847**

U.S. DEPARTMENT OF HOMELAND SECURITY

Passed Through Ohio Emergency Management Agency

Emergency Management Performance Grants	97.042	EMC-2021-EP-00002		107,752
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Total U.S. Department of Homeland Security

107,752

Total Expenditures of Federal Awards

\$2,209,639 **\$15,327,747**

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, 2022

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wood County, Ohio (the County) under programs of the federal government for the year ended December 31, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D – SUBRECIPIENTS

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

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

NOTE E – CHILD NUTRITION CLUSTER

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

NOTE F – FOOD DONATION PROGRAM

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

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

The current cash balance on the County's local program income account as of December 31, 2022 is \$863,833.

WOOD COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2022

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 2022, the County made allowable transfers of \$793,954 from the Temporary Assistance for Needy Families (TANF) (AL #93.558) program to the Social Services Block Grant (SSBG) (AL #93.667) program. The Schedule shows the County spent approximately \$1,732,333 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 2022 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,526,287
Transfer to Social Services Block Grant	(793,954)
Total Temporary Assistance for Needy Families	<u>\$ 1,732,333</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 the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio, (the County) as of and for the year ended December 31, 2022, 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, 2023. Our report includes a reference to other auditors who audited the financial statements of the Wood County Port Authority, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

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

Wood County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
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Report on Compliance and Other Matters

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

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2023



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

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

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Wood County, Ohio's, (County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Wood County's major federal programs for the year ended December 31, 2022. Wood County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Wood County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Wood County

Independent Auditor's Report on Compliance with Requirements

Applicable to Each Major Federal Program and on Internal Control Over
Compliance and on the Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance

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Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Wood County

Independent Auditor's Report on Compliance with Requirements

Applicable to Each Major Federal Program and on Internal Control Over
Compliance and on the Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Wood County, Ohio, (County) as of and for the year ended December 31, 2022, 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, 2023. Our report refers to other auditors whom audited the financial statements of Wood County Port Authority, the discretely presented component unit, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2023

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WOOD COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022

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):	Supplemental Nutrition Assistance Program (SNAP) Cluster Highway Planning and Construction Cluster Adoption Assistance – AL #93.659 Medicaid Cluster
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

WOOD COUNTY, OHIO



**Annual Comprehensive Financial Report
FOR THE YEAR ENDED
DECEMBER 31, 2022
Matthew Oestreich, Auditor**

INTRODUCTORY SECTION

WOOD COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For The Year Ended December 31, 2022

Prepared by the Wood County
Auditor's Office

**Matthew Oestreich
County Auditor**

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WOOD COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022

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Matthew Oestreich, Wood County Auditor



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Bowling Green, Ohio 43402
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auditor@co.wood.oh.us



June 30, 2023

Citizens of Wood County
Wood County Commissioners

It is my pleasure to present Wood County's Annual Comprehensive Financial Report for the year ended December 31, 2022. The Annual Comprehensive Financial Report conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provides a complete and full disclosure of all material financial elements of Wood County, including the financial information for the County's only component unit, the Wood County Port Authority. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

The Auditor of the State of Ohio, Keith Faber, has issued an unmodified opinion on Wood County's financial statements for the year ended December 31, 2022. The Independent Auditor's Report is located at the front of the financial section of this report.

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

Profile of the Government

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 620 square miles. Wood County was named for Colonel Eleazer D. Wood, an engineer and officer at Fort Meigs during the War of 1812. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to current estimates, the population of Wood County is 131,592. Bowling Green is the largest subdivision with a population of 29,647. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

Wood County saw another successful year for economic development in 2022, following a solid 2021. As a result of previous projects and continued economic growth, the unemployment rate in the county continued to decline to a low of 3.5% for 2022.

Long time Wood County business First Solar continued its growth with the announcement and groundbreaking of an approximately 1.3 million square foot research and development facility in Perrysburg Township. When complete this new \$270 million investment is expected to be the first of its scale in the United States and solidify Ohio as the hub for American leadership in the development and production of advanced thin film photovoltaics. Also in Perrysburg Township, IMCO Carbide Tool began a \$39 million expansion project that will result in 92 additional jobs, nearly doubling their operations when complete. In Rossford, Scannell Properties made a significant investment with the completion of two, 200,000 square foot multi-tenant industrial buildings with the first building already housing a UPS operation. UPS purchased a 400,000 square foot building in Henry Township and will begin operations in the second quarter of 2023 bringing approximately 600 jobs to the facility. Bowling Green secured an investment from Scannell Properties to construct a 250,000 square foot facility for a FedEx Ground distribution center in Woodbridge Business Park. It was also announced in 2022 that Abbott Laboratories will be building a new formula plant in Bowling Green with an investment of over \$500 million, creating 450 jobs when complete.

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

Major Initiatives

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

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

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

Long-Term Financial Planning

The County remains in a good financial position to fund core services due to conservative budgeting over the years. Appropriations and expenditures for 2022 reflected a cautious, yet optimistic approach by the County. This resulted in expenditures that maintained quality services to the citizens of Wood County, allowed for modest equipment purchases and capital improvements, and protected the County's financial position through its excellent bond rating. Wood County's current bond rating with Moody's is Aa1.

The County's General Fund budget for 2022 was slightly higher than in 2021. Budget estimates for 2023 show a slight decrease in budgeted expenditures compared to last year while also reflecting a strong fund balance and continued strength in sales tax.

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

Relevant Financial Policies

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

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

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its annual comprehensive financial report for the year ended December 31, 2021. This was the twenty-sixth consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

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

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

Respectfully submitted,



Matthew Oestreich
Wood County Auditor

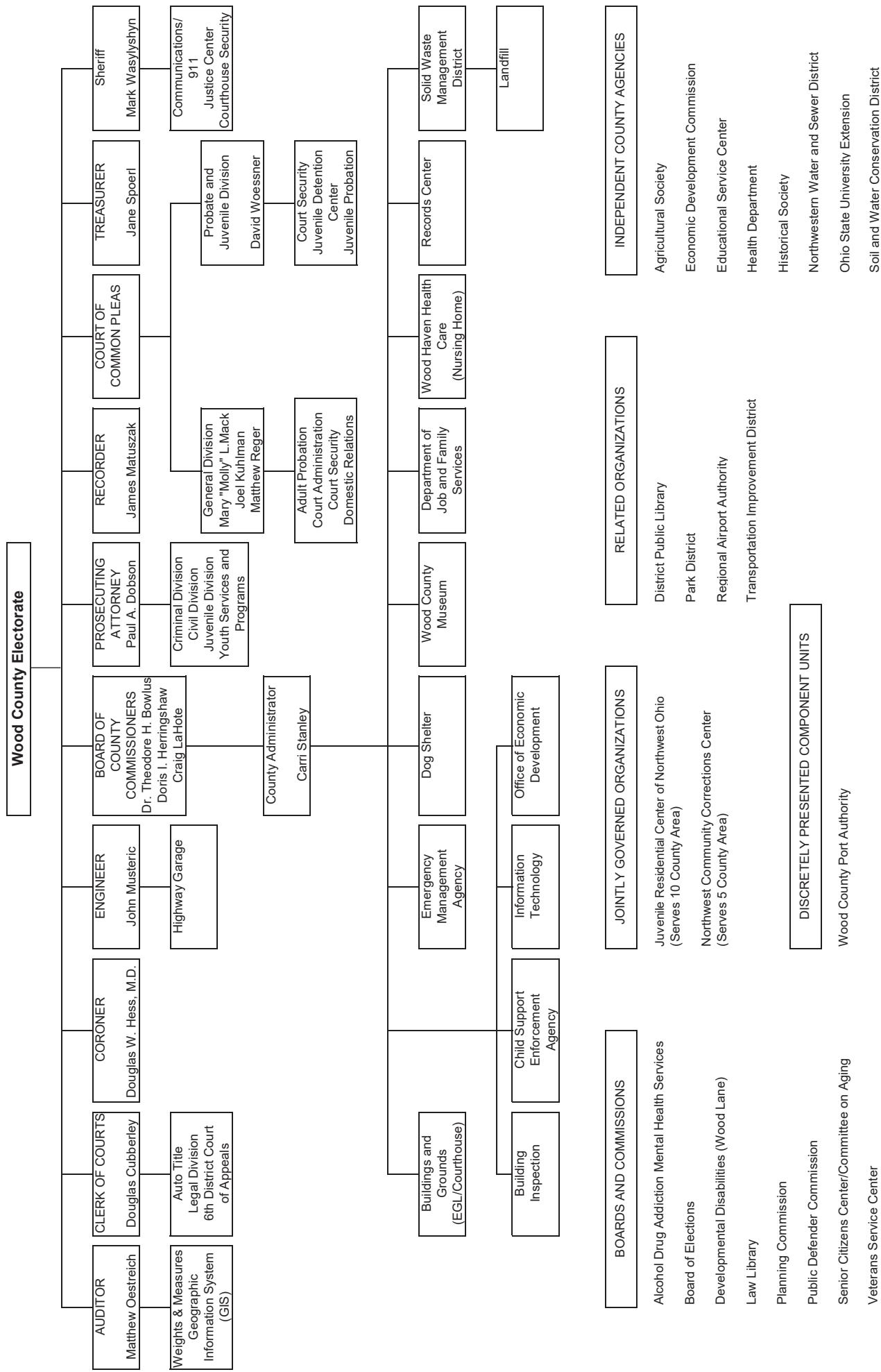
WOOD COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2022

ELECTED OFFICIALS

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

WOOD COUNTY ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Wood County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Monell

Executive Director/CEO

FINANCIAL SECTION

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

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2022, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction, and Mental Health Services; Job and Family Services; Developmental Disabilities; and American Rescue Plan funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Wood County Port Authority, which represents 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2022, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for Wood County Port Authority, are based solely on the report of other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

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

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2023

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
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, 2022. 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 2022 are as follows:

In total, the County's net position increased \$26,145,456 or 11 percent from the prior year. Governmental activities increased \$23,002,131 and business-type activities increased \$3,143,325.

Using this Annual Report

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

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

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

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2022. 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.

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2022 and 2021.

Table 1
 Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and Other Assets	\$304,293,950	\$264,916,177	\$8,813,382	\$8,163,548	\$313,107,332	\$273,079,725
Net Pension Asset	833,152	588,134	98,663	69,648	931,815	657,782
Net OPEB Asset	8,473,301	4,859,509	988,680	564,164	9,461,981	5,423,673
Capital Assets, Net	106,000,268	105,706,943	7,142,097	6,598,777	113,142,365	112,305,720
Total Assets	419,600,671	376,070,763	17,042,822	15,396,137	436,643,493	391,466,900
Deferred Outflows of Resources						
Pension	11,096,764	7,554,940	1,280,600	864,266	12,377,364	8,419,206
OPEB	451,717	3,406,352	52,236	402,068	503,953	3,808,420
Total Deferred Outflows of Resources	11,548,481	10,961,292	1,332,836	1,266,334	12,881,317	12,227,626
Liabilities						
Current and Other Liabilities	31,443,276	19,306,066	604,014	1,087,785	32,047,290	20,393,851
Long-Term Liabilities						
Pension	24,629,816	40,835,314	2,790,170	4,767,188	27,419,986	45,602,502
Other Amounts	26,790,718	9,962,349	9,599,390	9,215,962	36,390,108	19,178,311
Total Liabilities	82,863,810	70,103,729	12,993,574	15,070,935	95,857,384	85,174,664
Deferred Inflows of Resources						
Pension	29,079,373	18,100,867	3,431,740	2,083,978	32,511,113	20,184,845
OPEB	8,747,531	14,664,016	1,023,205	1,723,744	9,770,736	16,387,760
Other Amounts	48,054,509	44,761,645	0	0	48,054,509	44,761,645
Total Deferred Inflows of Resources	85,881,413	77,526,528	4,454,945	3,807,722	90,336,358	81,334,250
Net Position						
Net Investment in Capital Assets	103,478,004	103,024,794	6,425,829	5,821,893	109,903,833	108,846,687
Restricted	99,832,993	93,464,247	103,973	63,532	99,936,966	93,527,779
Unrestricted (Deficit)	59,092,932	42,912,757	(5,602,663)	(8,101,611)	53,490,269	34,811,146
Total Net Position (Deficit)	\$262,403,929	\$239,401,798	\$927,139	(\$2,216,186)	\$263,331,068	\$237,185,612

The net pension liability (asset) and the net OPEB asset reported by the County at December 31, 2022, is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability (asset), and the net OPEB asset to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

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

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

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

For governmental activities, there was a substantial increase in current and other assets. Cash and cash equivalents increased over \$33 million due to a combination of Coronavirus Relief funding the County received in 2022 through the American Rescue Plan Act (ARPA), of which only a small portion was spent during the year. The increase is also attributed to unspent debt proceeds at year end. The increase in current and other liabilities was almost entirely related to the ARPA funding recorded as unearned revenue as the resources had been received before the eligibility requirements had been met. The increase in other long-term liabilities reflects general obligation bonds issued in 2022 for the expansion and renovation of the county jail. The increase in unrestricted net position was the result of the significant increase in the net pension/OPEB asset and decrease in the pension liability as discussed above.

Aside from changes related to pension/OPEB, there were few other items of note for business-type activities. The increase in current and other assets was primarily due to an increase in cash and cash equivalents as the Building Inspection and Landfill funds took in revenue in excess of costs for the year. The decrease in current and other liabilities was the result of the Nursing Home in the prior year had unearned revenue related to CARES Act funding. Like governmental activities, there was a significant change in the net pension/OPEB asset and pension liability, for reasons outlined above, resulting in a substantial impact on net position.

Table 2 reflects the change in net position for 2022 and 2021.

Table 2
 Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services	\$25,969,143	\$25,891,818	\$12,896,933	\$12,692,331	\$38,866,076	\$38,584,149
Operating Grants,						
Contributions, and Interest	31,534,322	29,526,160	877,221	606,455	32,411,543	30,132,615
Capital Grants and Contributions	1,586,226	2,664,510	0	0	1,586,226	2,664,510
Total Program Revenues	59,089,691	58,082,488	13,774,154	13,298,786	72,863,845	71,381,274
General Revenues						
Property Taxes Levied for						
General Operating	8,507,561	7,998,799	0	0	8,507,561	7,998,799
Health-Alcohol, Drug Addition, and						
Mental Health Services	8,596,641	8,036,379	0	0	8,596,641	8,036,379
Human Services-Job and Family						
Services	3,185,085	3,756,670	0	0	3,185,085	3,756,670
Human Services-Developmental						
Disabilities	21,834,419	21,024,640	0	0	21,834,419	21,024,640
Human Services-Senior Citizens						
Conservation and Recreation-	3,412,446	2,079,130	0	0	3,412,446	2,079,130
Historical Cetner	180,865	170,206	0	0	180,865	170,206

(continued)

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Table 2
 Change in Net Position
 (continued)

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
<u>Revenues (continued)</u>						
General Revenues (continued)						
Payment in Lieu of Taxes	\$69,942	\$65,096	\$0	\$0	\$69,942	\$65,096
Permissive Sales Taxes	29,005,417	26,808,192	0	0	29,005,417	26,808,192
Other Local Taxes	220,084	213,104	0	0	220,084	213,104
Grants and Entitlements	4,002,822	4,319,939	0	0	4,002,822	4,319,939
Interest	(4,321,159)	(357,771)	0	0	(4,321,159)	(357,771)
Other	1,605,159	1,052,086	139,036	154,714	1,744,195	1,206,800
Total General Revenues	76,299,282	75,166,470	139,036	154,714	76,438,318	75,321,184
Total Revenues	135,388,973	133,248,958	13,913,190	13,453,500	149,302,163	146,702,458
Program Expenses						
General Government:						
Legislative and Executive	17,921,152	3,498,354	0	0	17,921,152	3,498,354
Judicial	10,743,954	9,620,428	0	0	10,743,954	9,620,428
Intergovernmental	723,926	329,045	0	0	723,926	329,045
Internal Service Fund-External Portion	2,698,571	1,715,103	0	0	2,698,571	1,715,103
Public Safety	11,523,307	10,848,283	0	0	11,523,307	10,848,283
Public Works	16,157,720	10,191,267	0	0	16,157,720	10,191,267
Health						
Alcohol, Drug Addiction, and						
Mental Health Services	11,614,612	12,056,541	0	0	11,614,612	12,056,541
Other Health	967,949	498,303	0	0	967,949	498,303
Human Services						
Job and Family Services	13,389,874	9,827,668	0	0	13,389,874	9,827,668
Child Support Enforcement Agency	2,307,616	1,410,365	0	0	2,307,616	1,410,365
Developmental Disabilities	17,783,244	12,443,646	0	0	17,783,244	12,443,646
Other Human Services	4,076,952	2,801,245	0	0	4,076,952	2,801,245
Conservation and recreation	454,859	460,549	0	0	454,859	460,549
Economic Development	1,320,501	2,068,472	0	0	1,320,501	2,068,472
Interest and Fiscal Charges	582,605	129,883	0	0	582,605	129,883
Building Inspection	0	0	1,250,312	705,647	1,250,312	705,647
Nursing Home	0	0	7,176,838	4,950,762	7,176,838	4,950,762
Landfill	0	0	2,462,715	3,014,325	2,462,715	3,014,325
Total Expenses	112,266,842	77,899,152	10,889,865	8,670,734	123,156,707	86,569,886
Increase in Net Position						
Before Transfers	23,122,131	55,349,806	3,023,325	4,782,766	26,145,456	60,132,572
Transfers	(120,000)	(120,800)	120,000	120,800	0	0
Increase in Net Position	23,002,131	55,229,006	3,143,325	4,903,566	26,145,456	60,132,572
Net Position (Deficit) Beginning of Year	239,401,798	184,172,792	(2,216,186)	(7,119,752)	237,185,612	177,053,040
Net Position (Deficit) End of Year	\$262,403,929	\$239,401,798	\$927,139	(\$2,216,186)	\$263,331,068	\$237,185,612

For governmental activities, there was a 2 percent increase in program revenues mainly in operating grants and contributions. The increase in operating grants and contributions was due to a combination of an increase in Job and Family Services and CDBG grant resources along with a new grant for increased election security. The decrease in capital grants and contributions was related to in the prior year a higher amount of resources was received from the Ohio Department of Transportation and the Ohio Public Works Commission for public works projects (roads/bridges). While there was little change in general revenues in total, the increase in property taxes and permissive sales taxes reflects continuing economic recovery and the decrease in interest revenue reflects the impact of market changes on the County's investments in 2022. The significant increase in expenses was related to pension and OPEB related changes as well as salaries and benefits.

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For business-type activities, the change in total revenues was insignificant. The increase in operating grants and contributions, is due to COVID relief resources in the Nursing Home. Like governmental activities, the overall increase in expenses was mostly the result of pension and OPEB related changes as well as salaries and benefits.

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

Table 3
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2022	2021	2022	2021
General Government				
Legislative and Executive	\$17,921,152	\$3,498,354	\$10,880,710	(\$3,365,332)
Judicial	10,743,954	9,620,428	4,874,195	4,294,393
Intergovernmental	723,926	329,045	723,926	329,045
Internal Service Fund-External Portion	2,698,571	1,715,103	907,453	(160,902)
Public Safety	11,523,307	10,848,283	9,339,963	8,864,761
Public Works	16,157,720	10,191,267	2,150,760	(6,120,530)
Health				
Alcohol, Drug Addiction, and				
Mental Health Services	11,614,612	12,056,541	7,405,977	7,514,543
Other Health	967,949	498,303	77,108	142,666
Human Services				
Job and Family Services	13,389,874	9,827,668	1,327,715	(1,031,500)
Child Support Enforcement Agency	2,307,616	1,410,365	175,047	(704,604)
Developmental Disabilities	17,783,244	12,443,646	11,198,687	6,512,453
Other Human Services	4,076,952	2,801,245	3,828,010	2,558,627
Conservation and recreation	454,859	460,549	436,102	441,855
Economic Development	1,320,501	2,068,472	(731,107)	411,306
Interest and Fiscal Charges	582,605	129,883	582,605	129,883
Total Expenses	<u>\$112,266,842</u>	<u>\$77,899,152</u>	<u>\$53,177,151</u>	<u>\$19,816,664</u>

For 2022, 47 percent of the costs for services provided by the County were paid for by general revenues (25 percent in the prior year). COVID relief resources received in each of these years impacted the costs of services provided by general revenues.

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

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Governmental Funds Financial Analysis

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

The General Fund had a decrease in fund balance of 9 percent. There was a modest decrease in revenues; a decrease in interest revenue (fair value losses on the County's investments) was offset by an increase in permissive sales taxes. There was also only a slight increase in total expenditures; however a significant increase in the amount of transfers the General Fund made to other funds to subsidize operations resulted in the decrease in fund balance.

The less than 5 percent decrease in fund balance in the Motor Vehicle and Gasoline Tax Fund was not significant. There was a decrease in both revenues and expenditures as a result of fewer road and bridge projects that were funded with resources from the Ohio Department of Transportation and the Ohio Public Works Commission than in the prior year.

There was a slight decrease in both revenues and expenditures in the Alcohol, Drug Addiction, and Mental Health Services Fund. With expenditures keeping within current year revenues, there was a 9 percent increase in fund balance.

Revenues were similar to the prior year for the Job and Family Services Fund, and, despite an increase in expenditures (approximately \$917,000), there was a 5 percent increase in fund balance as the department kept expenditures within current year revenues.

Fund balance increased \$3.3 million in the Developmental Disabilities Fund. Although there was a modest decrease in revenues for the year and a 6 percent increase in expenditures, revenues continued to exceed expenditures resulting in the increase in fund balance. Services are provided based on demand from developmentally challenged residents.

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

The significant increase in fund balance in the Permanent Improvement Fund was due to unspent debt proceeds at year end.

Business-Type Activities Financial Analysis

Net position increased substantially in both the Building Inspection and Nursing Home Funds. Although revenues remained consistent with the prior year in both funds and there was a significant increase in expenses. Revenues exceeded expenses resulting in the increase in net position.

Net position increased approximately 22 percent in the Landfill Fund; however, the fund continues to have a deficit net position. Revenues are based on the amount of trash dumped. The increase in fund balance is due, in large part, to resources received from the disposal of capital assets.

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Budgetary Highlights

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

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

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2022, was \$103,478,004 and \$6,425,829, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of the Developmental Disabilities building and improvements, road improvements, bridge improvements, vehicles, and highway garage equipment. Disposals included a building and replacing bridges, vehicles, and equipment. Additions for the business-type activities included new vehicles for the Building Inspection and Landfill departments and a John Deere dozer at the Landfill. Disposals consisted of replaced vehicles and equipment. For further information regarding the County's capital assets, refer to Note 12 to the basic financial statements.

Debt - At December 31, 2022, the County had several long-term obligations outstanding including \$17,334,849 in general obligation bonds. Of this amount, \$710,000 will be repaid from business-type activities. During 2022, the County issued \$13,000,000 in general obligation bonds for the expansion and renovation of the county jail.

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

Current Issues

The unemployment rate for the County in March 2023 was 3.5 percent, which is higher than the rate of 3.4 percent one year ago (March 2022). This rate is lower than the State rate of 4.0 and the national rate of 3.6 percent.

Sales tax revenue for 2022 was 8.4 percent higher than 2021. So far in 2023, sales tax revenues compared to last year (January through April) are 6 percent higher.

Request for Information

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

Wood County, Ohio
 Statement of Net Position
 Primary Government and Discretely Presented Component Unit
 December 31, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
Assets				
Equity in Pooled Cash and Cash Equivalents	\$208,996,633	\$10,657,063	\$219,653,696	\$0
Cash and Cash Equivalents in Segregated Accounts	1,160,236	60,910	1,221,146	3,595,763
Cash and Cash Equivalents with Fiscal Agent	388,427	0	388,427	0
Investments with Fiscal Agent	15,102,945	0	15,102,945	0
Accounts Receivable	67,999	765,452	833,451	0
Accrued Interest Receivable	313,972	0	313,972	0
Permissive Sales Taxes Receivable	7,611,833	0	7,611,833	0
Due from Other Governments	10,413,832	616,504	11,030,336	75,000
Prepaid Items	760,543	32,218	792,761	0
Materials and Supplies Inventory	693,539	62,579	756,118	0
Internal Balances	3,381,344	(3,381,344)	0	0
Property Taxes Receivable	52,620,384	0	52,620,384	0
Payment in Lieu of Taxes Receivable	68,625	0	68,625	0
Notes Receivable	1,667,187	0	1,667,187	0
Special Assessments Receivable	1,046,451	0	1,046,451	0
Net Pension Asset	833,152	98,663	931,815	0
Net OPEB Asset	8,473,301	988,680	9,461,981	0
Nondepreciable Capital Assets	4,675,158	1,567,776	6,242,934	7,411,844
Depreciable Capital Assets, Net	101,325,110	5,574,321	106,899,431	0
Total Assets	419,600,671	17,042,822	436,643,493	11,082,607
Deferred Outflows of Resources				
Pension	11,096,764	1,280,600	12,377,364	0
OPEB	451,717	52,236	503,953	0
Total Deferred Outflows of Resources	11,548,481	1,332,836	12,881,317	0
Liabilities				
Accrued Wages Payable	1,682,664	182,667	1,865,331	0
Employee Withholdings Payable	114,029	0	114,029	0
Accounts Payable	2,312,182	300,628	2,612,810	26,413
Contracts Payable	647,888	0	647,888	0
Matured Compensated Absences Payable	12,158	0	12,158	0
Due to Other Governments	1,139,463	118,352	1,257,815	0
Accrued Interest Payable	54,520	2,367	56,887	0
Matured Bonds Payable	24,000	0	24,000	0
Matured Interest Payable	23,742	0	23,742	0
Unearned Revenue	25,276,227	0	25,276,227	0
Retainage Payable	156,403	0	156,403	0
Long-Term Liabilities:				
Due Within One Year	5,714,220	251,953	5,966,173	0
Due in More Than One Year	21,076,498	9,347,437	30,423,935	0
Net Pension Liability	24,629,816	2,790,170	27,419,986	0
Total Liabilities	82,863,810	12,993,574	95,857,384	26,413

(continued)

Wood County, Ohio
 Statement of Net Position
 Primary Government and Discretely Presented Component Unit
 December 31, 2022
 (continued)

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
Deferred Inflows of Resources				
Property Taxes	\$47,985,884	\$0	\$47,985,884	\$0
Payment in Lieu of Taxes	68,625	0	68,625	0
Pension	29,079,373	3,431,740	32,511,113	0
OPEB	8,747,531	1,023,205	9,770,736	0
Total Deferred Inflows of Resources	<u>85,881,413</u>	<u>4,454,945</u>	<u>90,336,358</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	103,478,004	6,425,829	109,903,833	7,411,361
Restricted for:				
Debt Service	969,076	0	969,076	0
Legislative and Executive	796,826	0	796,826	0
Judicial	3,183,643	0	3,183,643	0
Public Safety	804,777	0	804,777	0
Public Works	19,318,672	0	19,318,672	0
Health	8,673,217	0	8,673,217	0
Human Services	61,449,403	0	61,449,403	0
Economic Development	660,084	0	660,084	0
Other Purposes	3,069,265	0	3,069,265	0
Pension and OPEB Plans	908,030	103,973	1,012,003	0
Unrestricted (Deficit)	<u>59,092,932</u>	<u>(5,602,663)</u>	<u>53,490,269</u>	<u>3,644,833</u>
Total Net Position	<u>\$262,403,929</u>	<u>\$927,139</u>	<u>\$263,331,068</u>	<u>\$11,056,194</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
 Statement of Activities
 Primary Government and Discretely Presented Component Unit
 For the Year Ended December 31, 2022

<u>Program Revenues</u>				
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$17,921,152	\$6,392,541	\$647,901	\$0
Judicial	10,743,954	4,931,577	938,182	0
Intergovernmental	723,926	0	0	0
Internal Service Fund-External Portion	2,698,571	1,791,118	0	0
Public Safety	11,523,307	1,624,112	559,232	0
Public Works	16,157,720	8,849,560	3,571,174	1,586,226
Health				
Alcohol, Drug Addiction, and Mental Health Services	11,614,612	0	4,208,635	0
Other Health	967,949	587,129	303,712	0
Human Services				
Job and Family Services	13,389,874	0	12,062,159	0
Child Support Enforcement Agency	2,307,616	460,795	1,671,774	0
Developmental Disabilities	17,783,244	534,687	6,049,870	0
Other Human Services	4,076,952	21,347	227,595	0
Conservation and Recreation	454,859	0	18,757	0
Economic Development	1,320,501	776,277	1,275,331	0
Interest and Fiscal Charges	582,605	0	0	0
Total Governmental Activities	<u>112,266,842</u>	<u>25,969,143</u>	<u>31,534,322</u>	<u>1,586,226</u>
<u>Business-Type Activities</u>				
Building Inspection	1,250,312	2,815,436	0	0
Nursing Home	7,176,838	6,973,899	877,221	0
Landfill	2,462,715	3,107,598	0	0
Total Business-Type Activities	<u>10,889,865</u>	<u>12,896,933</u>	<u>877,221</u>	<u>0</u>
Total Primary Government	<u><u>\$123,156,707</u></u>	<u><u>\$38,866,076</u></u>	<u><u>\$32,411,543</u></u>	<u><u>\$1,586,226</u></u>

Net (Expense) Revenue and Change in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
(\$10,880,710)	\$0	(\$10,880,710)	\$0
(4,874,195)	0	(4,874,195)	0
(723,926)	0	(723,926)	0
(907,453)	0	(907,453)	0
(9,339,963)	0	(9,339,963)	0
(2,150,760)	0	(2,150,760)	0
(7,405,977)	0	(7,405,977)	0
(77,108)	0	(77,108)	0
(1,327,715)	0	(1,327,715)	0
(175,047)	0	(175,047)	0
(11,198,687)	0	(11,198,687)	0
(3,828,010)	0	(3,828,010)	0
(436,102)	0	(436,102)	0
731,107	0	731,107	0
(582,605)	0	(582,605)	0
(53,177,151)	0	(53,177,151)	0
0	1,565,124	1,565,124	0
0	674,282	674,282	0
0	644,883	644,883	0
0	2,884,289	2,884,289	0
(53,177,151)	2,884,289	(50,292,862)	0

(continued)

Wood County, Ohio
 Statement of Activities
 Primary Government and Discretely Presented Component Unit
 For the Year Ended December 31, 2022
 (continued)

<u>Program Revenues</u>			
	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Component Unit</u>	Expenses		
Wood County Port Authority	\$886,758	\$765,000	\$2,947,257
Total Component Unit	\$886,758	\$765,000	\$2,947,257

<u>General Revenues:</u>	
Property Taxes Levied for:	
General Operating	
Health-Alcohol, Drug Addiction, and Mental Health Services	
Human Services-Job and Family Services	
Human Services-Developmental Disabilities	
Human Services-Senior Citizens	
Conservation and Recreation-Historical Center	
Payment in Lieu of Taxes	
Permissive Sales Taxes	
Other Taxes	
Grants and Entitlements not Restricted to Specific Programs	
Investment Earnings and Other Interest	
Other	
 Total General Revenues	
 Transfers	
 Total General Revenues and Transfers	
 Change in Net Position	
 Net Position (Deficit) 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 Unit
Governmental Activities	Business-Type Activities	Total	Wood County Port Authority
\$0	\$0	\$0	\$2,825,499
0	0	0	2,825,499
8,507,561	0	8,507,561	0
8,596,641	0	8,596,641	0
3,185,085	0	3,185,085	0
21,834,419	0	21,834,419	0
3,412,446	0	3,412,446	0
180,865	0	180,865	0
69,942	0	69,942	0
29,005,417	0	29,005,417	0
220,084	0	220,084	0
4,002,822	0	4,002,822	0
(4,321,159)	0	(4,321,159)	0
1,605,159	139,036	1,744,195	0
76,299,282	139,036	76,438,318	0
(120,000)	120,000	0	0
76,179,282	259,036	76,438,318	0
23,002,131	3,143,325	26,145,456	2,825,499
239,401,798	(2,216,186)	237,185,612	8,230,695
<u>\$262,403,929</u>	<u>\$927,139</u>	<u>\$263,331,068</u>	<u>\$11,056,194</u>

Wood County, Ohio
 Balance Sheet
 Governmental Funds
 December 31, 2022

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$33,115,843	\$12,384,152	\$7,827,010	\$8,534,195
Cash and Cash Equivalents in Segregated Accounts	451,394	0	0	0
Accounts Receivable	35,960	0	0	201
Accrued Interest Receivable	313,972	0	0	0
Permissive Sales Taxes Receivable	7,611,833	0	0	0
Due from Other Governments	2,335,504	4,764,467	1,068,285	575,689
Prepaid Items	469,293	1,137	11,388	15,875
Materials and Supplies Inventory	192,941	433,422	0	37,003
Interfund Receivable	3,847,042	772	0	35,335
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	240,990	0	0	0
Property Taxes Receivable	9,249,411	0	9,477,175	4,465,642
Payment in Lieu of Taxes Receivable	44,089	0	4,524	2,262
Notes Receivable	633,000	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$58,541,272</u>	<u>\$17,583,950</u>	<u>\$18,388,382</u>	<u>\$13,666,202</u>
Liabilities				
Accrued Wages Payable	\$900,711	\$83,608	\$15,687	\$195,639
Employee Withholdings Payable	114,029	0	0	0
Accounts Payable	415,573	49,298	917,093	600,834
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	8,177	0	0	0
Due to Other Governments	613,069	37,063	6,588	130,604
Interfund Payable	38,970	0	13,265	40,264
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Unearned Revenue	0	0	0	39,224
Retainage Payable	0	0	0	0
Total Liabilities	<u>2,090,529</u>	<u>169,969</u>	<u>952,633</u>	<u>1,006,565</u>
Deferred Inflows of Resources				
Property Taxes Receivable	8,531,986	0	8,716,242	4,087,129
Payment in Lieu of Taxes Receivable	44,089	0	4,524	2,262
Unavailable Revenue	<u>7,746,052</u>	<u>3,811,778</u>	<u>1,415,786</u>	<u>571,522</u>
Total Deferred Inflows of Resources	<u>16,322,127</u>	<u>3,811,778</u>	<u>10,136,552</u>	<u>4,660,913</u>
Fund Balance				
Nonspendable	2,685,823	434,559	11,388	52,878
Restricted	0	13,167,644	7,287,809	7,945,846
Committed	1,793,904	0	0	0
Assigned	13,582,086	0	0	0
Unassigned (Deficit)	<u>22,066,803</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>40,128,616</u>	<u>13,602,203</u>	<u>7,299,197</u>	<u>7,998,724</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$58,541,272</u>	<u>\$17,583,950</u>	<u>\$18,388,382</u>	<u>\$13,666,202</u>

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	American Rescue Plan	Permanent Improvement	Other Governmental	Total
\$51,623,710	\$25,153,316	\$47,734,020	\$16,204,396	\$202,576,642
26,522	0	0	682,320	1,160,236
0	0	0	31,838	67,999
0	0	0	0	313,972
0	0	0	0	7,611,833
897,898	0	0	771,989	10,413,832
63,301	0	0	56,488	617,482
15,173	0	0	15,000	693,539
24,964	0	1,173,154	23,010	5,104,277
0	0	0	0	240,990
25,545,982	0	0	3,882,174	52,620,384
15,922	0	0	1,828	68,625
0	0	622,591	411,596	1,667,187
0	0	0	1,046,451	1,046,451
\$78,213,472	\$25,153,316	\$49,529,765	\$23,127,090	\$284,203,449
\$356,147	\$0	\$0	\$130,872	\$1,682,664
0	0	0	0	114,029
138,737	0	37,857	152,790	2,312,182
0	0	366,290	281,598	647,888
3,981	0	0	0	12,158
249,037	0	0	58,442	1,094,803
0	0	0	2,013,507	2,106,006
0	0	0	24,000	24,000
0	0	0	23,742	23,742
0	25,128,512	0	108,491	25,276,227
0	0	39,234	117,169	156,403
747,902	25,128,512	443,381	2,910,611	33,450,102
23,078,935	0	0	3,571,592	47,985,884
15,922	0	0	1,828	68,625
3,154,337	0	0	1,866,706	18,566,181
26,249,194	0	0	5,440,126	66,620,690
78,474	0	0	71,488	3,334,610
51,137,902	24,804	0	10,289,501	89,853,506
0	0	0	105,346	1,899,250
0	0	49,086,384	5,141,178	67,809,648
0	0	0	(831,160)	21,235,643
51,216,376	24,804	49,086,384	14,776,353	184,132,657
\$78,213,472	\$25,153,316	\$49,529,765	\$23,127,090	\$284,203,449

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Position of Governmental Activities
 December 31, 2022

Total Governmental Fund Balance	\$184,132,657
Amounts reported for governmental activities on the statement of net position are different because of the following:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	106,000,268
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	10,000
Accrued Interest Receivable	273,583
Permissive Sales Taxes Receivable	5,247,716
Due from Other Governments	7,353,931
Delinquent Property Taxes Receivable	4,634,500
Special Assessments Receivable	<u>1,046,451</u>
	18,566,181
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.	382,784
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
General Obligation Bonds Payable	(16,624,849)
Compensated Absences Payable	<u>(5,245,054)</u>
	(21,869,903)
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.	(54,520)
The net pension asset, net pension liability and net OPEB asset are not due and payable in the current period; therefore, the asset, liability, and related deferred outflows/inflows are not reported in the governmental funds.	
Net Pension Asset	833,152
Deferred Outflows - Pension	11,096,764
Deferred Inflows - Pension	(29,079,373)
Net Pension Liability	(24,629,816)
Net OPEB Asset	8,473,301
Deferred Outflows - OPEB	451,717
Deferred Inflows - OPEB	<u>(8,747,531)</u>
	(41,601,786)
An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position.	<u>16,848,248</u>
Net Position of Governmental Activities	<u><u>\$262,403,929</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Governmental Funds
 For the Year Ended December 31, 2022

	General	Motor Vehicle and Gasoline Tax	Drug Addiction, and Mental Health Services	Alcohol, Job and Family Services
Revenues				
Property Taxes	\$8,032,072	\$0	\$8,070,199	\$2,892,990
Payment in Lieu of Taxes	46,627	0	4,407	1,714
Permissive Sales Taxes	28,740,060	0	0	0
Permissive Motor Vehicle License Taxes	0	5,319,441	0	0
Other Taxes	44,470	0	43,420	14,994
Charges for Services	8,979,694	1,313,343	0	0
Licenses and Permits	11,252	0	0	0
Fines, Costs, Forfeitures, and Settlements	296,920	135,172	0	0
Intergovernmental	6,550,594	5,321,407	4,206,252	12,013,535
Special Assessments	0	0	0	0
Investment Earnings and Other Interest	(4,286,506)	92,676	0	0
Other	776,157	0	4,417	12,087
Total Revenues	49,191,340	12,182,039	12,328,695	14,935,320
Expenditures				
Current:				
General Government:				
Legislative and Executive	20,871,421	0	0	0
Judicial	9,455,694	0	0	0
Intergovernmental	723,926	0	0	0
Public Safety	9,802,244	0	0	0
Public Works	630,697	12,818,625	0	0
Health	210,958	0	11,706,154	0
Human Services	593,269	0	0	14,487,231
Conservation and Recreation	194,363	0	0	0
Economic Development	175,547	0	0	0
Other	710,909	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	32,477	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	43,369,028	12,851,102	11,706,154	14,487,231
Excess of Revenues Over (Under) Expenditures	5,822,312	(669,063)	622,541	448,089
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Transfers In	0	0	0	216,356
Transfers Out	(9,863,073)	0	0	(283,041)
Total Other Financing Sources (Uses)	(9,863,073)	0	0	(66,685)
Changes in Fund Balance	(4,040,761)	(669,063)	622,541	381,404
Fund Balance Beginning of Year	44,169,377	14,271,266	6,676,656	7,617,320
Fund Balance End of Year	\$40,128,616	\$13,602,203	\$7,299,197	\$7,998,724

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	American Rescue Plan	Permanent Improvement	Other Governmental	Total
\$19,782,144	\$0	\$0	\$3,349,921	\$42,127,326
14,714	0	0	2,480	69,942
0	0	0	0	28,740,060
0	0	0	0	5,319,441
98,986	0	0	18,214	220,084
534,687	0	0	3,107,423	13,935,147
0	0	0	420,344	431,596
0	0	0	426,701	858,793
6,054,099	281,158	29,544	5,340,133	39,796,722
0	0	0	1,045,701	1,045,701
0	22,326	53,184	44,070	(4,074,250)
0	0	370,845	366,222	1,529,728
26,484,630	303,484	453,573	14,121,209	130,000,290
0	0	0	2,213,125	23,084,546
0	0	0	1,021,915	10,477,609
0	0	0	0	723,926
0	0	0	1,089,809	10,892,053
0	0	0	1,734,333	15,183,655
0	281,158	0	379,158	12,577,428
19,308,079	0	0	6,011,875	40,400,454
0	0	0	190,796	385,159
0	0	0	1,198,058	1,373,605
0	0	0	0	710,909
0	0	1,935,592	2,075,384	4,010,976
0	0	0	330,000	362,477
0	0	0	538,864	538,864
19,308,079	281,158	1,935,592	16,783,317	120,721,661
7,176,551	22,326	(1,482,019)	(2,662,108)	9,278,629
0	0	13,000,000	0	13,000,000
0	0	0	621,179	621,179
0	0	8,300,000	3,562,396	12,078,752
(3,800,000)	0	0	(52,638)	(13,998,752)
(3,800,000)	0	21,300,000	4,130,937	11,701,179
3,376,551	22,326	19,817,981	1,468,829	20,979,808
47,839,825	2,478	29,268,403	13,307,524	163,152,849
\$51,216,376	\$24,804	\$49,086,384	\$14,776,353	\$184,132,657

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, 2022

Changes in Fund Balance - Total Governmental Funds \$20,979,808

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

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

Capital Outlay - Nondepreciable Capital Assets	2,591,520
Capital Outlay - Depreciable Capital Assets	3,944,492
Depreciation	<u>(5,781,903)</u>
	754,109

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

Gain on Disposal of Capital Assets	97,985
Loss on Disposal of Capital Assets	<u>(558,769)</u>
	(460,784)

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

Delinquent Property Taxes	3,589,691
Permissive Sales Taxes	265,357
Permissive Motor Vehicle License Taxes	(149,711)
Charges for Services	(99,169)
Licenses and Permits	7,500
Intergovernmental	(127,468)
Special Assessments	119,789
Investment Earnings and Other Interest	<u>203,689</u>
	3,809,678

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

General Obligation Bonds Payable	330,000
OPWC Loans Payable	<u>32,477</u>
	362,477

Debt proceeds and related premium are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position.

General Obligation Bonds Issued	(13,000,000)
Premium on Bonds Issued	<u>(621,179)</u>
	(13,621,179)

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net position.

Premiums are reported as revenues when the debt is first issued; however, this amount is deferred and amortized on the statement of activities.

Accrued Interest Payable	(46,336)
Amortization of Premium	<u>2,595</u>
	(43,741)

(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, 2022
 (continued)

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

Pension	\$2,922,802
OPEB	<u>6,512,982</u>
	9,435,784

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

Pension	6,091,032
OPEB	<u>62,660</u>
	6,153,692

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.

(322,166)

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	(310,098)
Transfers In	1,800,000
Allocated to Activities	<u>(4,627,996)</u>
	(3,138,094)

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.

(907,453)

Change in Net Position of Governmental Activities

\$23,002,131

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
 Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 General Fund
 For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Property Taxes	\$9,295,244	\$8,017,783	\$8,038,648	\$20,865
Payment in Lieu of Taxes	44,127	44,127	46,627	2,500
Permissive Sales Taxes	22,500,000	22,500,000	28,538,143	6,038,143
Other Taxes	36,425	31,425	44,470	13,045
Charges for Services	6,758,259	7,001,259	8,633,106	1,631,847
Licenses and Permits	5,950	5,950	10,702	4,752
Fines, Costs, Forfeitures, and Settlements	214,000	214,000	249,266	35,266
Intergovernmental	3,783,347	4,653,347	6,654,766	2,001,419
Interest	325,000	325,000	1,614,415	1,289,415
Other	584,187	784,187	1,016,437	232,250
Total Revenues	43,546,539	43,577,078	54,846,580	11,269,502
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	22,763,614	24,884,011	22,719,242	2,164,769
Judicial	9,757,605	9,908,014	9,381,627	526,387
Public Safety	10,333,608	10,376,398	9,872,038	504,360
Public Works	655,918	655,918	637,647	18,271
Health	392,213	615,366	404,388	210,978
Human Services	700,178	698,178	572,555	125,623
Conservation and Recreation	195,121	195,271	195,256	15
Economic Development	335,220	537,989	494,995	42,994
Other	2,671,467	1,091,165	752,089	339,076
Intergovernmental	629,218	752,218	748,786	3,432
Total Expenditures	48,434,162	49,714,528	45,778,623	3,935,905
Excess of Revenues Over (Under) Expenditures	(4,887,623)	(6,137,450)	9,067,957	15,205,407
<u>Other Financing Sources (Uses)</u>				
Advances In	474,004	474,004	1,031,331	557,327
Advances Out	0	(569,301)	(569,301)	0
Transfers In	575,000	0	0	0
Transfers Out	(674,869)	(10,563,314)	(9,863,073)	700,241
Total Other Financing Sources (Uses)	374,135	(10,658,611)	(9,401,043)	1,257,568
Changes in Fund Balance	(4,513,488)	(16,796,061)	(333,086)	16,462,975
Fund Balance Beginning of Year	36,117,630	36,117,630	36,117,630	0
Prior Year Encumbrances Appropriated	1,169,771	1,169,771	1,169,771	0
Fund Balance End of Year	\$32,773,913	\$20,491,340	\$36,954,315	\$16,462,975

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$5,300,000	\$5,300,000	\$5,317,490	\$17,490
Charges for Services	575,500	575,500	1,153,248	577,748
Fines, Costs, Forfeitures, and Settlements	100,000	100,000	135,376	35,376
Intergovernmental	5,291,904	5,291,904	5,536,741	244,837
Interest	110,000	110,000	82,525	(27,475)
Total Revenues	11,377,404	11,377,404	12,225,380	847,976
<u>Expenditures</u>				
Current:				
Public Works	14,040,912	18,047,825	16,055,703	1,992,122
Debt Service:				
Principal Retirement	32,477	32,477	32,477	0
Total Expenditures	14,073,389	18,080,302	16,088,180	1,992,122
Changes in Fund Balance	(2,695,985)	(6,702,898)	(3,862,800)	2,840,098
Fund Balance Beginning of Year	11,885,435	11,885,435	11,885,435	0
Prior Year Encumbrances Appropriated	2,532,983	2,532,983	2,532,983	0
Fund Balance End of Year	\$11,722,433	\$7,715,520	\$10,555,618	\$2,840,098

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, 2022

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Property Taxes	\$9,009,464	\$8,053,126	\$8,077,222	\$24,096
Payment in Lieu of Taxes	4,407	4,407	4,407	0
Other Taxes	33,065	27,365	43,420	16,055
Charges for Services	20,000	20,000	0	(20,000)
Intergovernmental	3,940,486	4,446,186	4,137,845	(308,341)
Other	25,000	25,000	4,417	(20,583)
Total Revenues	13,032,422	12,576,084	12,267,311	(308,773)
<u>Expenditures</u>				
Current:				
Health	13,859,774	14,859,774	11,893,119	2,966,655
Excess of Revenues Over (Under) Expenditures	(827,352)	(2,283,690)	374,192	2,657,882
<u>Other Financing Uses</u>				
Transfers Out	(200,000)	(200,000)	0	200,000
Changes in Fund Balance	(1,027,352)	(2,483,690)	374,192	2,857,882
Fund Balance Beginning of Year	7,252,031	7,252,031	7,252,031	0
Fund Balance End of Year	\$6,224,679	\$4,768,341	\$7,626,223	\$2,857,882

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Property Taxes	\$3,324,319	\$2,853,193	\$2,871,604	\$18,411
Payment in Lieu of Taxes	1,714	1,714	1,714	0
Other Taxes	12,121	10,121	14,994	4,873
Intergovernmental	13,322,007	12,606,691	12,205,470	(401,221)
Other	<u>30,000</u>	<u>30,000</u>	<u>12,087</u>	<u>(17,913)</u>
Total Revenues	16,690,161	15,501,719	15,105,869	(395,850)
<u>Expenditures</u>				
Current:				
Human Services	<u>17,548,911</u>	<u>17,837,237</u>	<u>14,492,415</u>	<u>3,344,822</u>
Excess of Revenues Over (Under) Expenditures	<u>(858,750)</u>	<u>(2,335,518)</u>	<u>613,454</u>	<u>2,948,972</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	215,000	215,000	216,356	1,356
Transfers Out	<u>(668,539)</u>	<u>(388,539)</u>	<u>(283,041)</u>	<u>105,498</u>
Total Other Financing Sources (Uses)	<u>(453,539)</u>	<u>(173,539)</u>	<u>(66,685)</u>	<u>106,854</u>
Changes in Fund Balance	(1,312,289)	(2,509,057)	546,769	3,055,826
Fund Balance Beginning of Year	7,748,770	7,748,770	7,748,770	0
Prior Year Encumbrances Appropriated	<u>5,376</u>	<u>5,376</u>	<u>5,376</u>	<u>0</u>
Fund Balance End of Year	<u>\$6,441,857</u>	<u>\$5,245,089</u>	<u>\$8,300,915</u>	<u>\$3,055,826</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$22,528,672	\$19,735,218	\$19,760,864	\$25,646
Payment in Lieu of Taxes	14,714	14,714	14,714	0
Other Taxes	74,316	60,316	98,986	38,670
Charges for Services	344,200	344,200	542,056	197,856
Intergovernmental	<u>3,554,310</u>	<u>4,843,560</u>	<u>6,086,733</u>	<u>1,243,173</u>
Total Revenues	26,516,212	24,998,008	26,503,353	1,505,345
<u>Expenditures</u>				
Current:				
Human Services	<u>22,246,488</u>	<u>22,471,488</u>	<u>19,383,204</u>	<u>3,088,284</u>
Excess of Revenues Over Expenditures	4,269,724	2,526,520	7,120,149	4,593,629
<u>Other Financing Uses</u>				
Transfers Out	<u>(3,800,000)</u>	<u>(3,800,000)</u>	<u>(3,800,000)</u>	<u>0</u>
Changes in Fund Balance	469,724	(1,273,480)	3,320,149	4,593,629
Fund Balance Beginning of Year	<u>47,769,388</u>	<u>47,769,388</u>	<u>47,769,388</u>	<u>0</u>
Fund Balance End of Year	<u>\$48,239,112</u>	<u>\$46,495,908</u>	<u>\$51,089,537</u>	<u>\$4,593,629</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
 Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 American Rescue Plan Fund
 For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Intergovernmental Interest	\$12,704,835	\$12,704,835	\$12,704,835	\$0
	0	0	978	978
Total Revenues	12,704,835	12,704,835	12,705,813	978
<u>Expenditures</u>				
Current:				
Health	0	9,685,985	9,681,158	4,827
Changes in Fund Balance	12,704,835	3,018,850	3,024,655	5,805
Fund Balance Beginning of Year	12,707,004	12,707,004	12,707,004	0
Fund Balance End of Year	\$25,411,839	\$15,725,854	\$15,731,659	\$5,805

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
 Statement of Fund Net Position
 Proprietary Funds
 December 31, 2022

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,180,052	\$1,354,274	\$4,122,737	\$10,657,063
Cash and Cash Equivalents in Segregated Accounts	0	60,910	0	60,910
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments with Fiscal Agent	0	0	0	0
Accounts Receivable	15,505	514,547	235,400	765,452
Due from Other Governments	0	598,715	17,789	616,504
Prepaid Items	0	2,318	29,900	32,218
Materials and Supplies Inventory	0	34,832	27,747	62,579
Interfund Receivable	0	0	0	0
Total Current Assets	5,195,557	2,565,596	4,433,573	12,194,726
Non-Current Assets				
Restricted Assets				
Net Pension Asset	21,925	65,775	10,963	98,663
Net OPEB Asset	219,707	659,120	109,853	988,680
Nondepreciable Capital Assets	0	0	1,567,776	1,567,776
Depreciable Capital Assets, Net	129,080	3,312,896	2,132,345	5,574,321
Total Non-Current Assets	370,712	4,037,791	3,820,937	8,229,440
Total Assets	5,566,269	6,603,387	8,254,510	20,424,166
Deferred Outflows of Resources				
Pension	284,576	853,734	142,290	1,280,600
OPEB	11,608	34,825	5,803	52,236
Total Deferred Outflows of Resources	296,184	888,559	148,093	1,332,836
Liabilities				
Current Liabilities				
Accrued Wages Payable	32,234	134,762	15,671	182,667
Accounts Payable	8,150	224,878	67,600	300,628
Due to Other Governments	18,360	66,369	33,623	118,352
Interfund Payable	0	1,112,403	1,886,157	2,998,560
Accrued Interest Payable	0	2,367	0	2,367
General Obligation Bonds Payable	0	40,000	0	40,000
Compensated Absences Payable	73,104	132,004	6,845	211,953
Claims Payable	0	0	0	0
Total Current Liabilities	131,848	1,712,783	2,009,896	3,854,527
Non-Current Liabilities				
General Obligation Bonds Payable	0	670,000	0	670,000
Net Pension Liability	620,038	1,860,113	310,019	2,790,170
Compensated Absences Payable	53,570	55,874	46,156	155,600
Claims Payable	0	0	0	0
Closure/Postclosure Costs Payable	0	0	8,521,837	8,521,837
Total Non-Current Liabilities	673,608	2,585,987	8,878,012	12,137,607
Total Liabilities	805,456	4,298,770	10,887,908	15,992,134

Governmental
Activity

Internal
Service

\$6,179,001
0
388,427
15,102,945
0
0
143,061
0
<u>289</u>
<u>21,813,723</u>

0
0
0
0
<u>0</u>
<u>21,813,723</u>

0
<u>0</u>
<u>0</u>

0
0
44,660
0
0
0
0
<u>1,772,748</u>
<u>1,817,408</u>

0
0
0
3,148,067
0
<u>3,148,067</u>
<u>4,965,475</u>

(continued)

Wood County, Ohio
 Statement of Fund Net Position
 Proprietary Funds
 December 31, 2022
 (continued)

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Deferred Inflows of Resources</u>				
Pension	\$762,609	\$2,287,829	\$381,302	\$3,431,740
OPEB	227,378	682,135	113,692	1,023,205
Total Deferred Inflows of Resources	<u>989,987</u>	<u>2,969,964</u>	<u>494,994</u>	<u>4,454,945</u>
<u>Net Position</u>				
Net Investment in Capital Assets	129,080	2,602,896	3,693,853	6,425,829
Restricted for				
Pension and OPEB Plans	23,105	69,316	11,552	103,973
Unrestricted (Deficit)	<u>3,914,825</u>	<u>(2,449,000)</u>	<u>(6,685,704)</u>	<u>(5,219,879)</u>
Total Net Position (Deficit)	<u><u>\$4,067,010</u></u>	<u><u>\$223,212</u></u>	<u><u>(\$2,980,299)</u></u>	<u><u>1,309,923</u></u>
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.				(382,784)
Net Position of Business-Type Activities				<u><u>\$927,139</u></u>

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$0
0

0

0

0
16,848,248

16,848,248

Wood County, Ohio
 Statement of Revenues, Expenses,
 and Changes in Fund Net Position
 Proprietary Funds
 For the Year Ended December 31, 2022

	Business-Type Activities			
	Building Inspection	Nursing Home	Landfill	Total Enterprise
<u>Operating Revenues</u>				
Charges for Services	\$0	\$6,973,899	\$3,107,598	\$10,081,497
Licenses, Permits, and Inspections	2,815,436	0	0	2,815,436
Other	9	22,505	18,022	40,536
Total Operating Revenues	<u>2,815,445</u>	<u>6,996,404</u>	<u>3,125,620</u>	<u>12,937,469</u>
<u>Operating Expenses</u>				
Personal Services	799,524	2,891,882	388,379	4,079,785
Materials and Supplies	3,743	489,909	339,223	832,875
Contractual Services	191,428	3,020,068	398,489	3,609,985
Claims	0	0	0	0
Other	114,005	157,906	599,873	871,784
Depreciation	38,767	227,251	664,224	930,242
Total Operating Expenses	<u>1,147,467</u>	<u>6,787,016</u>	<u>2,390,188</u>	<u>10,324,671</u>
Operating Income (Loss)	<u>1,667,978</u>	<u>209,388</u>	<u>735,432</u>	<u>2,612,798</u>
<u>Non-Operating Revenues (Expenses)</u>				
Grants	0	877,221	0	877,221
Gain on Disposal of Capital Assets	0	0	98,500	98,500
Investment Earnings and Other Interest	0	0	0	0
Interest Expense	0	(29,867)	(21,105)	(50,972)
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>847,354</u>	<u>77,395</u>	<u>924,749</u>
Income (Loss) Before Transfers	<u>1,667,978</u>	<u>1,056,742</u>	<u>812,827</u>	<u>3,537,547</u>
Transfers In	<u>0</u>	<u>70,000</u>	<u>50,000</u>	<u>120,000</u>
Changes in Net Position	<u>1,667,978</u>	<u>1,126,742</u>	<u>862,827</u>	<u>3,657,547</u>
Net Position (Deficit) Beginning of Year	<u>2,399,032</u>	<u>(903,530)</u>	<u>(3,843,126)</u>	
Net Position (Deficit) End of Year	<u><u>\$4,067,010</u></u>	<u><u>\$223,212</u></u>	<u><u>(\$2,980,299)</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.				<u>(514,222)</u>
Change in Net Position of Business-Type Activities				<u><u>\$3,143,325</u></u>

See Accompanying Notes to the Basic Financial Statements

Governmental
Activity

Internal
Service

\$11,666,401
0
<u>274,388</u>
<u>11,940,789</u>

0
0
1,556,689
16,278,499
155,272
<u>0</u>
<u>17,990,460</u>
<u>(6,049,671)</u>

0
0
(310,098)
<u>0</u>
<u>(310,098)</u>
(6,359,769)
<u>1,800,000</u>
(4,559,769)
<u>21,408,017</u>
<u>\$16,848,248</u>

Wood County, Ohio
 Statement of Cash Flows
 Proprietary Funds
 For the Year Ended December 31, 2022

	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	\$2,810,630	\$6,837,085	\$3,043,809	\$12,691,524
Cash Received from Transactions with Other Funds	0	0	0	0
Cash Received from Transactions with Outside Organizations	0	0	0	0
Cash Payments for Personal Services	(1,198,610)	(4,174,418)	(589,008)	(5,962,036)
Cash Payments to Suppliers	(24,439)	(609,498)	0	(633,937)
Cash Payments for Contractual Services	(168,522)	(2,857,577)	27,403	(2,998,696)
Cash Payments for Claims	0	0	0	0
Cash Received from Other Revenues	9	22,505	18,022	40,536
Cash Payments for Other Expenses	<u>(118,019)</u>	<u>(159,945)</u>	<u>(775,975)</u>	<u>(1,053,939)</u>
Net Cash Provided by (Used for) Operating Activities	<u>1,301,049</u>	<u>(941,848)</u>	<u>1,724,251</u>	<u>2,083,452</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	300,928	0	300,928
Cash Received from Advances In	0	112,403	0	112,403
Cash Payments for Advances Out	0	0	(144,691)	(144,691)
Cash Received from Transfers In	<u>0</u>	<u>70,000</u>	<u>50,000</u>	<u>120,000</u>
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>0</u>	<u>483,331</u>	<u>(94,691)</u>	<u>388,640</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition of Capital Assets	(60,582)	0	(1,308,212)	(1,368,794)
Principal Paid on General Obligation Bonds	0	(40,000)	0	(40,000)
Interest Paid on General Obligation Bonds	0	(30,000)	(20,929)	(50,929)
Principal Paid on Financed Purchases	0	0	(26,884)	(26,884)
Interest Paid on Financed Purchases	<u>0</u>	<u>0</u>	<u>(176)</u>	<u>(176)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(60,582)</u>	<u>(70,000)</u>	<u>(1,356,201)</u>	<u>(1,486,783)</u>
<u>Cash Flows from Investing Activities</u>				
Purchase of Investments	0	0	0	0
Sale of Investments	0	0	0	0
Interest on Investments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash Used for Investing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>1,240,467</u>	<u>(528,517)</u>	<u>273,359</u>	<u>985,309</u>
Cash and Cash Equivalents Beginning of Year	<u>3,939,585</u>	<u>1,943,701</u>	<u>3,849,378</u>	<u>9,732,664</u>
Cash and Cash Equivalents End of Year	<u>\$5,180,052</u>	<u>\$1,415,184</u>	<u>\$4,122,737</u>	<u>\$10,717,973</u>

Governmental
Activity

Internal
Service

\$0
10,276,703
1,791,118
0
0
(1,611,236)
(13,002,379)
233,230
<u>(155,272)</u>
<u>(2,467,836)</u>

0
0
0
<u>1,800,000</u>
<u>1,800,000</u>

0
0
0
0
<u>0</u>

<u>0</u>
(6,934,594)
6,481,819
<u>(310,098)</u>
<u>(762,873)</u>

(1,430,709)
<u>7,998,137</u>
<u>\$6,567,428</u>

(continued)

Wood County, Ohio
 Statement of Cash Flows
 Proprietary Funds
 For the Year Ended December 31, 2022
 (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)	\$1,667,978	\$209,388	\$735,432	\$2,612,798
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Closure and Postclosure Liability	0	0	448,757	448,757
Depreciation	38,767	227,251	664,224	930,242
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(4,806)	(167,136)	(65,677)	(237,619)
Decrease in Due from Other Governments	0	30,322	1,888	32,210
(Increase) Decrease in Prepaid Items	1,901	(2,318)	(29,900)	(30,317)
(Increase) Decrease in Materials and Supplies Inventory	0	(4,329)	4,059	(270)
Decrease in Interfund Receivable	0	0	0	0
Increase in Accrued Wages Payable	426	182	31	639
Increase in Accounts Payable	4,335	48,224	41,534	94,093
Increase (Decrease) in Due to Other Governments	(7,888)	924	(1,381)	(8,345)
Increase (Decrease) in Interfund Payable	(6,774)	(26,677)	122,988	89,537
Increase in Claims Payable	0	0	0	0
Increase (Decrease) in Compensated Absences Payable	18,181	(24,457)	7,831	1,555
Increase in Net Pension Asset	(2,503)	(7,507)	(1,251)	(11,261)
Decrease in Net Pension Liability	(35,625)	(106,871)	(17,809)	(160,305)
Decrease in Deferred Outflows - Pension	218,789	656,366	109,393	984,548
Decrease in Deferred Inflows - Pension	(419,461)	(1,258,392)	(209,734)	(1,887,587)
Decrease in Net OPEB Asset	3,185	9,553	1,592	14,330
Decrease in Deferred Outflows - OPEB	98,666	295,995	49,335	443,996
Decrease in Deferred Inflows - OPEB	(274,122)	(822,366)	(137,061)	(1,233,549)
Total Adjustments	(366,929)	(1,151,236)	988,819	(529,346)
Net Cash Provided by (Used for) Operating Activities	<u>\$1,301,049</u>	<u>(\$941,848)</u>	<u>\$1,724,251</u>	<u>\$2,083,452</u>

Non-Cash Capital and Investing Transactions

At December 31, 2022, the Landfill enterprise fund had payables related to the acquisition of capital assets, in the amount of \$6,268.

During 2022, the Landfill enterprise fund received a trade in value of \$98,500 on a fully depreciated asset.

For 2022, the Health internal service funds' investments decreased by \$498,121 to reflect investments at fair value as of December 31, 2022.

See Accompanying Notes to the Basic Financial Statements

Governmental Activity

Internal Service

(\$6,049,671)

0

0

0
(17.208)

98)

360,262

0

0
25)

(11,225)
0

96

0

0

0

0

0

0

0

35

26

3,581,835

(\$2,467,836)

Wood County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$19,776,244
Cash and Cash Equivalents in Segregated Accounts	634,955
Due from Other Governments	6,531,084
Property Taxes Receivable	208,698,957
Special Assessments Receivable	4,025,848
<u>Total Assets</u>	<u>239,667,088</u>
<u>Liabilities</u>	
Due to Other Governments	<u>6,914,392</u>
<u>Deferred Inflows of Resources</u>	
Property Taxes	<u>192,091,120</u>
<u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	<u><u>\$40,661,576</u></u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
 Statement of Change in Fiduciary Net Position
 Custodial Funds
 For the Year Ended December 31, 2022

Additions

Intergovernmental Amounts for Other Governments	\$9,780,986
Amounts Received as Fiscal Agent	18,015,747
Licenses, Permits, and Fees for Other Governments	32,785,468
Fines and Forfeitures for Other Governments	1,942,710
Property Tax Collections for Other Governments	206,636,957
Special Assessments Collections for Other Governments	3,276,289
Sheriff Sales Collections for Others	1,631,933
Other	<u>359,243</u>

Total Additions

274,429,333

Deductions

Distributions to the State of Ohio	128,567
Distributions of State Funds to Other Governments	14,189,348
Distributions as Fiscal Agent	17,478,826
Distributions to Individuals	431,630
Licenses, Permits, and Fees Distributions to Other Governments	32,786,379
Fines and Forfeitures Distributions to Other Governments	1,996,077
Property Tax Distributions to Other Governments	190,808,929
Special Assessments Distributions to Other Governments	3,869,546
Sheriff Sales Distributions to Others	<u>1,678,149</u>

Total Deductions

263,367,451

Net Increase in Fiduciary Net Position

11,061,882

Net Position Beginning of Year

29,599,694

Net Position End of Year

\$40,661,576

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 1 - Reporting Entity

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

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

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

A. Primary Government

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

B. Component Units

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

Discretely Presented Component Unit

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 1 - Reporting Entity (continued)

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Governmental Funds

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

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

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

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

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

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

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

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

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

Proprietary Funds

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

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

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

Fiduciary Funds

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

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

C. Measurement Focus

Government-Wide Financial Statements

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Fund Financial Statements

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

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

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

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(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 investment earnings and other interest.

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

Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consists of property taxes, payment in lieu of taxes, unavailable revenue, pension and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. For further details on unavailable revenue, refer to the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities on page 23. Deferred inflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes 16 and 17 to the basic financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2022, the County invested in mutual funds, nonnegotiable and negotiable certificates of deposit, local government securities, corporate securities, federal agency securities, U.S. Treasury securities, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company but has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures the investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV that approximates fair value.

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million requiring the excess amount to be transacted the following business day(s) but only to the \$250 million limit. All accounts of the participant will be combined for this purpose.

Under existing Ohio statutes, all investment earnings and other interest are assigned to the General Fund unless statutorily required to be credited to a specific fund. Investment earnings and other interest credited to the General Fund during 2022 amounted to (\$4,286,506) which includes (\$3,709,247) 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, 2022, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

J. Capital Assets

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

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

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

Buildings and Building Improvements	25-50 years
Improvements Other Than Buildings	5-25 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, 2022
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

L. Compensated Absences

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

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

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

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

M. Accrued Liabilities and Long-Term Obligations

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

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

N. Unamortized Bond Premiums

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

O. Net Position

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

P. Fund Balance

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

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(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 2023 budget and certain amounts for court operations, document recording, economic development, election recounts, sheriff operations, debt retirement, and permanent improvements.

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

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

Q. Operating Revenues and Expenses

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

R. OneOhio Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Although the settlement has been reached, uncertainties remain related to measurement. As a participating subdivision, the County received the first of eighteen distributions in 2022. This distribution of \$52,570 is reflected as fines, costs, forfeitures, and settlements revenue in the OneOhio Opioid Settlement special revenue fund in the accompanying financial statements.

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

T. Pension/Other Postemployment Benefits

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

U. Estimates

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

Note 3 - Change in Accounting Principles

For fiscal year 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, “Leases” and related guidance from (GASB) Implementation Guide No. 2019-3, “Leases”. The County also implemented GASB Statement No. 91, “Conduit Debt Obligations”, GASB Statement No.92, “Omnibus 2020”, GASB Statement No. 97, “Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans”, and Implementation Guide No. 2020-1.

GASB Statement 87 enhances the relevance and consistency of information of the government’s leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County’s 2022 financial statements. The County did not have any contracts that met the GASB Statement No. 87 definition of a lease.

GASB Statement No. 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB Statement No. 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the County’s financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 3 - Change in Accounting Principles (continued)

GASB Statement No. 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

The changes for GASB Statement No. 87, GASB Statement No. 91, and GASB Statement No. 97 were incorporated in the County's financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 - Accountability and Compliance

A. Accountability

At December 31, 2022, the Dry Creek Economic Design and Restoration special revenue fund, Special Assessment debt service fund, and the Health District Construction and Construction - Ditches capital projects funds had deficit fund balances, in the amount of \$112, \$2,604, \$98,000, and \$714,456, respectively. These deficits are the result of the recognition of payables in accordance with generally accepted accounting principles as well as short-term interfund loans from the General Fund needed for operations until the receipt of revenues. 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 \$2,980,299, 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

The following accounts had expenditures plus encumbrances in excess of appropriations for the year ended December 31, 2022.

Fund Program/Department/Object	Appropriations	Expenditures Plus Encumbrances	Excess
General Fund			
General Government-Legislative and Executive			
Recorder			
Materials and Supplies	\$15,800	\$54,722	\$38,922
Contractual Services	37,520	91,462	53,942
Capital Outlay	17,000	28,525	11,525

(continued)

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 4 - Accountability and Compliance (continued)

Fund Program/Department/Object	Appropriations	Expenditures Plus Encumbrances	Excess
Historical Center			
Conservation and Recreation			
Historical Center			
Other	\$188,697	\$190,796	\$2,099
Senior Citizens			
Human Services			
Senior Citizens			
Other	3,367,293	3,428,065	60,772

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

Note 5 - Budgetary Basis of Accounting

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

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

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 5 - Budgetary Basis of Accounting (continued)

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

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

	General	Motor Vehicle and Gasoline Tax	Drug Addiction, and Mental Health Services	Alcohol, Job and Family Services	Developmental Disabilities	American Rescue Plan
GAAP Basis	(\$4,040,761)	(\$669,063)	\$622,541	\$381,404	\$3,376,551	\$22,326
<u>Increase (Decrease) Due To</u>						
Revenue Accruals:						
Accrued 2021, Received in Cash 2022	3,162,096	1,007,076	345,025	571,104	282,553	(12,704,835)
Accrued 2022, Not Yet Received in Cash	(3,332,097)	(953,461)	(413,432)	(378,992)	(235,572)	25,128,512
Expenditure Accruals:						
Accrued 2021, Paid in Cash 2022	(1,876,661)	(1,573,504)	(1,135,205)	(820,030)	(812,335)	0
Accrued 2022, Not Yet Paid in Cash	1,976,500	169,969	952,633	967,341	747,902	0
Cash Adjustments:						
Unrecorded Activity 2021	(318,021)	1,571	207,810	74,367	512,893	309
Unrecorded Activity 2022	5,997,937	(11,845)	(200,787)	(95,930)	(534,173)	(21,657)
Prepaid Items	45,357	5,329	(4,393)	(8,384)	(3,096)	0
Materials and Supplies						
Inventory	(1,315)	(22,183)	0	(6,761)	(7,596)	0
Notes Receivable - New Issues	(391,000)	0	0	0	0	0
Notes Receivable - Retirement	258,000	0	0	0	0	0
Advances In	1,031,331	0	0	0	0	0
Advances Out	(569,301)	0	0	0	0	0
Excess of Revenues Over Expenditures for Nonbudgeted Activity						
	11,275	0	0	0	(6,978)	0
Encumbrances Outstanding at Year End (Budget Basis)						
	<u>(2,286,426)</u>	<u>(1,816,689)</u>	<u>0</u>	<u>(137,350)</u>	<u>0</u>	<u>(9,400,000)</u>
Budget Basis	<u><u>(\$333,086)</u></u>	<u><u>(\$3,862,800)</u></u>	<u><u>\$374,192</u></u>	<u><u>\$546,769</u></u>	<u><u>\$3,320,149</u></u>	<u><u>\$3,024,655</u></u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 6- Deposits and Investments

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 6 - Deposits and Investments (continued)

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

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

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

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

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2022, the County had the following investments:

Measurement/Investment	Measurement Amount	Investment Maturities (in Years)		
		Less Than 1	1-5	More Than 5
Fair Value - Level One Inputs				
Mutual Funds	\$407,624	\$407,624	\$0	\$0
Fair Value - Level Two Inputs				
Negotiable Certificates of Deposit	3,512,606	968,170	2,544,436	0
Corporate Securities	2,877,250	0	2,877,250	0
Local Government Securities	7,995,023	241,108	6,929,445	824,470
Federal Home Loan Mortgage Corporation Notes	12,916,911	1,533,976	11,382,935	0
Federal Farm Credit Bank Notes	12,662,024	2,604,484	10,057,540	0
Federal Home Loan Bank Notes	37,449,373	3,871,393	33,577,980	0
Federal National Mortgage Association Notes	1,382,573	479,593	902,980	0
U.S. Treasury Notes	52,838,652	28,207,015	24,631,637	0
Total Fair Value - Level Two Inputs	131,634,412	37,905,739	92,904,203	824,470
Net Value Per Share				
STAR Ohio	38,941,916	38,941,916	0	0
Total Investments	\$170,983,952	\$77,255,279	\$92,904,203	\$824,470

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, 2022. The mutual funds are measured at fair value using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 6 - Deposits and Investments (continued)

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

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

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$3,512,606	2.04%
Corporate Securities	2,877,250	1.68
Local Government Securities	7,955,023	4.68
Federal Home Loan Mortgage Corporation	12,916,911	7.55
Federal Farm Credit Bank	12,662,024	7.41
Federal Home Loan Bank	37,449,373	21.90
Federal National Mortgage Association	1,382,573	0.81
U.S. Treasury	52,838,652	30.90

Note 7 - Receivables

Receivables at December 31, 2022, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; payment in lieu of taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$1,477,330, will not be received within one year. At December 31, 2022, the amount of delinquent special assessments was \$32,643. All other receivables are considered fully collectible within one year, except for the following: interfund and fines, costs, and restitution for criminal, civil, and domestic cases reported in the custodial funds.

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 7 - Receivables (continued)

Notes receivable generally represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program, Housing Assistance program, and the Revolving Loan program. The County also made loans to the Wood County Fair Foundation to construct a multi-purpose building, to the Wood County Regional Airport Authority to improve the Airport's Taxiway and Runway, and to the Wood County Historical Society to purchase storage equipment. The notes have an annual interest rate of 0 to 3 percent and are repaid over seven to twenty-five years. Notes receivable in the General Fund, in the amount of \$500,000, will not be received within one year. A summary of the changes in notes receivable during 2022 follows:

	Balance January 1, 2022	New Loans	Repayments	Balance December 31, 2022
General Fund				
Wood County Fair Foundation	\$500,000	\$0	\$0	\$500,000
Wood County Regional Airport Authority	0	41,000	0	41,000
Wood County Regional Airport Authority	0	350,000	258,000	92,000
Total General Fund	500,000	391,000	258,000	633,000
Special Revenue Fund				
Community Development Block Grant				
Homebuyer Assistance	384,080	0	11,008	373,072
Revolving Loan				
American Cold Forge, LLC	50,273	0	11,749	38,524
Total Special Revenue Fund	434,353	0	22,757	411,596
Capital Projects Fund				
Permanent Improvement				
Wood County Fair Foundation	416,325	0	56,315	360,010
Wood County Historical Society	292,581	0	30,000	262,581
Total Capital Projects Fund	708,906	0	86,315	622,591
Total Notes Receivable	\$1,643,259	\$391,000	\$367,072	\$1,667,187

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$687,583
Sheriff's Contracts	56,493
Sheriff's Grant	23,110
Inmate Housing	9,357
Detention Contract	28,334

(continued)

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 7 - Receivables (continued)

	<u>Amount</u>
Governmental Activities (continued)	
Major Funds (continued)	
General Fund (continued)	
State of Ohio	\$1,054,672
Election Costs	12,325
Homestead and Rollback	435,975
Henry County	1,467
Wood County Health Department	15,343
Wood County Educational Services Center	509
Bowling Green Municipal Court	4,799
Fostoria Municipal Court	171
Perrysburg Municipal Court	<u>5,366</u>
Total General Fund	<u>2,335,504</u>
Motor Vehicle and Gasoline Tax	
Gasoline Tax	1,850,252
Motor Vehicle License Fees	2,658,745
Fines and Costs	9,915
Charges for Services	<u>245,555</u>
Total Motor Vehicle and Gasoline Tax	<u>4,764,467</u>
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	820,974
Homestead and Rollback	<u>247,311</u>
Total Alcohol, Drug Addiction, and Mental Health Services	<u>1,068,285</u>
Job and Family Services	
Job and Family Services	382,680
Homestead and Rollback	<u>193,009</u>
Total Job and Family Services	<u>575,689</u>
Developmental Disabilities	
Help Me Grow	67,427
Medicaid	180,313
Homestead and Rollback	<u>650,158</u>
Total Developmental Disabilities	<u>897,898</u>
Total Major Funds	<u>9,641,843</u>
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	<u>90</u>
Law Library	
Fines and Costs	<u>14,877</u>
Juvenile Court	
VOCA	<u>203,803</u>
	(continued)

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 7 - Receivables (continued)

	<u>Amount</u>
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Drug Addiction Response	
Ohio Attorney General Grant	<u>\$5,682</u>
Victims of Crime Assistance - Prosecutor	
VOCA	<u>30,415</u>
Historical Center	
Homestead and Rollback	<u>9,277</u>
Senior Citizens	
Homestead and Rollback	<u>111,869</u>
Solid Waste Management District	
Hancock County	<u>917</u>
Community Development Block Grant	
CDBG	<u>202,869</u>
Sheriff	
VAWA	<u>10,334</u>
Drug Awareness Resistance Education (D.A.R.E)	<u>49,230</u>
Total Sheriff	<u>59,564</u>
Electronic Monitoring	
Electronic Monitoring	<u>25,516</u>
Adult Probation	
Intensive Supervision - Probate	<u>105,296</u>
Storm Water Management	
Charges for Services	<u>1,814</u>
Total Nonmajor Funds	<u>771,989</u>
Total Governmental Activities	<u>\$10,413,832</u>
Business-Type Activities	
Nursing Home	
Medicaid/Medicare	<u>\$598,715</u>
Landfill	
Charges for Services	<u>17,789</u>
Total Business-Type Activities	<u>\$616,504</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 7 - Receivables (continued)

	Amount
Custodial Funds	
Local Government	\$1,575,787
Library Local Government	2,718,918
Gasoline Tax	1,408,805
Motor Vehicle License Fees	827,574
Total Custodial Funds	<u><u>\$6,531,084</u></u>

Note 8 - Permissive Sales and Use Tax

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

Note 9 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2022 represent the collection of 2021 taxes. Real property taxes received in 2022 were levied after October 1, 2021, on the assessed values as of January 1, 2021, 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 2022 represent the collection of 2021 taxes. Public utility real and tangible personal property taxes received in 2022 became a lien on December 31, 2020, were levied after October 1, 2021, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2022, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2022 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, 2022
(continued)

Note 9 - Property Taxes (continued)

The full tax rate for all County operations for the year ended December 31, 2022, was \$17.13 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2022 property tax receipts were based are as follows:

Real Property	
Residential	\$2,404,803,060
Agriculture	251,151,810
Commercial/Industrial	741,008,120
Public Utility Property	
Real	22,316,250
Personal	<u>555,438,390</u>
Total Assessed Value	<u><u>\$3,974,717,630</u></u>

Note 10 - Payment in Lieu of Taxes

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

Note 11 - Tax Abatements

As of December 31, 2022, the County provided tax abatements through two programs: the Community Reinvestment Area (CRA) Tax Abatements and Enterprise Zone Tax Exemptions.

A. Community Reinvestment Area (CRA)

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 11 - Tax Abatements (continued)

B. Enterprise Zone Tax Exemptions

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

Below is the information relevant to these programs for the year ended December 31, 2022.

Tax Abatement Program	Amount of 2022 Taxes Abated
Enterprise Zone Tax Exemptions	
Commercial	\$90,613
Distribution	270,377
Manufacturing	<u>912,017</u>
Total	<u><u>\$1,273,007</u></u>

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

Overlapping Government	Amount of 2022 Taxes Abated
Community Reinvestment Areas	
City of Bowling Green	\$183,832
City of Northwood	102,207
City of Perrysburg	105,697
City of Rossford	2,003
Henry Township	42,515
Middleton Township	9,228
Perrysburg Township	<u>157,345</u>
Total	<u><u>\$602,827</u></u>

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

	Balance January 1, 2022	Additions	Reductions	Balance December 31, 2022
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,696,683	\$0	(\$327,400)	\$2,369,283
Construction in Progress	690,629	2,591,520	(976,274)	2,305,875
Total Nondepreciable Capital Assets	<u>3,387,312</u>	<u>2,591,520</u>	<u>(1,303,674)</u>	<u>4,675,158</u>
Depreciable Capital Assets				
Buildings and Building Improvements	54,903,564	568,604	(178,324)	55,293,844
Improvements Other Than Buildings	9,594,934	813,038	0	10,407,972
Roads	62,578,375	1,553,810	0	64,132,185
Bridges	74,125,193	232,012	(25,690)	74,331,515
Machinery and Equipment	10,963,164	701,506	(869,144)	10,795,526
Computer Equipment	2,999,318	0	(36,087)	2,963,231
Furniture and Fixtures	122,419	0	0	122,419
Vehicles	9,449,612	1,200,196	(874,643)	9,775,165
Total Depreciable Capital Assets	<u>224,736,579</u>	<u>5,069,166</u>	<u>(1,983,888)</u>	<u>227,821,857</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(25,562,579)	(1,472,499)	8,452	(27,026,626)
Improvements Other Than Buildings	(7,019,434)	(406,446)	0	(7,425,880)
Roads	(50,583,099)	(1,311,982)	0	(51,895,081)
Bridges	(19,716,866)	(1,160,368)	21,158	(20,856,076)
Machinery and Equipment	(9,181,690)	(606,991)	774,171	(9,014,510)
Computer Equipment	(2,798,923)	(85,096)	36,087	(2,847,932)
Furniture and Fixtures	(17,907)	(12,242)	0	(30,149)
Vehicles	(7,536,450)	(726,279)	862,236	(7,400,493)
Total Accumulated Depreciation	<u>(122,416,948)</u>	<u>(5,781,903)</u>	<u>1,702,104</u>	<u>(126,496,747)</u>
Total Depreciable Capital Assets, Net	<u>102,319,631</u>	<u>(712,737)</u>	<u>(281,784)</u>	<u>101,325,110</u>
Governmental Activities				
Capital Assets, Net	<u>\$105,706,943</u>	<u>\$1,878,783</u>	<u>(\$1,585,458)</u>	<u>\$106,000,268</u>

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 12 - Capital Assets (continued)

	Balance January 1, 2022	Additions	Reductions	Balance December 31, 2022
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
Construction in Progress	0	663,776	0	663,776
Total Nondepreciable Capital Assets	<u>904,000</u>	<u>663,776</u>	<u>0</u>	<u>1,567,776</u>
Depreciable Capital Assets				
Buildings and Building Improvements	6,359,973	0	0	6,359,973
Improvements Other Than Buildings	1,357,605	0	0	1,357,605
Machinery and Equipment	6,809,398	285,146	(371,634)	6,722,910
Furniture and Fixtures	12,775	0	0	12,775
Vehicles	844,026	524,640	(112,005)	1,256,661
Total Depreciable Capital Assets	<u>15,383,777</u>	<u>809,786</u>	<u>(483,639)</u>	<u>15,709,924</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(2,639,992)	(201,842)	0	(2,841,834)
Improvements Other Than Buildings	(1,223,410)	(33,548)	0	(1,256,958)
Machinery and Equipment	(5,084,322)	(556,969)	371,634	(5,269,657)
Furniture and Fixtures	(1,008)	(1,277)	0	(2,285)
Vehicles	(740,268)	(136,606)	112,005	(764,869)
Total Accumulated Depreciation	<u>(9,689,000)</u>	<u>(930,242)</u>	<u>483,639</u>	<u>(10,135,603)</u>
Total Depreciable Capital Assets, Net	<u>5,694,777</u>	<u>(120,456)</u>	<u>0</u>	<u>5,574,321</u>
Governmental Activities				
Capital Assets, Net	<u>\$6,598,777</u>	<u>\$543,320</u>	<u>\$0</u>	<u>\$7,142,097</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$540,071
Judicial	300,116
Public Safety	717,752
Public Works	3,167,280
Health	138,019
Human Services	835,637
Conservation and Recreation	81,805
Economic Development	1,223
Total Depreciation Expense - Governmental Activities	<u>\$5,781,903</u>

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 13 - Interfund Receivables/Payables

Interfund balances at December 31, 2022, consisted of the following individual fund receivables and payables:

Due to General Fund from:

Job and Family Services	\$19,416
Other Governmental	2,013,218
Nursing Home	1,112,403
Landfill	702,005
Total General Fund	<u><u>\$3,847,042</u></u>

Due to Motor Vehicle and Gasoline Tax Fund from:

Job and Family Services	<u><u>\$772</u></u>
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Due to Job and Family Services Fund from:

General Fund	\$34,082
Alcohol, Drug Addiction, and Mental Health Services	1,253
Total Job and Family Services Fund	<u><u>\$35,335</u></u>

Due to Developmental Disabilities Fund from:

General Fund	\$4,888
Job and Family Services	20,076
Total Developmental Disabilities Fund	<u><u>\$24,964</u></u>

Due to Permanent Improvement Fund from:

Landfill	<u><u>\$1,173,154</u></u>
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Due to Other Governmental Funds from:

Alcohol, Drug Addiction, and Mental Health Services	\$12,012
Landfill	10,998
Total Other Governmental Funds	<u><u>\$23,010</u></u>

Due to Internal Service Funds from:

Other Governmental	<u><u>\$289</u></u>
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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 \$724,315, and the General Fund and Permanent Improvement capital projects funds from the Landfill enterprise fund, in the amount of \$558,284 and \$781,947, respectively, are expected to be received within one year.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(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, 2022, was estimated by the third party administrator at \$26,410.

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 2022 and 2021 were:

			Claims	Payments	
	Beginning Balance	Current Year	Payments by County	by Workers' Compensation	Ending Balance
2022	\$52,434	\$0	\$0	(\$26,024)	\$26,410
2021	73,946	0	0	(21,512)	52,434

B. Health Insurance Program

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 14 - Risk Management (continued)

Claims payable at December 31, 2022, was estimated by a third party administrator at \$4,894,405. The changes in the claims liability for 2022 and 2021 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2022	\$1,618,285	\$16,278,499	(\$13,002,379)	\$4,894,405
2021	2,959,004	9,931,699	(11,272,418)	1,618,285

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 2022, the County contracted with the County Risk Sharing Authority, Inc. (COSRA) for insurance coverage.

General Liability	\$1,000,000
Excess Liability	10,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	250,000
Privacy and Security Liability	2,000,000
Nursing Home General Liability and Medical	
Professional Liability	3,000,000
Building and Contents	174,168,247
Fairgrounds	5,534,628

With the exceptions of health, vision, dental, and drug card insurance, and workers' compensation, all insurance is held with COSRA, 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 2022 and no insurance settlement has exceeded insurance coverage during the last three years.

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 15 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2022. The following amounts remain on these contracts.

Project	Outstanding Balance
American Rescue Plan Subgrant Program	\$9,400,000
Architectural Fees	138,808
Bridge Replacement	1,216,360
Building Expansion/Renovations	27,138,274
Building Repairs/Renovations	357,206
CHIP HOME Program	79,853
Consulting	156,772
Dispatch Services	98,873
Equipment	691,572
GMIS Mapping Services	344,136
Real Estate Appraisal Services	154,799
Software	459,229
Road Repair	668,193
Treatment Services	198,618

At year end, the amount of significant encumbrances expected to be honored upon performance by the vendor in 2023 are as follows:

General Fund	\$2,286,426
Motor Vehicle and Gasoline Tax Fund	1,816,689
Job and Family Services	137,350
American Rescue Plan Fund	9,400,000
Permanent Improvement Fund	27,318,377
Nonmajor Governmental Funds	<u>812,160</u>
Total	<u>\$41,771,002</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 16 - Defined Benefit Pension Plans

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

Net Pension Liability (Asset)/Net OPEB Asset

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

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

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

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

The proportionate share of each plan's unfunded benefits is presented as a net pension/OPEB asset or a long-term net pension/OPEB liability on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included in intergovernmental payable. The remainder of this note includes the required pension disclosures. See Note 17 for the required OPEB disclosures.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

Ohio Public Employees Retirement System (OPERS)

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

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

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

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (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
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 16 - Defined Benefit Pension Plans (continued)

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

	State and Local	Public Safety	Law Enforcement
2022 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2022 Actual Contribution Rates			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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

**** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

For 2022, the County's contractually required contribution was \$6,581,717 for the traditional plan, \$173,642 for the combined plan, and \$206,117 for the member-directed plan. Of these amounts, \$741,688 is reported as an intergovernmental payable for the traditional plan, \$19,152 for the combined plan, and \$19,346 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 16 - Defined Benefit Pension Plans (continued)

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS 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 68 reporting purposes.

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

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 16 - Defined Benefit Pension Plans (continued)

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$89,138 for 2022. Of this amount, \$3,378 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2021, and the net pension liability for STRS was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County's defined benefit pension plans:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.302877950%	0.236498050%	0.004806000%	
Prior Measurement Date	<u>0.304051800%</u>	<u>0.227871400%</u>	<u>0.004528838%</u>	
Change in Proportionate Share	<u>0.001173850%</u>	<u>0.008626650%</u>	<u>0.000277162%</u>	
Proportionate Share of the:				
Net Pension Liability	\$26,351,607	\$0	\$1,068,379	\$27,419,986
Net Pension Asset	0	931,815	0	931,815
Pension Expense	(3,352,654)	(40,619)	149,331	(3,243,942)

2022 pension expense for the member-directed defined contribution plan was \$206,117. The aggregate pension expense for all pension plans was a negative \$3,037,825 for 2022.

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 16 - Defined Benefit Pension Plans (continued)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$1,343,366	\$5,781	\$13,677	\$1,362,824
Changes of assumptions	3,295,241	46,827	127,853	3,469,921
Net difference between projected and actual earnings on pension plan investments	0	0	37,177	37,177
Changes in proportion and differences between County contributions and proportionate share of contributions	647,962	0	53,174	701,136
County contributions subsequent to the measurement date	<u>6,581,717</u>	<u>173,642</u>	<u>50,947</u>	<u>6,806,306</u>
Total Deferred Outflows of Resources	<u><u>\$11,868,286</u></u>	<u><u>\$226,250</u></u>	<u><u>\$282,828</u></u>	<u><u>\$12,377,364</u></u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$577,954	\$104,220	\$4,087	\$686,261
Changes of assumptions	0	0	96,237	96,237
Net difference between projected and actual earnings on pension plan investments	31,344,279	199,768	0	31,544,047
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>145,254</u>	<u>37,272</u>	<u>2,042</u>	<u>184,568</u>
Total Deferred Inflows of Resources	<u><u>\$32,067,487</u></u>	<u><u>\$341,260</u></u>	<u><u>\$102,366</u></u>	<u><u>\$32,511,113</u></u>

\$6,806,306 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 16 - Defined Benefit Pension Plans (continued)

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2023	(\$3,601,290)	(\$67,361)	\$25,983	(\$3,642,668)
2024	(10,823,175)	(90,778)	12,604	(10,901,349)
2025	(7,370,308)	(61,654)	(17,423)	(7,449,385)
2026	(4,986,145)	(47,174)	108,351	(4,924,968)
2027	0	(11,218)	0	(11,218)
Thereafter	0	(10,467)	0	(10,467)
Total	<u>(\$26,780,918)</u>	<u>(\$288,652)</u>	<u>\$129,515</u>	<u>(\$26,940,055)</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 16 - Defined Benefit Pension Plans (continued)

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented below:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all the above-described tables.

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 15.3 percent for 2021.

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 16 - Defined Benefit Pension Plans (continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	<u>100.00%</u>	<u>4.21%</u>

Discount Rate - The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.2 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 contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 16 - Defined Benefit Pension Plans (continued)

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$69,477,173	\$26,351,607	(\$9,534,598)
OPERS Combined Plan	(695,304)	(931,815)	(1,116,271)

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

	June 30, 2022
Inflation	2.50 percent
Salary increases	From 2.5 percent to 12.5 percent based on age
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

For 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020. Post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 16 - Defined Benefit Pension Plans (continued)

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

Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	26.00%	6.60%
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	<u>1.00</u>	1.00
Total	<u><u>100.00%</u></u>	

* Target allocation percentage is effective July 1, 2022.

Target weights were phased in over a 3 month period concluding on October 1, 2022

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

Discount Rate - The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2022.

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 7.00 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 (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$1,613,933	\$1,068,379	\$607,011

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 17 - Defined Benefit OPEB Plans

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

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

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

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

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$70,080 for 2022. Of this amount, \$7,738 is reported as an intergovernmental payable.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Plan Description - State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2022, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. For STRS, the net OPEB liability (asset) was measured as of June 30, 2022, and the total OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.298118800%	0.004806000%	
Prior Measurement Date	0.299070800%	0.004528838%	
Change in Proportionate Share	<u>0.000952000%</u>	<u>0.000277162%</u>	
Proportionate Share of the Net OPEB Asset			
	\$9,337,537	\$124,444	\$9,461,981
OPEB Expense	(7,258,828)	(21,957)	(7,280,785)

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 17 - Defined Benefit OPEB Plans (continued)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$1,804	\$1,804
Changes of assumptions	0	5,301	5,301
Net difference between projected and actual earnings on OPEB plan investments	0	2,166	2,166
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	423,260	1,342	424,602
County contributions subsequent to the measurement date	<u>70,080</u>	0	<u>70,080</u>
Total Deferred Outflows of Resources	<u>\$493,340</u>	<u>\$10,613</u>	<u>\$503,953</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$1,416,362	\$18,689	\$1,435,051
Changes of assumptions	3,779,729	88,242	3,867,971
Net difference between projected and actual earnings on OPEB plan investments	4,451,480	0	4,451,480
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	<u>16,017</u>	<u>217</u>	<u>16,234</u>
Total Deferred Inflows of Resources	<u>\$9,663,588</u>	<u>\$107,148</u>	<u>\$9,770,736</u>

\$70,080 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset or an increase of the net OPEB asset in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31:	OPERS	STRS	Total
2023	(\$5,553,740)	(\$28,074)	(\$5,581,814)
2024	(2,074,661)	(27,642)	(2,102,303)
2025	(972,625)	(13,162)	(985,787)
2026	(639,302)	(5,563)	(644,865)
2027	0	(7,302)	(7,302)
Thereafter	<u>0</u>	<u>(14,792)</u>	<u>(14,792)</u>
Total	<u>(\$9,240,328)</u>	<u>(\$96,535)</u>	<u>(\$9,336,863)</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2034	8.5 percent, initial 3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 17 - Defined Benefit OPEB Plans (continued)

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all the above-described tables.

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 14.3 percent for 2021.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00%	3.45%

Discount Rate - A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 1.84 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	Current		
	1% Decrease (5.00%)	Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	\$5,491,348	\$9,337,537	\$12,529,933

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 17 - Defined Benefit OPEB Plans (continued)

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2022 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$9,438,441	\$9,337,537	\$9,217,833

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

	June 30, 2022	June 30, 2021
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 12.50 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 3.94 percent ultimate	5.00 percent initial 4 percent ultimate
Medicare	-68.78 percent initial 3.94 percent ultimate	-16.18 percent initial 4 percent ultimate
Prescription Drug		
Pre-Medicare	9.00 percent initial 3.94 percent ultimate	6.50 percent initial 4 percent ultimate
Medicare	-5.47 percent initial 3.94 percent ultimate	29.98 percent initial 4 percent ultimate

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

For 2022, healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 17 - Defined Benefit OPEB Plans (continued)

For 2021, healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

Discount Rate - The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2022, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	\$115,045	\$124,444	\$132,494
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$129,078	\$124,444	\$118,593

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (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:

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

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

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

Note 19 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2022, was as follows:

	Interest Rate	Balance		Balance		Due Within One Year		
		January 1, 2022	Additions	Reductions	December 31, 2022			
<u>Governmental Activities</u>								
General Obligation Bonds								
2014 Job and Family Services								
Addition	1.0-4.0%							
(Original Amount \$2,000,000)		\$1,590,000	\$0	\$65,000	\$1,525,000	\$65,000		
Bond Premium		46,265	0	2,595	43,670	0		
2022 Sheriff Jail Expansion	3.25-5							
(Original Amount \$13,000,000)		0	13,000,000	0	13,000,000	650,000		
Bond Premium		0	621,179	0	621,179	0		
(continued)								

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 19 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2022	Additions	Reductions	Balance December 31, 2022	Due Within One Year
<u>Governmental Activities</u> (continued)						
General Obligation Bonds from Direct Placement						
2017 Wood County District						
Public Library Refunding	2.16-3.3%	\$1,700,000	\$0	\$265,000	\$1,435,000	\$275,000
(Original Amount \$2,665,000)		<u>3,336,265</u>	<u>13,621,179</u>	<u>332,595</u>	<u>16,624,849</u>	<u>990,000</u>
Total General Obligation Bonds						
Net Pension Liability						
Ohio Public Employees Retirement System		40,256,262	0	16,694,825	23,561,437	0
State Teachers Retirement System		<u>579,052</u>	<u>489,327</u>	<u>0</u>	<u>1,068,379</u>	<u>0</u>
Total Net Pension Liability		<u>40,835,314</u>	<u>489,327</u>	<u>16,694,825</u>	<u>24,629,816</u>	<u>0</u>
Other Long-Term Obligations						
Compensated Absences Payable		4,922,888	1,078,659	756,493	5,245,054	2,951,472
2012 OPWC Loans Payable from Direct Borrowing		<u>32,477</u>	<u>0</u>	<u>32,477</u>	<u>0</u>	<u>0</u>
Claims Payable		<u>1,670,719</u>	<u>16,278,499</u>	<u>13,028,403</u>	<u>4,920,815</u>	<u>1,772,748</u>
Total Other Long-Term Obligations		<u>6,626,084</u>	<u>17,357,158</u>	<u>13,817,373</u>	<u>10,165,869</u>	<u>4,724,220</u>
Total Governmental Activities		<u><u>\$50,797,663</u></u>	<u><u>\$31,467,664</u></u>	<u><u>\$30,844,793</u></u>	<u><u>\$51,420,534</u></u>	<u><u>\$5,714,220</u></u>
<u>Business-Type Activities</u>						
General Obligation Bonds						
Nursing Home Construction	2.0-4.0%	\$750,000	\$0	\$40,000	\$710,000	\$40,000
Net Pension Liability						
Ohio Public Employees Retirement System		<u>4,767,188</u>	<u>0</u>	<u>1,977,018</u>	<u>2,790,170</u>	<u>0</u>
Other Long-Term Obligations						
Compensated Absences Payable		365,998	60,198	58,643	367,553	211,953
Financed Purchases Payable from Direct Borrowings		<u>26,884</u>	<u>0</u>	<u>26,884</u>	<u>0</u>	<u>0</u>
Closure/Postclosure Costs Payable		<u>8,073,080</u>	<u>448,757</u>	<u>0</u>	<u>8,521,837</u>	<u>0</u>
Total Other Long-Term Obligations		<u><u>8,465,962</u></u>	<u><u>508,955</u></u>	<u><u>85,527</u></u>	<u><u>8,889,390</u></u>	<u><u>211,953</u></u>
Total Business-Type Activities		<u><u>\$13,983,150</u></u>	<u><u>\$508,955</u></u>	<u><u>\$2,102,545</u></u>	<u><u>\$12,389,560</u></u>	<u><u>\$251,953</u></u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 19 - Long-Term Obligations (continued)

General Obligation Bonds

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

In 2014, the County issued bonds for the Wood County Job and Family Services addition. The bonds were issued for a twenty-five year period, with final maturity in 2039. The bonds will be retired through the Bond Retirement debt service fund. At December 31, 2022, all of the proceeds had been spent.

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

On September 13, 2022, the County issued bonds, in the amount of \$13,000,000, for the expansion and renovation of the county jail. The bonds were issued at a premium of \$621,179. The bonds were issued for a twenty year period, with final maturity in 2042. The bonds will be retired through the Bond Retirement debt service fund. At December 31, 2022, \$12,451,550 of the proceeds had not been spent before contracts payable and retainage payable of \$405,524.

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, 2022, 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; Drug Addiction Response Project; Victims of Crime Assistance - Prosecutor; Solid Waste Management District; CDBG; Sheriff; Adult Probation; Emergency Management Agency; Ditch Maintenance; and Storm Water Management special revenue funds; and the Building Inspection; Nursing Home; and Landfill enterprise funds.

Compensated Absences Payable

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 19 - Long-Term Obligations (continued)

OPWC Loans Payable

The County has entered into a loan agreement by direct borrowing with the Ohio Public Works Commission for improvements to Huffman Road. The loan is interest free. The loan will be paid from resources of the Motor Vehicle and Gasoline Tax special revenue fund to the extent such resources are available. The loan matured and was full retired in 2022.

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

Claims Payable

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

Financed Purchases Payable

Financed purchase obligations will be paid from the Landfill enterprise fund. This obligation was paid in full in 2022.

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 deferrals 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, 2022, 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.

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 19 - Long-Term Obligations (continued)

Annual Long-Term Debt Obligation Summary

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

Year	Governmental Activities				
	General Obligation Bonds			From Direct Placement	
	Principal	Interest		Principal	Interest
2023	\$715,000	\$623,237		\$275,000	\$30,996
2024	720,000	588,788		280,000	25,056
2025	720,000	554,187		285,000	19,008
2026	725,000	519,588		295,000	12,852
2027	725,000	484,462		300,000	6,480
2028-2032	3,675,000	1,890,488		0	0
2033-2037	3,760,000	1,109,055		0	0
2038-2039	3,485,000	402,869		0	0
	<u>\$14,525,000</u>	<u>\$6,172,674</u>		<u>\$1,435,000</u>	<u>\$94,392</u>

Year	Business-Type Activities		
	General Obligation Bonds		
	Principal	Interest	
2023	\$40,000	\$28,400	
2024	45,000	26,800	
2025	45,000	25,000	
2026	50,000	23,200	
2027	50,000	21,200	
2028-2032	280,000	74,600	
2033-2037	200,000	16,200	
	<u>\$710,000</u>	<u>\$215,400</u>	

The County's legal debt margin was \$81,907,941 at December 31, 2022.

Industrial Revenue Bonds

To further economic development in the County, the County issued industrial revenue bonds that provide capital financing to private-sector entities for the acquisition and construction of industrial and commercial facilities. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage or promissory note. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. At December 31, 2022, the bonds have an aggregate outstanding principal amount payable of \$3,893,750.

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 20 - Closure and Postclosure Costs

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

The \$8,521,837 reported as the landfill closure and postclosure liability at December 31, 2022, represents the cumulative amount reported to date based on the use of 95 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$484,897 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2022. The County expects to close the landfill in 2026. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Note 21 - Transfers

During 2022, the following transfers were made:

	Transfers Out				
					Total
	General	Family Services	Developmental Disabilities	Other Governmental	
Transfers In					
Governmental Activities					
Job and Family Services	\$216,356	\$0	\$0	\$0	\$216,356
Permanent Improvement	8,300,000	0	0	0	8,300,000
Other Governmental	1,276,717	283,041	2,000,000	2,638	3,562,396
Total Governmental Activities	9,793,073	283,041	2,000,000	2,638	12,078,752
Business-Type Activities					
Nursing Home	70,000	0	0	0	70,000
Landfill	0	0	0	50,000	50,000
Total Business-Type Activities	70,000	0	0	50,000	120,000
Internal Service	0	0	1,800,000	0	1,800,000
Total	<u>\$9,863,073</u>	<u>\$283,041</u>	<u>\$3,800,000</u>	<u>\$52,638</u>	<u>\$13,998,752</u>

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 21 - Internal Balances and Transfers (continued)

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

Note 22 - Fund Balance

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. 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	Drug Addiction, and Mental Health Services	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Nonspendable for:					
Prepaid Items	\$469,293	\$1,137	\$11,388	\$15,875	
Materials and Supplies					
Inventory	192,941	433,422	0	37,003	
Interfund Loans	1,282,599	0	0	0	
Unclaimed Monies/Estates	240,990	0	0	0	
Notes Receivable	500,000	0	0	0	
Total Nonspendable	2,685,823	434,559	11,388	52,878	
Restricted for:					
Alcohol, Drug Addiction, and Mental Health Services					
Operations	0	0	7,287,809	0	
Job and Family Services					
Operations	0	0	0	7,945,846	
Road and Bridge					
Repair/Improvement	0	13,167,644	0	0	
Total Restricted	0	13,167,644	7,287,809	7,945,846	
Committed for:					
Termination Benefits	1,793,904	0	0	0	

(continued)

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 22 - Fund Balance (continued)

Fund Balance	General	Motor Vehicle and Gasoline Tax	Drug Addiction, and Mental Health Services	Alcohol, Job and Family Services
Assigned for:				
Court Operations	\$3,914,185	\$0	\$0	\$0
Document Recording	418,859	0	0	0
Economic Development	1,907,009	0	0	0
Election Recounts	935	0	0	0
Projected Budget Shortage	5,293,497	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	2,036,461	0	0	0
Total Assigned	13,582,086	0	0	0
Unassigned	22,066,803	0	0	0
Total Fund Balance	\$40,128,616	\$13,602,203	\$7,299,197	\$7,998,724

Fund Balance	Developmental Disabilities	American Rescue Plan	Permanent Improvements	Total Other Governmental
Nonspendable for:				
Prepaid Items	\$63,301	\$0	\$0	\$56,488
Materials and Supplies				
Inventory	15,173	0	0	15,000
Total Nonspendable	78,474	0	0	71,488
Restricted for:				
Child Support Enforcement	0	0	0	497,981
Court Operations	0	0	0	3,153,153
Crime Victim Assistance	0	0	0	665
Debt Retirement	0	0	0	1,527,399
Delinquent Tax Collections	0	0	0	448,951
Developmental Disabilities				
Operations	51,137,902	0	0	0
Ditch Maintenance	0	0	0	350,792
Dog and Kennel Operations	0	0	0	473,534
Economic Development	0	24,804	0	543,876
Election Security	0	0	0	10,029
Emergency Management Agency	0	0	0	97,884
Historical Center	0	0	0	4,267
Landfill	0	0	0	835,589
Law Library Operations	0	0	0	593,690
Real Estate Assessments	0	0	0	746,844

(continued)

Wood County, Ohio
 Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022
 (continued)

Note 22 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	American Rescue Plan	Permanent Improvements	Total Other Governmental
Restricted for (continued):				
Road and Bridge				
Repair/Improvement	\$0	\$0	\$0	\$20,372
Senior Citizens	0	0	0	79,091
Sheriff Operations	0	0	0	895,793
Youth Olympics	0	0	0	9,591
Total Restricted	<u>51,137,902</u>	<u>24,804</u>	<u>0</u>	<u>10,289,501</u>
Committed for:				
Road and Bridge				
Repair/Improvement	0	0	0	104,573
Storm Water Management	0	0	0	773
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>105,346</u>
Assigned for:				
Debt Retirement	0	0	0	35,708
Permanent Improvements	0	0	49,086,384	5,105,470
Total Assigned	<u>0</u>	<u>0</u>	<u>49,086,384</u>	<u>5,141,178</u>
Unassigned (Deficit)	0	0	0	(831,160)
Total Fund Balance	<u><u>\$51,216,376</u></u>	<u><u>\$24,804</u></u>	<u><u>\$49,086,384</u></u>	<u><u>\$14,776,353</u></u>

Note 23 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 24 - Insurance Pool

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

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

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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 25 - Related Organizations (continued)

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 2022, this allocation was \$30,000 and was considered immaterial.

D. Wood County Transportation Improvement District

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

Note 26 - Wood County Port Authority

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 26 - Wood County Port Authority (continued)

B. Deposits and Investments

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Port Authority will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$1,201,513 of the Port Authority's bank balance of \$3,550,077 was exposed to custodial credit risk because it was uninsured and uncollateralized. The Port Authority's financial institution participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

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

Investments

As of December 31, 2022, the net asset value of funds on deposit with STAR Ohio was \$105,560. The Port Authority's investment in STAR Ohio had an average maturity of 31.9 days. STAR Ohio carries a rating of AAA by Standards and Poor's. The Port Authority has no policy regarding credit risk beyond the requirements of State statute. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The Port Authority's investment policy addresses interest rate risk by requiring that the Port Authority's investment portfolio be structured so that securities mature to meet cash requirement for ongoing operations and/or long-term debt payments, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in short-term investments.

C. Capital Assets

The Port Authority's capital assets as of December 31, 2022, consisted of construction in progress of \$7,411,844.

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.

D. Receivables

As of December 31, 2022, the Port Authority had intergovernmental receivables consisting of \$75,000 due from the Ohio Department of Transportation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022
(continued)

Note 27 - Contingent Liabilities

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

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

Note 28 - COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2022, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

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

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

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.30287795%	0.30405180%	0.29007525%	0.28986785%
County's Proportionate Share of the Net Pension Liability	\$26,351,607	\$45,023,450	\$57,335,338	\$79,388,927
County's Covered Payroll	\$41,994,260	\$41,652,901	\$39,687,368	\$39,038,428
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	62.75%	108.09%	144.47%	203.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%

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

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

See Accompanying Notes to the Required Supplementary Information

2018	2017	2016	2015	2014
0.29714589%	0.29644500%	0.30061900%	0.30022600%	0.30022600%
\$46,616,431	\$67,317,619	\$52,070,999	\$36,210,610	\$35,392,734
\$38,188,910	\$36,919,657	\$36,553,751	\$35,753,856	\$39,156,829
122.07%	182.34%	142.45%	101.28%	90.39%
84.66%	77.25%	81.08%	86.45%	86.36%

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

	2022	2021	2020	2019
County's Proportion of the Net Pension Asset	0.23649805%	0.22787140%	0.22698655%	0.21219995%
County's Proportionate Share of the Net Pension Asset	\$931,815	\$657,782	\$473,222	\$237,287
County's Covered Payroll	\$1,078,186	\$1,004,229	\$1,001,707	\$918,879
County's Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll	-86.42%	-65.50%	-47.24%	-25.82%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	169.88%	157.67%	145.28%	126.64%

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

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

See Accompanying Notes to the Required Supplementary Information

2018

0.19809378%

\$269,664

\$804,077

-33.54%

137.28%

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

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.00480600%	0.004528838%	0.00452873%	0.00441035%
County's Proportionate Share of the Net Pension Liability	\$1,068,379	\$579,052	\$1,095,790	\$975,322
County's Covered Payroll	\$624,800	\$558,829	\$546,550	\$517,793
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	171.00%	103.62%	200.49%	188.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

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

See Accompanying Notes to the Required Supplementary Information

2018	2017	2016	2015	2014	2013
0.00421113%	0.00415548%	0.00440622%	0.00527942%	0.00563375%	0.00563375%
\$925,933	\$987,143	\$1,474,894	\$1,459,077	\$1,370,323	\$1,632,320
\$478,736	\$456,843	\$463,621	\$550,821	\$619,892	\$560,615
193.41%	216.08%	318.12%	264.89%	221.06%	291.17%
77.30%	75.30%	66.80%	72.10%	74.70%	69.30%

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

	2022	2021	2020	2019
County's Proportion of the Net OPEB Liability (Asset)	0.29811880%	0.29907080%	0.28614145%	0.28524045%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$9,337,537)	(\$5,328,186)	\$39,523,566	\$37,188,619
County's Covered Payroll	\$44,559,021	\$44,070,080	\$42,104,875	\$41,294,007
County's Proportionate Share of the Net Pension OPEB as a Percentage of Covered Payroll	-20.96%	-12.09%	93.87%	90.06%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%	47.80%	46.33%

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

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

See Accompanying Notes to the Required Supplementary Information

2018	2017
------	------

0.29165880% 0.29021460%

\$31,671,996 \$29,312,660

\$40,286,287 \$38,768,932

78.62% 75.61%

54.14% 54.04%

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

	2022	2021	2020	2019
County's Proportion of the Net OPEB Liability (Asset)	0.00480600%	0.004528838%	0.00452873%	0.00441035%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$124,444)	(\$95,487)	(\$79,593)	(\$73,048)
County's Covered Payroll	\$558,829	\$546,550	\$517,793	\$478,736
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-22.27%	-17.47%	-15.37%	-15.26%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	230.70%	174.70%	182.10%	174.70%

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

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

See Accompanying Notes to the Required Supplementary Information

2018	2017
------	------

0.00421113% 0.00415548%

(\$67,669) \$162,131

\$456,843 \$463,621

-14.81% 34.97%

176.00% 47.10%

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

	2022	2021	2020	2019
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$6,581,717	\$6,036,227	\$5,994,735	\$5,713,160
Contributions in Relation to the Contractually Required Contribution	<u>(6,581,717)</u>	<u>(6,036,227)</u>	<u>(5,994,735)</u>	<u>(5,713,160)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$46,005,619	\$41,994,260	\$41,652,901	\$39,687,368
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$173,642	\$150,946	\$140,592	\$140,239
Contributions in Relation to the Contractually Required Contribution	<u>(173,642)</u>	<u>(150,946)</u>	<u>(140,592)</u>	<u>(140,239)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$1,240,300	\$1,078,186	\$1,004,229	\$1,001,707
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	\$70,080	\$59,463	\$56,518	\$56,632
Contributions in Relation to the Contractually Required Contribution	<u>(70,080)</u>	<u>(59,463)</u>	<u>(56,518)</u>	<u>(56,632)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll (2)	\$48,997,919	\$44,559,021	\$44,070,080	\$42,104,875
OPEB Contributions as a Percentage of Covered Payroll	<u>0.14%</u>	<u>0.13%</u>	<u>0.13%</u>	<u>0.13%</u>

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

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

See Accompanying Notes to the Required Supplementary Information

2018	2017	2016	2015	2014	2013
\$5,612,627	\$5,100,959	\$4,569,376	\$4,529,788	\$4,436,685	\$5,244,796
(5,612,627)	(5,100,959)	(4,569,376)	(4,529,788)	(4,436,685)	(5,244,796)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$39,038,428	\$38,188,910	\$36,919,657	\$36,553,751	\$35,753,856	\$39,156,829
<u>14.00%</u>	<u>13.36%</u>	<u>12.38%</u>	<u>12.39%</u>	<u>12.41%</u>	<u>13.39%</u>
\$128,643	\$104,530	\$88,407	\$102,629	\$104,080	\$113,741
(128,643)	(104,530)	(88,407)	(102,629)	(104,080)	(113,741)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$918,879	\$804,077	\$736,725	\$855,242	\$867,333	\$874,931
<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$53,468	\$441,661	\$797,629			
(53,468)	(441,661)	(797,629)			
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			
\$41,294,007	\$40,286,287	\$38,768,932			
<u>0.13%</u>	<u>1.10%</u>	<u>2.06%</u>			

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

	2022	2021	2020	2019
Net Pension Liability				
Contractually Required Contribution	\$89,138	\$83,358	\$78,051	\$69,815
Contributions in Relation to the Contractually Required Contribution	<u>(89,138)</u>	<u>(83,358)</u>	<u>(78,051)</u>	<u>(69,815)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$636,700	\$595,414	\$557,507	\$498,679
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability (Asset)				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

See Accompanying Notes to the Required Supplementary Information

2018	2017	2016	2015	2014	2013
\$75,958	\$65,114	\$63,932	\$70,834	\$65,314	\$76,229
<u>(75,958)</u>	<u>(65,114)</u>	<u>(63,932)</u>	<u>(70,834)</u>	<u>(65,314)</u>	<u>(76,229)</u>
<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
<u><u>\$542,557</u></u>	<u><u>\$465,100</u></u>	<u><u>\$456,657</u></u>	<u><u>\$505,957</u></u>	<u><u>\$478,488</u></u>	<u><u>\$586,377</u></u>
14.00%	14.00%	14.00%	14.00%	13.65%	13.00%
 \$0	 \$0	 \$0	 \$0	 \$2,035	 \$5,864
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,035)</u>	<u>(5,864)</u>
<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
0.00%	0.00%	0.00%	0.00%	0.43%	1.00%

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

Changes in Assumptions - OPERS Pension - Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple see below			
Post-January 7, 2013 Retirees	6.9 percent	7.2 percent	7.5 percent	8 percent
Investment Rate of Return	Individual	Individual	Individual	Individual
Actuarial Cost Method	Entry Age	Entry Age	Entry Age	Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple 5.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Wood County
 Notes to the Required Supplementary Information
 For the Year Ended December 31, 2022

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

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions - OPERS Pension - Combined Plan

	2022	2019	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple see below	3 percent, simple see below	3 percent, simple see below
Post-January 7, 2013 Retirees			
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

For 2022, 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

Wood County
 Notes to the Required Supplementary Information
 For the Year Ended December 31, 2022

Changes in Assumptions – STRS Pension

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

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustment (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013 or later, 2 percent COLA commences on fifth anniversary of retirement date
Investment rate of return:		
2021 and 2022		7.00 percent, net of investment expenses, including inflation
2017 through 2020		7.45 percent, net of investment expenses, including inflation
2016 and prior		7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

Changes in Assumptions - OPERS OPEB

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.5 percent, initial
	3.5 percent, ultimate in 2034
2021	8.5 percent, initial
	3.5 percent, ultimate in 2035
2020	10.5 percent, initial
	3.5 percent, ultimate in 2030
2019	10.0 percent, initial
	3.25 percent, ultimate in 2029
2018	7.5 percent, initial
	3.25 percent, ultimate in 2028

Changes in Benefit Term - STRS Pension

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

Wood County
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

Changes in Benefit Terms - OPERS OPEB

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

Changes in Assumptions - STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

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

Changes in Benefit Terms - STRS OPEB

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

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

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

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

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. For 2022, nothing was budgeted for this fund; therefore, no budgetary statement is presented.

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.

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Special Revenue Funds
(continued)**

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.

Ohio One Opioid

To account for settlement monies received from an agreement between the State of Ohio and the three largest distributors of opioids restricted for fighting the opioid addiction crisis.

Drug Addiction Response Project

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

ARC Pretrial Diversion

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

Victims of Crime Assistance (VOCA) - Prosecutor

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

Historical Center

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

Senior Citizens

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

Solid Waste Management District

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

Probation Services

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

Community Development Block Grant (CDBG)

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

Sheriff

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

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Special Revenue Funds
(continued)**

Electronic Monitoring

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

Electronic Monitoring Offenders

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

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.

Election Security

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

Dry Creek Restoration

To account for a grant restricted for the widening of dry creek and the construction of a wetland.

Ditch Maintenance

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

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Special Revenue Funds
(continued)**

Storm Water Management

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

Probate Conduct of Business

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

Domestic Violence Shelter

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

Law Enforcement

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

Legal Research

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

Drug Enforcement

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

Commissary

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

Nonmajor Debt Service Funds

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

Bond Retirement

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

Special Assessment

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

(continued)

Wood County, Ohio
Combining Statements - Nonmajor Governmental Funds

**Nonmajor Debt Service Funds
(continued)**

Special Assessment Bond

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

Nonmajor Capital Projects Funds

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

Wood Lane Building Construction

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

Justice Center

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

Health District Construction

To account for resources assigned for the construction of an addition to the Health Department Building. For 2022, nothing was budgeted for this fund; therefore, no budgetary statement is presented.

Roads and Bridges

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

Construction - Ditches

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

Parks and Open Spaces

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

Buck Road and Lime City Road Improvement

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

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Wood County, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,929,477	\$1,631,931	\$5,642,988	\$16,204,396
Cash and Cash Equivalents in Segregated Accounts	682,320	0	0	682,320
Accounts Receivable	31,838	0	0	31,838
Due from Other Governments	771,989	0	0	771,989
Prepaid Items	56,488	0	0	56,488
Materials and Supplies Inventory	15,000	0	0	15,000
Interfund Receivable	23,010	0	0	23,010
Property Taxes Receivable	3,882,174	0	0	3,882,174
Payment in Lieu of Taxes Receivable	1,828	0	0	1,828
Notes Receivable	411,596	0	0	411,596
Special Assessments Receivable	863,474	163,650	19,327	1,046,451
 Total Assets	 \$15,669,194	 \$1,795,581	 \$5,662,315	 \$23,127,090
Liabilities				
Accrued Wages Payable	\$129,206	\$0	\$1,666	\$130,872
Accounts Payable	146,570	0	6,220	152,790
Contracts Payable	68,336	0	213,262	281,598
Due to Other Governments	58,206	0	236	58,442
Interfund Payable	1,009,913	39,674	963,920	2,013,507
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,742	0	23,742
Unearned Revenue	108,491	0	0	108,491
Retainage Payable	110,484	0	6,685	117,169
 Total Liabilities	 1,631,206	 87,416	 1,191,989	 2,910,611
Deferred Inflows of Resources				
Property Taxes Receivable	3,571,592	0	0	3,571,592
Payment in Lieu of Taxes Receivable	1,828	0	0	1,828
Unavailable Revenue	1,683,729	163,650	19,327	1,866,706
 Total Deferred Inflows of Resources	 5,257,149	 163,650	 19,327	 5,440,126
Fund Balance				
Nonspendable	71,488	0	0	71,488
Restricted	8,708,690	1,527,399	53,412	10,289,501
Committed	773	0	104,573	105,346
Assigned	0	35,708	5,105,470	5,141,178
Unassigned (Deficit)	(112)	(18,592)	(812,456)	(831,160)
 Total Fund Balance	 8,780,839	 1,544,515	 4,450,999	 14,776,353
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 \$15,669,194	 \$1,795,581	 \$5,662,315	 \$23,127,090

Wood County, Ohio
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 December 31, 2022

	Dog and Kennel	Law Library	CSEA	Indigent Drivers
Assets				
Equity in Pooled Cash and Cash Equivalents	\$493,002	\$595,660	\$714,955	\$4,753
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	90	14,877	0	0
Prepaid Items	0	1,574	6,255	0
Materials and Supplies Inventory	1,690	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
 Total Assets	 \$494,782	 \$612,111	 \$721,210	 \$4,753
Liabilities				
Accrued Wages Payable	\$12,381	\$3,177	\$45,728	\$0
Accounts Payable	1,598	12,336	2,177	0
Contracts Payable	0	0	0	0
Due to Other Governments	4,333	1,334	19,723	0
Interfund Payable	1,246	0	40,855	0
Unearned Revenue	0	0	108,491	0
Retainage Payable	0	0	0	0
 Total Liabilities	 19,558	 16,847	 216,974	 0
Deferred Inflows of Resources				
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	0
 Total Deferred Inflows of Resources	 0	 0	 0	 0
Fund Balance				
Nonspendable	1,690	1,574	6,255	0
Restricted	473,534	593,690	497,981	4,753
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
 Total Fund Balance (Deficit)	 475,224	 595,264	 504,236	 4,753
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 \$494,782	 \$612,111	 \$721,210	 \$4,753

Real Estate Assessment	Delinquent Tax and Assessments- Prosecutor	Delinquent Tax and Assessments- Treasurer	Youth Olympics	Railroad Crossing Improvement	Juvenile Court
\$939,868	\$159,062	\$298,063	\$9,591	\$12,750	\$912,939
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	203,803
48,659	0	0	0	0	0
1,323	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
\$989,850	\$159,062	\$298,063	\$9,591	\$12,750	\$1,116,742
\$8,084	\$3,837	\$1,223	\$0	\$0	\$8,980
2,636	0	0	0	0	6,010
68,336	0	0	0	0	0
3,484	1,611	1,503	0	0	6,972
0	0	0	0	0	289
0	0	0	0	0	0
110,484	0	0	0	0	0
193,024	5,448	2,726	0	0	22,251
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	103,659
0	0	0	0	0	103,659
49,982	0	0	0	0	0
746,844	153,614	295,337	9,591	12,750	990,832
0	0	0	0	0	0
0	0	0	0	0	0
796,826	153,614	295,337	9,591	12,750	990,832
\$989,850	\$159,062	\$298,063	\$9,591	\$12,750	\$1,116,742

(continued)

Wood County, Ohio
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 December 31, 2022
 (continued)

	Ohio One Opioid	Drug Addiction Response Project	ARC Pretrial Diversion	VOCA- Prosecutor
Assets				
Equity in Pooled Cash and Cash Equivalents	\$52,570	\$17,932	\$3,740	\$5,235
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	5,682	0	30,415
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	12,012	0	0
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
 Total Assets	 \$52,570	 \$35,626	 \$3,740	 \$35,650
Liabilities				
Accrued Wages Payable	\$0	\$3,702	\$0	\$3,295
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Governments	0	2,006	0	1,384
Interfund Payable	0	25,000	0	0
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
 Total Liabilities	 0	 30,708	 0	 4,679
Deferred Inflows of Resources				
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	24,545
 Total Deferred Inflows of Resources	 0	 0	 0	 24,545
Fund Balance				
Nonspendable	0	0	0	0
Restricted	52,570	4,918	3,740	6,426
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
 Total Fund Balance (Deficit)	 52,570	 4,918	 3,740	 6,426
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 \$52,570	 \$35,626	 \$3,740	 \$35,650

Historical Center	Senior Citizens	Solid Waste Management District	Probation Services	CDBG	Sheriff
\$4,267	\$79,091	\$808,628	\$103,524	\$863,916	\$764,466
0	0	0	0	0	624
0	0	30,808	0	0	0
9,277	111,869	917	0	202,869	59,564
0	0	0	0	0	0
0	0	0	8,483	0	3,504
0	0	10,998	0	0	0
196,794	3,685,380	0	0	0	0
88	1,740	0	0	0	0
0	0	0	0	411,596	0
0	0	0	0	0	0
\$210,426	\$3,878,080	\$851,351	\$112,007	\$1,478,381	\$828,158
\$0	\$0	\$3,503	\$0	\$0	\$16,690
0	0	10,702	497	20,847	0
0	0	0	0	0	0
0	0	1,557	0	37	6,691
0	0	0	0	797,413	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	15,762	497	818,297	23,381
181,531	3,390,061	0	0	0	0
88	1,740	0	0	0	0
24,540	407,188	0	0	161,998	32,919
206,159	3,798,989	0	0	161,998	32,919
0	0	0	8,483	0	3,504
4,267	79,091	835,589	103,027	498,086	768,354
0	0	0	0	0	0
0	0	0	0	0	0
4,267	79,091	835,589	111,510	498,086	771,858
\$210,426	\$3,878,080	\$851,351	\$112,007	\$1,478,381	\$828,158

(continued)

Wood County, Ohio
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 December 31, 2022
 (continued)

	Electronic Monitoring	Adult Probation	EMA	Indigent Guardianship
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,514	\$25,714	\$107,546	\$55,230
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	1,030
Due from Other Governments	25,516	105,296	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
 Total Assets	 \$33,030	 \$131,010	 \$107,546	 \$56,260
Liabilities				
Accrued Wages Payable	\$0	\$6,494	\$6,804	\$0
Accounts Payable	6,704	0	0	403
Contracts Payable	0	0	0	0
Due to Other Governments	0	2,727	2,858	0
Interfund Payable	0	0	0	0
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
 Total Liabilities	 6,704	 9,221	 9,662	 403
Deferred Inflows of Resources				
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Unavailable Revenue	12,758	52,648	0	0
 Total Deferred Inflows of Resources	 12,758	 52,648	 0	 0
Fund Balance				
Nonspendable	0	0	0	0
Restricted	13,568	69,141	97,884	55,857
Committed	0	0	0	0
Unassigned (Deficit)	0	0	0	0
 Total Fund Balance (Deficit)	 13,568	 69,141	 97,884	 55,857
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 \$33,030	 \$131,010	 \$107,546	 \$56,260

(continued)

Wood County, Ohio
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 December 31, 2022
 (continued)

	Storm Water Management	Probate Conduct of Business	Domestic Violence Shelter	Law Enforcement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,212	\$1,534	\$12,904	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	554,257
Accounts Receivable	0	0	0	0
Due from Other Governments	1,814	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
 Total Assets	 \$9,026	 \$1,534	 \$12,904	 \$554,257
Liabilities				
Accrued Wages Payable	\$1,543	\$0	\$0	\$0
Accounts Payable	0	0	12,239	0
Contracts Payable	0	0	0	0
Due to Other Governments	558	0	0	0
Interfund Payable	6,152	0	0	0
Unearned Revenue	0	0	0	0
Retainage Payable	0	0	0	0
 Total Liabilities	 8,253	 0	 12,239	 0
Deferred Inflows of Resources				
Property Taxes Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	0
 Total Deferred Inflows of Resources	 0	 0	 0	 0
Fund Balance				
Nonspendable	0	0	0	0
Restricted	0	1,534	665	554,257
Committed	773	0	0	0
Unassigned (Deficit)	0	0	0	0
 Total Fund Balance (Deficit)	 773	 1,534	 665	 554,257
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 \$9,026	 \$1,534	 \$12,904	 \$554,257

Legal Research	Drug Enforcement	Commissary	Total
\$131,397	\$0	\$0	\$8,929,477
0	24,843	102,596	682,320
0	0	0	31,838
0	0	0	771,989
0	0	0	56,488
0	0	0	15,000
0	0	0	23,010
0	0	0	3,882,174
0	0	0	1,828
0	0	0	411,596
0	0	0	863,474
\$131,397	\$24,843	\$102,596	\$15,669,194
\$0	\$0	\$0	\$129,206
0	0	0	146,570
0	0	0	68,336
0	0	0	58,206
0	0	0	1,009,913
0	0	0	108,491
0	0	0	110,484
0	0	0	1,631,206
0	0	0	3,571,592
0	0	0	1,828
0	0	0	1,683,729
0	0	0	5,257,149
0	0	0	71,488
131,397	24,843	102,596	8,708,690
0	0	0	773
0	0	0	(112)
131,397	24,843	102,596	8,780,839
\$131,397	\$24,843	\$102,596	\$15,669,194

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Wood County, Ohio
 Combining Balance Sheet
 Nonmajor Debt Service Funds
 December 31, 2022

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,313,926	\$37,070	\$280,935	\$1,631,931
Special Assessments Receivable	0	163,650	0	163,650
Total Assets	\$1,313,926	\$200,720	\$280,935	\$1,795,581
Liabilities				
Interfund Payable	\$0	\$39,674	\$0	\$39,674
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,988	0	12,754	23,742
Total Liabilities	15,988	39,674	31,754	87,416
Deferred Inflows of Resources				
Unavailable Revenue	0	163,650	0	163,650
Fund Balance				
Restricted	1,278,218	0	249,181	1,527,399
Assigned	35,708	0	0	35,708
Unassigned (Deficit)	(15,988)	(2,604)	0	(18,592)
Total Fund Balance (Deficit)	1,297,938	(2,604)	249,181	1,544,515
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1,313,926	\$200,720	\$280,935	\$1,795,581

Wood County, Ohio
 Combining Balance Sheet
 Nonmajor Capital Projects Funds
 December 31, 2022

	Wood Lane Building Construction	Justice Center	Health District Construction	Roads and Bridges
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,146,843	\$1,917	\$0	\$287,450
Special Assessments Receivable	0	0	0	0
Total Assets	\$5,146,843	\$1,917	\$0	\$287,450
Liabilities				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	6,220	0	0	0
Contracts Payable	30,385	0	0	182,877
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	98,000	0
Retainage Payable	6,685	0	0	0
Total Liabilities	43,290	0	98,000	182,877
Deferred Inflows of Resources				
Unavailable Revenue	0	0	0	0
Fund Balance				
Restricted	0	0	0	0
Committed	0	0	0	104,573
Assigned	5,103,553	1,917	0	0
Unassigned (Deficit)	0	0	(98,000)	0
Total Fund Balance (Deficit)	5,103,553	1,917	(98,000)	104,573
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$5,146,843	\$1,917	\$0	\$287,450

Construction-Ditches	Parks and Open Spaces	Buck Road and Lime City Road Improvement	Total
\$153,366	\$45,790	\$7,622	\$5,642,988
19,327	0	0	19,327
\$172,693	\$45,790	\$7,622	\$5,662,315
\$1,666	\$0	\$0	\$1,666
0	0	0	6,220
0	0	0	213,262
236	0	0	236
865,920	0	0	963,920
0	0	0	6,685
867,822	0	0	1,191,989
19,327	0	0	19,327
0	45,790	7,622	53,412
0	0	0	104,573
0	0	0	5,105,470
(714,456)	0	0	(812,456)
(714,456)	45,790	7,622	4,450,999
\$172,693	\$45,790	\$7,622	\$5,662,315

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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, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$3,349,921	\$0	\$0	\$3,349,921
Payment in Lieu of Taxes	2,480	0	0	2,480
Other Taxes	18,214	0	0	18,214
Charges for Services	3,107,423	0	0	3,107,423
Licenses and Permits	420,344	0	0	420,344
Fines, Costs, Forfeitures, and Settlements	426,701	0	0	426,701
Intergovernmental	5,280,133	0	60,000	5,340,133
Special Assessments	860,804	331	184,566	1,045,701
Investment Earnings and Other Interest	17,646	0	26,424	44,070
Other	68,416	297,806	0	366,222
 Total Revenues	 13,552,082	 298,137	 270,990	 14,121,209
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	2,213,125	0	0	2,213,125
Judicial	1,021,915	0	0	1,021,915
Public Safety	1,089,809	0	0	1,089,809
Public Works	1,734,333	0	0	1,734,333
Health	379,158	0	0	379,158
Human Services	6,011,875	0	0	6,011,875
Conservation and Recreation	190,796	0	0	190,796
Economic Development	1,198,058	0	0	1,198,058
Capital Outlay	0	0	2,075,384	2,075,384
Debt Service:				
Principal Retirement	0	330,000	0	330,000
Interest and Fiscal Charges	0	513,856	25,008	538,864
 Total Expenditures	 13,839,069	 843,856	 2,100,392	 16,783,317
Excess of Revenues				
Under Expenditures	(286,987)	(545,719)	(1,829,402)	(2,662,108)
<u>Other Financing Sources (Uses)</u>				
Premium on Bonds Issued	0	621,179	0	621,179
Transfers In	236,370	1,126,026	2,200,000	3,562,396
Transfers Out	(50,000)	0	(2,638)	(52,638)
 Total Other Financing Sources (Uses)	 186,370	 1,747,205	 2,197,362	 4,130,937
Changes in Fund Balance	(100,617)	1,201,486	367,960	1,468,829
Fund Balance Beginning of Year	8,881,456	343,029	4,083,039	13,307,524
Fund Balance End of Year	 \$8,780,839	 \$1,544,515	 \$4,450,999	 \$14,776,353

Wood County, Ohio
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2022

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	23,062	0	0	460,795
Licenses and Permits	291,271	0	0	0
Fines, Costs, Forfeitures, and Settlements	23,967	226,363	0	0
Intergovernmental	0	0	0	1,671,774
Special Assessments	0	0	0	0
Investment Earnings and Other Interest	0	0	0	0
Other	23,376	0	0	547
Total Revenues	<u>361,676</u>	<u>226,363</u>	<u>0</u>	<u>2,133,116</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	239,001	2,700	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	379,158	0	0	0
Human Services	0	0	0	2,561,784
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	<u>379,158</u>	<u>239,001</u>	<u>2,700</u>	<u>2,561,784</u>
Excess of Revenues Over (Under) Expenditures	<u>(17,482)</u>	<u>(12,638)</u>	<u>(2,700)</u>	<u>(428,668)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	184,898
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>184,898</u>
Changes in Fund Balance	(17,482)	(12,638)	(2,700)	(243,770)
Fund Balance Beginning of Year	<u>492,706</u>	<u>607,902</u>	<u>2,700</u>	<u>748,006</u>
Fund Balance (Deficit) End of Year	<u><u>\$475,224</u></u>	<u><u>\$595,264</u></u>	<u><u>\$0</u></u>	<u><u>\$504,236</u></u>

Indigent Drivers	Real Estate Assessment	Delinquent Tax and Assessments- Prosecutor	Delinquent Tax and Assessments- Treasurer	Youth Olympics	Railroad Crossing Improvement
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
1,209	1,352,949	166,578	167,123	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	19	0	0
1,209	1,352,949	166,578	167,142	0	0
0	1,338,627	133,438	99,572	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	1,338,627	133,438	99,572	0	0
1,209	14,322	33,140	67,570	0	0
0	0	12,312	12,312	0	0
0	0	0	0	0	0
0	0	12,312	12,312	0	0
1,209	14,322	45,452	79,882	0	0
3,544	782,504	108,162	215,455	9,591	12,750
\$4,753	\$796,826	\$153,614	\$295,337	\$9,591	\$12,750

(continued)

Wood County, Ohio
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2022
 (continued)

	Juvenile Court	Ohio One Opioid	Drug Addiction Response Project	ARC Pretrial Diversion
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	8,546	0	0	0
Licenses and Permits	0	0	0	3,290
Fines, Costs, Forfeitures, and Settlements	0	52,570	0	0
Intergovernmental	627,439	0	165,116	0
Special Assessments	0	0	0	0
Investment Earnings and Other Interest	0	0	0	0
Other	3,069	0	0	0
Total Revenues	639,054	52,570	165,116	3,290
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	160,937	0
Judicial	424,601	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	424,601	0	160,937	0
Excess of Revenues Over (Under) Expenditures	214,453	52,570	4,179	3,290
<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	214,453	52,570	4,179	3,290
Fund Balance Beginning of Year	776,379	0	739	450
Fund Balance (Deficit) End of Year	\$990,832	\$52,570	\$4,918	\$3,740

VOCA- Prosecutor	Historical Center	Senior Citizens	Solid Waste Management District	Probation Services	CDBG
\$0	\$170,750	\$3,179,171	\$0	\$0	\$0
0	247	2,233	0	0	0
0	946	17,268	0	0	0
0	0	0	566,613	24,443	0
0	0	0	0	0	0
0	0	0	0	0	0
36,217	18,713	227,655	0	0	1,251,719
0	0	0	0	0	0
0	0	0	0	0	1,697
0	0	0	10,377	0	0
36,217	190,656	3,426,327	576,990	24,443	1,253,416
108,565	0	0	0	0	0
0	0	0	0	19,787	0
0	0	0	0	0	0
0	0	0	502,501	0	0
0	0	0	0	0	0
0	0	3,428,065	0	0	0
0	190,796	0	0	0	0
0	0	0	0	0	1,198,058
108,565	190,796	3,428,065	502,501	19,787	1,198,058
(72,348)	(140)	(1,738)	74,489	4,656	55,358
0	0	0	0	0	0
0	0	0	(50,000)	0	0
0	0	0	(50,000)	0	0
(72,348)	(140)	(1,738)	24,489	4,656	55,358
78,774	4,407	80,829	811,100	106,854	442,728
<u>\$6,426</u>	<u>\$4,267</u>	<u>\$79,091</u>	<u>\$835,589</u>	<u>\$111,510</u>	<u>\$498,086</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, 2022
 (continued)

	Sheriff	Electronic Monitoring	Electronic Monitoring Offenders	Adult Probation
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	45,000	0	0	0
Licenses and Permits	104,436	0	0	0
Fines, Costs, Forfeitures, and Settlements	0	0	0	0
Intergovernmental	435,480	51,032	0	210,592
Special Assessments	0	0	0	0
Investment Earnings and Other Interest	0	0	0	0
Other	250	0	0	0
Total Revenues	585,166	51,032	0	210,592
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	52,009	19,132	197,464
Public Safety	629,311	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	629,311	52,009	19,132	197,464
Excess of Revenues Over (Under) Expenditures	(44,145)	(977)	(19,132)	13,128
<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	(44,145)	(977)	(19,132)	13,128
Fund Balance Beginning of Year	816,003	14,545	19,132	56,013
Fund Balance (Deficit) End of Year	\$771,858	\$13,568	\$0	\$69,141

EMA	Indigent Guardianship	Computer Legal Research	Clerk of Courts Computerization	Probate Court Computerization	Election Security
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	15,238	2,133	101,930	13,340	0
0	0	0	0	0	0
0	0	0	0	0	0
202,254	0	0	0	0	360,787
0	0	0	0	0	0
0	0	0	15,949	0	0
30,778	0	0	0	0	0
233,032	15,238	2,133	117,879	13,340	360,787
0	0	0	0	0	352,830
0	10,351	0	38,911	3,643	0
369,852	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
369,852	10,351	0	38,911	3,643	352,830
(136,820)	4,887	2,133	78,968	9,697	7,957
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(136,820)	4,887	2,133	78,968	9,697	7,957
234,704	50,970	41,201	864,497	164,637	2,072
\$97,884	\$55,857	\$43,334	\$943,465	\$174,334	\$10,029

(continued)

Wood County, Ohio
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2022
 (continued)

	Dry Creek Restoration	Ditch Maintenance	Storm Water Management	Probate Conduct of Business
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Other Taxes	0	0	0	0
Charges for Services	0	0	61,771	703
Licenses and Permits	0	0	0	0
Fines, Costs, Forfeitures, and Settlements	0	0	0	0
Intergovernmental	0	0	21,355	0
Special Assessments	0	860,804	0	0
Investment Earnings and Other Interest	0	0	0	0
Other	0	0	0	0
 Total Revenues	 0	 860,804	 83,126	 703
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	1,073
Public Safety	0	0	0	0
Public Works	112	1,119,239	112,481	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	 112	 1,119,239	 112,481	 1,073
Excess of Revenues Over (Under) Expenditures	(112)	(258,435)	(29,355)	(370)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	26,848	0
Transfers Out	0	0	0	0
 Total Other Financing Sources (Uses)	 0	 0	 26,848	 0
Changes in Fund Balance	(112)	(258,435)	(2,507)	(370)
Fund Balance Beginning of Year	0	609,227	3,280	1,904
Fund Balance (Deficit) End of Year	(\$112)	\$350,792	\$773	\$1,534

Domestic Violence Shelter	Law Enforcement	Legal Research	Drug Enforcement	Commissary	Total
\$0	\$0	\$0	\$0	\$0	\$3,349,921
0	0	0	0	0	2,480
0	0	0	0	0	18,214
0	0	7,930	0	88,060	3,107,423
21,347	0	0	0	0	420,344
0	100,455	0	23,346	0	426,701
0	0	0	0	0	5,280,133
0	0	0	0	0	860,804
0	0	0	0	0	17,646
0	0	0	0	0	68,416
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
21,347	100,455	7,930	23,346	88,060	13,552,082
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	19,156	0	0	0	2,213,125
0	0	13,243	0	0	1,021,915
0	24,559	0	8,395	57,692	1,089,809
0	0	0	0	0	1,734,333
0	0	0	0	0	379,158
22,026	0	0	0	0	6,011,875
0	0	0	0	0	190,796
0	0	0	0	0	1,198,058
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
22,026	43,715	13,243	8,395	57,692	13,839,069
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
(679)	56,740	(5,313)	14,951	30,368	(286,987)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	0	0	236,370
0	0	0	0	0	(50,000)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	0	0	186,370
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
(679)	56,740	(5,313)	14,951	30,368	(100,617)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
1,344	497,517	136,710	9,892	72,228	8,881,456
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$665	\$554,257	\$131,397	\$24,843	\$102,596	\$8,780,839
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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, 2022

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$331	\$331
Other	<u>297,806</u>	0	0	<u>297,806</u>
Total Revenues	<u>297,806</u>	0	331	<u>298,137</u>
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	330,000	0	0	330,000
Interest and Fiscal Charges	<u>513,856</u>	0	0	<u>513,856</u>
Total Expenditures	<u>843,856</u>	0	0	<u>843,856</u>
Excess of Revenues Over (Under) Expenditures	<u>(546,050)</u>	0	331	<u>(545,719)</u>
<u>Other Financing Sources</u>				
Premium on Bonds Issued	621,179	0	0	621,179
Transfers In	<u>1,123,388</u>	2,638	0	<u>1,126,026</u>
Total Other Financing Sources	<u>1,744,567</u>	2,638	0	<u>1,747,205</u>
Changes in Fund Balance	1,198,517	2,638	331	1,201,486
Fund Balance (Deficit) at Beginning of Year	<u>99,421</u>	(5,242)	248,850	<u>343,029</u>
Fund Balance (Deficit) End of Year	<u>\$1,297,938</u>	<u>(\$2,604)</u>	<u>\$249,181</u>	<u>\$1,544,515</u>

Wood County, Ohio
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 Nonmajor Capital Projects Funds
 For the Year Ended December 31, 2022

	Wood Lane Building Construction	Justice Center	Health District Construction	Roads and Bridges
<u>Revenues</u>				
Intergovernmental	\$60,000	\$0	\$0	\$0
Special Assessments	0	0	0	0
Investment Earnings and Other Interest	0	0	26,424	0
 Total Revenues	 60,000	 0	 26,424	 0
<u>Expenditures</u>				
Capital Outlay	1,797,652	0	0	207,325
Debt Service:				
Interest and Fiscal Charges	0	0	3,624	0
 Total Expenditures	 1,797,652	 0	 3,624	 207,325
 Excess of Revenues Over (Under) Expenditures	 (1,737,652)	 0	 22,800	 (207,325)
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,000,000	0	0	200,000
Transfers Out	0	0	0	0
 Total Other Financings Sources (Uses)	 2,000,000	 0	 0	 200,000
 Changes in Fund Balance	 262,348	 0	 22,800	 (7,325)
 Fund Balance (Deficit) Beginning of Year	 4,841,205	 1,917	 (120,800)	 111,898
 Fund Balance (Deficit) End of the Year	 <u>\$5,103,553</u>	 <u>\$1,917</u>	 <u>(\$98,000)</u>	 <u>\$104,573</u>

Construction-Ditches	Parks and Open Spaces	Buck Road and Lime Road Improvement	Total
\$0	\$0	\$0	\$60,000
184,566	0	0	184,566
0	0	0	<u>26,424</u>
<u>184,566</u>	<u>0</u>	<u>0</u>	<u>270,990</u>
69,357	0	1,050	2,075,384
<u>21,384</u>	<u>0</u>	<u>0</u>	<u>25,008</u>
<u>90,741</u>	<u>0</u>	<u>1,050</u>	<u>2,100,392</u>
<u>93,825</u>	<u>0</u>	<u>(1,050)</u>	<u>(1,829,402)</u>
0	0	0	2,200,000
(2,638)	0	0	<u>(2,638)</u>
<u>(2,638)</u>	<u>0</u>	<u>0</u>	<u>2,197,362</u>
91,187	0	(1,050)	367,960
(805,643)	45,790	8,672	4,083,039
<u>(\$714,456)</u>	<u>\$45,790</u>	<u>\$7,622</u>	<u>\$4,450,999</u>

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Wood County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Internal Service Funds

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

Workers' Compensation Retro Reserve

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

Health

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

Wood County, Ohio
 Combining Statement of Fund Net Position
 Internal Service Funds
 December 31, 2022

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,784,974	\$3,394,027	\$6,179,001
Cash and Cash Equivalents with Fiscal Agent	0	388,427	388,427
Investments with Fiscal Agent	0	15,102,945	15,102,945
Prepaid Items	143,061	0	143,061
Interfund Receivable	289	0	289
 Total Assets	 2,928,324	 18,885,399	 21,813,723
<u>Current Liabilities</u>			
Due to Other Governments	44,660	0	44,660
Claims Payable	26,410	1,746,338	1,772,748
 Total Current Liabilities	 71,070	 1,746,338	 1,817,408
<u>Non-Current Liabilities</u>			
Claims Payable	0	3,148,067	3,148,067
 Total Liabilities	 71,070	 4,894,405	 4,965,475
 Total Net Position	 \$2,857,254	 \$13,990,994	 \$16,848,248

Wood County, Ohio
 Combining Statement of Revenues, Expenses,
 and Changes in Fund Net Position
 Internal Service Funds
 For the Year Ended December 31, 2022

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$63,785	\$11,602,616	\$11,666,401
Other	2,525	271,863	274,388
Total Operating Revenues	<u>66,310</u>	<u>11,874,479</u>	<u>11,940,789</u>
<u>Operating Expenses</u>			
Contractual Services	181,710	1,374,979	1,556,689
Claims	0	16,278,499	16,278,499
Other	155,272	0	155,272
Total Operating Expenses	<u>336,982</u>	<u>17,653,478</u>	<u>17,990,460</u>
Operating Loss	(270,672)	(5,778,999)	(6,049,671)
<u>Non-Operating Revenues</u>			
Investment Earnings and Other Interest	0	(310,098)	(310,098)
Loss Before Transfers	(270,672)	(6,089,097)	(6,359,769)
Transfers In	0	1,800,000	1,800,000
Changes in Net Position	(270,672)	(4,289,097)	(4,559,769)
Net Position Beginning of Year	<u>3,127,926</u>	<u>18,280,091</u>	<u>21,408,017</u>
Net Position End of Year	<u><u>\$2,857,254</u></u>	<u><u>\$13,990,994</u></u>	<u><u>\$16,848,248</u></u>

Wood County, Ohio
 Combining Statement of Cash Flows
 Internal Service Funds
 For the Year Ended December 31, 2022

	Workers' Compensation Retro Reserve	Health	Total
Increase (Decrease) in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$414,479	\$9,862,224	\$10,276,703
Cash Received from Transactions with Outside Organizations	9,947	1,781,171	1,791,118
Cash Payments for Contractual Services	(236,257)	(1,374,979)	(1,611,236)
Cash Payments for Claims	0	(13,002,379)	(13,002,379)
Cash Received from Other Revenues	2,146	231,084	233,230
Cash Payments for Other Expenses	(155,272)	0	(155,272)
Net Cash Provided by (Used for) Operating Activities	<u>35,043</u>	<u>(2,502,879)</u>	<u>(2,467,836)</u>
<u>Cash Flows Provided by Noncapital Financing Activities</u>			
Cash Received from Transfers In	0	1,800,000	1,800,000
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(6,934,594)	(6,934,594)
Sale of Investments	0	6,481,819	6,481,819
Interest on Investments	0	(310,098)	(310,098)
Net Cash Used for Investing Activities	<u>0</u>	<u>(762,873)</u>	<u>(762,873)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>35,043</u>	<u>(1,465,752)</u>	<u>(1,430,709)</u>
Cash and Cash Equivalents Beginning of Year	<u>2,749,931</u>	<u>5,248,206</u>	<u>7,998,137</u>
Cash and Cash Equivalents End of Year	<u><u>\$2,784,974</u></u>	<u><u>\$3,782,454</u></u>	<u><u>\$6,567,428</u></u>
Reconciliation of Operating Loss to <u>Net Cash Provided by (Used for) Operating Activities</u>			
Operating Loss	<u><u>(\$270,672)</u></u>	<u><u>(\$5,778,999)</u></u>	<u><u>(\$6,049,671)</u></u>
<u>Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities</u>			
Increase in Prepaid Items	(17,298)	0	(17,298)
Decrease in Interfund Receivable	360,262	0	360,262
Decrease in Due to Other Governments	(11,225)	0	(11,225)
Increase (Decrease) in Claims Payable	(26,024)	3,276,120	3,250,096
Total Adjustments	<u>305,715</u>	<u>3,276,120</u>	<u>3,581,835</u>
Net Cash Provided by (Used for) Operating Activities	<u><u>\$35,043</u></u>	<u><u>(\$2,502,879)</u></u>	<u><u>(\$2,467,836)</u></u>
<u>Non-Cash Investing Transactions</u>			

For 2022, the Health internal service funds' investments decreased by \$498,121 to reflect investments at fair value as of December 31, 2022.

Wood County, Ohio
Combining Statements - Custodial Funds

Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The liabilities reported in the custodial funds represent amounts where no further action is needed to release the assets. The following is a description of the County's custodial funds.

Health

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

Family and Children First

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

Soil and Water Conservation

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

Park and Recreation

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

Northwest Community Correctional Center (NCCC)

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

Juvenile Residential Center

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

Emergency Planning Commission

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

Housing Trust

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

Nursing Home Residents

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

Fines Distribution

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

(continued)

Wood County, Ohio
Combining Statements - Custodial Funds

**Custodial Funds
(continued)**

Arson Registry

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

Undivided Tax

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

Alimony and Child Support

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

County Court

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

Sheriff

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

Inmate

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

Wood County, Ohio
 Combining Statement of Fiduciary Net Position
 Custodial Funds
 December 31, 2022

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,973,433	\$295,957	\$412,618	\$5,370,663
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
 Total Assets	 5,973,433	 295,957	 412,618	 5,370,663
Liabilities				
Due to Other Governments	0	0	0	0
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Net Position				
Restricted for Individuals, Organizations, and Other Governments	 \$5,973,433	 \$295,957	 \$412,618	 \$5,370,663

(continued)

Wood County, Ohio
 Combining Statement of Fiduciary Net Position
 Custodial Funds
 December 31, 2022
 (continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
Assets				
Equity in Pooled Cash and Cash Equivalents	\$281,435	\$513,637	\$36,218	\$114,882
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
 Total Assets	 281,435	 513,637	 36,218	 114,882
Liabilities				
Due to Other Governments	0	0	0	114,882
Deferred Inflows of Resources				
Property Taxes Receivable	0	0	0	0
Net Position				
Restricted for Individuals, Organizations, and Other Governments	 \$281,435	 \$513,637	 \$36,218	 \$0

Nursing Home Residents	Arson Registry	Undivided Tax	Alimony and Child Support	County Court	Sheriff
\$0 40,244	\$177 0	\$6,777,224 200	\$0 21,909	\$0 461,293	\$0 63,914
0	0	6,531,084	0	0	0
0	0	208,698,957	0	0	0
0	0	4,025,848	0	0	0
40,244	177	226,033,313	21,909	461,293	63,914
0	177	6,777,424	21,909	0	0
0	0	192,091,120	0	0	0
\$40,244	\$0	\$27,164,769	\$0	\$461,293	\$63,914

(continued)

Wood County, Ohio
 Combining Statement of Fiduciary Net Position
 Custodial Funds
 December 31, 2022
 (continued)

	Inmate	Total
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,776,244
Cash and Cash Equivalents in Segregated Accounts	47,395	634,955
Due from Other Governments	0	6,531,084
Property Taxes Receivable	0	208,698,957
Special Assessments Receivable	0	4,025,848
 Total Assets	 47,395	 239,667,088
<u>Liabilities</u>		
Due to Other Governments	0	6,914,392
<u>Deferred Inflows of Resources</u>		
Property Taxes Receivable	0	192,091,120
<u>Net Position</u>		
Restricted for Individuals, Organizations, and Other Governments	 \$47,395	 \$40,661,576

Wood County, Ohio
 Combining Statement of Changes in Fiduciary Net Position
 Custodial Funds
 For the Year Ended December 31, 2022

	Health	Family and Children First	Soil and Water Conservation	Park and Recreation
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	8,010,361	577,970	524,771	3,529,309
Licenses, Permits, and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Other	0	0	0	0
Total Additions	8,010,361	577,970	524,771	3,529,309
Deductions				
Distributions to the State of Ohio	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	8,049,833	507,602	452,704	3,420,433
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
Total Deductions	8,049,833	507,602	452,704	3,420,433
Net Increase (Decrease) in Fiduciary Net Position	(39,472)	70,368	72,067	108,876
Net Position Beginning of Year	6,012,905	225,589	340,551	5,261,787
Net Position End of Year	\$5,973,433	\$295,957	\$412,618	\$5,370,663

(continued)

Wood County, Ohio
 Combining Statement of Changes in Fiduciary Net Position
 Custodial Funds
 For the Year Ended December 31, 2022
 (continued)

	NCCC	Juvenile Residential Center	Emergency Planning Commission	Housing Trust
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	2,451,191	2,698,140	44,621	0
Licenses, Permits, and Fees for Other Governments	0	0	0	551,667
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	0
Special Assessments Collections for Other Governments	0	0	0	0
Sheriff Sales Collections for Others	0	0	0	0
Other	0	0	0	0
Total Additions	2,451,191	2,698,140	44,621	551,667
Deductions				
Distributions to the State of Ohio	0	0	0	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	2,383,445	2,617,700	47,109	0
Distributions to Individuals	0	0	0	0
Licenses, Permits, and Fees Distributions to Other Governments	0	0	0	551,667
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	0
Special Assessments Distributions to Other Governments	0	0	0	0
Sheriff Sales Distributions to Others	0	0	0	0
Total Deductions	2,383,445	2,617,700	47,109	551,667
Net Increase (Decrease) in Fiduciary Net Position	67,746	80,440	(2,488)	0
Net Position Beginning of Year	213,689	433,197	38,706	0
Net Position End of Year	\$281,435	\$513,637	\$36,218	\$0

Nursing Home Residents	Fines Distribution	Undivided Tax	Alimony and Child Support	County Court	Sheriff	Inmate	Total
\$0	\$0	\$9,780,986	\$0	\$0	\$0	\$0	\$9,780,986
50,817	0	0	128,567	0	0	0	18,015,747
0	0	0	0	32,233,801	0	0	32,785,468
0	16,893	0	0	1,925,817	0	0	1,942,710
0	0	206,636,957	0	0	0	0	206,636,957
0	0	3,276,289	0	0	0	0	3,276,289
0	0	0	0	0	1,631,933	0	1,631,933
0	0	0	0	0	0	359,243	359,243
50,817	16,893	219,694,232	128,567	34,159,618	1,631,933	359,243	274,429,333
0	0	0	128,567	0	0	0	128,567
0	0	14,189,348	0	0	0	0	14,189,348
0	0	0	0	0	0	0	17,478,826
66,473	0	0	0	0	0	365,157	431,630
0	0	0	0	32,234,712	0	0	32,786,379
0	16,893	0	0	1,979,184	0	0	1,996,077
0	0	190,808,929	0	0	0	0	190,808,929
0	0	3,869,546	0	0	0	0	3,869,546
0	0	0	0	0	1,678,149	0	1,678,149
66,473	16,893	208,867,823	128,567	34,213,896	1,678,149	365,157	263,367,451
(15,656)	0	10,826,409	0	(54,278)	(46,216)	(5,914)	11,061,882
55,900	0	16,338,360	0	515,571	110,130	53,309	29,599,694
\$40,244	\$0	\$27,164,769	\$0	\$461,293	\$63,914	\$47,395	\$40,661,576

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**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, 2022

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Revenues				
Property Taxes	\$9,295,244	\$8,017,783	\$8,038,648	\$20,865
Payment in Lieu of Taxes	44,127	44,127	46,627	2,500
Permissive Sales Taxes	22,500,000	22,500,000	28,538,143	6,038,143
Other Taxes	36,425	31,425	44,470	13,045
Charges for Services	6,758,259	7,001,259	8,633,106	1,631,847
Licenses and Permits	5,950	5,950	10,702	4,752
Fines, Costs, Forfeitures, and Settlements	214,000	214,000	249,266	35,266
Intergovernmental	3,783,347	4,653,347	6,654,766	2,001,419
Interest	325,000	325,000	1,614,415	1,289,415
Other	584,187	784,187	1,016,437	232,250
Total Revenues	<u>43,546,539</u>	<u>43,577,078</u>	<u>54,846,580</u>	<u>11,269,502</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
County				
Personal Services	808,454	806,361	310,362	495,999
Materials and Supplies	339,496	554,044	425,281	128,763
Contractual Services	1,744,711	2,351,222	2,319,059	32,163
Other	95,000	95,000	82,248	12,752
Capital Outlay	873,760	1,573,933	1,474,824	99,109
Total County	<u>3,861,421</u>	<u>5,380,560</u>	<u>4,611,774</u>	<u>768,786</u>
Commissioners				
Personal Services	1,428,292	1,589,312	1,468,281	121,031
Materials and Supplies	3,000	4,300	4,240	60
Contractual Services	3,600	6,202	4,671	1,531
Other	4,000	4,113	4,113	0
Total Commissioners	<u>1,438,892</u>	<u>1,603,927</u>	<u>1,481,305</u>	<u>122,622</u>
Central Services				
Personal Services	11,128	11,128	9,099	2,029
Materials and Supplies	62,000	64,744	63,127	1,617
Contractual Services	203,750	212,155	210,338	1,817
Other	5,000	5,000	4,000	1,000
Total Central Services	<u>281,878</u>	<u>293,027</u>	<u>286,564</u>	<u>6,463</u>
Auditor				
Personal Services	614,023	614,023	608,738	5,285
Materials and Supplies	11,000	11,993	5,316	6,677
Contractual Services	17,500	17,500	12,677	4,823
Other	10,600	10,600	9,750	850
Total Auditor	<u>653,123</u>	<u>654,116</u>	<u>636,481</u>	<u>17,635</u>

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Appraising Personal Property				
Personal Services	\$243,268	\$243,268	\$236,299	\$6,969
Materials and Supplies	5,000	5,000	2,968	2,032
Contractual Services	12,500	12,585	1,001	11,584
Other	1,500	1,500	1,500	0
Total Appraising Personal Property	262,268	262,353	241,768	20,585
Treasurer				
Personal Services	257,260	257,260	255,664	1,596
Materials and Supplies	50,000	50,000	50,000	0
Contractual Services	20,000	20,000	6,000	14,000
Other	27,500	30,206	26,639	3,567
Total Treasurer	354,760	357,466	338,303	19,163
Prosecuting Attorney				
Personal Services	1,961,793	1,962,336	1,886,037	76,299
Materials and Supplies	11,000	11,000	8,483	2,517
Contractual Services	65,000	65,000	54,775	10,225
Other	85,076	85,076	76,966	8,110
Total Prosecuting Attorney	2,122,869	2,123,412	2,026,261	97,151
Budget Commission				
Personal Services	26,460	26,460	23,208	3,252
Contractual Services	1,250	1,250	0	1,250
Total Budget Commission	27,710	27,710	23,208	4,502
Board of Revision				
Personal Services	48,626	48,626	40,511	8,115
Other	700	700	100	600
Total Board of Revision	49,326	49,326	40,611	8,715
Bureau of Inspection				
Contractual Services	102,500	103,238	99,708	3,530
Planning Commission				
Personal Services	154,644	154,635	145,133	9,502
Materials and Supplies	1,000	880	482	398
Contractual Services	1,000	1,000	258	742
Other	1,500	1,629	1,367	262
Total Planning Commission	158,144	158,144	147,240	10,904
Data Processing				
Contractual Services	21,000	21,000	21,000	0

(continued)

Wood County, Ohio
General Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Board of Elections				
Personal Services	\$659,289	\$660,492	\$604,633	\$55,859
Materials and Supplies	65,000	65,000	31,301	33,699
Contractual Services	229,332	229,332	195,819	33,513
Other	2,800	2,800	1,865	935
Capital Outlay	8,060	11,333	5,225	6,108
Total Board of Elections	964,481	968,957	838,843	130,114
Maintenance and Operating-Courthouse				
Personal Services	1,359,129	1,313,360	1,295,182	18,178
Materials and Supplies	110,000	159,142	157,796	1,346
Contractual Services	1,072,000	1,175,583	1,152,391	23,192
Other	2,200	6,206	5,271	935
Total Maintenance and Operating-Courthouse	2,543,329	2,654,291	2,610,640	43,651
Recorder				
Personal Services	389,674	389,674	359,422	30,252
Materials and Supplies	15,800	15,800	54,722	(38,922)
Contractual Services	36,999	37,520	91,462	(53,942)
Other	2,900	2,900	2,881	19
Capital Outlay	17,000	17,000	28,525	(11,525)
Total Recorder	462,373	462,894	537,012	(74,118)
Records Center				
Personal Services	179,768	179,768	172,477	7,291
Materials and Supplies	15,000	10,000	3,252	6,748
Contractual Services	60,900	89,227	80,209	9,018
Total Records Center	255,668	278,995	255,938	23,057
Insurance on Property				
Contractual Services	350,000	366,814	365,121	1,693
Insurance on Person				
Personal Services	4,553,782	4,556,382	4,118,148	438,234
Pensions				
Personal Services	3,659,069	3,659,069	3,314,350	344,719
Taxes				
Other	7,000	7,000	3,974	3,026
Miscellaneous				
Contractual Services	53,000	55,025	52,410	2,615
Annexations				
Other	200	200	0	200

(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, 2022
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Information Technology				
Personal Services	\$296,571	\$331,571	\$327,761	\$3,810
Materials and Supplies	3,500	3,800	3,348	452
Contractual Services	2,500	2,500	2,042	458
Other	3,000	3,000	1,782	1,218
Total Information Technology	305,571	340,871	334,933	5,938
Operation Fuel Facility				
Materials and Supplies	200,750	272,384	259,831	12,553
Contractual Services	11,500	13,650	8,716	4,934
Total Operation Fuel Facility	212,250	286,034	268,547	17,487
Workers Compensation Self Insurance				
Contractual Services	63,000	90,603	65,103	25,500
Recorder's Equipment				
Materials and Supplies	0	46,722	0	46,722
Contractual Services	0	64,000	0	64,000
Capital Outlay	0	11,875	0	11,875
Total Recorder's Equipment	0	122,597	0	122,597
Total Legislative and Executive	22,763,614	24,884,011	22,719,242	2,164,769
Judicial				
Domestic Relations				
Personal Services	283,820	318,099	314,904	3,195
Materials and Supplies	5,100	5,100	4,882	218
Contractual Services	27,000	7,000	0	7,000
Other	2,500	2,500	2,133	367
Total Domestic Relations	318,420	332,699	321,919	10,780
Court of Appeals				
Other	135,000	145,512	135,000	10,512
Court Administration				
Personal Services	341,969	364,884	363,865	1,019
Materials and Supplies	26,550	28,600	19,756	8,844
Contractual Services	73,060	96,503	84,237	12,266
Other	1,626	1,626	1,340	286
Total Court Administration	443,205	491,613	469,198	22,415
Adult Probation				
Personal Services	817,855	815,355	797,994	17,361
Materials and Supplies	5,400	5,897	5,400	497
Contractual Services	50,000	53,948	52,274	1,674
Other	1,000	3,003	2,814	189
Total Adult Probation	874,255	878,203	858,482	19,721

(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, 2022
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court Security				
Personal Services	\$515,554	\$515,554	\$463,321	\$52,233
Materials and Supplies	4,200	4,275	2,734	1,541
Contractual Services	20,442	20,892	13,387	7,505
Other	1,650	1,748	16	1,732
Total Court Security	541,846	542,469	479,458	63,011
Common Pleas Courts 1, 2, and 4				
Personal Services	1,055,816	1,055,816	1,018,903	36,913
Materials and Supplies	20,000	20,000	17,305	2,695
Contractual Services	103,000	73,000	49,503	23,497
Other	9,000	9,000	5,903	3,097
Total Common Pleas Courts 1, 2, and 4	1,187,816	1,157,816	1,091,614	66,202
Juvenile Court				
Personal Services	529,094	529,094	527,763	1,331
Materials and Supplies	11,750	11,750	10,907	843
Contractual Services	53,850	53,850	38,264	15,586
Other	11,500	11,500	9,038	2,462
Total Juvenile Court	606,194	606,194	585,972	20,222
Juvenile Probation				
Personal Services	256,264	256,320	238,451	17,869
Materials and Supplies	3,200	3,200	2,927	273
Contractual Services	27,225	27,239	25,859	1,380
Other	525	455	172	283
Total Juvenile Probation	287,214	287,214	267,409	19,805
Detention Home				
Personal Services	1,096,345	1,096,345	1,073,478	22,867
Materials and Supplies	40,566	46,763	38,068	8,695
Contractual Services	141,403	128,444	105,592	22,852
Other	4,000	4,000	3,412	588
Total Detention Home	1,282,314	1,275,552	1,220,550	55,002
Probate Court				
Personal Services	431,343	431,343	421,896	9,447
Materials and Supplies	3,300	3,300	2,474	826
Contractual Services	19,000	19,000	12,683	6,317
Other	10,000	10,000	8,649	1,351
Total Probate Court	463,643	463,643	445,702	17,941
Clerk of Courts				
Personal Services	744,589	744,934	722,351	22,583
Materials and Supplies	21,500	23,999	6,234	17,765
Contractual Services	62,000	73,851	57,559	16,292
Other	2,000	2,000	108	1,892
Total Clerk of Courts	830,089	844,784	786,252	58,532

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, 2022
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Fostoria Municipal Court				
Personal Services	\$3,560	\$3,702	\$3,618	\$84
Contractual Services	2,140	2,190	2,176	14
Total Fostoria Municipal Court	5,700	5,892	5,794	98
Perrysburg Municipal Court				
Personal Services	106,560	118,116	110,456	7,660
Contractual Services	53,080	59,789	57,113	2,676
Other	7,800	7,800	1,647	6,153
Total Perrysburg Municipal Court	167,440	185,705	169,216	16,489
Bowling Green Municipal Court				
Personal Services	158,110	158,110	144,677	13,433
Contractual Services	51,780	53,910	52,309	1,601
Other	2,000	2,500	2,242	258
Total Bowling Green Municipal Court	211,890	214,520	199,228	15,292
Public Defender				
Personal Services	1,101,084	1,099,304	1,068,303	31,001
Materials and Supplies	5,710	7,277	7,046	231
Contractual Services	30,346	34,835	31,940	2,895
Other	28,750	30,976	29,744	1,232
Capital Outlay	12,971	12,371	11,442	929
Total Public Defender	1,178,861	1,184,763	1,148,475	36,288
Miscellaneous				
Materials and Supplies	59,800	59,800	59,791	9
Contractual Services	486,250	539,250	518,293	20,957
Other	6,000	6,000	5,737	263
Total Miscellaneous	552,050	605,050	583,821	21,229
Title Administration				
Personal Services	594,413	599,507	538,151	61,356
Materials and Supplies	10,434	11,151	8,985	2,166
Contractual Services	17,225	19,131	14,817	4,314
Other	43,528	43,528	42,000	1,528
Capital Outlay	6,068	13,068	9,584	3,484
Total Title Administration	671,668	686,385	613,537	72,848
Total Judicial	9,757,605	9,908,014	9,381,627	526,387
Public Safety				
Coroner				
Personal Services	81,406	81,583	75,401	6,182
Materials and Supplies	1,000	2,113	2,113	0
Contractual Services	1,000	1,100	1,042	58
Other	146,000	144,610	120,585	24,025
Total Coroner	229,406	229,406	199,141	30,265

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, 2022
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Sheriff				
Personal Services	\$3,318,985	\$3,292,275	\$3,049,985	\$242,290
Materials and Supplies	49,000	67,000	51,319	15,681
Contractual Services	338,000	501,000	474,336	26,664
Other	107,201	120,701	116,575	4,126
Total Sheriff	3,813,186	3,980,976	3,692,215	288,761
Communications Center				
Personal Services	1,289,387	1,316,387	1,305,357	11,030
Materials and Supplies	3,000	3,000	1,323	1,677
Contractual Services	244,000	244,000	239,737	4,263
Other	37,000	37,000	35,731	1,269
Total Communications Center	1,573,387	1,600,387	1,582,148	18,239
Other Expenditure				
Other	30,100	30,100	26,100	4,000
Jail-Sheriff				
Personal Services	3,617,595	3,408,095	3,326,008	82,087
Materials and Supplies	411,000	476,000	465,608	10,392
Contractual Services	646,934	646,934	576,528	70,406
Other	12,000	4,500	4,290	210
Total Jail-Sheriff	4,687,529	4,535,529	4,372,434	163,095
Total Public Safety	10,333,608	10,376,398	9,872,038	504,360
Public Works				
Engineer				
Personal Services	632,868	632,868	622,574	10,294
Materials and Supplies	5,000	5,000	3,517	1,483
Contractual Services	12,000	12,000	5,821	6,179
Other	6,050	6,050	5,735	315
Total Public Works	655,918	655,918	637,647	18,271
Health				
Registration of Vital Statistics				
Other	1,700	1,700	958	742
Other Health				
Contractual Services	390,513	613,666	403,430	210,236
Total Health	392,213	615,366	404,388	210,978

(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, 2022
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Human Services				
Veteran Services				
Personal Services	\$349,578	\$359,578	\$347,035	\$12,543
Materials and Supplies	30,000	38,000	34,932	3,068
Contractual Services	165,000	140,000	77,145	62,855
Other	140,600	145,600	98,443	47,157
Total Veteran Services	685,178	683,178	557,555	125,623
Human Services				
Public Assistance				
Other	15,000	15,000	15,000	0
Total Human Services	700,178	698,178	572,555	125,623
Conservation and Recreation				
Historical Society				
Personal Services	195,121	195,271	195,256	15
Economic Development				
Economic Development				
Personal Services	220,270	222,100	219,160	2,940
Materials and Supplies	1,000	978	0	978
Contractual Services	9,950	57,950	52,888	5,062
Other	103,000	255,961	222,947	33,014
Capital Outlay	1,000	1,000	0	1,000
Total Economic Development	335,220	537,989	494,995	42,994
Other				
Airport				
Other	30,000	30,000	30,000	0
Miscellaneous				
Other	540,688	469,710	443,726	25,984
Contingencies				
Other	500,000	150,313	46,180	104,133
Budget Stabilization				
Other	1,500,000	208,959	0	208,959
Unclaimed Monies				
Other	100,779	232,183	232,183	0
Total Other	2,671,467	1,091,165	752,089	339,076
Intergovernmental				
Agriculture				
Contractual Services	4,000	4,000	4,000	0
Other	625,218	748,218	744,786	3,432
Total Intergovernmental	629,218	752,218	748,786	3,432
Total Expenditures	48,434,162	49,714,528	45,778,623	3,935,905

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, 2022
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Excess of Revenues Over (Under) Expenditures	<u>(\$4,887,623)</u>	<u>(\$6,137,450)</u>	<u>\$9,067,957</u>	<u>\$15,205,407</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	474,004	474,004	1,031,331	557,327
Advances Out	0	(569,301)	(569,301)	0
Transfers In	575,000	0	0	0
Transfers Out	(674,869)	(10,563,314)	(9,863,073)	700,241
Total Other Financing Sources (Uses)	<u>374,135</u>	<u>(10,658,611)</u>	<u>(9,401,043)</u>	<u>1,257,568</u>
Changes in Fund Balance	(4,513,488)	(16,796,061)	(333,086)	16,462,975
Fund Balance Beginning of Year	36,117,630	36,117,630	36,117,630	0
Prior Year Encumbrances Appropriated	<u>1,169,771</u>	<u>1,169,771</u>	<u>1,169,771</u>	<u>0</u>
Fund Balance End of Year	<u>\$32,773,913</u>	<u>\$20,491,340</u>	<u>\$36,954,315</u>	<u>\$16,462,975</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, 2022

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$5,300,000	\$5,300,000	\$5,317,490	\$17,490
Charges for Services	575,500	575,500	1,153,248	577,748
Fines, Costs, Forfeitures, and Settlements	100,000	100,000	135,376	35,376
Intergovernmental	5,291,904	5,291,904	5,536,741	244,837
Interest	110,000	110,000	82,525	(27,475)
Total Revenues	11,377,404	11,377,404	12,225,380	847,976
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	3,371,503	3,371,503	3,027,551	343,952
Materials and Supplies	2,041,425	2,240,836	1,905,425	335,411
Contractual Services	5,555,290	8,685,824	7,437,681	1,248,143
Other	544,000	544,551	535,077	9,474
Capital Outlay	2,528,694	3,205,111	3,149,969	55,142
Debt Service:				
Principal Retirement	32,477	32,477	32,477	0
Total Expenditures	14,073,389	18,080,302	16,088,180	1,992,122
Changes in Fund Balance	(2,695,985)	(6,702,898)	(3,862,800)	2,840,098
Fund Balance Beginning of Year	11,885,435	11,885,435	11,885,435	0
Prior Year Encumbrances Appropriated	2,532,983	2,532,983	2,532,983	0
Fund Balance End of Year	\$11,722,433	\$7,715,520	\$10,555,618	\$2,840,098

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, 2022

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$9,009,464	\$8,053,126	\$8,077,222	\$24,096
Payment in Lieu of Taxes	4,407	4,407	4,407	0
Other Taxes	33,065	27,365	43,420	16,055
Charges for Services	20,000	20,000	0	(20,000)
Intergovernmental	3,940,486	4,446,186	4,137,845	(308,341)
Other	25,000	25,000	4,417	(20,583)
Total Revenues	<u>13,032,422</u>	<u>12,576,084</u>	<u>12,267,311</u>	<u>(308,773)</u>
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	741,774	741,774	604,063	137,711
Materials and Supplies	12,000	12,000	3,854	8,146
Contractual Services	12,866,000	13,866,000	11,164,682	2,701,318
Other	225,000	225,000	113,550	111,450
Capital Outlay	15,000	15,000	6,970	8,030
Total Expenditures	<u>13,859,774</u>	<u>14,859,774</u>	<u>11,893,119</u>	<u>2,966,655</u>
Excess of Revenues Over (Under) Expenditures	(827,352)	(2,283,690)	374,192	2,657,882
<u>Other Financing Uses</u>				
Transfers Out	(200,000)	(200,000)	0	200,000
Changes in Fund Balance	(1,027,352)	(2,483,690)	374,192	2,857,882
Fund Balance Beginning of Year	<u>7,252,031</u>	<u>7,252,031</u>	<u>7,252,031</u>	<u>0</u>
Fund Balance End of Year	<u>\$6,224,679</u>	<u>\$4,768,341</u>	<u>\$7,626,223</u>	<u>\$2,857,882</u>

Wood County, Ohio
Job and Family Services Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$3,324,319	\$2,853,193	\$2,871,604	\$18,411
Payment in Lieu of Taxes	1,714	1,714	1,714	0
Other Taxes	12,121	10,121	14,994	4,873
Intergovernmental	13,322,007	12,606,691	12,205,470	(401,221)
Other	30,000	30,000	12,087	(17,913)
Total Revenues	16,690,161	15,501,719	15,105,869	(395,850)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	7,351,896	7,569,378	7,128,677	440,701
Materials and Supplies	155,000	115,000	43,462	71,538
Contractual Services	2,378,859	2,214,203	1,737,869	476,334
Other	700,000	596,500	554,444	42,056
Capital Outlay	145,000	115,000	82,600	32,400
Total Public Assistance	10,730,755	10,610,081	9,547,052	1,063,029
Work Force Investment Act				
Contractual Services	983,000	753,000	544,258	208,742
Other	0	84,000	81,758	2,242
Capital Outlay	25,000	0	0	0
Total Work Force Investment Act	1,008,000	837,000	626,016	210,984
Children's Services				
Contractual Services	4,000,000	4,000,000	3,488,693	511,307
Other	587,373	587,373	7,281	580,092
Total Children's Services	4,587,373	4,587,373	3,495,974	1,091,399
Child and Adult Protect-Levy				
Personal Services	0	5,000	2,207	2,793
Contractual Services	85,000	335,000	72,948	262,052
Other	992,783	1,192,783	604,264	588,519
Capital Outlay	115,000	240,000	135,491	104,509
Total Child and Adult Protect-Levy	1,192,783	1,772,783	814,910	957,873
Trust-Homeless Donation				
Other	30,000	30,000	8,463	21,537
Total Expenditures	17,548,911	17,837,237	14,492,415	3,344,822
Excess of Revenues Over (Under) Expenditures	(858,750)	(2,335,518)	613,454	2,948,972

(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, 2022
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$215,000	\$215,000	\$216,356	\$1,356
Transfers Out	(668,539)	(388,539)	(283,041)	105,498
Total Other Financing Sources (Uses)	(453,539)	(173,539)	(66,685)	106,854
Changes in Fund Balance	(1,312,289)	(2,509,057)	546,769	3,055,826
Fund Balance Beginning of Year	7,748,770	7,748,770	7,748,770	0
Prior Year Encumbrances Appropriated	5,376	5,376	5,376	0
Fund Balance End of Year	<u>\$6,441,857</u>	<u>\$5,245,089</u>	<u>\$8,300,915</u>	<u>\$3,055,826</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, 2022

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$22,528,672	\$19,735,218	\$19,760,864	\$25,646
Payment in Lieu of Taxes	14,714	14,714	14,714	0
Other Taxes	74,316	60,316	98,986	38,670
Charges for Services	344,200	344,200	542,056	197,856
Intergovernmental	<u>3,554,310</u>	<u>4,843,560</u>	<u>6,086,733</u>	<u>1,243,173</u>
Total Revenues	<u>26,516,212</u>	<u>24,998,008</u>	<u>26,503,353</u>	<u>1,505,345</u>
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	4,513,800	4,513,800	4,059,357	454,443
Other	250,000	250,000	208,333	41,667
Total Residential Development Services	<u>4,763,800</u>	<u>4,763,800</u>	<u>4,267,690</u>	<u>496,110</u>
Community Assistance				
Contractual Services	60,000	60,000	14,583	45,417
Other	10,000	10,000	0	10,000
Total Community Assistance	<u>70,000</u>	<u>70,000</u>	<u>14,583</u>	<u>55,417</u>
Board of DD				
Personal Services	11,993,079	11,993,079	10,924,344	1,068,735
Materials and Supplies	265,765	335,765	277,844	57,921
Contractual Services	3,300,277	3,300,277	2,625,560	674,717
Other	957,367	887,367	405,584	481,783
Capital Outlay	245,200	245,200	153,557	91,643
Total Board of DD	<u>16,761,688</u>	<u>16,761,688</u>	<u>14,386,889</u>	<u>2,374,799</u>
Family Resource Services				
Contractual Services	286,000	376,000	306,976	69,024
Capital Outlay	190,000	275,000	241,950	33,050
Total Family Resource Services	<u>476,000</u>	<u>651,000</u>	<u>548,926</u>	<u>102,074</u>
Benefit Separation				
Personal Services	175,000	225,000	165,116	59,884
Total Expenditures	<u>22,246,488</u>	<u>22,471,488</u>	<u>19,383,204</u>	<u>3,088,284</u>
Excess of Revenues Over Expenditures	4,269,724	2,526,520	7,120,149	4,593,629

(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, 2022
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Uses</u>				
Transfers Out	<u>(\$3,800,000)</u>	<u>(\$3,800,000)</u>	<u>(\$3,800,000)</u>	<u>\$0</u>
Changes in Fund Balance	469,724	(1,273,480)	3,320,149	4,593,629
Fund Balance Beginning of Year	<u>47,769,388</u>	<u>47,769,388</u>	<u>47,769,388</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$48,239,112</u></u>	<u><u>\$46,495,908</u></u>	<u><u>\$51,089,537</u></u>	<u><u>\$4,593,629</u></u>

Wood County, Ohio
American Rescue Plan Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Revenues				
Intergovernmental	\$12,704,835	\$12,704,835	\$12,704,835	\$0
Interest	0	0	978	978
Total Revenues	<u>12,704,835</u>	<u>12,704,835</u>	<u>12,705,813</u>	<u>978</u>
Expenditures				
Current:				
Health				
American Rescue Plan Act				
Personal Services	0	283,816	278,989	4,827
Other	0	9,402,169	9,402,169	0
Total Expenditures	<u>0</u>	<u>9,685,985</u>	<u>9,681,158</u>	<u>4,827</u>
Changes in Fund Balance	12,704,835	3,018,850	3,024,655	5,805
Fund Balance Beginning of Year	<u>12,707,004</u>	<u>12,707,004</u>	<u>12,707,004</u>	<u>0</u>
Fund Balance End of Year	<u>\$25,411,839</u>	<u>\$15,725,854</u>	<u>\$15,731,659</u>	<u>\$5,805</u>

Wood County, Ohio
Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$29,544	\$29,544	\$0
Interest	3,754	53,184	49,430
Other	386,057	776,088	390,031
Total Revenues	419,355	858,816	439,461
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	30,818,843	28,567,698	2,251,145
Other	11,000	9,000	2,000
Capital Outlay	771,190	707,228	63,962
Total Expenditures	31,601,033	29,283,926	2,317,107
Excess of Revenues Under Expenditures	(31,181,678)	(28,425,110)	2,756,568
<u>Other Financing Sources</u>			
General Obligation Bonds Issued	13,000,000	13,000,000	0
Transfers In	5,000,000	8,300,000	3,300,000
Total Other Financing Sources	18,000,000	21,300,000	3,300,000
Changes in Fund Balance	(13,181,678)	(7,125,110)	6,056,568
Fund Balance Beginning of Year	24,016,212	24,016,212	0
Prior Year Encumbrances Appropriated	3,494,541	3,494,541	0
Fund Balance End of Year	<u>\$14,329,075</u>	<u>\$20,385,643</u>	<u>\$6,056,568</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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,730,076	\$2,810,630	\$1,080,554
Other	0	9	9
Total Revenues	1,730,076	2,810,639	1,080,563
<u>Expenses</u>			
Personal Services	1,409,569	1,198,610	210,959
Materials and Supplies	7,000	3,743	3,257
Contractual Services	254,000	229,104	24,896
Other	129,313	121,832	7,481
Capital Outlay	26,456	20,696	5,760
Total Expenses	1,826,338	1,573,985	252,353
Changes in Fund Balance	(96,262)	1,236,654	1,332,916
Fund Balance Beginning of Year	3,935,316	3,935,316	0
Prior Year Encumbrances Appropriated	4,269	4,269	0
Fund Balance End of Year	\$3,843,323	\$5,176,239	\$1,332,916

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,675,169	\$6,802,235	\$127,066
Grants	300,928	300,928	0
Other	10	22,505	22,495
Total Revenues	<u>6,976,107</u>	<u>7,125,668</u>	<u>149,561</u>
<u>Expenses</u>			
Personal Services	4,392,673	4,174,424	218,249
Materials and Supplies	610,000	546,992	63,008
Contractual Services	3,051,547	2,862,114	189,433
Other	334,024	159,945	174,079
Capital Outlay	82,192	62,506	19,686
Debt Service			
Principal Retirement	40,000	40,000	0
Interest Expense	30,000	30,000	0
Total Expenses	<u>8,540,436</u>	<u>7,875,981</u>	<u>664,455</u>
Excess of Revenues Under Expenses	(1,564,329)	(750,313)	814,016
Advances In Transfers In	0 <u>70,000</u>	112,403 <u>70,000</u>	112,403 <u>0</u>
Changes in Fund Balance	(1,494,329)	(567,910)	926,419
Fund Balance Beginning of Year	1,885,606	1,885,606	0
Prior Year Encumbrances Appropriated	<u>32,035</u>	<u>32,035</u>	<u>0</u>
Fund Balance End of Year	<u>\$423,312</u>	<u>\$1,349,731</u>	<u>\$926,419</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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$2,573,000	\$3,043,809	\$470,809
Other	25,000	18,022	(6,978)
Total Revenues	<u>2,598,000</u>	<u>3,061,831</u>	<u>463,831</u>
<u>Expenses</u>			
Personal Services	624,829	589,008	35,821
Materials and Supplies	345,979	343,185	2,794
Contractual Services	648,403	630,105	18,298
Other	1,046,692	1,038,268	8,424
Capital Outlay	104,663	104,663	0
Debt Service:			
Interest Expense	20,929	20,929	0
Total Expenses	<u>2,791,495</u>	<u>2,726,158</u>	<u>65,337</u>
Excess of Revenues Over (Under) Expenses	(193,495)	335,673	529,168
Advances Out Transfers In	(144,691)	(144,691)	0
	75,000	50,000	(25,000)
Changes in Fund Balance	(263,186)	240,982	504,168
Fund Balance Beginning of Year	3,745,620	3,745,620	0
Prior Year Encumbrances Appropriated	<u>103,758</u>	<u>103,758</u>	<u>0</u>
Fund Balance End of Year	<u>\$3,586,192</u>	<u>\$4,090,360</u>	<u>\$504,168</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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$16,250	\$23,062	6,812
Licenses and Permits	306,000	328,462	22,462
Fines, Costs, Forfeitures, and Settlements	18,750	23,877	5,127
Other	400	23,376	22,976
Total Revenues	341,400	398,777	57,377
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	324,737	312,433	12,304
Materials and Supplies	28,225	14,396	13,829
Contractual Services	59,492	37,501	21,991
Other	10,250	5,149	5,101
Capital Outlay	24,500	11,722	12,778
Total Expenditures	447,204	381,201	66,003
Changes in Fund Balance	(105,804)	17,576	123,380
Fund Balance Beginning of Year	383,351	383,351	0
Prior Year Encumbrances Appropriated	8,965	8,965	0
Fund Balance End of Year	\$286,512	\$409,892	\$123,380

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, Forfeitures, and Settlements	<u>\$260,020</u>	<u>\$230,201</u>	<u>(\$29,819)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	109,065	106,812	2,253
Materials and Supplies	4,300	1,153	3,147
Contractual Services	182,431	116,465	65,966
Other	9,900	6,076	3,824
Capital Outlay	4,000	2,306	1,694
Total Expenditures	<u>309,696</u>	<u>232,812</u>	<u>76,884</u>
Changes in Fund Balance	(49,676)	(2,611)	47,065
Fund Balance Beginning of Year	<u>598,271</u>	<u>598,271</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$548,595</u></u>	<u><u>\$595,660</u></u>	<u><u>\$47,065</u></u>

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$458,000	\$465,480	\$7,480
Intergovernmental	1,600,000	1,861,559	261,559
Other	0	547	547
Total Revenues	2,058,000	2,327,586	269,586
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,727,747	1,660,977	66,770
Materials and Supplies	23,500	10,071	13,429
Contractual Services	482,219	405,920	76,299
Other	466,356	466,356	0
Capital Outlay	23,644	1,350	22,294
Total Expenditures	2,723,466	2,544,674	178,792
Excess of Revenues Under Expenditures	(665,466)	(217,088)	448,378
<u>Other Financing Sources</u>			
Transfers In	280,000	184,898	(95,102)
Changes in Fund Balance	(385,466)	(32,190)	353,276
Fund Balance Beginning of Year	744,631	744,631	0
Prior Year Encumbrances Appropriated	1,296	1,296	0
Fund Balance End of Year	\$360,461	\$713,737	\$353,276

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$250	\$1,209	\$959
<u>Expenditures</u>			
Changes in Fund Balance	250	1,209	959
Fund Balance Beginning of Year	3,494	3,494	0
Fund Balance End of Year	<u><u>\$3,744</u></u>	<u><u>\$4,703</u></u>	<u><u>\$959</u></u>

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	<u>\$850,125</u>	<u>\$1,352,949</u>	<u>\$502,824</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	309,699	254,997	54,702
Materials and Supplies	1,000	309	691
Contractual Services	1,249,631	1,249,225	406
Other	8,000	5,747	2,253
Capital Outlay	7,000	5,647	1,353
Total Expenditures	<u>1,575,330</u>	<u>1,515,925</u>	<u>59,405</u>
Changes in Fund Balance	(725,205)	(162,976)	562,229
Fund Balance Beginning of Year	517,736	517,736	0
Prior Year Encumbrances Appropriated	<u>340,631</u>	<u>340,631</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$133,162</u></u>	<u><u>\$695,391</u></u>	<u><u>\$562,229</u></u>

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

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	<u>\$120,000</u>	<u>\$166,578</u>	<u>\$46,578</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	136,623	129,325	7,298
Materials and Supplies	7,000	1,649	5,351
Contractual Services	7,000	4,370	2,630
Capital Outlay	10,000	467	9,533
Total Expenditures	<u>160,623</u>	<u>135,811</u>	<u>24,812</u>
Excess of Revenues Over (Under) Expenditures	<u>(40,623)</u>	<u>30,767</u>	<u>71,390</u>
<u>Other Financing Sources</u>			
Transfers In	<u>0</u>	<u>12,312</u>	<u>12,312</u>
Changes in Fund Balance	<u>(40,623)</u>	<u>43,079</u>	<u>83,702</u>
Fund Balance Beginning of Year	<u>115,983</u>	<u>115,983</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$75,360</u></u>	<u><u>\$159,062</u></u>	<u><u>\$83,702</u></u>

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$117,000	\$167,123	\$50,123
Other	0	19	19
Total Revenues	117,000	167,142	50,142
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	58,457	55,466	2,991
Materials and Supplies	20,000	3,919	16,081
Contractual Services	32,245	29,926	2,319
Other	17,512	8,142	9,370
Capital Outlay	5,780	1,478	4,302
Total Expenditures	133,994	98,931	35,063
Excess of Revenues Over (Under) Expenditures	(16,994)	68,211	85,205
<u>Other Financing Sources</u>			
Transfers In	0	12,312	12,312
Changes in Fund Balance	(16,994)	80,523	97,517
Fund Balance Beginning of Year	216,515	216,515	0
Prior Year Encumbrances Appropriated	1,025	1,025	0
Fund Balance End of Year	\$200,546	\$298,063	\$97,517

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	9,591	9,591	0
Fund Balance End of Year	<u><u>\$9,591</u></u>	<u><u>\$9,591</u></u>	<u><u>\$0</u></u>

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, 2022

	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	<u><u>\$12,750</u></u>	<u><u>\$12,750</u></u>	<u><u>\$0</u></u>

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$7,000	\$8,546	\$1,546
Intergovernmental	388,853	575,415	186,562
Other	500	3,069	2,569
Total Revenues	396,353	587,030	190,677
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	48,061	43,587	4,474
Materials and Supplies	2,000	240	1,760
Contractual Services	2,200	220	1,980
Other	2,435	792	1,643
Total VOCA- Juvenile	54,696	44,839	9,857
Felony Delinquent Care			
Personal Services	250,171	243,238	6,933
Materials and Supplies	18,285	12,939	5,346
Contractual Services	115,915	68,769	47,146
Other	4,400	748	3,652
Total Felony Delinquent Care	388,771	325,694	63,077
ARRA Juvenile Court IV-E			
Personal Services	4,000	230	3,770
Other	111,000	45,800	65,200
Total ARRA Juvenile Court IV-E	115,000	46,030	68,970
Computer-Juvenile Court			
Other	20,000	676	19,324
Total Expenditures	578,467	417,239	161,228
Changes in Fund Balance	(182,114)	169,791	351,905
Fund Balance Beginning of Year	742,632	742,632	0
Fund Balance End of Year	\$560,518	\$912,423	\$351,905

Wood County, Ohio
 Ohio One Opioid 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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, Forfeitures, and Settlements	\$52,570	\$52,570	\$0
<u>Expenditures</u>			
Changes in Fund Balance	52,570	52,570	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$52,570</u>	<u>\$52,570</u>	<u>\$0</u>

Wood County, Ohio
 Drug Addiction Response Project Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$155,947	\$158,815	\$2,868
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Drug Addiction Response			
Personal Services	162,872	161,800	1,072
Excess of Revenues Under Expenditures	(6,925)	(2,985)	3,940
<u>Other Financing Sources</u>			
Transfers In	10,000	0	(10,000)
Changes in Fund Balance	3,075	(2,985)	(6,060)
Fund Balance Beginning of Year	20,917	20,917	0
Fund Balance End of Year	<u>\$23,992</u>	<u>\$17,932</u>	<u>(\$6,060)</u>

Wood County, Ohio
 ARC Pretrial Diversion Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$0	\$3,290	\$3,290
<u>Expenditures</u>			
Changes in Fund Balance	0	3,290	3,290
Fund Balance Beginning of Year	450	450	0
Fund Balance End of Year	<u>\$450</u>	<u>\$3,740</u>	<u>\$3,290</u>

Wood County, Ohio
VOCA - Prosecutor Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	<u>\$38,215</u>	<u>\$36,506</u>	<u>(\$1,709)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	110,486	108,385	2,101
Other	500	0	500
Total Expenditures	<u>110,986</u>	<u>108,385</u>	<u>2,601</u>
Changes in Fund Balance	(72,771)	(71,879)	892
Fund Balance Beginning of Year	<u>77,114</u>	<u>77,114</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$4,343</u></u>	<u><u>\$5,235</u></u>	<u><u>\$892</u></u>

Wood County, Ohio
Historical Center Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$168,897	\$170,890	\$1,993
Payment in Lieu of Taxes	247	247	0
Other Taxes	840	946	106
Intergovernmental	18,713	18,713	0
Total Revenues	188,697	190,796	2,099
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	188,697	190,796	(2,099)
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$3,121,988	\$3,180,909	\$58,921
Payment in Lieu of Taxes	2,233	2,233	0
Other Taxes	15,417	17,268	1,851
Intergovernmental	227,655	227,655	0
 Total Revenues	 3,367,293	 3,428,065	 60,772
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	3,367,293	3,428,065	(60,772)
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
 Solid Waste Management District Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$450,000	\$567,743	\$117,743
Other	0	10,377	10,377
Total Revenues	<u>450,000</u>	<u>578,120</u>	<u>128,120</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	195,756	121,985	73,771
Materials and Supplies	3,702	2,557	1,145
Contractual Services	394,977	365,869	29,108
Other	43,362	41,014	2,348
Capital Outlay	2,500	0	2,500
Total Expenditures	<u>640,297</u>	<u>531,425</u>	<u>108,872</u>
Excess of Revenues Over (Under) Expenditures	(190,297)	46,695	236,992
<u>Other Financing Uses</u>			
Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
Changes in Fund Balance	(240,297)	(3,305)	236,992
Fund Balance Beginning of Year	764,212	764,212	0
Prior Year Encumbrances Appropriated	<u>25,279</u>	<u>25,279</u>	<u>0</u>
Fund Balance End of Year	<u>\$549,194</u>	<u>\$786,186</u>	<u>\$236,992</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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	<u>\$20,000</u>	<u>\$25,429</u>	<u>\$5,429</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	11,000	8,825	2,175
Materials and Supplies	16,570	9,656	6,914
Contractual Services	5,900	2,063	3,837
Other	4,300	1,013	3,287
Capital Outlay	6,893	5,403	1,490
Total Expenditures	<u>44,663</u>	<u>26,960</u>	<u>17,703</u>
Changes in Fund Balance	(24,663)	(1,531)	23,132
Fund Balance Beginning of Year	96,489	96,489	0
Prior Year Encumbrances Appropriated	<u>4,363</u>	<u>4,363</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$76,189</u></u>	<u><u>\$99,321</u></u>	<u><u>\$23,132</u></u>

Wood County, Ohio
CDBG Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,210,848	\$1,210,848	\$0
Interest	1,881	1,621	(260)
Other	31,816	22,757	(9,059)
Total Revenues	<u>1,244,545</u>	<u>1,235,226</u>	<u>(9,319)</u>
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Contractual Services	29,548	0	29,548
RLF Cameo			
Contractual Services	24,738	9,271	15,467
Block Grant 2018			
Contractual Services	87,084	10,796	76,288
Block Grant 2019			
Contractual Services	425,356	411,646	13,710
Block Grant 2020			
Personal Services	1,669	1,387	282
Materials and Supplies	7,476	7,476	0
Contractual Services	317,816	284,867	32,949
Other	2,500	2,500	0
Total Block Grant 2020	<u>329,461</u>	<u>296,230</u>	<u>33,231</u>
CHIP Home Program 2020			
Materials and Supplies	100	100	0
Contractual Services	180,557	176,557	4,000
Other	400	0	400
Total CHIP Home Program 2020	<u>181,057</u>	<u>176,657</u>	<u>4,400</u>
CHIP Home Investment 2020			
Contractual Services	569,836	475,149	94,687
Block Grant 2022			
Contractual Services	250,000	59,494	190,506
Total Expenditures	<u>1,897,080</u>	<u>1,439,243</u>	<u>457,837</u>
Excess of Revenues Under Expenditures	<u>(652,535)</u>	<u>(204,017)</u>	<u>448,518</u>

(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, 2022
(continued)

	Budget	Actual	Variance Over (Under)
<u>Other Financing Sources (Uses)</u>			
Advances In	\$57,494	\$307,494	\$250,000
Advances Out	(702,327)	(702,327)	0
Total Other Financing Sources (Uses)	(644,833)	(394,833)	250,000
Changes in Fund Balance	(1,297,368)	(598,850)	698,518
Fund Balance Beginning of Year	684,659	684,659	0
Prior Year Encumbrances Appropriated	625,473	625,473	0
Fund Balance End of Year	<u>\$12,764</u>	<u>\$711,282</u>	<u>\$698,518</u>

Wood County, Ohio
Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$30,000	\$30,000	\$0
Licenses and Permits	104,000	104,436	436
Intergovernmental	376,706	449,741	73,035
Total Revenues	510,706	584,177	73,471
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	51,712	51,550	162
Materials and Supplies	5,000	1,515	3,485
Contractual Services	96,000	61,304	34,696
Capital Outlay	4,300	0	4,300
Total Handgun License	157,012	114,369	42,643
Wireless 9-1-1			
Personal Services	189,169	184,945	4,224
Materials and Supplies	1,500	1,403	97
Contractual Services	15,056	12,161	2,895
Other	50,168	49,447	721
Total Wireless 9-1-1	255,893	247,956	7,937
Continued Professional Training			
Personal Services	10,000	4,525	5,475
VAWA Grant			
Personal Services	91,283	88,146	3,137
D.A.R.E.			
Personal Services	166,161	156,224	9,937
DUI Education			
Capital Outlay	4,100	0	4,100
High Visibility Traffic Grant			
Personal Services	62,275	20,539	41,736
Total Expenditures	746,724	631,759	114,965
Changes in Fund Balance	(236,018)	(47,582)	188,436
Fund Balance Beginning of Year	812,048	812,048	0
Fund Balance End of Year	\$576,030	\$764,466	\$188,436

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, 2022

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

Wood County, Ohio
 Electronic Monitoring Offenders Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Contractual Services	15,000	15,000	0
Changes in Fund Balance	(15,000)	(15,000)	0
Fund Balance Beginning of Year	15,000	15,000	0
Fund Balance (Deficit) End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
Adult Probation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$210,592	\$210,592	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	202,732	198,670	4,062
Changes in Fund Balance	7,860	11,922	4,062
Fund Balance Beginning of Year	13,792	13,792	0
Fund Balance End of Year	<u><u>\$21,652</u></u>	<u><u>\$25,714</u></u>	<u><u>\$4,062</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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$188,156	\$202,254	\$14,098
Other	29,293	30,778	1,485
Total Revenues	217,449	233,032	15,583
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	260,506	253,260	7,246
Materials and Supplies	7,000	5,151	1,849
Contractual Services	105,530	97,640	7,890
Other	12,000	5,317	6,683
Capital Outlay	39,877	36,877	3,000
Total Expenditures	424,913	398,245	26,668
Changes in Fund Balance	(207,464)	(165,213)	42,251
Fund Balance Beginning of Year	199,415	199,415	0
Prior Year Encumbrances Appropriated	46,407	46,407	0
Fund Balance End of Year	<u><u>\$38,358</u></u>	<u><u>\$80,609</u></u>	<u><u>\$42,251</u></u>

Wood County, Ohio
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,900	\$15,478	\$1,578
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	10,000	9,948	52
Changes in Fund Balance	3,900	5,530	1,630
Fund Balance Beginning of Year	49,700	49,700	0
Fund Balance End of Year	<u><u>\$53,600</u></u>	<u><u>\$55,230</u></u>	<u><u>\$1,630</u></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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,900	\$2,133	\$233
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	900	2,133	1,233
Fund Balance Beginning of Year	41,201	41,201	0
Fund Balance End of Year	<u><u>\$42,101</u></u>	<u><u>\$43,334</u></u>	<u><u>\$1,233</u></u>

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$100,000	\$102,204	\$2,204
Interest	3,000	15,606	12,606
Total Revenues	103,000	117,810	14,810
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	102,200	50,573	51,627
Changes in Fund Balance	800	67,237	66,437
Fund Balance Beginning of Year	845,026	845,026	0
Prior Year Encumbrances Appropriated	12,200	12,200	0
Fund Balance End of Year	<u><u>\$858,026</u></u>	<u><u>\$924,463</u></u>	<u><u>\$66,437</u></u>

Wood County, Ohio
 Probate Court Computerization Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$14,500	\$14,470	(\$30)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	30,000	4,440	25,560
Changes in Fund Balance	(15,500)	10,030	25,530
Fund Balance Beginning of Year	163,507	163,507	0
Fund Balance End of Year	<u>\$148,007</u>	<u>\$173,537</u>	<u>\$25,530</u>

Wood County, Ohio
Election Security Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$360,787	\$360,787	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Election Security			
Personal Services	125,192	121,494	3,698
Materials and Supplies	41,043	41,043	0
Contractual Services	17,510	17,510	0
Other	176,960	170,711	6,249
Total Expenditures	360,705	350,758	9,947
Changes in Fund Balance	82	10,029	9,947
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u><u>\$82</u></u>	<u><u>\$10,029</u></u>	<u><u>\$9,947</u></u>

Wood County, Ohio
 Dry Creek Resoration 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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>		\$0	\$0
<u>Expenditures</u>			
Current:			
Public Works			
Dry Creek Eco Design and Restoration			
Contractual Services	138,958	138,920	38
Excess of Revenues Under Expenditures	(138,958)	(138,920)	38
<u>Other Financing Sources</u>			
Advances In	138,958	138,958	
Changes in Fund Balance	0	38	38
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$38</u></u>	<u><u>\$38</u></u>

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	<u>\$829,000</u>	<u>\$860,804</u>	<u>\$31,804</u>
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	134,494	129,442	5,052
Materials and Supplies	75,000	51,067	23,933
Contractual Services	1,015,252	829,671	185,581
Other	72,000	43,017	28,983
Capital Outlay	3,000	0	3,000
Total Expenditures	<u>1,299,746</u>	<u>1,053,197</u>	<u>246,549</u>
Changes in Fund Balance	(470,746)	(192,393)	278,353
Fund Balance Beginning of Year	618,033	618,033	0
Prior Year Encumbrances Appropriated	<u>352</u>	<u>352</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$147,639</u></u>	<u><u>\$425,992</u></u>	<u><u>\$278,353</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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$64,121	\$64,571	\$450
Intergovernmental	19,541	19,541	0
Total Revenues	83,662	84,112	450
<u>Expenditures</u>			
Current:			
Public Works			
Storm Water Management			
Personal Services	100,856	99,635	1,221
Contractual Services	8,727	8,177	550
Other	2,808	2,808	0
Total Expenditures	112,391	110,620	1,771
Excess of Revenues Under Expenditures	(28,729)	(26,508)	2,221
<u>Other Financing Sources</u>			
Advances In	6,152	6,152	0
Transfers In	26,848	26,848	0
Total Other Financing Sources	33,000	33,000	0
Changes in Fund Balance	4,271	6,492	2,221
Fund Balance Beginning of Year	589	589	0
Fund Balance End of Year	<u>\$4,860</u>	<u>\$7,081</u>	<u>\$2,221</u>

Wood County, Ohio
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$703	\$703	\$0
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	1,300	1,300	0
Changes in Fund Balance	(597)	(597)	0
Fund Balance Beginning of Year	1,904	1,904	0
Fund Balance End of Year	<u><u>\$1,307</u></u>	<u><u>\$1,307</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
 Domestic Violence Shelter Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$22,300	\$22,026	(\$274)
<u>Expenditures</u>			
Current:			
Human Services			
Domestic Violence Shelter			
Other	26,000	23,514	2,486
Changes in Fund Balance	(3,700)	(1,488)	2,212
Fund Balance Beginning of Year	13,727	13,727	0
Fund Balance End of Year	<u>\$10,027</u>	<u>\$12,239</u>	<u>\$2,212</u>

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,500	\$7,960	\$1,460
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	63,243	13,243	50,000
Changes in Fund Balance	(56,743)	(5,283)	51,460
Fund Balance Beginning of Year	122,901	122,901	0
Prior Year Encumbrances Appropriated	13,243	13,243	0
Fund Balance End of Year	<u>\$79,401</u>	<u>\$130,861</u>	<u>\$51,460</u>

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$325,179	\$324,230	(\$949)
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	330,000	330,000	0
Interest and Fiscal Charges	517,480	517,480	0
Total Expenditures	847,480	847,480	0
Excess of Revenues Under Expenditures	(522,301)	(523,250)	(949)
<u>Other Financing Sources (Uses)</u>			
Premium on Bonds Issued	621,179	621,179	0
Advances Out	(22,800)	(22,800)	0
Transfers In	123,388	1,123,388	1,000,000
Total Other Financing Sources (Uses)	721,767	1,721,767	1,000,000
Changes in Fund Balance	199,466	1,198,517	999,051
Fund Balance Beginning of Year	115,409	115,409	0
Fund Balance End of Year	<u><u>\$314,875</u></u>	<u><u>\$1,313,926</u></u>	<u><u>\$999,051</u></u>

Wood County, Ohio
Special Assessment Debt Service Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$165,002	\$169,407	\$4,405
Other	3,697	0	(3,697)
Total Revenues	168,699	169,407	708
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	20,015	20,015	0
Excess of Revenues Over Expenditures	148,684	149,392	708
<u>Other Financing Sources (Uses)</u>			
Advances In	0	3,326	3,326
Advances Out	(146,754)	(146,754)	0
Total Other Financing Sources (Uses)	(146,754)	(143,428)	3,326
Changes in Fund Balance	1,930	5,964	4,034
Fund Balance Beginning of Year	31,106	31,106	0
Fund Balance End of Year	<u>\$33,036</u>	<u>\$37,070</u>	<u>\$4,034</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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$0	\$331	\$331
<u>Expenditures</u>			
Changes in Fund Balance	0	331	331
Fund Balance Beginning of Year	280,604	280,604	0
Fund Balance End of Year	<u><u>\$280,604</u></u>	<u><u>\$280,935</u></u>	<u><u>\$331</u></u>

Wood County, Ohio
 Wood Lane Building Construction Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$228,000	\$60,000	(\$168,000)
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	3,607,100	1,937,226	1,669,874
Excess of Revenues Under Expenditures	(3,379,100)	(1,877,226)	1,501,874
<u>Other Financing Sources</u>			
Transfers In	2,000,000	2,000,000	0
Changes in Fund Balance	(1,379,100)	122,774	1,501,874
Fund Balance Beginning of Year	5,024,069	5,024,069	0
Fund Balance End of Year	<u><u>\$3,644,969</u></u>	<u><u>\$5,146,843</u></u>	<u><u>\$1,501,874</u></u>

Wood County, Ohio
Justice Center Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	1,917	1,917	0
Fund Balance End of Year	<u><u>\$1,917</u></u>	<u><u>\$1,917</u></u>	<u><u>\$0</u></u>

Wood County, Ohio
Roads and Bridges Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	283,214	251,393	31,821
Excess of Revenues Under Expenditures	(283,214)	(251,393)	31,821
<u>Other Financing Sources</u>			
Transfers In	200,000	200,000	0
Changes in Fund Balance	(83,214)	(51,393)	31,821
Fund Balance Beginning of Year	86,684	86,684	0
Prior Year Encumbrances Appropriated	25,214	25,214	0
Fund Balance End of Year	<u><u>\$28,684</u></u>	<u><u>\$60,505</u></u>	<u><u>\$31,821</u></u>

Wood County, Ohio
Construction - Ditches Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	<u>\$16,128</u>	<u>\$15,159</u>	<u>(\$969)</u>
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	88,382	7,087	81,295
Contractual Services	63,726	59,725	4,001
Other	1,600	1,600	0
Total Capital Outlay	<u>153,708</u>	<u>68,412</u>	<u>85,296</u>
Debt Service:			
Interest and Fiscal Charges	<u>1,369</u>	<u>1,369</u>	<u>0</u>
Total Expenditures	<u>155,077</u>	<u>69,781</u>	<u>85,296</u>
Excess of Revenues Under Expenditures	<u>(138,949)</u>	<u>(54,622)</u>	<u>84,327</u>
<u>Other Financing Sources (Uses)</u>			
Advances In	0	968	968
Advances Out	<u>(14,759)</u>	<u>(14,759)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(14,759)</u>	<u>(13,791)</u>	<u>968</u>
Changes in Fund Balance	(153,708)	(68,413)	85,295
Fund Balance Beginning of Year	<u>221,779</u>	<u>221,779</u>	<u>0</u>
Fund Balance End of Year	<u>\$68,071</u>	<u>\$153,366</u>	<u>\$85,295</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, 2022

	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	<u><u>\$45,790</u></u>	<u><u>\$45,790</u></u>	<u><u>\$0</u></u>

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

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	8,672	1,050	7,622
Changes in Fund Balance	(8,672)	(1,050)	7,622
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	8,672	8,672	0
Fund Balance End of Year	<u><u>\$0</u></u>	<u><u>\$7,622</u></u>	<u><u>\$7,622</u></u>

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, 2022

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$417,422	\$424,047	\$6,625
Other	0	2,525	2,525
Total Revenues	<u>417,422</u>	<u>426,572</u>	<u>9,150</u>
<u>Expenses</u>			
Personal Services	600	0	600
Materials and Supplies	100	0	100
Contractual Services	346,435	236,507	109,928
Other	155,859	155,272	587
Capital Outlay	250	0	250
Total Expenses	<u>503,244</u>	<u>391,779</u>	<u>111,465</u>
Changes in Fund Balance	(85,822)	34,793	120,615
Fund Balance Beginning of Year	2,726,609	2,726,609	0
Prior Year Encumbrances Appropriated	<u>23,322</u>	<u>23,322</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$2,664,109</u></u>	<u><u>\$2,784,724</u></u>	<u><u>\$120,615</u></u>

STATISTICAL SECTION

Wood County
Statistical Section

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

Contents	Page
Financial Trends.....	S-2
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	S-12
These schedules contain information to help the reader assess the County's most significant local revenue sources.	
Debt Capacity.....	S-24
These schedules contain information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information.....	S-30
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	S-32
These schedules contain service data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

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

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

	2022	2021	2020	2019
Governmental Activities				
Net Investment in Capital Assets	\$103,478,004	\$103,024,794	\$97,818,305	\$96,217,314
Restricted	99,832,993	93,464,247	85,801,819	74,468,376
Unrestricted (Deficit)	<u>59,092,932</u>	<u>42,912,757</u>	<u>552,668</u>	<u>(9,806,144)</u>
Total Governmental Activities Net Position	<u>262,403,929</u>	<u>239,401,798</u>	<u>184,172,792</u>	<u>160,879,546</u>
Business-Type Activities				
Net Investment in Capital Assets	6,425,829	5,821,893	5,690,818	5,097,465
Restricted	103,973	63,532	0	0
Unrestricted (Deficit)	<u>(5,602,663)</u>	<u>(8,101,611)</u>	<u>(12,810,570)</u>	<u>(11,938,622)</u>
Total Business-Type Activities Net Position	<u>927,139</u>	<u>(2,216,186)</u>	<u>(7,119,752)</u>	<u>(6,841,157)</u>
Primary Government				
Net Investment in Capital Assets	109,903,833	108,846,687	103,509,123	101,314,779
Restricted	99,936,966	93,527,779	85,801,819	74,468,376
Unrestricted (Deficit)	<u>53,490,269</u>	<u>34,811,146</u>	<u>(12,257,902)</u>	<u>(21,744,766)</u>
Total Primary Government Net Position	<u>\$263,331,068</u>	<u>\$237,185,612</u>	<u>\$177,053,040</u>	<u>\$154,038,389</u>

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

2018	2017	2016	2015	2014	2013
\$97,584,788	\$92,806,907	\$91,358,571	\$89,791,955	\$83,425,997	\$84,893,923
59,196,907	56,886,216	59,567,923	56,110,178	54,563,511	52,572,766
(4,562,583)	(5,325,033)	19,446,000	17,315,716	12,731,493	35,657,773
<u>152,219,112</u>	<u>144,368,090</u>	<u>170,372,494</u>	<u>163,217,849</u>	<u>150,721,001</u>	<u>173,124,462</u>
5,061,730	5,201,689	4,269,458	3,272,236	3,431,015	2,370,162
0	0	0	0	0	0
(10,487,052)	(8,392,542)	(3,233,053)	(1,696,973)	(2,900,776)	1,385,861
<u>(5,425,322)</u>	<u>(3,190,853)</u>	<u>1,036,405</u>	<u>1,575,263</u>	<u>530,239</u>	<u>3,756,023</u>
102,646,518	98,008,596	95,628,029	93,064,191	86,857,012	87,264,085
59,196,907	56,886,216	59,567,923	56,110,178	54,563,511	52,572,766
(15,049,635)	(13,717,575)	16,212,947	15,618,743	9,830,717	37,043,634
<u>\$146,793,790</u>	<u>\$141,177,237</u>	<u>\$171,408,899</u>	<u>\$164,793,112</u>	<u>\$151,251,240</u>	<u>\$176,880,485</u>

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

	2022	2021	2020	2019
Expenses				
Governmental Activities				
General Government:				
Legislative and Executive	\$17,921,152	\$3,498,354	\$26,348,974	\$29,100,186
Judicial	10,743,954	9,620,428	9,118,610	10,294,551
Intergovernmental	723,926	329,045	468,200	446,748
Internal Service Fund-External Portion	2,698,571	1,715,103	1,811,264	1,982,330
Public Safety	11,523,307	10,848,283	11,786,514	10,273,441
Public Works	16,157,720	10,191,267	10,871,520	15,883,745
Health				
Alcohol, Drug Addiction, and Mental Health Services	11,614,612	12,056,541	12,159,204	10,399,740
Other Health	967,949	498,303	675,621	815,068
Human Services				
Job and Family Services	13,389,874	9,827,668	13,556,613	13,021,208
Child Support Enforcement Agency	2,307,616	1,410,365	2,435,156	2,636,669
Developmental Disabilities	17,783,244	12,443,646	20,674,729	21,666,034
Other Human Services	4,076,952	2,801,245	3,174,091	2,963,467
Conservation and Recreation	454,859	460,549	433,821	420,195
Economic Development	1,320,501	2,068,472	1,349,481	723,505
Interest and Fiscal Charges	582,605	129,883	152,160	150,109
Total Governmental Activities Expenses	<u>112,266,842</u>	<u>77,899,152</u>	<u>115,015,958</u>	<u>120,776,996</u>
Business-Type Activities				
Building Inspection	1,250,312	705,647	1,641,986	1,812,391
Nursing Home	7,176,838	4,950,762	8,246,956	8,445,724
Landfill	2,462,715	3,014,325	3,244,264	2,734,151
Total Business-Type Activities Expenses	<u>10,889,865</u>	<u>8,670,734</u>	<u>13,133,206</u>	<u>12,992,266</u>
Total Primary Government Expenses	<u>123,156,707</u>	<u>86,569,886</u>	<u>128,149,164</u>	<u>133,769,262</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	6,392,541	6,560,781	6,125,620	5,079,361
Judicial	4,931,577	4,635,732	4,027,388	4,073,586
Internal Service Fund-External Portion	1,791,118	1,876,005	1,702,973	2,029,799
Public Safety	1,624,112	1,423,556	1,534,352	1,935,767
Public Works	8,849,560	9,468,405	8,232,009	8,947,458
Health				
Alcohol, Drug Addiction, and Mental Health Services	0	1,523	347,502	17,583
Other Health	587,129	354,904	391,338	411,395
Human Services				
Job and Family Services	0	0	0	1,145
Child Support Enforcement Agency	460,795	459,561	446,427	453,483
Developmental Disabilities	534,687	355,389	812,805	515,124
Other Human Services	21,347	24,328	23,845	23,343
Economic Development	776,277	731,634	531,691	551,940
Total Charges for Services	<u>25,969,143</u>	<u>25,891,818</u>	<u>24,175,950</u>	<u>24,039,984</u>
Operating Grants, Contributions, and Interest	31,534,322	29,526,160	37,536,756	31,432,284
Capital Grants and Contributions	1,586,226	2,664,510	1,747,551	1,827,527
Total Governmental Activities Program Revenues	<u>59,089,691</u>	<u>58,082,488</u>	<u>63,460,257</u>	<u>57,299,795</u>

2018	2017	2016	2015	2014	2013
\$25,738,866	\$25,314,481	\$21,203,975	\$19,232,702	\$20,343,662	\$18,204,452
10,189,348	9,967,292	9,506,509	9,135,703	8,777,318	8,672,547
444,365	442,610	415,473	434,643	409,604	400,546
2,139,216	1,779,240	988,184	2,205,372	4,298,092	1,858,033
10,785,435	10,704,251	10,212,730	10,074,413	9,673,456	8,126,701
12,948,610	12,402,958	10,918,605	9,524,192	9,573,020	10,420,191
9,957,173	9,760,009	9,931,455	9,774,175	9,716,799	9,939,245
792,386	815,601	720,564	679,980	711,286	677,821
13,337,086	13,337,324	11,627,729	10,774,737	9,946,606	9,139,155
2,415,247	2,371,051	2,179,207	2,157,530	2,120,968	2,191,568
22,973,950	23,111,387	27,192,277	28,746,138	27,042,591	30,627,507
2,882,852	2,818,729	2,710,064	2,777,560	2,705,217	2,609,985
398,729	383,887	355,018	345,998	327,306	318,888
664,596	1,946,305	1,171,987	1,207,935	1,367,615	1,191,839
171,176	76,880	233,458	250,008	304,459	226,594
115,839,035	115,232,005	109,367,235	107,321,086	107,317,999	104,605,072
1,667,969	1,392,408	1,368,957	965,842	984,502	985,714
7,566,826	7,132,593	7,566,209	6,607,985	6,373,205	6,287,551
2,032,614	3,098,865	2,518,359	1,722,959	3,590,123	2,134,518
11,267,409	11,623,866	11,453,525	9,296,786	10,947,830	9,407,783
127,106,444	126,855,871	120,820,760	116,617,872	118,265,829	114,012,855
5,279,184	5,321,645	5,087,347	4,937,122	5,077,845	5,370,747
4,161,099	3,859,657	3,711,660	3,898,815	3,441,592	2,994,903
2,089,513	1,937,685	2,500,550	2,515,885	2,183,293	1,633,382
2,376,912	1,454,429	1,459,165	1,096,766	1,000,170	946,056
7,131,204	8,197,452	6,220,419	7,045,583	7,138,078	6,514,718
24,542	20	2,006	23,259	26,795	4,595
386,789	356,879	461,990	346,805	355,153	331,619
0	0	0	2,480	0	0
450,314	447,918	512,008	428,953	358,045	414,568
508,052	529,161	475,281	834,825	1,018,654	1,515,311
24,973	544	0	0	0	0
500,473	447,069	456,706	461,302	418,092	403,740
22,933,055	22,552,459	20,887,132	21,591,795	21,017,717	20,129,639
27,773,811	28,673,731	30,831,863	30,002,981	33,172,569	32,054,854
7,486,472	4,886,515	4,343,709	5,710,722	712,835	1,371,389
58,193,338	56,112,705	56,062,704	57,305,498	54,903,121	53,555,882

(continued)

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

	2022	2021	2020	2019
Business-Type Activities				
Charges for Services				
Building Inspection	\$2,815,436	\$2,772,742	\$1,468,127	\$1,915,167
Nursing Home	6,973,899	6,958,496	7,438,766	6,579,556
Landfill	3,107,598	2,961,093	2,932,347	2,809,428
Total Charges for Services	12,896,933	12,692,331	11,839,240	11,304,151
Operating Grants, Contributions, and Interest	877,221	606,455	218,761	0
Capital Grants and Contributions	0	0	0	0
Total Business-Type Activities Program Revenues	13,774,154	13,298,786	12,058,001	11,304,151
Total Primary Government Program Revenues	72,863,845	71,381,274	75,518,258	68,603,946
Net (Expense) Revenue				
Governmental Activities	(53,177,151)	(19,816,664)	(51,555,701)	(63,477,201)
Business-Type Activities	2,884,289	4,628,052	(1,075,205)	(1,688,115)
Total Primary Government Net Expense	(50,292,862)	(15,188,612)	(52,630,906)	(65,165,316)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Operating	8,507,561	7,998,799	7,594,014	7,130,612
Health-Alcohol, Drug Addiction, and Mental Health Services	8,596,641	8,036,379	7,975,420	6,939,596
Human Services-Job and Family Services	3,185,085	3,756,670	3,784,437	3,550,165
Human Services-Developmental Disabilities	21,834,419	21,024,640	21,150,478	19,567,445
Human Services-Senior Citizens	3,412,446	2,079,130	2,037,774	1,911,612
Conservation and Recreation-Historical Center	180,865	170,206	161,568	151,711
Payment in Lieu of Taxes	69,942	65,096	65,037	65,045
Permissive Sales Taxes	29,005,417	26,808,192	24,513,928	23,686,838
Other Taxes	220,084	213,104	189,995	178,180
Grants and Entitlements not Restricted to Specific Programs	4,002,822	4,319,939	3,556,617	3,587,550
Investment Earnings and Other Interest	(4,321,159)	(357,771)	2,263,933	4,022,099
Other	1,605,159	1,052,086	2,116,359	1,499,182
Transfers	(120,000)	(120,800)	(560,613)	(152,400)
Total Governmental Activities	76,179,282	75,045,670	74,848,947	72,137,635
Business-Type Activities				
Investment Earnings and Other Interest	0	0	0	0
Other	139,036	154,714	235,997	119,880
Transfers	120,000	120,800	560,613	152,400
Total Business-Type Activities	259,036	275,514	796,610	272,280
Total Primary Government	<u>76,438,318</u>	<u>75,321,184</u>	<u>75,645,557</u>	<u>72,409,915</u>
Change in Net Position				
Governmental Activities	23,002,131	55,229,006	23,293,246	8,660,434
Business-Type Activities	3,143,325	4,903,566	(278,595)	(1,415,835)
Total Primary Government	<u>\$26,145,456</u>	<u>\$60,132,572</u>	<u>\$23,014,651</u>	<u>\$7,244,599</u>

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

2018	2017	2016	2015	2014	2013
\$1,785,860	\$1,688,796	\$1,547,283	\$1,378,422	\$1,275,451	\$1,300,226
6,216,333	5,685,121	5,547,264	6,443,531	6,374,212	6,477,381
2,493,752	2,785,611	2,605,318	2,267,270	1,966,639	1,794,680
10,495,945	10,159,528	9,699,865	10,089,223	9,616,302	9,572,287
0	40,000	0	0	0	0
0	0	0	0	42,765	100,878
10,495,945	10,199,528	9,699,865	10,089,223	9,659,067	9,673,165
68,689,283	66,312,233	65,762,569	67,394,721	64,562,188	63,229,047
(57,645,697)	(59,119,300)	(53,304,531)	(50,015,588)	(52,414,878)	(51,049,190)
(771,464)	(1,424,338)	(1,753,660)	792,437	(1,288,763)	265,382
(58,417,161)	(60,543,638)	(55,058,191)	(49,223,151)	(53,703,641)	(50,783,808)
6,711,336	6,609,274	6,484,286	6,462,504	5,735,831	5,688,218
6,481,660	6,599,673	6,501,743	6,454,959	6,183,058	6,121,330
3,328,771	3,387,359	219,580	1,558,952	1,586,271	3,034,429
15,613,464	11,794,339	19,117,501	19,163,290	19,028,360	10,977,624
1,791,418	1,824,941	1,797,368	1,786,665	1,708,277	1,694,372
142,778	140,634	137,947	137,501	122,023	121,032
0	0	0	0	0	0
22,318,776	21,728,747	20,918,104	20,639,561	19,910,849	17,932,912
149,001	138,177	130,266	130,201	144,766	112,805
4,125,368	3,396,957	3,290,652	3,401,081	3,248,354	3,286,328
2,052,908	1,566,658	266,821	1,293,961	1,514,619	(291,903)
1,276,451	2,126,203	2,745,970	1,614,354	1,379,346	1,371,197
1,504,788	(150,945)	(1,151,062)	(130,593)	(1,122,794)	(551,121)
65,496,719	59,162,017	60,459,176	62,512,436	59,438,960	49,497,223
0	0	0	0	0	2
41,783	32,864	63,740	121,994	35,789	40,913
(1,504,788)	150,945	1,151,062	130,593	1,122,794	551,121
(1,463,005)	183,809	1,214,802	252,587	1,158,583	592,036
64,033,714	59,345,826	61,673,978	62,765,023	60,597,543	50,089,259
7,851,022	42,717	7,154,645	12,496,848	7,024,082	(1,551,967)
(2,234,469)	(1,240,529)	(538,858)	1,045,024	(130,180)	857,418
\$5,616,553	(\$1,197,812)	\$6,615,787	\$13,541,872	\$6,893,902	(\$694,549)

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

	2022	2021	2020	2019
General Fund				
Nonspendable	\$2,685,823	\$2,979,139	\$2,922,158	\$2,965,226
Committed	1,793,904	2,250,332	965,908	1,347,761
Assigned	13,582,086	11,632,359	12,904,320	11,548,613
Unassigned	<u>22,066,803</u>	<u>27,307,547</u>	<u>26,178,791</u>	<u>23,562,980</u>
Total General Fund	<u>40,128,616</u>	<u>44,169,377</u>	<u>42,971,177</u>	<u>39,424,580</u>
All Other Governmental Funds				
Nonspendable	648,787	562,524	565,512	450,028
Restricted	89,853,506	85,079,786	78,502,676	68,459,353
Committed	105,346	115,178	421,790	841,158
Assigned	54,227,562	34,173,657	27,729,963	15,280,932
Unassigned (Deficit)	<u>(831,160)</u>	<u>(947,673)</u>	<u>(686,823)</u>	<u>(885,830)</u>
Total All Other Governmental Funds	<u>144,004,041</u>	<u>118,983,472</u>	<u>106,533,118</u>	<u>84,145,641</u>
Total Governmental Funds	<u><u>\$184,132,657</u></u>	<u><u>\$163,152,849</u></u>	<u><u>\$149,504,295</u></u>	<u><u>\$123,570,221</u></u>

2018	2017	2016	2015	2014	2013
\$2,681,385	\$2,909,299	\$2,207,862	\$2,016,046	\$1,974,427	\$2,075,644
952,096	637,889	355,071	0	0	0
13,437,267	10,386,620	9,967,368	8,500,443	8,339,199	7,302,320
18,661,366	20,558,438	19,109,810	18,739,733	15,278,867	12,744,649
<u>35,732,114</u>	<u>34,492,246</u>	<u>31,640,111</u>	<u>29,256,222</u>	<u>25,592,493</u>	<u>22,122,613</u>
586,918	493,393	539,257	522,558	522,433	423,350
53,334,664	50,739,807	51,020,553	48,656,232	47,982,520	41,696,196
2,193,202	350,000	350,000	0	0	0
11,880,422	9,046,848	7,862,710	8,136,953	11,885,955	11,577,839
(720,240)	(554,940)	(526,498)	(446,563)	(531,115)	(634,748)
<u>67,274,966</u>	<u>60,075,108</u>	<u>59,246,022</u>	<u>56,869,180</u>	<u>59,859,793</u>	<u>53,062,637</u>
<u>\$103,007,080</u>	<u>\$94,567,354</u>	<u>\$90,886,133</u>	<u>\$86,125,402</u>	<u>\$85,452,286</u>	<u>\$75,185,250</u>

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

	2022	2021	2020	2019
Revenues				
Property Taxes	\$42,127,326	\$43,288,716	\$42,578,819	\$39,037,248
Payment in Lieu of Taxes	69,942	65,096	65,037	65,045
Permissive Sales Taxes	28,740,060	26,518,465	24,408,562	23,214,487
Permissive Motor Vehicle License Taxes	5,319,441	5,586,778	5,252,528	5,363,458
Other Taxes	220,084	213,104	189,995	178,180
Charges for Services	13,935,147	13,116,643	13,303,079	12,717,501
Licenses and Permits	431,596	537,738	549,387	521,745
Fines, Costs, Forfeitures, and Settlements	858,793	1,162,456	875,236	874,708
Intergovernmental	39,796,722	38,349,800	43,896,047	38,437,383
Special Assessments	1,045,701	1,061,357	681,917	563,654
Investment Earnings and Other Interest	(4,074,250)	(256,647)	2,452,594	3,834,204
Other	1,529,728	1,039,115	1,822,503	1,500,023
 Total Revenues	 130,000,290	 130,682,621	 136,075,704	 126,307,636
Expenditures				
Current:				
General Government:				
Legislative and Executive	23,084,546	21,716,186	21,592,724	20,655,659
Judicial	10,477,609	10,099,398	8,982,173	9,848,089
Intergovernmental	723,926	329,045	468,200	446,748
Public Safety	10,892,053	10,550,973	11,097,067	10,145,562
Public Works	15,183,655	15,629,767	11,418,086	8,957,188
Health	12,577,428	12,936,647	12,684,846	10,888,700
Human Services	40,400,454	36,798,536	36,967,322	36,490,298
Conservation and Recreation	385,159	373,748	349,872	336,667
Economic Development	1,373,605	2,185,522	1,325,820	675,259
Other	710,909	594,179	468,620	714,498
Capital Outlay	4,010,976	3,650,590	4,506,962	6,024,103
Debt Service:				
Principal Retirement	362,477	363,717	326,239	332,478
Interest and Fiscal Charges	538,864	133,361	155,624	153,445
 Total Expenditures	 120,721,661	 115,361,669	 110,343,555	 105,668,694
Excess of Revenues Over Expenditures	9,278,629	15,320,952	25,732,149	20,638,942
Other Financing Sources (Uses)				
General Obligation Bonds Issued	13,000,000	0	0	0
Premium on Bonds Issued	621,179	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	1,703,525	576,599
Transfers In	12,078,752	11,082,969	14,906,170	5,686,117
Transfers Out	(13,998,752)	(12,755,367)	(16,407,770)	(6,338,517)
 Total Other Financing Sources (Uses)	 11,701,179	 (1,672,398)	 201,925	 (75,801)
Changes in Fund Balance	\$20,979,808	\$13,648,554	\$25,934,074	\$20,563,141
Debt Service as a Percentage of Noncapital Expenditures	0.79%	0.48%	0.47%	0.48%

2018	2017	2016	2015	2014	2013
\$34,098,744	\$30,386,155	\$34,457,510	\$35,478,125	\$34,745,910	\$27,549,024
0	0	0	0	0	0
22,102,959	21,725,892	20,993,546	20,136,848	19,896,720	17,662,029
4,335,448	4,288,333	4,254,403	4,177,907	4,013,595	4,017,682
149,001	138,177	130,266	130,201	144,766	112,805
12,298,026	12,990,020	10,776,435	11,458,858	11,869,567	12,031,057
551,762	522,710	646,082	471,416	481,432	494,337
1,225,296	902,159	809,373	820,245	857,908	811,545
33,327,494	34,450,537	36,295,951	37,560,812	38,035,895	38,169,740
884,568	495,492	656,349	571,111	517,698	555,906
1,860,814	1,508,970	146,387	1,313,363	1,336,187	(283,113)
1,330,460	2,066,304	2,747,303	1,626,955	1,389,250	1,353,523
112,164,572	109,474,749	111,913,605	113,745,841	113,288,928	102,474,535
21,033,868	20,522,196	19,665,035	19,340,889	17,861,032	16,894,159
9,738,685	9,556,084	9,346,231	9,065,801	8,472,673	8,480,566
444,365	442,610	415,473	434,643	409,604	400,546
9,945,115	9,433,063	9,380,676	9,307,706	8,551,692	8,862,303
8,505,937	9,166,966	8,907,878	9,140,373	9,551,386	9,176,663
10,503,024	10,331,037	10,626,566	10,396,138	10,328,984	10,517,831
39,159,413	39,430,061	41,183,246	40,276,938	39,298,483	39,322,692
317,000	322,310	314,693	307,093	288,801	278,754
638,587	1,913,740	1,160,672	1,212,337	1,363,996	1,191,256
588,766	732,796	762,191	548,730	432,426	494,264
3,374,113	1,820,803	3,590,790	6,349,864	3,017,528	2,562,581
312,478	292,478	282,478	324,478	314,478	734,478
176,554	284,178	260,586	267,378	318,163	247,976
104,737,905	104,248,322	105,896,515	106,972,368	100,209,246	99,164,069
7,426,667	5,226,427	6,017,090	6,773,473	13,079,682	3,310,466
0	2,665,000	0	0	2,000,000	0
0	0	0	0	64,858	0
0	(2,665,000)	0	0	0	0
8,271	0	0	0	0	0
6,746,925	2,499,500	2,428,346	1,131,162	7,948,949	2,496,192
(5,742,137)	(4,044,706)	(3,684,705)	(7,231,519)	(12,826,453)	(3,507,587)
1,013,059	(1,545,206)	(1,256,359)	(6,100,357)	(2,812,646)	(1,011,395)
\$8,439,726	\$3,681,221	\$4,760,731	\$673,116	\$10,267,036	\$2,299,071
0.48%	0.57%	0.54%	0.61%	0.66%	1.01%

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			
2022	\$2,655,954,870	\$763,324,370	\$9,769,369,257	\$555,438,390	\$631,179,989
2021	2,630,392,510	749,568,290	9,657,030,857	555,341,980	631,070,432
2020	2,429,977,850	741,703,740	9,061,947,400	402,958,940	457,907,886
2019	2,404,676,600	735,778,130	8,972,727,800	239,222,800	271,844,091
2018	2,380,994,710	725,401,900	8,875,418,885	165,719,490	188,317,602
2017	2,256,712,500	698,386,010	8,443,138,600	153,054,240	173,925,273
2016	2,232,617,420	686,164,160	8,339,375,942	140,069,080	159,169,409
2015	2,218,126,950	688,817,870	8,305,556,628	125,882,310	143,048,080
2014	1,998,472,010	686,203,550	7,670,501,600	86,909,430	98,760,716
2013	1,983,571,020	680,256,760	7,610,936,514	81,492,340	92,604,932

Source: Wood County Auditor

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

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

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

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

Total

Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
\$3,974,717,630	\$10,400,549,246	38.22%	\$13.42
3,935,302,780	10,288,101,289	38.25	13.83
3,574,640,530	9,519,855,286	37.55	14.24
3,379,677,530	9,244,571,891	36.56	14.00
3,272,116,100	9,063,736,487	36.10	13.03
3,108,152,750	8,617,063,873	36.07	12.06
3,058,850,660	8,498,545,351	35.99	13.58
3,032,827,130	8,448,604,707	35.90	14.18
2,771,584,990	7,769,262,316	35.67	15.04
2,745,320,120	7,703,541,446	35.64	12.72

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

	2022	2021	2020	2019
Voted Millage				
Alcohol, Drug Addiction, and Mental Health Services				
Effective Millage Rates				
Residential/Agricultural	\$2.1332	\$2.1350	\$2.2886	\$2.1546
Commercial/Industrial	2.5530	2.5461	2.5538	2.5402
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000
Job and Family Services				
Effective Millage Rates				
Residential/Agricultural	0.7820	1.0435	1.1186	1.1206
Commercial/Industrial	0.9488	1.2616	1.2654	1.2701
Tangible/Public Utility Personal	0.9750	1.3000	1.3000	1.3000
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	4.7946	5.2000	5.5739	5.5839
Commercial/Industrial	6.7106	7.1776	7.1994	7.2257
Tangible/Public Utility Personal	8.6500	9.1500	9.1500	9.1500
Commission on Aging				
Effective Millage Rates				
Residential/Agricultural	0.8612	0.5619	0.6023	0.6034
Commercial/Industrial	0.9812	0.6793	0.6814	0.6839
Tangible/Public Utility Personal	1.0000	0.7000	0.7000	0.7000
Park District				
Effective Millage Rates				
Residential/Agricultural	0.8020	0.8027	0.8604	0.8620
Commercial/Industrial	0.9731	0.9705	0.9734	0.9770
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
General Health District				
Effective Millage Rates				
Residential/Agricultural	0.4007	0.4011	0.4299	0.4306
Commercial/Industrial	0.4856	0.4844	0.4862	0.4880
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	9.7737	10.1442	10.8737	10.7551
Commercial/Industrial	12.6523	13.1195	13.1596	13.1849
Tangible/Public Utility Personal	14.7250	15.2500	15.2500	15.2500
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	12.1737	12.5442	13.2737	13.1551
Commercial/Industrial	15.0523	15.5195	15.5596	15.5849
Tangible/Public Utility Personal	17.1250	17.6500	17.6500	17.6500
Total Weighted Average Tax Rate	13.4184	13.8314	14.2413	14.0022

2018	2017	2016	2015	2014	2013
\$2.1515	\$2.2495	\$2.2518	\$2.2532	\$2.4997	\$2.4983
2.5270	2.6000	2.6000	2.6000	2.6000	2.6000
2.6000	2.6000	2.6000	2.6000	2.6000	2.6000
1.1189	1.1699	0.0000	0.5859	0.6500	1.3000
1.2635	1.3000	0.0000	0.6500	0.6500	1.3000
1.3000	1.3000	0.0000	0.6500	0.6500	1.3000
4.7410	3.6249	6.2862	6.2902	6.9781	4.0245
6.2457	4.9460	7.8658	7.8552	7.8054	4.8044
8.1800	6.7000	9.6500	9.6500	9.6500	6.7000
0.6025	0.6299	0.6306	0.6310	0.7000	0.7000
0.6804	0.7000	0.7000	0.7000	0.7000	0.7000
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.8607	0.8999	0.9009	0.9014	1.0000	1.0000
0.9719	1.0000	1.0000	1.0000	1.0000	1.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.4300	0.4497	0.4501	0.4504	0.5000	0.5000
0.4859	0.5000	0.5000	0.5000	0.5000	0.5000
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
9.9046	9.0238	10.5196	11.1121	12.3278	10.0228
12.1744	11.0460	12.6658	13.3052	13.2554	10.9044
14.2800	12.8000	14.4500	15.1000	15.1000	12.8000
2.3500	2.3500	2.3500	2.3500	2.3500	2.3500
0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
12.3046	11.4238	12.9196	13.5121	14.7278	12.4228
14.5744	13.4460	15.0658	15.7052	15.6554	13.3044
16.6800	15.2000	16.8500	17.5000	17.5000	15.2000
13.0285	12.0641	13.5811	14.1758	15.0444	12.7237

(continued)

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

	2022	2021	2020	2019
School Districts				
Bowling Green CSD	\$56.9400	\$56.9500	\$57.1600	\$57.0800
Eastwood LSD	34.8000	34.8100	34.7500	34.9000
Elmwood LSD	36.4600	36.4000	36.4000	36.6000
Fostoria CSD	60.2000	60.5300	60.1200	60.5000
Lake LSD	64.6500	62.1400	62.8400	62.9900
North Baltimore LSD	52.9000	52.2500	54.6000	55.4000
Northwood LSD	82.6100	80.5500	81.8500	81.6500
Otsego LSD	45.5500	45.4000	46.0000	46.3500
Perrysburg EVSD	77.2700	76.7200	77.9000	71.0900
Rossford EVSD	68.8500	69.0000	68.6500	68.8500
Out-of-County School Districts				
Anthony Wayne LSD	72.0000	72.7700	72.7700	72.6600
Gibsonburg EVSD	49.0000	49.2000	49.2000	49.2000
Lakota LSD	40.0000	40.0000	40.0000	40.0000
McComb LSD	31.4600	31.4600	31.4600	31.4600
Patrick Henry LSD	40.3000	40.3000	40.3000	41.5000
Joint Vocational School Districts				
Four County JVSD	4.2000	4.2000	4.2000	4.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000
Corporations				
Bairdstown Village	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000
Bowling Green City	6.2000	6.2000	6.2000	6.2000
Bradner Village	9.7400	9.5900	9.5500	10.0000
Custar Village	6.2000	6.2000	6.2000	6.2000
Cyнет Village	2.4000	2.4000	2.4000	2.4000
Fostoria City	10.3000	10.3000	10.3000	10.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000
Haskins Village	11.0000	11.0000	10.5000	10.5000
Hoytville Village	4.0000	4.0000	4.0000	4.0000
Jerry City Village	2.0000	2.0000	5.0000	5.0000
Luckey Village	6.5000	6.5000	6.5000	6.5000
Millbury Village	5.8000	5.8000	5.8000	5.8000
Milton Center Village	5.0000	5.0000	10.0000	10.0000
North Baltimore Village	5.0000	5.3500	5.4000	5.3500
Northwood City	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000
Perrysburg City	5.6500	5.6500	5.6500	5.6500
Portage Village	2.2000	2.2000	2.2000	2.2000
Risingsun Village	12.2000	12.2000	12.2000	14.0000
Rossford City	11.1000	11.1000	11.1000	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

2018	2017	2016	2015	2014	2013
\$57.4500	\$57.5000	\$57.5000	\$57.5500	\$58.0000	\$57.6500
34.9000	34.6500	33.1500	37.9000	39.6000	39.9000
37.0500	36.9000	36.9000	36.9000	37.3000	37.4500
60.4800	60.0200	59.5700	59.7600	63.5100	60.0000
63.3400	62.5900	62.9400	63.4400	63.4400	63.5900
58.2500	54.9000	55.3000	55.1500	56.9500	56.3000
81.2500	82.6500	81.2500	79.8150	76.8150	77.6650
46.2000	46.2000	47.0000	46.8500	49.2000	46.6000
71.1000	72.9000	73.3000	71.6500	71.2000	69.8500
69.2000	69.6000	58.2000	52.3000	52.3000	52.3000
73.7700	73.7800	71.3000	71.3000	71.6000	67.1000
49.7000	49.7000	49.7000	50.5000	51.9000	51.9000
40.0000	40.0000	42.7000	42.7000	42.7000	42.7000
31.7600	33.0100	33.1200	33.1400	33.7900	34.2800
41.1000	40.6300	40.8300	45.4500	45.9500	45.9500
4.2000	4.2000	3.2000	3.2000	3.2000	3.2000
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000	5.7000	5.7000
6.2000	6.2000	5.6000	5.6000	5.6000	5.6000
9.9000	10.0000	9.9000	9.9000	10.3000	8.2000
6.2000	6.2000	6.2000	6.2000	6.2000	6.2000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
10.3000	4.3000	4.3000	4.3000	4.3000	4.3000
4.1000	4.1000	4.1000	4.1000	4.1000	4.1000
9.5000	9.5000	9.5000	9.5000	9.5000	9.5000
4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
5.0000	5.0000	8.5000	8.5000	8.5000	8.5000
6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
5.8000	5.8000	5.8000	5.5000	5.8000	5.8000
10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
5.3000	5.5000	5.3000	5.4000	5.6000	5.5000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
6.3000	6.3000	6.3000	6.3000	6.5000	5.6500
2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
14.0000	14.0000	14.0000	14.0000	13.5000	13.5000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
1.2000	1.2000	1.2000	1.2000	1.2000	1.2000
1.7000	1.7000	1.7000	1.7000	1.7000	1.7000
11.7000	11.7000	11.7000	11.7000	11.7000	11.7000
12.4000	12.4000	12.4000	12.4000	12.4000	12.4000
4.3000	4.3000	4.3000	4.3000	4.3000	4.3000

(continued)

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

	2022	2021	2020	2019
Townships				
Bloom	\$6.5000	\$6.5000	\$6.5000	\$6.5000
Center	6.8000	6.8000	6.8000	5.8000
Freedom	10.7500	10.7500	9.0000	9.0000
Grand Rapids	8.0000	8.0000	8.0000	7.7500
Henry	8.9000	8.9000	8.9000	8.9000
Jackson	6.9500	6.9500	6.9500	6.9500
Lake	18.7000	18.7000	16.2000	16.2000
Liberty	4.1000	4.1000	4.1000	4.1000
Middleton	11.6000	11.6000	11.6000	11.6000
Milton	9.7000	8.2000	8.2000	8.2000
Montgomery	6.6000	6.6000	6.6000	6.6000
Perry	6.6000	6.6000	6.6000	6.1000
Perrysburg	22.1000	22.1000	22.1000	22.1000
Plain	5.4000	5.4000	5.4000	5.4000
Portage	5.4000	5.4000	5.4000	5.4000
Troy	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.4000	6.4000	6.4000
Webster	5.7000	6.0000	6.0000	6.0000
Weston	9.9000	9.9000	9.9000	8.4000
Other Units				
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000
Kaubisch Memorial Public Library	1.5000	1.5000	1.5000	1.5000
Mid County Ambulance District	4.5000	4.5000	4.5000	5.5000
North Baltimore Public Library	1.9500	1.9500	1.9500	1.9500
Northwest EMS District	6.0000	6.0000	6.0000	6.0000
Pemberville Public Library	0.8000	0.8000	0.8000	0.8000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000
South East Ambulance District	6.5000	6.5000	6.5000	6.5000
TARTA	2.5000	2.5000	2.5000	2.5000
Way Library	1.9000	1.9000	1.9000	1.9000
Wayne Library	1.0000	1.0000	1.0000	1.0000
Weston Public Library	1.0000	1.0000	1.0000	1.0000
Wood County District Public Library	1.0000	1.0000	1.0000	1.0200

Source: Wood County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed 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.

2018	2017	2016	2015	2014	2013
\$6.5000	\$6.5000	\$6.5000	\$6.5000	\$6.5000	\$6.5000
5.8000	5.8000	5.8000	5.8000	5.8000	5.8000
9.0000	9.0000	9.0000	9.0000	9.0000	8.0000
7.7500	7.7500	7.7500	7.7500	7.7500	5.4000
8.9000	7.7000	7.7000	7.7000	7.7000	7.7000
10.9500	9.9500	10.9500	10.9500	10.9500	10.7000
16.2000	15.2000	15.2000	15.2000	15.2000	15.2000
4.1000	4.4500	4.4500	4.4500	4.4500	4.4500
11.6000	11.6000	11.6000	11.6000	8.6000	11.6000
8.2000	8.2000	8.2000	8.2000	8.2000	8.2000
6.9000	6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	6.1000	6.1000	6.2000	6.1000	6.1000
20.6000	20.6000	18.6000	18.6000	18.6000	18.6000
5.4000	4.9000	4.9000	4.9000	4.9000	4.9000
5.4000	5.4000	5.4000	5.4000	4.4000	4.4000
7.4000	7.4000	7.4000	7.4000	7.4000	7.4000
6.4000	6.4000	6.4000	6.4000	6.4000	6.4000
5.7000	5.7000	5.7000	5.7000	5.7000	5.7000
8.4000	8.4000	8.4000	8.4000	8.4000	8.4000
3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
1.5000	1.5000	1.5000	1.5000	1.5000	1.5000
5.5000	5.5000	2.0000	2.0000	2.0000	2.0000
1.9500	1.9500	1.9500	1.9500	1.9500	1.9500
6.0000	6.0000	6.0000	4.0000	4.0000	4.0000
0.8000	0.8000	0.8000	0.8000	0.0000	0.0000
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
1.9000	1.9000	1.5000	1.5000	1.5000	1.5000
1.0000	1.0000	1.0000	1.0000	0.0000	0.0000
1.0000	1.0000	1.0000	0.0000	0.0000	0.0000
1.0200	1.0600	1.0600	1.0800	1.1000	1.1000

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy		Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy		Ratio of Unpaid Taxes to Current Levy
			Delinquent Taxes Collected	Total Taxes Collected		Unpaid Taxes	Current Levy	
2022	\$48,373,743	\$47,521,352	98.24%	\$1,086,463	\$48,607,815	100.48%	\$1,219,668	2.52%
2021	49,428,889	48,802,007	98.73	1,031,475	49,833,482	100.82	1,212,970	2.45
2020	48,918,399	48,083,620	98.29	882,809	48,966,429	100.10	1,227,114	2.51
2019	45,597,689	44,736,028	98.11	661,842	45,397,870	99.56	906,702	1.99
2018	41,017,247	40,265,895	98.17	743,292	41,009,187	99.98	1,229,962	3.00
2017	36,002,277	35,308,161	98.07	892,781	36,200,942	100.55	870,585	2.42
2016	39,956,592	39,388,795	98.58	890,465	40,279,260	100.81	984,583	2.46
2015	41,506,534	40,596,945	97.81	878,667	41,475,612	99.93	1,268,704	3.06
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

Source: Wood County Auditor

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

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

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

Taxpayer	Type of Business	2022		Percent of Total Assessed Valuation	2013		Percent of Total Assessed Valuation
		Total Assessed Valuation	Rank		Total Assessed Valuation	Rank	
Rover Pipeline LLC	Pipeline	\$238,466,080	1	6.00%			
Nexus Gas Transmission LLC	Utility	91,736,840	2	2.31			
American Transmission Systems, Inc.	Utility	59,988,220	3	1.51	\$7,896,070	4	0.29%
Toledo Edison Company First Energy	Utility	53,210,310	4	1.34	44,934,070	1	1.64
Troy Energy LLC	Utility	33,845,410	5	0.85			
Columbia Gas of Ohio, Inc.	Utility	19,880,730	6	0.50	9,130,600	3	0.33
Columbia Gas Transmission Corp	Utility	12,738,080	7	0.32			
First Solar, Inc.	Manufacturer	12,297,600	8	0.31	6,265,870	8	0.23
Generation Pipeline LLC	Pipeline	11,870,370	9	0.30			
Ohio Power Company	Utility	10,400,880	10	0.26	7,264,120	6	0.26
Waltrust/Walgreen Company	Retail				10,814,520	2	0.39
Edward Rose Development Co. LLC	Commercial				7,273,140	5	0.26
Perrysburg Apartment Investment	Commercial				6,903,370	7	0.25
Hancock Wood Electric Cooperative	Utility				6,217,720	9	0.23
Copper Beach Townhomes	Commercial				5,914,130	10	0.22
Total Principal Taxpayers		544,434,520		13.70	112,613,610		4.10
All Other Taxpayers		3,430,283,110		86.30	2,632,706,510		95.90
Total County Assessed Value		<u>\$3,974,717,630</u>		<u>100.00%</u>	<u>\$2,745,320,120</u>		<u>100.00%</u>

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	2022	2021	2020	2019
Sales Tax Payments	\$5,133,096	\$5,219,700	\$4,711,626	\$4,952,648
Direct Pay Tax Return Payments	461,677	347,207	331,339	345,197
Seller's Use Tax Return Payments	6,566,595	5,195,237	5,008,398	3,650,131
Consumer's Use Tax Return Payments	1,299,629	1,131,824	955,879	1,129,960
Motor Vehicle Tax Payments	3,824,071	3,573,051	3,131,946	3,078,920
Non-Resident Motor Vehicle Tax Payments	187,859	182,937	130,282	115,209
Watercraft and Outboard Motors	65,713	67,900	57,587	37,728
Non-Resident Watercraft	6,173	9,307	9,567	8,989
Department of Liquor Control	106,833	101,284	105,597	78,242
Sales Tax on Motor Vehicle Fuel Refunds	2,780	1,532	1,778	2,482
Sales/Use Tax Voluntary Payments	2,815	8,148	6,305	36,410
Statewide Master Numbers	9,344,066	8,582,885	7,818,406	7,810,596
Sales/Use Tax Assessment Payments	82,777	73,961	56,608	145,322
Streamlined Sales Tax Payments	1,142,480	893,987	622,511	341,029
Use Tax Amnesty Payments	0	0	3	21
Transient Sales	1,387,036	1,708,762	1,847,149	2,173,787
Certified Assessment Payments	109,523	99,102	53,776	89,324
Audit Payments	67,403	71,364	57,385	35,303
Administrative Rotary Fund Fee	(292,984)	(270,790)	(247,615)	(239,261)
Sales/Use Tax Refunds Approved	(492,125)	(189,206)	(144,599)	(105,199)
Destination Sourcing Adjustment	0	0	0	0
Total	<u>\$29,005,417</u>	<u>\$26,808,192</u>	<u>\$24,513,928</u>	<u>\$23,686,838</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

2018	2017	2016	2015	2014	2013
\$4,532,117	\$4,241,383	\$3,970,171	\$3,800,973	\$4,179,795	\$5,291,688
309,181	781,217	1,130,608	1,203,834	982,242	655,719
3,267,748	3,197,093	2,628,601	2,283,312	2,025,086	1,858,930
1,083,784	1,025,896	851,294	806,454	837,733	777,193
2,746,655	2,708,389	2,666,412	2,824,684	2,452,822	2,247,636
115,778	106,279	86,380	86,960	78,396	75,702
51,148	43,175	39,655	32,227	34,880	28,366
6,185	9,796	8,051	4,484	6,202	n/a
76,072	70,525	73,249	69,060	63,008	60,363
3,487	2,517	3,254	3,706	3,981	2,702
32,251	48,234	27,594	39,487	645,934	28,480
7,810,388	7,534,817	7,467,662	7,300,810	7,093,189	7,101,018
67,222	74,916	54,243	77,275	104,222	65,418
42,748	38,568	27,847	23,187	23,136	18,905
2,839	5,132	55	83	195	32,355
2,299,243	2,056,295	2,288,235	2,162,009	1,605,447	n/a
69,177	74,311	67,690	121,590	4,801	n/a
35,149	16,681	31,923	98,051	59,058	n/a
(225,442)	(219,482)	(211,294)	(208,480)	(201,120)	(181,140)
(6,954)	(86,995)	(293,526)	(90,145)	(87,841)	(130,423)
0	0	0	0	(317)	0
<u>\$22,318,776</u>	<u>\$21,728,747</u>	<u>\$20,918,104</u>	<u>\$20,639,561</u>	<u>\$19,910,849</u>	<u>\$17,932,912</u>
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

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

Year	Governmental Activities			Business-Type Activities		Total Primary Government
	General Obligation Bonds	Special Assessment Bonds	OPWC Loans	General Obligation Bonds	Financed Purchases	
2022	\$16,624,849	\$0	\$0	\$710,000	\$0	\$17,334,849
2021	3,336,265	0	32,477	750,000	26,884	4,145,626
2020	3,653,860	0	81,194	790,000	90,012	4,615,066
2019	3,966,455	0	97,433	830,000	395,790	5,289,678
2018	4,269,050	0	129,911	870,000	777,090	6,046,051
2017	4,551,644	0	162,389	910,000	1,010,837	6,634,870
2016	5,014,081	0	194,867	945,000	1,255,879	7,409,827
2015	5,284,981	0	227,345	980,000	1,497,411	7,989,737
2014	5,596,170	2,000	259,823	0	1,365,667	7,223,660
2013	3,780,365	54,000	292,301	0	1,393,611	5,520,277

Source: Wood County Auditor

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

<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$131.73	0.24%
31.35	0.06
35.20	0.07
40.44	0.08
46.26	0.10
50.85	0.12
56.90	0.13
61.59	0.15
55.74	0.14
42.71	0.11

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)
2022	\$17,334,849	0.17%	\$131.73
2021	4,086,265	0.04	30.90
2020	4,443,860	0.05	33.89
2019	4,796,455	0.05	36.67
2018	5,139,050	0.06	39.32
2017	5,461,644	0.06	41.85
2016	5,959,081	0.07	45.76
2015	6,264,981	0.07	48.29
2014	5,596,170	0.07	43.18
2013	3,780,365	0.05	29.25

Source: Wood County Auditor

(1) Includes general obligation bonds only.

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

(3) See Schedule on S-30 for population.

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

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

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
The County	<u>\$16,624,849</u>	100.00%	<u>\$16,624,849</u>
All Villages, Townships, and Cities wholly within the County	22,030,403	100.00	22,030,403
City of Fostoria	404,049	8.91	36,001
All School Districts wholly within the County	146,899,156	100.00	146,899,156
Anthony Wayne LSD	50,485,286	3.72	1,878,053
Bowling Green CSD	22,484,517	99.97	22,477,772
Elmwood LSD	1,765,000	98.52	1,738,878
Fostoria CSD	8,555,000	23.66	2,024,113
Four County JVSD	2,338,487	0.07	1,637
Gibsonburg EVSD	799,179	1.29	10,309
Lake LSD	1,499,725	99.60	1,493,726
Lakota LSD	11,515,000	24.57	2,829,236
North Baltimore LSD	6,379,831	99.85	6,370,261
Otsego LSD	11,127,945	85.46	9,509,942
Patrick Henry LSD	26,560,000	1.07	284,192
Penta JVSD	21,051,641	50.16	10,559,503
Vanguard JVSD	1,295,000	2.29	29,656
Total Overlapping Debt	<u>\$335,190,219</u>		<u>228,172,838</u>
Total Direct and Overlapping Debt			<u><u>\$244,797,687</u></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 2022 tax year.

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

	2022	2021	2020	2019
Total Assessed Valuation	<u>\$3,974,717,630</u>	<u>\$3,935,302,780</u>	<u>\$3,574,640,530</u>	<u>\$3,379,677,530</u>
Overall Debt Limitation	97,867,941	96,882,570	87,866,013	82,991,938
Gross Indebtedness	16,670,000	4,072,477	4,476,194	4,842,433
Less Debt Outside Limitation				
General Obligation Bonds	710,000	750,000	790,000	830,000
Special Assessment Bonds	0	0	0	0
OPWC Loans	0	32,477	81,194	97,433
Net Indebtedness	15,960,000	3,290,000	3,605,000	3,915,000
Less Fund Balance in Debt Service Fund	0	0	0	0
Net Debt Within Limitation	<u>15,960,000</u>	<u>3,290,000</u>	<u>3,605,000</u>	<u>3,915,000</u>
Legal Debt Margin Within Limitation	<u>\$81,907,941</u>	<u>\$93,592,570</u>	<u>\$84,261,013</u>	<u>\$79,076,938</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	83.69%	96.60%	95.90%	95.28%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$39,747,176	\$39,353,028	\$35,746,405	\$33,796,775
Gross Indebtedness	16,670,000	4,072,477	4,476,194	4,842,433
Less Debt Outside Limitation				
General Obligation Bonds	710,000	750,000	790,000	830,000
Special Assessment Bonds	0	0	0	0
OPWC Loans	0	32,477	81,194	97,433
Net Indebtedness	15,960,000	3,290,000	3,605,000	3,915,000
Less Fund Balance in Debt Service Fund	0	0	0	0
Net Debt Within Unvoted Debt Limitation	<u>15,960,000</u>	<u>3,290,000</u>	<u>3,605,000</u>	<u>3,915,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$23,787,176</u>	<u>\$36,063,028</u>	<u>\$32,141,405</u>	<u>\$29,881,775</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	59.85%	91.64%	89.92%	88.42%

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.

2018	2017	2016	2015	2014	2013
<u>\$3,272,116,100</u>	<u>\$3,108,152,750</u>	<u>\$3,058,850,660</u>	<u>\$3,032,827,130</u>	<u>\$2,771,584,990</u>	<u>\$2,745,320,120</u>
80,302,903	76,203,819	74,971,267	74,320,678	67,789,625	67,133,003
5,214,911	5,567,389	5,894,867	6,212,345	5,556,823	3,871,301
870,000	910,000	945,000	980,000	0	0
0	0	0	0	2,000	54,000
<u>129,911</u>	<u>162,389</u>	<u>194,867</u>	<u>227,345</u>	<u>259,823</u>	<u>292,301</u>
4,215,000	4,495,000	4,755,000	5,005,000	5,295,000	3,525,000
0	0	0	0	0	0
<u>4,215,000</u>	<u>4,495,000</u>	<u>4,755,000</u>	<u>5,005,000</u>	<u>5,295,000</u>	<u>3,525,000</u>
<u>\$76,087,903</u>	<u>\$71,708,819</u>	<u>\$70,216,267</u>	<u>\$69,315,678</u>	<u>\$62,494,625</u>	<u>\$63,608,003</u>

94.75% 94.10% 93.66% 93.27% 92.19% 94.75%

\$32,721,161	\$31,081,528	\$30,588,507	\$30,328,271	\$27,715,850	\$27,453,201
5,214,911	5,567,389	5,894,867	6,212,345	5,556,823	3,871,301
870,000	910,000	945,000	980,000	0	0
0	0	0	0	2,000	54,000
<u>129,911</u>	<u>162,389</u>	<u>194,867</u>	<u>227,345</u>	<u>259,823</u>	<u>292,301</u>
4,215,000	4,495,000	4,755,000	5,005,000	5,295,000	3,525,000
0	0	0	0	0	0
<u>4,215,000</u>	<u>4,495,000</u>	<u>4,755,000</u>	<u>5,005,000</u>	<u>5,295,000</u>	<u>3,525,000</u>
<u>\$28,506,161</u>	<u>\$26,586,528</u>	<u>\$25,833,507</u>	<u>\$25,323,271</u>	<u>\$22,420,850</u>	<u>\$23,928,201</u>

87.12% 85.54% 84.45% 83.50% 80.90% 87.16%

Wood County, Ohio
 Demographic and Economic Statistics
 Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2022	131,592	\$7,160,315,496	\$54,413	3.50%
2021	132,248	6,822,674,320	51,590	4.20
2020	131,113	6,415,752,429	48,933	7.10
2019	130,817	6,257,107,927	47,831	3.70
2018	130,696	5,902,623,448	45,163	4.00
2017	130,492	5,745,432,268	44,029	4.40
2016	130,219	5,578,581,960	42,840	4.10
2015	129,730	5,322,821,900	41,030	4.30
2014	129,590	5,058,416,060	39,034	5.20
2013	129,264	5,030,050,032	38,913	7.20

Source: Ohio Department of Job and Family Services
 Bureau of Economic Analysis
 U.S. Census Bureau

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

Employer	Type of Business	2022			2013		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Amazon	Retail	4,500	1	6.74%			
Bowling Green State University	University	2,453	2	3.67	2,644	1	4.25%
FedEx Ground	Distribution	2,300	3	3.44			
Magna	Manufacturer	2,200	4	3.29	1,300	3	2.08
First Solar, Inc.	Manufacturer	1,500	5	2.25	1,150	5	1.85
Home Depot	Retail	1,250	6	1.87			
Owens Community College	College	977	7	1.46	1,498	2	2.41
Waltrust/Walgreen Company	Retail	930	8	1.39	700	9	1.13
Wood County Hospital	Hospital	920	9	1.38	900	6	1.45
Wood County	Government	855	10	1.28	1,200	4	1.93
Daimler Chrysler	Manufacturer				850	7	1.37
Owens-Illinois, Inc.	Manufacturer				835	8	1.34
Nippon Sheet Glass	Manufacturer				370	10	0.59
Total		<u>17,885</u>		<u>26.77%</u>	<u>11,447</u>		<u>18.40%</u>
Total Employment Within Wood County		<u>66,800</u>			<u>62,200</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

	2022	2021	2020	2019
General Government:				
Legislative and Executive				
Commissioners	50.50	48.50	48.00	47.00
Auditor	19.00	19.00	22.00	19.50
Treasurer	5.00	5.00	5.00	5.50
Prosecuting Attorney	28.00	29.00	29.00	29.00
Planning Commission	2.50	2.00	2.00	2.00
Board of Elections	10.00	16.50	10.00	16.00
Recorder	8.00	9.00	9.00	10.00
Records Center	4.00	4.00	3.00	4.00
Judicial				
Domestic Relations	5.00	3.00	3.50	3.50
Jury Commission	1.00	1.00	1.00	1.00
Adult Probation	17.00	16.00	17.00	16.00
Court Security	5.00	3.00	5.50	5.50
Common Pleas Court Administration	5.00	4.00	5.00	4.00
Common Pleas Court Number 1	6.00	6.00	6.00	6.00
Common Pleas Court Number 2	5.00	4.00	5.00	5.00
Common Pleas Court Number 4	6.00	6.00	7.00	6.00
Juvenile Court and Juvenile Detention	40.00	41.50	40.50	46.00
Law Library	2.00	2.00	2.50	1.50
Probate Court	9.00	9.00	9.00	9.00
Clerk of Courts	17.00	17.00	20.00	19.00
Title Administration	8.00	8.00	8.00	7.00
Public Defender	14.00	16.00	15.50	15.50
Public Safety				
Coroner	2.00	2.50	2.50	2.50
Sheriff and Justice Center	134.50	127.00	134.00	132.50
Emergency Management Agency	3.00	3.00	3.00	3.00
Building Inspection	13.00	13.00	14.50	15.00
Public Works				
Engineer	21.00	20.00	19.00	18.50
Highway Garage	28.00	29.00	25.50	27.50
Solid Waste Management District	8.00	8.50	10.00	10.00
Health				
Alcohol, Drug Addiction, and Mental Health Services	6.00	6.00	7.00	7.00
Dog and Kennel	4.00	5.00	5.00	5.00
Human Services				
Job and Family Services	98.00	92.00	94.00	90.50
Child Support Enforcement Agency	23.00	23.00	25.00	25.00
Developmental Disabilities	167.50	154.50	137.50	136.00
Veterans Services	7.50	7.50	7.50	5.50
Nursing Home	66.50	75.50	77.50	79.50
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><u>855.00</u></u>	<u><u>842.00</u></u>	<u><u>841.50</u></u>	<u><u>841.50</u></u>

Source: Wood County Auditor

Method: 1.00 for full-time, .5 for part-time, and .25 for appointed board/seasonal employee as of December 31.

2018	2017	2016	2015	2014	2013
49.50	51.00	51.00	49.00	49.00	47.50
19.50	20.00	22.50	23.50	22.00	22.00
5.00	6.00	5.00	5.00	5.00	5.00
30.00	28.00	28.00	26.00	25.00	25.50
2.00	2.00	2.00	2.00	2.00	2.00
16.00	16.00	16.50	12.00	19.00	20.00
10.50	11.00	11.00	11.00	11.00	11.00
4.00	4.00	4.00	4.00	4.00	4.00
3.00	3.50	3.50	3.50	3.50	3.50
1.00	1.00	1.00	1.00	1.00	1.00
18.00	16.00	17.00	17.00	17.00	17.00
6.00	7.50	8.50	8.50	8.50	8.50
4.00	5.00	5.00	4.50	4.50	4.00
6.00	6.00	6.00	6.00	6.00	5.00
5.00	5.00	5.00	4.50	4.50	4.50
6.00	6.00	6.00	6.00	6.00	6.00
46.00	46.00	42.50	42.50	42.50	45.50
1.50	1.50	1.50	1.50	1.50	1.50
9.00	9.00	9.00	9.00	9.00	9.00
19.00	19.00	18.00	18.00	18.00	19.00
7.00	8.00	8.00	8.00	8.00	8.00
15.50	15.50	15.00	14.50	13.00	13.00
2.50	2.50	2.50	2.00	2.50	2.50
126.50	124.00	122.00	122.00	119.00	122.50
3.00	3.00	3.00	3.00	3.00	3.00
14.00	14.00	13.00	12.50	12.00	11.00
17.00	16.00	17.00	16.50	16.00	17.50
26.50	30.50	27.50	27.50	28.50	29.50
10.00	10.00	9.00	9.00	9.00	9.00
7.00	7.00	7.00	5.50	5.50	5.50
6.00	4.50	4.50	4.50	4.50	4.50
91.00	105.00	105.00	102.50	87.50	88.50
25.00	25.00	25.00	27.00	27.00	28.00
120.50	112.00	111.50	182.50	202.00	226.00
5.50	4.50	4.50	4.50	4.50	4.50
81.00	71.00	74.00	76.50	86.00	82.50
2.00	2.00	2.00	2.00	2.00	2.00
4.00	4.00	4.00	4.00	4.00	4.00
825.00	822.00	817.50	878.50	893.00	923.00

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

	2022	2021	2020	2019
General Government:				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	2,424	2,843	2,542	2,588
Number of Exempt Conveyances	1,952	2,041	1,895	1,741
Number of Parcels Transferred	4,438	7,665	6,531	6,505
Number of Dog Tags Sold	17,689	18,377	19,287	20,162
Number of Kennel Licenses Sold	79	77	78	86
Number of Weights/Measures Inspections	380	344	298	350
Number of Establishments	205	207	201	217
Number of Commercial Scales	648	636	635	678
Number of Retail Motor Fuel Dispensers	1,463	1,463	1,467	1,498
Commissioners				
Number of Resolutions	1,698	1,587	1,624	1,408
Number of Annexations	5	3	3	1
Board of Elections				
Number of Registered Voters	93,281	92,293	90,819	90,502
Number of Voters Last General Election	49,132	21,661	68,103	28,800
Percentage of Registered Voters that Voted	53	23	75	32
Recorder				
Number of Documents Filed	16,669	22,719	20,539	16,903
Number of Mortgages Filed	4,391	6,540	6,420	4,523
Number of Deeds Filed	4,000	5,818	5,323	5,245
Judicial				
Common Pleas Court				
Number of General Civil Cases Completed	691	622	691	885
Number of Domestic Relations Cases Completed	916	908	845	984
Number of Criminal Cases Completed	693	542	572	648
Number of Cases Pending	1,216	569	1,069	872
Probate Court				
Number of Adoption/Placement Cases Filed	26	42	43	32
Number of Civil Action Cases Filed	20	20	17	26
Number of Estate Cases Filed	601	643	547	543
Number of Guardianship Cases Filed	52	67	50	61
Number of Mental Illness Cases Filed	2	7	7	2
Number of Trust Cases Filed	2	4	2	0
Number of Marriage Applications	668	708	664	754
Number of Miscellaneous Filings	155	130	129	154
Juvenile Court				
Number of Delinquent Cases Filed	802	636	511	711
Number of Traffic Cases Filed	409	499	368	570
Number of Dependent/Neglect/Abuse Cases Filed	463	390	393	497
Number of Unruly Cases Filed	118	71	46	56
Number of Adult Cases Filed	60	61	19	18
Number of Change of Custody Cases Filed	262	277	268	308
Number of Support Cases Filed	402	279	250	481
Number of Parentage Cases Filed	149	85	17	27

2018	2017	2016	2015	2014	2013
2,570	2,560	2,624	2,440	2,217	2,293
1,799	1,939	1,893	1,666	1,919	1,865
6,689	6,908	7,000	5,640	6,296	6,467
20,248	19,557	19,962	19,719	20,168	20,647
93	96	104	100	105	120
376	394	389	363	355	353
235	248	234	261	277	258
705	636	671	706	718	690
1,470	1,432	1,418	1,391	1,387	1,387
1,427	1,307	1,437	1,440	1,681	1,836
1	5	4	7	3	7
92,609	94,320	93,817	88,278	96,326	96,278
49,370	29,434	65,551	38,199	36,747	26,207
53	31	70	43	38	27
17,231	17,564	18,624	17,285	17,057	20,967
4,132	4,506	4,897	4,461	4,108	5,442
5,553	5,445	5,484	5,054	5,068	4,778
889	811	850	763	781	946
952	995	1,006	922	1,034	1,165
675	729	619	567	673	691
871	927	966	921	914	998
47	40	44	43	35	51
23	15	20	35	20	15
600	538	553	556	516	519
77	75	73	80	80	54
7	11	5	4	4	0
0	4	2	4	1	1
797	820	759	779	713	780
145	108	117	97	111	100
719	729	813	736	831	892
532	606	605	491	616	572
483	461	339	311	295	323
75	70	82	103	114	122
17	14	36	12	18	17
278	309	311	275	309	314
526	612	567	484	548	580
23	22	14	27	24	27

(continued)

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

	2022	2021	2020	2019
Public Safety				
Sheriff				
911 Division/Communications				
Number of 911 Calls Answered Sheriff's Office	40,946	34,181	34,243	37,529
Number of 911 Calls Answered All Locations	40,946	34,181	34,243	37,529
Civil Division				
Number of Sheriff Foreclosure Property Sales	37	48	40	119
Number of Warrants, Summons, and Subpoenas Served	2,713	2,431	2,917	3,526
Enforcement				
Number of Murder/Non-Negligent Manslaughter	0	0	2	1
Number of Rapes and Other Sexual Assaults	41	32	37	28
Number of Breaking and Entering	37	26	30	45
Number of Thefts	146	116	158	172
Number of Vandalism/Criminal Damaging	63	77	79	104
Number of Domestic Violence Incidents	47	64	88	74
Number of Domestic Disputes Incidents	180	180	187	156
Justice Center Operations				
Number of Inmates Booked	2,603	2,659	2,410	3,407
Number of Inmates Released	2,537	2,638	2,442	3,394
Average Daily Population	110	115	115	151
Road Patrol Division				
Number of Complaints Received and Investigated	23,496	22,635	22,447	22,512
Number of Criminal Charges	397	401	395	503
Number of Accidents Investigated	840	834	818	1,027
Number of Injury Accidents	120	142	157	205
Number of Fatal Accidents	7	9	8	3
Public Works				
Engineer				
Miles of Roads Resurfaced	42	18	9	3
Number of Bridges Replaced/Improved	3	3	4	4
Number of Culverts Replaced	20	8	4	6
Ditch Maintenance				
Number of Total Projects	32	23	18	61
Number of Miles of Dip Out	24	20	27	23
Number of Miles of Mow and Debrush	49	34	35	26
Number of Miles of Rip Rap	5	0	0	1
Number of Total Septic System Requests	n/a	n/a	n/a	n/a
Number of Total Private Culvert Requests	81	74	175	162
Number of Total Private Culvert Set with Grade	48	46	139	129
Health				
Dog Shelter				
Number of Dogs Impounded	361	310	339	480
Number of Adoptions	114	88	137	151
Number of Redemptions	155	156	165	220

	2018	2017	2016	2015	2014	2013
48,019	61,639	38,411	38,462	34,586	43,715	
48,019	61,639	38,411	38,462	34,586	43,715	
123	149	206	192	225	285	
3,010	3,230	3,031	2,972	2,785	3,146	
0	1	0	0	2	0	
25	27	36	20	22	39	
110	81	70	89	127	157	
186	171	185	236	226	316	
129	141	109	190	161	136	
90	87	81	95	57	47	
147	153	150	143	102	107	
3,885	3,996	3,820	3,751	3,870	4,402	
3,616	3,975	3,791	3,719	3,654	4,389	
160	153	141	124	133	160	
22,578	25,338	28,261	24,183	31,227	26,217	
490	537	426	412	388	444	
930	963	931	903	887	718	
190	174	191	163	164	162	
8	4	8	7	7	6	
4	2	7	3	7	8	
3	5	10	6	4	8	
9	2	5	4	1	2	
58	55	60	61	53	62	
21	17	40	25	35	30	
27	22	52	30	54	40	
1	3	0	0	1	1	
n/a	n/a	29	27	61	26	
160	154	144	85	80	59	
120	110	95	65	59	39	
466	426	475	538	531	555	
215	166	210	213	240	280	
216	182	185	215	207	173	

(continued)

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

	2022	2021	2020	2019
Human Services				
Jobs and Family Services				
Number of Individuals - Food Stamps	10,204	9,908	10,371	9,586
Number of Individuals - Cash Assistance	454	428	456	469
Number of Children and Families - Medicaid	20,640	19,400	17,096	15,724
Number of Aged/Blind/Disabled - Medicaid	n/a	n/a	n/a	n/a
Number of Families - PRC	540	507	501	458
Monthly Average Children - Child Care	322	355	368	460
Children's Services				
Total Average Kids in Care	49	45	56	61
Child Support Enforcement Agency				
Number of Contempt of Court Actions	329	155	48	267
Number of Misdemeanor Criminal Nonsupport Actions	5	1	6	30
Number of Paternities - Administrative	48	41	51	70
Number of Acknowledged Father Child Relationships	97	111	93	92
Number of Open Cases	5,367	5,538	5,875	6,071
Board of Developmental Disabilities				
Number of Clients Enrolled - Children	628	569	520	509
Number of Clients Enrolled - Adults	614	609	599	591
Number of Clients Enrolled - Early Intervention	178	152	123	132
Number of Clients Enrolled - School	434	409	387	363
Number of Clients Enrolled - Sheltered Workshop	221	213	172	218
Number of Clients Community Employment/Training	359	329	276	341
Veteran Services				
Number of Client Contacts	4,708	6,231	3,944	12,324
Number of Veterans Transported to Medical Facilities	436	513	508	798
Number of Newsletters Distributed	0	0	0	9,500
Number of Flags and Grave Markers Distributed	9,512	11,148	12,826	11,399
Number of Persons Assisted Emergency Financial	69	80	167	135
Number of VA Claims/Documents Processed	228	221	92	107
Economic Development and Assistance				
Economic Development Commission				
Job Creations	800	3,500	2,400	1,150
Job Retention	200	1,500	2,000	400
Business-Type Activity				
Building Inspection				
Number of Residential Permits Issued (Wood County)	3,020	3,307	3,212	3,488
Number of Residential Inspections (Wood County)	5,726	6,455	6,896	7,252
Number of Commercial Permits Issued (Wood County)	1,301	1,226	1,072	1,076
Number of Commercial Inspections (Wood County)	3,639	3,489	2,807	3,320
Number of Commercial Permits Issued (Other County)	980	948	949	1,091
Number of Commercial Inspections (Other County)	3,361	3,271	3,979	3,829
Landfill				
In-District Tonnage	45,609	48,135	53,884	46,739
Out-of-District Tonnage	13,652	11,712	10,602	10,953
Nursing Home				
Admissions	221	173	175	257
Discharges	215	172	176	240
Residents Returning Home	110	96	118	155
Resident In-House Days	25,555	25,617	28,427	25,183

Source: Wood County Departments and Offices

2018	2017	2016	2015	2014	2013
8,353	11,098	11,547	12,175	12,733	13,598
447	567	580	612	681	778
16,761	53,348	53,167	10,748	12,832	21,383
n/a	n/a	n/a	2,945	3,073	4,420
453	450	362	277	264	323
479	486	466	477	470	530
63	53	39	43	45	46
337	378	320	229	268	308
14	16	20	32	46	51
79	58	61	131	90	90
107	114	107	114	140	300
6,298	6,362	6,451	6,486	6,668	6,907
447	400	422	369	404	403
575	572	513	497	494	505
118	113	103	74	103	104
334	277	283	222	273	79
190	196	168	142	145	158
202	135	254	216	216	198
12,922	12,441	14,424	14,219	15,815	15,694
458	368	301	391	444	428
6,000	11,000	7,500	7,000	10,250	6,490
10,611	10,621	10,197	10,375	9,734	10,167
166	188	290	609	333	199
100	142	179	185	102	103
1,250	500	450	290	230	210
1,400	700	700	2,061	800	100
3,615	3,334	3,280	2,943	2,844	2,638
7,586	7,567	7,447	7,197	6,696	5,535
1,218	1,279	1,198	1,030	1,045	1,079
3,846	3,604	3,594	3,224	2,920	3,452
984	989	897	842	757	639
3,407	3,504	3,315	2,774	2,609	2,034
44,006	50,468	49,376	40,637	33,530	35,619
9,465	8,669	9,299	8,852	4,998	4,239
176	146	170	176	147	153
179	146	148	178	122	145
103	88	120	114	84	100
23,954	22,744	23,741	26,764	26,652	29,621

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Government:				
Legislative and Executive				
Auditor				
Vehicles	2	2	2	2
Commissioners				
Vehicles	2	2	2	2
Prosecuting Attorney				
Vehicles	0	0	0	0
Judicial				
Adult Probation				
Vehicles	1	1	1	1
Juvenile Court and Juvenile Detention				
Vehicles	4	5	5	7
Public Safety				
Emergency Management Agency				
Vehicles	2	2	2	2
Sheriff and Justice Center				
Vehicles	47	68	73	70
Public Works				
Engineer				
Vehicles	53	60	58	55
Centerline Miles of Roads	244	244	244	244
Number of Bridges	437	441	441	441
Number of Culverts	2,500	2,500	2,500	2,500
Solid Waste Management District				
Vehicles	0	0	0	1
Health				
Dog and Kennel				
Vehicles	4	5	6	5
Human Services				
Developmental Disabilities				
Vehicles	80	78	79	82
Job and Family Services				
Vehicles	9	11	10	9
Veterans Services				
Vehicles	0	0	0	2
Economic Development				
Economic Development				
Vehicles	0	0	0	0
Business-Type Activity:				
Building Inspection				
Vehicles	12	13	14	12
Landfill				
Vehicles	7	5	5	5
Nursing Home				
Vehicles	1	1	1	2

Source: Various County Departments

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
2	3	2	2	2	2
2	2	2	2	2	2
0	1	1	1	1	1
2	2	2	2	2	2
7	7	6	5	5	5
2	2	2	2	2	2
66	65	64	64	65	60
55	57	56	54	54	52
244	245	245	245	245	245
443	441	441	441	444	439
2,500	2,500	2,500	2,500	2,500	2,500
1	1	1	1	1	3
5	4	6	6	6	5
82	87	87	95	95	97
9	13	13	14	14	11
2	2	2	2	2	2
0	0	0	0	2	2
14	13	12	11	11	10
5	5	5	5	4	4
2	1	1	2	2	2

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Wood County Courthouse Complex

On the cover is a present day photograph of the Wood County Courthouse. The groundbreaking for the courthouse was November 28, 1893 with the laying of the courthouse cornerstone on July 4, 1894. The finishing touches to the building were done in early 1897 and when installed the clock was the second largest in the United States. The below picture also shows the old county jail that was completed in 1902 and now houses the records center and law library. Also shown is the five story office building that was constructed 1975-1977 and contains several different county departments.

The pictures on the covers were taken by Auditor Matthew Oestreich.



WOOD COUNTY OFFICES

1 COURTHOUSE SQUARE
BOWLING GREEN, OHIO 43402

(419) 354-9150

OHIO AUDITOR OF STATE KEITH FABER



WOOD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 7/27/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov