



Dave Yost • Auditor of State

WOOD COUNTY
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WOOD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Supplemental Nutrition Assistance Program	10.561	G-1213-11-0135	\$301,702
Supplemental Nutrition Assistance Program	10.561	G-1415-11-5448	122,408
Total CFDA # 10.561			<u>424,110</u>
<i>Passed Through the Ohio Department of Education</i>			
School Breakfast Program			
Juvenile Court	10.553	FY 13	11,046
Board of DD	10.553	FY 13	1,773
Total CFDA # 10.553			<u>12,819</u>
National School Lunch Program			
Juvenile Court	10.555	FY 13	18,346
Juvenile Court - Food Donation	10.555	FY 13	10,275
Board of DD	10.555	FY 13	4,884
Total CFDA # 10.555			<u>33,505</u>
Total Child Nutrition Cluster			<u>46,324</u>
Total U.S. Department of Agriculture			<u>470,434</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through the Ohio Development Services Agency</i>			
Community Development Block Grants/Entitlement Grants			
Small Cities Program	14.228	B-F-2011-1DB-1	145,518
Small Cities Program	14.228	B-F-2012-1DB-1	56,800
Small Cities Program	14.228	B-C-2012-1DB-1	25,976
Small Cities Program	14.228	B-C-2010-1DB-1	3,454
Small Cities Program	14.228	B-W-2011-1DB-1	555,488
Small Cities Program	14.228	B-W-2011-1DB-2	565,000
Small Cities Program	14.228	B-W-2011-1DB-3	565,000
Total CFDA # 14.228			<u>1,917,236</u>
HOME Investment Partnerships Program	14.239	B-C-2010-1DB-2	714
HOME Investment Partnerships Program	14.239	B-C-2012-1DB-2	142,554
Total CFDA # 14.239			<u>143,268</u>
<i>Passed Through Lucas County</i>			
Neighborhood Stabilization Program	14.218	B-Z-08-044-1	93,915
Total U.S. Department of Housing and Urban Development			<u>2,154,419</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Crime Victim Assistance	16.575	2013VAGENE200	39,097
Crime Victim Assistance	16.575	2014VAGENE200	3,967
Crime Victim Assistance - State Victims Assistance Act	16.575	2013SAGENE200	4,539
Crime Victim Assistance - State Victims Assistance Act	16.575	2014SAGENE200	4,539
<i>Passed Through the Ohio Attorney General</i>			
Crime Victim Assistance - State Victims Assistance Act	16.575	2014SACHAE517	1,978
Crime Victim Assistance - Victims of Crime Act	16.575	2014VACHAE517	5,097
Crime Victim Assistance - Victims of Crime Act	16.575	2013VACHAE517	15,462
Total CFDA # 16.575			<u>74,679</u>
<i>Passed Through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-JG-A02-6804	5,799
ARRA Edward Byrne Memorial Justice Assistance Grant Program	16.803	2012-JG-LLE-5909	5,310
ARRA Edward Byrne Justice Assistance Grant Formula Program	16.803	2009-RA-LSS-2447	11,566
Total CFDA # 16.803			<u>16,876</u>
Violence Against Woman Formula Grant	16.588	2012-WF-VA2-8118	37,291
Violence Against Woman Formula Grant	16.588	2011-WF-VA3-8118	14,100
Total CFDA # 16.588			<u>51,391</u>
<i>Passed Through the Ohio Department of Mental Health</i>			
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2010-MO-BX-0011	40,133
Total U.S. Department of Justice			<u>188,878</u>

(Continued)

WOOD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
U.S. DEPARTMENT OF LABOR			
<i>Passed Through the Montgomery County WIA Area 7</i>			
WIA Cluster			
Workforce Investment Act - Adult Program	17.258	2012-7287-1	3,820
Workforce Investment Act - Adult Program	17.258	2013-7287-1	218,161
Workforce Investment Act - Adult Program	17.258	2013-7287-1	1,547
Workforce Investment Act - Adult Program - Administration	17.258	2013-7287-1	4,226
Total WIA Adult			<u>227,754</u>
Workforce Investment Act - Youth Activities	17.259	2011-7287-1	146,645
Workforce Investment Act - Youth Activities	17.259	2012-7287-1	429,714
Workforce Investment Act - Youth Activities - Administration	17.259	2013-7287-1	35,361
Total WIA Youth			<u>611,720</u>
Workforce Investment Act - Dislocated Workers	17.278	2012-7287-1	6,019
Workforce Investment Act - Dislocated Workers	17.278	2013-7287-1	215,978
Workforce Investment Act - Dislocated Workers - Administration	17.278	2013-7287-1	10,346
Total WIA Dislocated Workers			<u>232,343</u>
Total WIA Cluster			<u>1,071,817</u>
Total U.S. Department of Labor			<u>1,071,817</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	92742	37,452
Highway Planning and Construction	20.205	89455	15,086
Highway Planning and Construction	20.205	93896	39,589
Highway Planning and Construction	20.205	91139	340,979
Total CFDA # 20.205			<u>433,106</u>
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	HVE0-2013-87-00-00-00288-00	47,589
State and Community Highway Safety	20.600	HVE0-2014-87-00-00-00413-00	3,862
Total CFDA # 20.600			<u>51,451</u>
Total U.S. Department of Transportation			<u>484,557</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Small Business Liability Relief and Brownfields Revitalization Act	66.818	EPA-OSWER-OBLE-09-04	5,038
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through the Ohio Department of Education</i>			
Special Education_Grants to States	84.027	066308-6B-SF-2013	10,323
Special Education_Grants to States	84.027	066308-6B-SF-2014	16,615
Total CFDA # 84.027			<u>26,938</u>
<i>Passed Through the Ohio Department of Health</i>			
Special Education_Grants for Infants and Families	84.181	087-10021-HG0413	105,278
Total U.S. Department of Education			<u>132,216</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	G-1213-11-0135	9,534
Promoting Safe and Stable Families	93.556	G-1415-11-5448	16,870
Total CFDA # 93.556			<u>26,404</u>
Temporary Assistance for Needy Families	93.558	G-1213-11-0135	917,083
Temporary Assistance for Needy Families	93.558	G-1415-11-5448	265,219
Total CFDA # 93.558			<u>1,182,302</u>
Community - Based Child Abuse Prevention Grant	93.590	FY 11	436
Child Support Enforcement	93.563	FY 13	1,152,938
Child Care and Development Block Grant	93.575	G-1213-11-0135	46,112
Child Care and Development Block Grant	93.575	G-1415-11-5448	16,667
Total CFDA # 93.575			<u>62,779</u>
Child Welfare Services_State Grants	93.645	G-1415-11-5448	59,759

(Continued)

WOOD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR	Federal	Project	Disbursements
Pass Through Grantor	CFDA	Number	
Program Title	Number		
Foster Care_Title IV-E	93.658	G-1213-11-0135	262,539
Foster Care_Title IV-E	93.658	G-1415-11-5448	209,838
Total CFDA # 93.658			<u>472,377</u>
Adoption Assistance	93.659	G-1213-11-0135	116,231
Adoption Assistance	93.659	G-1415-11-5448	54,600
Total CFDA # 93.659			<u>170,831</u>
Chafee Foster Care Independence Program	93.674	G-1213-11-0135	18,200
Chafee Foster Care Independence Program	93.674	G-1415-11-5448	2,250
Total CFDA # 93.674			<u>20,450</u>
Passed Through the Ohio Department of Mental Health			
Block Grants for Community Mental Health Services			
Community Plan	93.958	FY 13	35,190
Forensic Services	93.958	FY 13	1,341
Passed Through the Ohio Mental Health Addiction Services			
Community Plan	93.958	FY 14	35,362
Total CFDA # 93.958			<u>71,893</u>
Passed Through the Ohio Department of Job and Family Services			
Social Services Block Grant	93.667	G-1213-11-0135	532,503
Social Services Block Grant	93.667	G-1415-11-5448	120,373
			<u>652,876</u>
Passed Through the Ohio Department of Mental Health			
Social Services Block Grant			
Wood County ADAMHS Board	93.667	FY 13	38,099
Passed Through the Ohio Mental Health Addiction Services			
Social Services Block Grant			
Wood County ADAMHS Board	93.667	FY 14	14,681
Passed Through the Ohio Department of Developmental Disabilities			
Social Services Block Grant			
Board of Developmental Disabilities	93.667	FY 13	80,020
Total CFDA # 93.667			<u>785,676</u>
Passed Through the Ohio Department of Job and Family Services			
Medical Assistance Program	93.778	G-1213-11-0135	265,242
Medical Assistance Program	93.778	G-1415-11-5448	107,896
Total CFDA # 93.778			<u>373,138</u>
Passed Through the Ohio Department of Alcohol and Drug Addiction Services			
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	FY 13	58,695
Passed Through the Ohio Mental Health Addiction Services			
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	FY 13	45,130
Total CFDA # 93.243			<u>103,825</u>
Passed Through the Ohio Department of Alcohol and Drug Addiction Services			
Block Grants for the Prevention and Treatment of Substance Abuse			
Women's Specific Recovery Program	93.959	FY 13	31,338
Rural Women's Residential Project	93.959	FY 13	150,120
Youth Led Prevention	93.959	FY 13	3,628
State Incentive Grant - Prevention Partners	93.959	FY 13	13,714

(Continued)

WOOD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal CFDA Number	Project Number	Disbursements
<i>Passed Through the Ohio Mental Health Addiction Services</i>			
Block Grants for the Prevention and Treatment of Substance Abuse			
Rural Women's Residential Project	93.959	FY 13	75,064
Rural Women's Residential Project	93.959	FY 14	88,311
Women's Specific Recovery Program	93.959	FY 14	18,088
Women's Specific Recovery Program	93.959	FY 13	15,670
State Incentive Grant - Prevention Partners	93.959	FY 14	6,857
State Incentive Grant - Prevention Partners	93.959	FY 13	6,858
Rural Opportunities, Inc. Rescue Our Youth	93.959	FY 13	35,904
Rural Opportunities, Inc. Youth Mentoring	93.959	FY 13	30,433
Federal Per Capita	93.959	FY 13	282,022
Federal Per Capita	93.959	FY 14	95,223
Total CFDA # 93.959			<u>853,230</u>
Total U.S. Department of Health and Human Services			<u>5,336,038</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through the Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	97.042	2012-EP--00004-S01	107,342
Homeland Security Grant Program	97.067	2010-SS-T0-0012	<u>127,557</u>
Total U.S. Department of Homeland Security			<u>234,899</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u><u>\$ 10,078,296</u></u>

The accompanying notes are an integral part of this schedule.

WOOD COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) reports the Wood County's (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

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

Program Title	Federal CFDA Number	Amounts Provided to Subrecipients
Temporary Assistance for Needy Families	93.558	\$ 180,562
Block Grants for Prevention and Treatment of Substance Abuse	93.959	475,985
Social Services Block Grant	93.667	52,780
Services_Projects of Regional and National Significance	93.243	103,825

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

NOTE C - 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 D – FOOD DONATION PROGRAM

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

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$427,752
Loan principal repaid	56,377
Ending loans receivable balance as of December 31, 2013	<u>\$371,375</u>
Cash balance on hand in the revolving loan fund as of December 31, 2013	\$176,719
Program expenditures:	
Administrative costs expended during 2013	
Other grants administered through the 14.228 program	\$1,917,236
Total CDBG 14.228	<u>\$1,917,236</u>

The table above reports gross loans receivable.

NOTE F – DOWNPAYMENT ASSISTANCE (HOME) PROGRAMS

The County utilizes CHIP funds for homebuyer down payment assistance, emergency repairs and home rehabilitation to low-to-moderate income households and eligible persons. All funds granted to low-to-moderate income applicants are in the form of a grant with declining “pay back” amounts. Per policy, a total of 20% of the original loan amount is due to the program at the time of the sale or transfer of ownership of properties that have been rehabilitated. This amount is increased if the homeowner sells or transfers the home before the 5 years have come to pass. The initial loan of this money is recorded as a disbursement on the accompanying Federal Awards Expenditures Schedule. Loans repaid are treated as program income and are utilized to make additional loans subject to certain compliance requirements imposed by HUD, but are also included as disbursements on the Schedule.

These loans are collateralized by liens placed on the mortgages. At December 31, 2013, the amount of loans outstanding under this program is \$254,677.

NOTE G - 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 H - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2013, the County made allowable transfers of \$398,675 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,182,302 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 2013 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,580,977
Transfer to Social Services Block Grant	<u>(398,675)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,182,302</u>



Dave Yost • Auditor of State

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

Wood County
One Courthouse Square
Bowling Green, Ohio 43402

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County) as of and for the year ended December 31, 2013, 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 26, 2014. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services, aggregate discretely presented component units, as described in our report on the County's financial statements. The financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services discretely presented component units were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Dave Yost
Auditor of State

Columbus, Ohio

June 26, 2014



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Wood County, Ohio's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Wood County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Wood County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Wood County as of and for the year ended December 31, 2013, 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 26, 2014. Our report refers to other auditors whom audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Property Services, aggregate discretely presented component units, as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 26, 2014. The accompanying schedule of federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

Columbus, Ohio

August 21, 2014

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WOOD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA #10.561 - Supplemental Nutrition Assistance Program CFDA #20.205 - Highway Planning and Construction CFDA #93.558 - Temporary Assistance for Needy Families CFDA #93.667 - Social Services Block Grant CFDA #93.778 - Medical Assistance Program
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 307,963 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

WOOD COUNTY, OHIO

Comprehensive Annual Financial Report

FOR THE YEAR ENDED
DECEMBER 31, 2013

Michael Sibbersen, Auditor

**INTRODUCTORY
SECTION**

WOOD COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2013

Prepared by the Wood County
Auditor's Office

Michael Sibbersen
County Auditor

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WOOD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013

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WOOD COUNTY AUDITOR

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June 26, 2014

Citizens of Wood County
Wood County Commissioners

It is my pleasure to present Wood County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2013. The CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Wood County. The responsibility for both the accuracy of the presented data and the complete, fair presentation, including all disclosures, rests with the County Auditor. The County has a framework of internal controls established to insure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements. This report reflects the financial data that will enable the citizens of Wood County to gain a true understanding of Wood County's finances.

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

The Auditor of the State of Ohio, Dave Yost, has issued an unmodified opinion on Wood County's financial statements for the year ended December 31, 2013. The Independent Auditor's Report is located at the front of the financial section of this report.

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

Profile of the Government

Wood County, formed on April 1, 1820, is located in northwestern Ohio, almost directly south of Toledo, and covers an area of 619 square miles. Wood County was named for Colonel Eleazer D. Wood, an engineer and officer at Fort Meigs during the War of 1812. The County is comprised of 5 cities, 21 villages, and 19 townships; the County seat is Bowling Green. According to current estimates, the population of Wood County is 129,264. Bowling Green is the largest subdivision with a population of 31,384. Most of the County's industry is located in the northern section, the remainder being largely in the various cities and villages.

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

The elected three-member Board of County Commissioners functions as both the legislative and executive branches. Each commissioner serves a term of four years. The County budget process is constantly evolving and refined throughout the year. The County Commissioners are required by law to adopt a permanent budget no later than March 31 of each year and a final budget no later than the end of the year. The County's budget is tied to the official certificate of estimated resources (certificate). The certificate details the total amount of funds available from all sources, including the unencumbered cash balances from the previous year. Appropriations cannot exceed the amount listed on the certificate for each fund. Often it is necessary to amend the certificate to reflect additional funds received, or in some cases reduce the certificate when it is apparent that anticipated revenues will not be forthcoming.

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

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

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

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

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

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

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

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

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

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

Local Economy

The economic picture in Wood County has continued to show remarkable improvement in both its current employment situation and better visibility going forward through the announcements of new jobs and capital investments by private employers.

In Perrysburg Township, Precision Strip and Lako Tool both announced expansions of their existing operations. Camping World began construction of a new retail facility next to Bass Pro Shops in the City of Rossford. EPI Global announced a new facility for their operations in Lake Township near Metcalf Field and Willmar International opened their new building across from the CSX Intermodal Terminal in Henry Township. Finally, Home Depot began construction on a 1.6 million square foot distribution center in Troy Township. When complete, the Home Depot distribution center will be the largest building under one roof in the County. This facility represents a \$130 million investment and also involves the construction of a new road that will open up additional land for development.

An important project currently underway has a simple yet significant name, Good Jobs. The message of this endeavor is we have good jobs right here in Wood County if you are prepared with skills and education necessary to get them. Focused primarily on young people in school, the Good Jobs group is discussing ways to encourage better understanding of modern manufacturing. The manufacturing jobs of today are clean, high-tech, and pay well. The keys to employment are skills and education.

Major Initiatives

Taxes derived from casinos in Ohio are a new source of revenue to counties. The County wanted to identify a use for casino revenues that would benefit a majority of county residents. Therefore, to promote bridge and infrastructure improvement, casino money is going to be used to pay for design and engineering of bridges that are in need of replacement. Thus, bridge projects will be ready to bid when funding becomes available.

Like roads and bridges, the County landfill is a resource for the entire county. So, a portion of the 2013 casino revenues are being used to fund the construction of a new scale house at the landfill to be built in 2014.

A design firm has been hired for the Justice Center expansion and renovation project. The Justice Center, a 149 bed facility, was first occupied in 1990 and has a staff of over fifty deputies involved in the operations. The majority of the project will entail remodeling an existing connected building to increase the ability to house minimum security prisoners. This will allow the County to stop paying for housing of prisoners in the jails of neighboring counties, thus saving local tax dollars.

The County continues to monitor progress on the widening of the congested section of I-75 from Perrysburg to Findlay. The Ohio Department of Transportation estimates a cost of approximately \$151 million to add an additional lane to I-75. The survey work has occurred and the project to widen I-75 to three lanes remains on track to commence in 2014.

Long-Term Financial Planning

In spite of continued revenue reductions from the State of Ohio, the appropriations and expenditures for 2013 reflected a cautious, yet optimistic approach by the County. This resulted in expenditures that maintained quality services to the citizens of Wood County, allowed for modest equipment purchases and capital improvements, and protected the County's financial position through its excellent bond rating (Aa2 by Moody's).

The County's General Fund budget has increased very little over the past several years, appropriations for 2013 remained at the lowest levels since 2006, which is over \$3 million lower than just four years ago. Budget estimates for 2014, which are projected to be \$200,000 less than 2013, are lower due to conservative figures provided by elected officials and department heads. The estimated revenues for 2014 are projected to be almost \$700,000 higher compared to 2013, due in part to increases in property taxes, property transfer taxes, and additional casino tax revenue.

The County remains steadfast in its opposition to raising local taxes, especially to replace funding that had come from the State. Sales tax in Wood County has not been raised in over 20 years and it continues to be one of the positive aspects of County revenues. We believe having a low rate helps our local businesses draw customers to our County and helps our citizens save money. Wood County remains in good fiscal condition because of good work by all County offices to cut expenses while continuing to provide good services to the citizens of Wood County.

Relevant Financial Policies

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

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

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wood County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2012. This was the seventeenth consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

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

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

Respectfully submitted,

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

Michael Sibbersen
Wood County Auditor

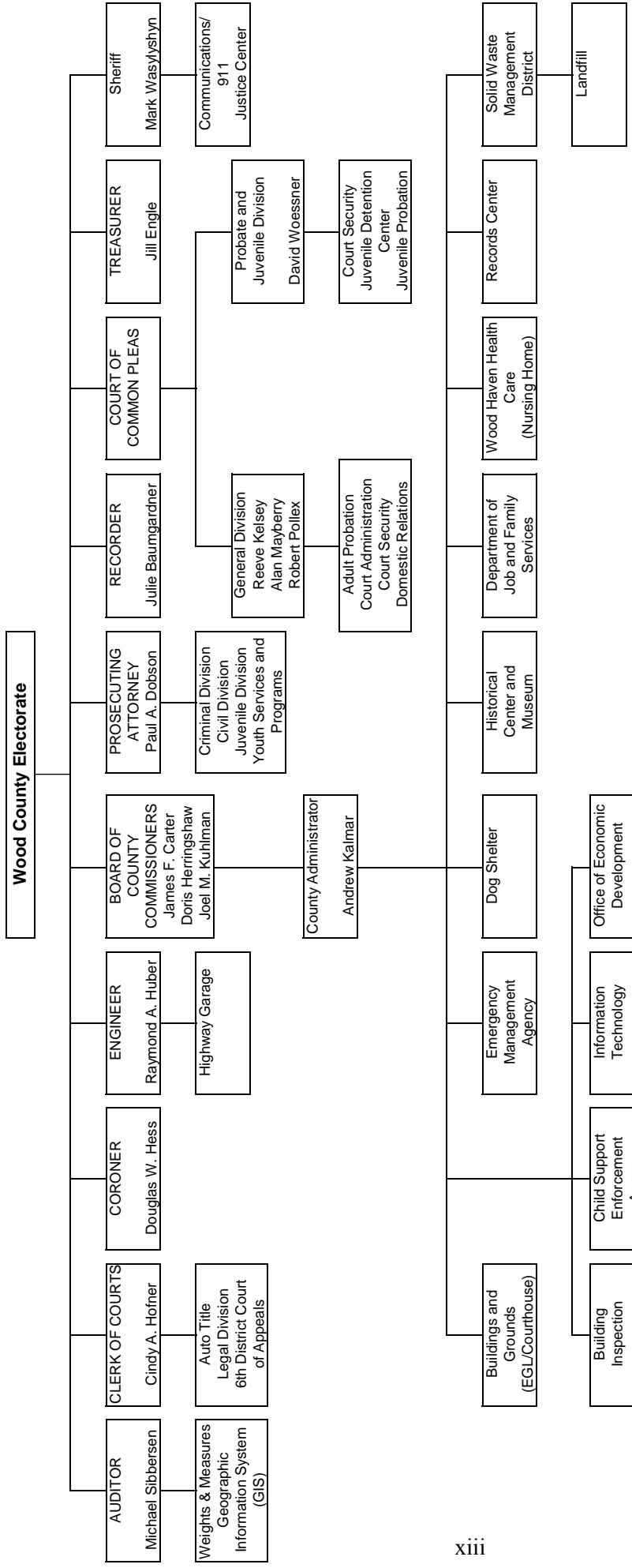
WOOD COUNTY, OHIO

PRINCIPAL OFFICIALS December 31, 2013

ELECTED OFFICIALS

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

WOOD COUNTY ORGANIZATIONAL CHART



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

DISCRETELY PRESENTED COMPONENT UNITS

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Wood County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

**FINANCIAL
SECTION**



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Wood County
One Courthouse Square
Bowling Green, Ohio 43402

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Wood Lane Industries or Wood Lane Residential Services/Properties, which represent 41 percent, 39 percent, and 93 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Wood Lane Industries and Wood Lane Residential Services/Properties, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Wood Lane Industries and Wood Lane Residential Services/Properties in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control

relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, Ohio, as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General; Motor Vehicle and Gasoline Tax; Alcohol, Drug Addiction and Mental Health Services; Job and Family Services; and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 26, 2014

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
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, 2013. 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 2013 are as follows:

In total, the County's net position decreased \$59,697, or almost no change from the prior year. Governmental activities decreased by \$917,115 (.5 percent) while business-type activities increased by \$857,418 (29 percent).

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

Using this Annual Report

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

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

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

Reporting the County as a Whole

The statement of net position and the statement of activities reflect how the County did financially during 2013. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

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

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

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

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

Reporting the County's Most Significant Funds

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

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

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

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

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

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2013 and 2012.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
<u>Assets</u>						
Current and Other Assets	\$136,458,781	\$132,966,500	\$8,105,969	\$7,080,147	\$144,564,750	\$140,046,647
Capital Assets, Net	85,286,826	85,163,488	3,763,773	3,497,844	89,050,599	88,661,332
Total Assets	<u>221,745,607</u>	<u>218,129,988</u>	<u>11,869,742</u>	<u>10,577,991</u>	<u>233,615,349</u>	<u>228,707,979</u>
<u>Liabilities</u>						
Current and Other Liabilities	6,321,284	6,424,901	440,505	365,505	6,761,789	6,790,406
Long-Term Liabilities	8,234,999	9,619,800	7,673,214	7,313,881	15,908,213	16,933,681
Total Liabilities	<u>14,556,283</u>	<u>16,044,701</u>	<u>8,113,719</u>	<u>7,679,386</u>	<u>22,670,002</u>	<u>23,724,087</u>
<u>Deferred Inflows of Resources</u>	<u>33,430,010</u>	<u>27,408,858</u>	<u>0</u>	<u>0</u>	<u>33,430,010</u>	<u>27,408,858</u>
<u>Net Position</u>						
Net Investment in Capital Assets	84,893,923	84,312,793	2,370,162	2,327,091	87,264,085	86,639,884
Restricted	53,207,618	54,642,369	0	0	53,207,618	54,642,369
Unrestricted	35,657,773	35,721,267	1,385,861	571,514	37,043,634	36,292,781
Total Net Position	<u>\$173,759,314</u>	<u>\$174,676,429</u>	<u>\$3,756,023</u>	<u>\$2,898,605</u>	<u>\$177,515,337</u>	<u>\$177,575,034</u>

There was a very modest decrease in net position for governmental activities from the prior year (only .5 percent) and, therefore, few changes of note. Current and other assets reflect an increase of almost \$3.5 million which can be attributed to two primary factors. There was an increase in property taxes receivable of \$6.1 million due primarily to the approval of a five year 2.95 mill levy for developmental disabilities activities in November 2013. This levy will begin collection in 2014. This increase was offset by a decrease of \$2.9 million in cash and investments due to deficit spending within several funds and market adjustments for investments. The decrease in long-term liabilities represents scheduled principal retirement as well in a reduction in the liability for compensated absences due to a substantial number of retirements.

Net position for business-type activities increased 29 percent from the prior year despite an overall decrease in revenues and increase in expenses. Several factors which contributed significantly to this increase are the operating subsidy provided to the Landfill Fund of \$551,000, as well as the landfill receiving a capital contribution over \$100,000 and the fund being free from general bonded debt as outstanding bonds were fully retired in 2012.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Table 2 reflects the change in net position for 2013 and 2012.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
<u>Revenues</u>						
<u>Program Revenues</u>						
Charges for Services	\$20,129,639	\$19,938,126	\$9,572,287	\$8,995,116	\$29,701,926	\$28,933,242
Operating Grants, Contributions, and Interest	32,054,854	34,068,103	0	0	32,054,854	34,068,103
Capital Grants and Contributions	1,371,389	8,978,454	100,878	16,042	1,472,267	8,994,496
Total Program Revenues	<u>53,555,882</u>	<u>62,984,683</u>	<u>9,673,165</u>	<u>9,011,158</u>	<u>63,229,047</u>	<u>71,995,841</u>
<u>General Revenues</u>						
Property Taxes Levied for:						
General Operating	5,688,218	5,654,931	0	0	5,688,218	5,654,931
Health-Alcohol, Drug Addiction, and Mental Health Services	6,121,330	6,080,552	0	0	6,121,330	6,080,552
Human Services-Job and Family Services	3,034,429	3,128,263	0	0	3,034,429	3,128,263
Human Services- Developmental Disabilities	10,977,624	10,335,897	0	0	10,977,624	10,335,897
Human Services-Senior Citizens	1,694,372	1,684,442	0	0	1,694,372	1,684,442
Conservation and Recreation- Historical Center	121,032	120,320	0	0	121,032	120,320
Permissive Sales Taxes	17,932,912	17,173,175	0	0	17,932,912	17,173,175
Other Local Taxes	112,805	112,842	0	0	112,805	112,842
Grants and Entitlements	3,286,328	2,762,356	0	0	3,286,328	2,762,356
Interest	(291,903)	1,149,526	2	2	(291,901)	1,149,528
Other	1,371,197	1,231,725	40,913	1,233,011	1,412,110	2,464,736
Total General Revenues	<u>50,048,344</u>	<u>49,434,029</u>	<u>40,915</u>	<u>1,233,013</u>	<u>50,089,259</u>	<u>50,667,042</u>
Total Revenues	<u>103,604,226</u>	<u>112,418,712</u>	<u>9,714,080</u>	<u>10,244,171</u>	<u>113,318,306</u>	<u>122,662,883</u>
<u>Program Expenses</u>						
<u>General Government:</u>						
Legislative and Executive	18,204,452	18,786,699	0	0	18,204,452	18,786,699
Judicial	8,672,547	8,649,069	0	0	8,672,547	8,649,069
Intergovernmental	400,546	399,721	0	0	400,546	399,721
Internal Service Fund-External Portion	1,858,033	1,820,969	0	0	1,858,033	1,820,969
Public Safety	8,126,701	8,521,931	0	0	8,126,701	8,521,931
Public Works	10,420,191	8,684,793	0	0	10,420,191	8,684,793
<u>Health</u>						
Alcohol, Drug Addiction, and Mental Health Services	9,939,245	12,125,554	0	0	9,939,245	12,125,554
Other Health	677,821	657,171	0	0	677,821	657,171

(continued)

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Table 2
Change in Net Position
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
<u>Program Expenses</u> (continued)						
Human Services						
Job and Family Services	\$9,139,155	\$8,474,376	\$0	\$0	\$9,139,155	\$8,474,376
Child Support Enforcement Agency	2,191,568	2,087,079	0	0	2,191,568	2,087,079
Developmental Disabilities	29,992,655	30,504,782	0	0	29,992,655	30,504,782
Other Human Services	2,609,985	2,642,824	0	0	2,609,985	2,642,824
Conservation and Recreation	318,888	302,599	0	0	318,888	302,599
Economic Development	1,191,839	1,154,650	0	0	1,191,839	1,154,650
Interest and Fiscal Charges	226,594	400,487	0	0	226,594	400,487
Building Inspection	0	0	985,714	847,254	985,714	847,254
Nursing Home	0	0	6,287,551	6,304,977	6,287,551	6,304,977
Landfill	0	0	2,134,518	1,718,498	2,134,518	1,718,498
Total Expenses	<u>103,970,220</u>	<u>105,212,704</u>	<u>9,407,783</u>	<u>8,870,729</u>	<u>113,378,003</u>	<u>114,083,433</u>
Increase (Decrease) in Net Position before Transfers	(365,994)	7,206,008	306,297	1,373,442	(59,697)	8,579,450
Transfers	<u>(551,121)</u>	<u>(393,376)</u>	<u>551,121</u>	<u>393,376</u>	<u>0</u>	<u>0</u>
Increase (Decrease) in Net Position	(917,115)	6,812,632	857,418	1,766,818	(59,697)	8,579,450
Net Position Beginning of Year	174,676,429	167,863,797	2,898,605	1,131,787	177,575,034	168,995,584
Net Position End of Year	<u>\$173,759,314</u>	<u>\$174,676,429</u>	<u>\$3,756,023</u>	<u>\$2,898,605</u>	<u>\$177,515,337</u>	<u>\$177,575,034</u>

For governmental activities, program revenues decreased 15 percent. The decrease in operating grants and contributions largely represents a reduction in alcohol and drug addiction grant funding and a reduction in Medicaid reimbursements. The substantial decrease in capital grants and contributions was due to the State donating the Oregon Road bridge in 2012. Overall, general revenues remained very similar to the prior year; however, there was a 4 percent increase in sales tax revenue as economic recovery continues. The decrease in interest revenue reflects the ongoing poor return on investments and market adjustments.

Overall, there was a 1 percent decrease in governmental activities expenses; however, there were notable changes in the public works and health programs. The public works program is primarily County road and bridge repair/replacement activities and projects are reviewed annually dependent on need and available resources. The decrease in the health program was largely related to alcohol and drug addiction services. Services were reduced due to funding reductions and changes in Medicaid.

For business-type activities, 99 percent of revenues generated by the enterprise funds are program revenues, meaning the business-type activities are almost entirely supported by charges for services. Note the significant decrease in general revenues from 2012. In 2012, the County received over \$1 million from the sale of bed licenses at the nursing home to a private long-term care provider.

Expenses for business-type activities increased in both the Building Inspection and Landfill funds. Costs associated with building inspections largely correspond to development activities within the County. The most significant increase in expenses in the Landfill Fund was depreciation on capital assets.

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

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
General Government:				
Legislative and Executive	\$18,204,452	\$18,786,699	\$12,718,688	\$13,034,897
Judicial	8,672,547	8,649,069	4,714,081	4,506,437
Intergovernmental	400,546	399,721	400,546	399,721
Internal Service Fund-External Portion	1,858,033	1,820,969	224,651	244,493
Public Safety	8,126,701	8,521,931	6,555,170	7,094,486
Public Works	10,420,191	8,684,793	(32,902)	(8,834,534)
Health				
Alcohol, Drug Addiction and Mental Health Services	9,939,245	12,125,554	6,597,901	5,827,944
Other Health	677,821	657,171	344,147	314,857
Human Services				
Job and Family Services	9,139,155	8,474,376	2,489,639	2,463,837
Child Support Enforcement Agency	2,191,568	2,087,079	372,819	249,620
Developmental Disabilities	29,992,655	30,504,782	13,039,681	13,637,270
Other Human Services	2,609,985	2,642,824	2,311,701	2,325,480
Conservation and Recreation	318,888	302,599	302,786	287,826
Economic Development	1,191,839	1,154,650	148,836	275,200
Interest and Fiscal Charges	226,594	400,487	226,594	400,487
Total Expenses	<u>\$103,970,220</u>	<u>\$105,212,704</u>	<u>\$50,414,338</u>	<u>\$42,228,021</u>

For 2013, 48 percent of the costs for services provided by the County were paid for by general revenues, which is somewhat greater than general revenue support in the prior year. This change was primarily due to a high level of public works contributions in 2012 (program revenues) resulting from the bridge donation. Note, however, that a review of the above table demonstrates that program revenues contributed significantly to several programs. Costs for both the legislative and executive and judicial programs were well supported through charges for services, 30 and 35 percent, respectively (for example charges for property tax transfers, real estate assessments, and document recording fees in the legislative and executive program and various court filing and administrative fees in the judicial program). During 2013, the public works program was again fully funded through program revenues. Public works expenses are provided for through permissive motor vehicle license monies as well as operating and capital grants. Generally, the remainder of public works costs is provided for through charges for services. The health and human services programs continue to be largely funded through various grants and entitlements restricted to providing programs for various at risk individuals.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Governmental Funds Financial Analysis

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

The General Fund had a 4 percent decrease in fund balance. There was a modest decrease in revenues and increase in expenditures as well as an increase in operating subsidies provided to other funds.

There was an 11 percent increase in fund balance in the Motor Vehicle and Gasoline Tax Fund. There were increases in most revenue sources, the largest related to motor vehicle license and gas tax revenues, and a decrease in road and bridge projects funded within this fund for 2013.

Fund balance increased in the Alcohol, Drug Addiction, and Mental Health Services Fund although there was a decrease in both revenues and expenditures. Grant and Medicaid funding was reduced and expenditures were adjusted accordingly.

The Job and Family Services Fund had a 10 percent increase in fund balance. Both revenues and expenditures increased by a similar percentage.

Fund balance decreased 12 percent in the Developmental Disabilities Fund. Revenues and expenditures were both very similar to the prior year; however, this fund has been deficit spending for several years. This will be alleviated with the passage of the 2.95 mill property tax levy that began collection in 2014.

Business-Type Activities Financial Analysis

The Building Inspection Fund had a 21 percent increase in net position. The amount of revenue and the cost of services fluctuate with development activity in the County.

The Nursing Home Fund had an increase in net position of almost 7 percent. Charges for services revenues were similar to 2012 as were total expenses.

The Landfill Fund had an 8 percent increase in net position primarily due to a transfer of resources from the Solid Waste Management District for capacity assurance.

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. Modifications for both revenues and expenditures from the original budget to the final budget were not significant. For revenues, there was a 9 percent increase from the final budget to actual revenues. The most significant changes are reflected in the estimate for sales taxes (uncertain economy), charges for services (property transfer fees, document recording fees, various court fees, etc.), and State provided resources (largely State funding). There was an 8 percent decrease in actual expenditures compared to the final budget. This decrease was generally due to conservative spending efforts as reductions were made in all programs.

Wood County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2013, was \$84,893,923 and \$2,370,162, respectively (net of accumulated depreciation and related debt). The most significant additions to capital assets for governmental activities consisted of additions to, or rehabilitation of, roads and bridges. Disposals included computers, furniture, routine equipment and vehicle replacement. Additions and disposals for business-type activities consisted of equipment and vehicle replacement. For further information regarding the County's capital assets, refer to Note 11 to the basic financial statements.

Debt - At December 31, 2013, the County had several long-term obligations outstanding including \$3,780,365 in general obligation bonds, \$54,000 in special assessment bonds, and \$292,301 in OPWC loans.

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

Current Issues

The unemployment rate for the County is currently 4.9 percent (as of April 2014), which is a decrease from a rate of 6.6 percent one year ago (April 2013). This rate is slightly lower than the State's current rate of 5.3 percent and less than the national rate of 5.9 percent.

Sales tax revenues for 2013 were greater than 2012 by over 4 percent. So far in 2014, sales tax revenues compared to last year (January through April) are more than 7 percent higher.

The General Fund cash balance as of April 2014 is 1 percent higher than one year ago (April 2013).

Request for Information

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

Wood County, Ohio
Statement of Net Position
Primary Government and Discretely Presented Component Units
December 31, 2013
June 30, 2013 - Wood Lane Industries

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$76,643,174	\$6,852,555	\$83,495,729
Cash and Cash Equivalents in Segregated Accounts	184,220	28,566	212,786
Cash and Cash Equivalents with Fiscal Agent	769,806	0	769,806
Investments with Fiscal Agent	7,503,228	0	7,503,228
Accounts Receivable	216,521	271,090	487,611
Accrued Interest Receivable	199,189	0	199,189
Permissive Sales Taxes Receivable	4,901,810	0	4,901,810
Due from Other Governments	9,467,121	346,866	9,813,987
Due from External Parties	73,644	0	73,644
Prepaid Items	544,269	6,588	550,857
Materials and Supplies Inventory	485,712	83,652	569,364
Internal Balances	(516,652)	516,652	0
Property Taxes Receivable	34,913,627	0	34,913,627
Notes Receivable	626,052	0	626,052
Special Assessments Receivable	447,060	0	447,060
Nondepreciable Capital Assets	3,072,063	904,773	3,976,836
Depreciable Capital Assets, Net	82,214,763	2,859,000	85,073,763
Total Assets	221,745,607	11,869,742	233,615,349
<u>Liabilities</u>			
Accrued Wages Payable	1,588,399	179,013	1,767,412
Accounts Payable	1,321,306	139,489	1,460,795
Contracts Payable	291,405	15,014	306,419
Matured Compensated Absences Payable	20,087	0	20,087
Due to Other Governments	981,365	102,552	1,083,917
Due to External Parties	44,404	4,437	48,841
Accrued Interest Payable	15,382	0	15,382
Matured Bonds Payable	24,000	0	24,000
Matured Interest Payable	23,752	0	23,752
Claims Payable	1,974,466	0	1,974,466
Retainage Payable	36,718	0	36,718
Deposits Held and Due to Others	0	0	0
Long-Term Liabilities:			
Due Within One Year	1,943,789	359,197	2,302,986
Due in More Than One Year	6,291,210	7,314,017	13,605,227
Total Liabilities	14,556,283	8,113,719	22,670,002
<u>Deferred Inflows of Resources</u>			
Property Taxes	33,430,010	0	33,430,010
<u>Net Position</u>			
Net Investment in Capital Assets	84,893,923	2,370,162	87,264,085
Restricted for:			
Debt Service	438,358	0	438,358
Capital Projects	460,426	0	460,426
Judicial	2,227,752	0	2,227,752
Public Safety	1,251,699	0	1,251,699
Public Works	10,380,598	0	10,380,598
Health	4,660,677	0	4,660,677
Human Services	28,003,158	0	28,003,158
Economic Development	682,201	0	682,201
Other Purposes	5,102,749	0	5,102,749
Unrestricted	35,657,773	1,385,861	37,043,634
Total Net Position	\$173,759,314	\$3,756,023	\$177,515,337

See Accompanying Notes to the Basic Financial Statements

Component Units

Wood Lane Industries	Wood Lane Residential Services/Properties	Wood County Port Authority
\$0	\$0	\$0
285,774	2,260,051	331,534
0	0	0
0	0	0
249,832	46,328	36,162
0	0	7,876
0	0	0
0	0	529,073
0	0	0
0	14,371	0
62,886	0	0
0	0	0
0	0	0
0	0	20,000
0	0	0
0	472,844	7,235,105
34,969	2,163,997	0
<u>633,461</u>	<u>4,957,591</u>	<u>8,159,750</u>
50,332	0	0
6,474	347,111	561,709
0	0	0
0	0	0
10,326	0	0
0	0	0
0	617	0
0	0	0
0	0	0
0	0	0
0	0	0
0	3,100	0
0	24,052	0
0	251,216	0
<u>67,132</u>	<u>626,096</u>	<u>561,709</u>
<u>0</u>	<u>0</u>	<u>0</u>
34,969	2,361,573	7,235,105
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
531,360	1,969,922	362,936
<u>\$566,329</u>	<u>\$4,331,495</u>	<u>\$7,598,041</u>

Wood County, Ohio
Statement of Activities
Primary Government and Discretely Presented Component Units
For the Year Ended December 31, 2013
For the Fiscal Year Ended June 30, 2013 - Wood Lane Industries

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government:				
Legislative and Executive	\$18,204,452	\$5,370,747	\$115,017	\$0
Judicial	8,672,547	2,994,903	963,563	0
Intergovernmental	400,546	0	0	0
Internal Service Fund-External Portion	1,858,033	1,633,382	0	0
Public Safety	8,126,701	946,056	625,475	0
Public Works	10,420,191	6,514,718	2,566,986	1,371,389
Health				
Alcohol, Drug Addiction, and Mental Health Services	9,939,245	4,595	3,336,749	0
Other Health	677,821	331,619	2,055	0
Human Services				
Job and Family Services	9,139,155	0	6,649,516	0
Child Support Enforcement Agency	2,191,568	414,568	1,404,181	0
Developmental Disabilities	29,992,655	1,515,311	15,437,663	0
Other Human Services	2,609,985	0	298,284	0
Conservation and Recreation	318,888	0	16,102	0
Economic Development	1,191,839	403,740	639,263	0
Interest and Fiscal Charges	226,594	0	0	0
Total Governmental Activities	<u>103,970,220</u>	<u>20,129,639</u>	<u>32,054,854</u>	<u>1,371,389</u>
<u>Business-Type Activities</u>				
Building Inspection	985,714	1,300,226	0	0
Nursing Home	6,287,551	6,477,381	0	0
Landfill	2,134,518	1,794,680	0	100,878
Total Business-Type Activities	<u>9,407,783</u>	<u>9,572,287</u>	<u>0</u>	<u>100,878</u>
Total Primary Government	<u>\$113,378,003</u>	<u>\$29,701,926</u>	<u>\$32,054,854</u>	<u>\$1,472,267</u>
<u>Component Units</u>				
Wood Lane Industries	\$4,264,569	\$4,044,014	\$91,831	\$0
Wood Lane Residential Services/Properties	12,142,421	12,083,085	15,964	0
Wood County Port Authority	1,436,215	245,000	962,350	0
Total Component Units	<u>\$17,843,205</u>	<u>\$16,372,099</u>	<u>\$1,070,145</u>	<u>\$0</u>

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See Accompanying Notes to the Basic Financial Statements

Net (Expense) Revenue and Change in Net Position

Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Wood Lane Industries	Wood Lane Residential Services/Properties	Wood County Port Authority
(\$12,718,688)	\$0	(\$12,718,688)	\$0	\$0	\$0
(4,714,081)	0	(4,714,081)	0	0	0
(400,546)	0	(400,546)	0	0	0
(224,651)	0	(224,651)	0	0	0
(6,555,170)	0	(6,555,170)	0	0	0
32,902	0	32,902	0	0	0
(6,597,901)	0	(6,597,901)	0	0	0
(344,147)	0	(344,147)	0	0	0
(2,489,639)	0	(2,489,639)	0	0	0
(372,819)	0	(372,819)	0	0	0
(13,039,681)	0	(13,039,681)	0	0	0
(2,311,701)	0	(2,311,701)	0	0	0
(302,786)	0	(302,786)	0	0	0
(148,836)	0	(148,836)	0	0	0
(226,594)	0	(226,594)	0	0	0
(50,414,338)	0	(50,414,338)	0	0	0
0	314,512	314,512	0	0	0
0	189,830	189,830	0	0	0
0	(238,960)	(238,960)	0	0	0
0	265,382	265,382	0	0	0
(50,414,338)	265,382	(50,148,956)	0	0	0
0	0	0	(128,724)	0	0
0	0	0	0	(43,372)	0
0	0	0	0	0	(228,865)
0	0	0	(128,724)	(43,372)	(228,865)
5,688,218	0	5,688,218	0	0	0
6,121,330	0	6,121,330	0	0	0
3,034,429	0	3,034,429	0	0	0
10,977,624	0	10,977,624	0	0	0
1,694,372	0	1,694,372	0	0	0
121,032	0	121,032	0	0	0
17,932,912	0	17,932,912	0	0	0
112,805	0	112,805	0	0	0
3,286,328	0	3,286,328	0	0	0
(291,903)	2	(291,901)	1,561	10,173	1,194
0	0	0	255	172,854	126,162
1,371,197	40,913	1,412,110	65,099	48,916	0
50,048,344	40,915	50,089,259	66,915	231,943	127,356
(551,121)	551,121	0	0	0	0
49,497,223	592,036	50,089,259	66,915	231,943	127,356
(917,115)	857,418	(59,697)	(61,809)	188,571	(101,509)
174,676,429	2,898,605	177,575,034	628,138	4,142,924	7,699,550
\$173,759,314	\$3,756,023	\$177,515,337	\$566,329	\$4,331,495	\$7,598,041

Wood County, Ohio
Balance Sheet
Governmental Funds
December 31, 2013

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$18,044,089	\$6,007,901	\$3,648,962	\$8,677,705
Cash and Cash Equivalents in Segregated Accounts	21,049	0	0	0
Accounts Receivable	77,814	19,279	0	8,407
Accrued Interest Receivable	199,189	0	0	0
Permissive Sales Taxes Receivable	4,901,810	0	0	0
Due from Other Governments	1,912,858	3,230,732	921,814	409,354
Due from External Parties	67,336	0	0	0
Prepaid Items	475,939	0	7,647	23,329
Materials and Supplies Inventory	128,349	298,401	0	24,450
Interfund Receivable	2,546,199	2,510	0	3,000
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	180,197	0	0	0
Property Taxes Receivable	6,059,450	0	6,527,311	1,658,720
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$34,614,279	\$9,558,823	\$11,105,734	\$10,804,965
<u>Liabilities</u>				
Accrued Wages Payable	\$807,347	\$89,093	\$16,718	\$143,878
Accounts Payable	269,638	133,477	372,862	234,875
Contracts Payable	0	207,773	0	0
Matured Compensated Absences Payable	7,219	0	0	0
Due to Other Governments	382,640	42,791	4,329	91,408
Due to External Parties	419	0	0	41,090
Interfund Payable	480	0	0	861
Matured Bonds Payable	0	0	0	0
Matured Interest Payable	0	0	0	0
Retainage Payable	0	7,209	0	0
Total Liabilities	1,467,743	480,343	393,909	512,112
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	5,804,691	0	6,250,961	1,588,255
Unavailable Revenue	5,219,232	2,649,200	1,114,763	204,774
Total Deferred Inflows of Resources	11,023,923	2,649,200	7,365,724	1,793,029
<u>Fund Balance</u>				
Nonspendable	2,075,644	298,401	7,647	47,779
Restricted	0	6,130,879	3,338,454	8,452,045
Assigned	7,302,320	0	0	0
Unassigned (Deficit)	12,744,649	0	0	0
Total Fund Balance	22,122,613	6,429,280	3,346,101	8,499,824
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$34,614,279	\$9,558,823	\$11,105,734	\$10,804,965

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	Other Governmental	Total
\$18,393,587	\$20,887,990	\$75,660,234
360	162,811	184,220
0	111,021	216,521
0	0	199,189
0	0	4,901,810
1,937,970	1,054,393	9,467,121
0	6,308	73,644
29,826	5,185	541,926
27,483	7,029	485,712
0	13,895	2,565,604
0	0	180,197
18,734,280	1,933,866	34,913,627
0	626,052	626,052
0	447,060	447,060
<u>\$39,123,506</u>	<u>\$25,255,610</u>	<u>\$130,462,917</u>
\$411,422	\$119,941	\$1,588,399
234,200	76,254	1,321,306
0	83,632	291,405
12,868	0	20,087
138,061	36,769	695,998
0	2,895	44,404
691	1,842,394	1,844,426
0	24,000	24,000
0	23,752	23,752
0	29,509	36,718
<u>797,242</u>	<u>2,239,146</u>	<u>5,890,495</u>
17,933,542	1,852,561	33,430,010
1,792,881	1,227,192	12,208,042
<u>19,726,423</u>	<u>3,079,753</u>	<u>45,638,052</u>
57,309	12,214	2,498,994
18,542,532	8,981,406	45,445,316
0	11,577,839	18,880,159
0	(634,748)	12,109,901
<u>18,599,841</u>	<u>19,936,711</u>	<u>78,934,370</u>
<u>\$39,123,506</u>	<u>\$25,255,610</u>	<u>\$130,462,917</u>

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Wood County, Ohio
 Reconciliation of Total Governmental Fund Balance
 to Net Position of Governmental Activities
 December 31, 2013

Total Governmental Fund Balance \$78,934,370

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. 85,286,826

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	102,435	
Accrued Interest Receivable	134,175	
Permissive Sales Taxes Receivable	3,454,843	
Due from Other Governments	6,568,033	
Interfund Receivable	17,879	
Delinquent Property Taxes Receivable	1,483,617	
Special Assessments Receivable	447,060	12,208,042

An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities. (1,240,216)

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

General Obligation Bonds Payable	(3,780,365)	
Special Assessment Bonds Payable	(54,000)	
Compensated Absences Payable	(4,108,333)	
OPWC Loans Payable	(292,301)	(8,234,999)

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. (15,382)

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. 6,820,673

Net Position of Governmental Activities \$173,759,314

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, 2013

	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$5,722,461	\$0	\$6,158,262	\$3,123,838
Permissive Sales Taxes	17,662,029	0	0	0
Permissive Motor Vehicle License Taxes	0	4,017,682	0	0
Other Taxes	23,338	0	24,971	12,911
Charges for Services	6,771,782	1,155,201	4,595	0
Licenses and Permits	13,017	0	0	0
Fines, Costs, and Forfeitures	297,812	180,406	0	0
Intergovernmental	4,258,109	2,709,471	3,912,054	6,728,087
Special Assessments	0	0	0	0
Interest	(327,855)	8,127	0	0
Other	452,371	0	3,036	10,461
Total Revenues	34,873,064	8,070,887	10,102,918	9,875,297
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	15,878,152	0	0	0
Judicial	7,179,938	0	0	0
Intergovernmental	400,546	0	0	0
Public Safety	7,555,666	0	0	0
Public Works	596,805	7,382,945	0	0
Health	288,279	0	9,925,437	0
Human Services	617,621	0	0	8,996,727
Conservation and Recreation	141,688	0	0	0
Economic Development	418,146	0	0	0
Other	494,264	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	32,478	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	33,571,105	7,415,423	9,925,437	8,996,727
Excess of Revenues Over (Under) Expenditures	1,301,959	655,464	177,481	878,570
<u>Other Financing Sources (Uses)</u>				
Transfers In	135,586	0	0	0
Transfers Out	(2,414,513)	0	0	(83,807)
Total Other Financing Sources (Uses)	(2,278,927)	0	0	(83,807)
Changes in Fund Balance	(976,968)	655,464	177,481	794,763
Fund Balance Beginning of Year	23,099,581	5,773,816	3,168,620	7,705,061
Fund Balance End of Year	\$22,122,613	\$6,429,280	\$3,346,101	\$8,499,824

See Accompanying Notes to the Basic Financial Statements

Developmental Disabilities	Other Governmental	Total
\$10,718,128	\$1,826,335	\$27,549,024
0	0	17,662,029
0	0	4,017,682
44,136	7,449	112,805
1,515,311	2,584,168	12,031,057
0	481,320	494,337
0	333,327	811,545
15,209,436	5,352,583	38,169,740
0	555,906	555,906
13,158	23,457	(283,113)
150	887,505	1,353,523
<u>27,500,319</u>	<u>12,052,050</u>	<u>102,474,535</u>
0	1,016,007	16,894,159
0	1,300,628	8,480,566
0	0	400,546
0	1,306,637	8,862,303
0	1,196,913	9,176,663
0	304,115	10,517,831
29,320,164	4,137,300	43,071,812
0	137,066	278,754
0	773,110	1,191,256
0	0	494,264
0	2,562,581	2,562,581
0	702,000	734,478
0	247,976	247,976
<u>29,320,164</u>	<u>13,684,333</u>	<u>102,913,189</u>
<u>(1,819,845)</u>	<u>(1,632,283)</u>	<u>(438,654)</u>
0	2,360,606	2,496,192
<u>(750,000)</u>	<u>(259,267)</u>	<u>(3,507,587)</u>
<u>(750,000)</u>	<u>2,101,339</u>	<u>(1,011,395)</u>
<u>(2,569,845)</u>	<u>469,056</u>	<u>(1,450,049)</u>
<u>21,169,686</u>	<u>19,467,655</u>	<u>80,384,419</u>
<u>\$18,599,841</u>	<u>\$19,936,711</u>	<u>\$78,934,370</u>

Wood County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2013

Changes in Fund Balance - Total Governmental Funds (\$1,450,049)

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

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

Capital Outlay - Nondepreciable Capital Assets	197,975	
Capital Outlay - Depreciable Capital Assets	4,986,150	
Depreciation	<u>(5,013,922)</u>	170,203

The book value of capital assets is removed from the capital asset account on the statement of net position when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (46,865)

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

Delinquent Property Taxes	87,981	
Permissive Sales Taxes	270,883	
Permissive Motor Vehicle License Taxes	(32,015)	
Charges for Services	(205,458)	
Intergovernmental	(448,748)	
Special Assessments	(194,923)	
Interest	1,963	
Other	<u>17,879</u>	(502,438)

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	595,000	
Special Assessment Bonds Payable	107,000	
OPWC Loans Payable	<u>32,478</u>	734,478

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding obligations on the statement of net position. 21,382

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. 631,702

(continued)

Wood County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2013
 (continued)

<p>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.</p>		
Interest Revenue	(\$1,253)	
Transfers In	460,274	
Allocated to Activities	<u>(709,898)</u>	(250,877)
<p>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.</p>		
		<u>(224,651)</u>
Change in Net Position of Governmental Activities		<u><u>(\$917,115)</u></u>
<p>See Accompanying Notes to the Basic Financial Statements</p>		

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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,423,210	\$5,812,390	\$5,721,523	(\$90,867)
Permissive Sales Taxes	16,000,000	16,000,000	17,575,330	1,575,330
Other Taxes	38,775	22,170	23,338	1,168
Charges for Services	5,431,827	5,399,333	5,826,745	427,412
Licenses and Permits	5,950	5,950	7,778	1,828
Fines, Costs, and Forfeitures	238,200	238,200	289,800	51,600
Intergovernmental	2,583,546	3,280,352	4,171,856	891,504
Interest	1,500,000	745,000	803,802	58,802
Other	504,206	504,206	464,799	(39,407)
Total Revenues	32,725,714	32,007,601	34,884,971	2,877,370
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	17,417,634	17,440,364	16,156,962	1,283,402
Judicial	7,323,758	7,352,681	6,774,914	577,767
Public Safety	7,345,264	7,588,958	7,528,056	60,902
Public Works	601,022	603,922	601,647	2,275
Health	288,386	288,386	288,279	107
Human Services	711,207	711,207	619,666	91,541
Conservation and Recreation	146,981	147,716	141,021	6,695
Economic Development	403,990	443,372	417,113	26,259
Other	2,429,137	1,434,450	522,044	912,406
Intergovernmental	401,034	401,209	400,546	663
Total Expenditures	37,068,413	36,412,265	33,450,248	2,962,017
Excess of Revenues Over (Under) Expenditures	(4,342,699)	(4,404,664)	1,434,723	5,839,387
<u>Other Financing Sources (Uses)</u>				
Advances In	206,043	206,043	501,588	295,545
Advances Out	(1,188,476)	(1,188,476)	(1,188,476)	0
Transfers In	0	0	135,586	135,586
Transfers Out	(966,057)	(2,420,817)	(2,414,513)	6,304
Total Other Financing Sources (Uses)	(1,948,490)	(3,403,250)	(2,965,815)	437,435
Changes in Fund Balance	(6,291,189)	(7,807,914)	(1,531,092)	6,276,822
Fund Balance Beginning of Year	17,831,322	17,831,322	17,831,322	0
Prior Year Encumbrances Appropriated	573,538	573,538	573,538	0
Fund Balance End of Year	\$12,113,671	\$10,596,946	\$16,873,768	\$6,276,822

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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,114,850	\$4,114,850	\$3,995,365	(\$119,485)
Charges for Services	417,900	1,134,167	1,152,764	18,597
Fines, Costs, and Forfeitures	120,000	120,000	182,346	62,346
Intergovernmental	2,281,450	2,281,450	2,702,450	421,000
Interest	5,150	5,150	8,927	3,777
Total Revenues	6,939,350	7,655,617	8,041,852	386,235
<u>Expenditures</u>				
Current:				
Public Works	7,616,605	9,432,182	7,786,672	1,645,510
Debt Service:				
Principal Retirement	0	34,000	32,478	1,522
Total Expenditures	7,616,605	9,466,182	7,819,150	1,647,032
Changes in Fund Balance	(677,255)	(1,810,565)	222,702	2,033,267
Fund Balance Beginning of Year	4,919,157	4,919,157	4,919,157	0
Prior Year Encumbrances Appropriated	234,560	234,560	234,560	0
Fund Balance End of Year	\$4,476,462	\$3,343,152	\$5,376,419	\$2,033,267

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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$6,985,381	\$6,256,545	\$6,157,134	(\$99,411)
Other Taxes	23,512	23,512	24,971	1,459
Charges for Services	0	0	4,595	4,595
Intergovernmental	3,472,112	4,007,163	3,949,950	(57,213)
Other	0	0	3,036	3,036
Total Revenues	10,481,005	10,287,220	10,139,686	(147,534)
<u>Expenditures</u>				
Current:				
Health	10,986,788	10,793,003	10,349,325	443,678
Excess of Revenues Under Expenditures	(505,783)	(505,783)	(209,639)	296,144
<u>Other Financing Uses</u>				
Transfers Out	(2,721,213)	(2,721,213)	0	2,721,213
Changes in Fund Balance	(3,226,996)	(3,226,996)	(209,639)	3,017,357
Fund Balance Beginning of Year	3,693,184	3,693,184	3,693,184	0
Fund Balance End of Year	<u>\$466,188</u>	<u>\$466,188</u>	<u>\$3,483,545</u>	<u>\$3,017,357</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$3,722,500	\$3,215,363	\$3,165,096	(\$50,267)
Other Taxes	21,450	12,264	12,911	647
Intergovernmental	12,202,484	8,734,798	6,509,534	(2,225,264)
Other	35,000	10,000	10,436	436
Total Revenues	15,981,434	11,972,425	9,697,977	(2,274,448)
<u>Expenditures</u>				
Current:				
Human Services	16,059,619	13,770,619	9,192,664	4,577,955
Excess of Revenues Over (Under) Expenditures	(78,185)	(1,798,194)	505,313	2,303,507
<u>Other Financing Uses</u>				
Transfers Out	(180,000)	(135,000)	(83,807)	51,193
Changes in Fund Balance	(258,185)	(1,933,194)	421,506	2,354,700
Fund Balance Beginning of Year	7,984,828	7,984,828	7,984,828	0
Prior Year Encumbrances Appropriated	102,956	102,956	102,956	0
Fund Balance End of Year	\$7,829,599	\$6,154,590	\$8,509,290	\$2,354,700

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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$11,970,129	\$10,548,960	\$10,524,542	(\$24,418)
Other Taxes	66,404	36,450	44,136	7,686
Charges for Services	4,875,992	5,844,992	1,449,973	(4,395,019)
Intergovernmental	14,134,348	15,319,797	15,142,354	(177,443)
Interest	0	0	13,492	13,492
Other	0	0	150	150
Total Revenues	31,046,873	31,750,199	27,174,647	(4,575,552)
<u>Expenditures</u>				
Current:				
Human Services	31,008,765	31,359,352	29,369,208	1,990,144
Excess of Revenues Over (Under) Expenditures	38,108	390,847	(2,194,561)	(2,585,408)
<u>Other Financing Uses</u>				
Transfers Out	(7,542,080)	(7,399,580)	(750,000)	6,649,580
Changes in Fund Balance	(7,503,972)	(7,008,733)	(2,944,561)	4,064,172
Fund Balance Beginning of Year	20,862,568	20,862,568	20,862,568	0
Fund Balance End of Year	<u>\$13,358,596</u>	<u>\$13,853,835</u>	<u>\$17,918,007</u>	<u>\$4,064,172</u>

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Assets</u>					
<u>Current Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$2,012,898	\$3,133,358	\$1,706,299	\$6,852,555	\$802,743
Cash and Cash Equivalents in Segregated Accounts	0	28,566	0	28,566	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	769,806
Investments with Fiscal Agent	0	0	0	0	7,503,228
Accounts Receivable	10,290	92,813	167,987	271,090	0
Due from Other Governments	0	297,822	49,044	346,866	0
Prepaid Items	6,588	0	0	6,588	2,343
Materials and Supplies Inventory	0	47,680	35,972	83,652	0
Interfund Receivable	0	0	331	331	2,386
Total Current Assets	2,029,776	3,600,239	1,959,633	7,589,648	9,080,506
<u>Non-Current Assets</u>					
Nondepreciable Capital Assets	0	252	904,521	904,773	0
Depreciable Capital Assets, Net	35,271	1,446,723	1,377,006	2,859,000	0
Total Non-Current Assets	35,271	1,446,975	2,281,527	3,763,773	0
Total Assets	2,065,047	5,047,214	4,241,160	11,353,421	9,080,506
<u>Liabilities</u>					
<u>Current Liabilities</u>					
Accrued Wages Payable	23,205	140,047	15,761	179,013	0
Accounts Payable	1,198	94,500	43,791	139,489	0
Contracts Payable	0	0	15,014	15,014	0
Due to Other Governments	6,072	44,743	51,737	102,552	285,367
Due to External Parties	0	0	4,437	4,437	0
Interfund Payable	0	0	723,895	723,895	0
Claims Payable	0	0	0	0	1,974,466
Compensated Absences Payable	30,391	99,018	16,784	146,193	0
Capital Leases Payable	0	0	213,004	213,004	0
Total Current Liabilities	60,866	378,308	1,084,423	1,523,597	2,259,833
<u>Non-Current Liabilities</u>					
Compensated Absences Payable	49,077	59,046	28,671	136,794	0
Capital Leases Payable	0	0	1,180,607	1,180,607	0
Closure/Postclosure Costs Payable	0	0	5,996,616	5,996,616	0
Total Non-Current Liabilities	49,077	59,046	7,205,894	7,314,017	0
Total Liabilities	109,943	437,354	8,290,317	8,837,614	2,259,833
<u>Net Position</u>					
Net Investment in Capital Assets	35,271	1,446,975	887,916	2,370,162	0
Unrestricted (Deficit)	1,919,833	3,162,885	(4,937,073)	145,645	6,820,673
Total Net Position (Deficit)	\$1,955,104	\$4,609,860	(\$4,049,157)	2,515,807	\$6,820,673
Net position reported for business-type activities on the statement of net position is different because it includes a proportionate share of the balance of the internal service fund.				1,240,216	
Net Position of Business-Type Activities				<u>\$3,756,023</u>	

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Revenues, Expenses,
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2013

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Operating Revenues</u>					
Charges for Services	\$0	\$6,477,381	\$1,794,680	\$8,272,061	\$7,616,722
Licenses, Permits, and Inspections	1,300,226	0	0	1,300,226	0
Other	4,710	2,434	33,769	40,913	161,283
Total Operating Revenues	1,304,936	6,479,815	1,828,449	9,613,200	7,778,005
<u>Operating Expenses</u>					
Personal Services	680,890	3,886,351	456,238	5,023,479	344
Materials and Supplies	3,486	683,220	347,819	1,034,525	150
Contractual Services	112,527	1,413,856	383,089	1,909,472	970,875
Claims	0	0	0	0	7,811,436
Other	154,196	92,055	338,091	584,342	64,969
Closure and Postclosure Costs	0	0	126,992	126,992	0
Depreciation	11,628	115,188	408,817	535,633	0
Total Operating Expenses	962,727	6,190,670	2,061,046	9,214,443	8,847,774
Operating Income (Loss)	342,209	289,145	(232,597)	398,757	(1,069,769)
<u>Non-Operating Revenues (Expenses)</u>					
Interest Revenue	0	2	0	2	(1,253)
Interest Expense	0	(2,227)	(55,893)	(58,120)	0
Total Non-Operating Revenues (Expenses)	0	(2,225)	(55,893)	(58,118)	(1,253)
Income (Loss) Before Capital Contributions and Transfers	342,209	286,920	(288,490)	340,639	(1,071,022)
Capital Contributions	0	0	100,878	100,878	0
Transfers In	0	0	551,121	551,121	460,274
Changes in Net Position	342,209	286,920	363,509	992,638	(610,748)
Net Position (Deficit) Beginning of Year	1,612,895	4,322,940	(4,412,666)		7,431,421
Net Position (Deficit) End of Year	\$1,955,104	\$4,609,860	(\$4,049,157)		\$6,820,673

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.

(135,220)

Change in Net Position of Business-Type Activities

\$857,418

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
Increase in Cash and Cash Equivalents					
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$1,289,936	\$6,462,678	\$1,801,766	\$9,554,380	\$0
Cash Received from Transactions with Other Funds	0	0	0	0	7,640,569
Cash Payments for Personal Services	(686,523)	(3,864,487)	(455,262)	(5,006,272)	(344)
Cash Payments to Suppliers	16,917	(754,157)	(335,938)	(1,073,178)	(150)
Cash Payments for Contractual Services	(113,248)	(1,357,067)	(337,381)	(1,807,696)	(981,136)
Cash Payments for Claims	0	0	0	0	(7,375,274)
Cash Received from Other Revenues	4,710	2,434	27,897	35,041	161,283
Cash Payments for Other Expenses	(176,544)	(85,732)	(272,991)	(535,267)	(65,359)
Net Cash Provided by (Used for) Operating Activities	<u>335,248</u>	<u>403,669</u>	<u>428,091</u>	<u>1,167,008</u>	<u>(620,411)</u>
<u>Cash Flows from Noncapital Financing Activities</u>					
Cash Payments for Advances Out	0	0	(30,000)	(30,000)	0
Cash Received from Transfers In	0	0	551,121	551,121	460,274
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>521,121</u>	<u>521,121</u>	<u>460,274</u>
<u>Cash Flows from Capital and Related Financing Activities</u>					
Acquisition of Capital Assets	(19,724)	(154,551)	(101,399)	(275,674)	0
Principal Paid on General Obligation Bonds	0	(45,000)	0	(45,000)	0
Interest Paid on General Obligation Bonds	0	(2,430)	(22,200)	(24,630)	0
Lease Principal	0	0	(258,030)	(258,030)	0
Lease Interest	0	0	(33,693)	(33,693)	0
Capital Contributions	0	0	100,878	100,878	0
Net Cash Used for Capital and Related Financing Activities	<u>(19,724)</u>	<u>(201,981)</u>	<u>(314,444)</u>	<u>(536,149)</u>	<u>0</u>
<u>Cash Flows from Investing Activities</u>					
Purchase of Investments	0	0	0	0	(3,969,868)
Sale of Investments	0	0	0	0	4,788,297
Interest on Investments	0	2	0	2	(1,253)
Net Cash Provided by Investing Activities	<u>0</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>817,176</u>
Net Increase in Cash and Cash Equivalents	315,524	201,690	634,768	1,151,982	657,039
Cash and Cash Equivalents Beginning of Year	<u>1,697,374</u>	<u>2,960,234</u>	<u>1,071,531</u>	<u>5,729,139</u>	<u>915,510</u>
Cash and Cash Equivalents End of Year	<u>\$2,012,898</u>	<u>\$3,161,924</u>	<u>\$1,706,299</u>	<u>\$6,881,121</u>	<u>\$1,572,549</u>

(continued)

Wood County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013
(continued)

	Business-Type Activities			Governmental Activity	
	Building Inspection	Nursing Home	Landfill	Total Enterprise	Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Operating Income (Loss)	\$342,209	\$289,145	(\$232,597)	\$398,757	(\$1,069,769)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>					
Closure and Postclosure Liability	0	0	126,992	126,992	0
Depreciation	11,628	115,188	408,817	535,633	0
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(10,290)	39,094	(40,299)	(11,495)	0
(Increase) Decrease in Due from Other Governments	0	(53,797)	41,518	(12,279)	0
Decrease in Due from External Parties	0	0	0	0	23,658
(Increase) Decrease in Prepaid Items	0	0	29,900	29,900	(1,175)
Decrease in Materials and Supplies Inventory	0	4,850	5,236	10,086	0
(Increase) Decrease in Interfund Receivable	0	0	(5)	(5)	189
Increase in Accrued Wages Payable	1,215	18,288	3,242	22,745	0
Increase (Decrease) in Accounts Payable	(1,141)	(10,001)	34,489	23,347	(390)
Increase in Contracts Payable	0	0	12,448	12,448	0
Increase (Decrease) in Due to Other Governments	(2,098)	(11,664)	30,660	16,898	(11,742)
Decrease in Due to External Parties	0	0	(235)	(235)	0
Increase (Decrease) in Interfund Payable	(1,525)	(2,570)	8,828	4,733	0
Increase in Claims Payable	0	0	0	0	438,818
Increase (Decrease) in Compensated Absences Payable	(4,750)	15,136	(903)	9,483	0
Total Adjustments	(6,961)	114,524	660,688	768,251	449,358
Net Cash Provided by (Used for) Operating Activities	<u>\$335,248</u>	<u>\$403,669</u>	<u>\$428,091</u>	<u>\$1,167,008</u>	<u>(\$620,411)</u>

Non-Cash Capital and Investing Transactions

During 2013, the Landfill enterprise fund entered into a new lease for machinery and equipment, in the amount of \$525,888.

For 2013, the Health internal service fund's investments decreased by \$36,091 to reflect investments at fair value as of December 31, 2013.

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2013

	Investment Trust	Agency
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$5,639,481	\$7,198,823
Cash and Cash Equivalents in Segregated Accounts	0	1,549,891
Accounts Receivable	0	1,495,193
Due from Other Governments	0	4,466,331
Due from External Parties	0	48,841
Property Taxes Receivable	0	129,853,281
Special Assessments Receivable	0	9,354,099
	5,639,481	\$153,966,459
<u>Liabilities</u>		
Due to Other Governments	0	\$148,134,156
Due to External Parties	0	73,644
Undistributed Assets	0	5,336,808
Deposits Held and Due to Others	0	421,851
	0	\$153,966,459
<u>Net Position</u>		
Held in Trust for External Pool Participants	\$5,639,481	

See Accompanying Notes to the Basic Financial Statements

Wood County, Ohio
Statement of Change in Fiduciary Net Position
Investment Trust Fund
For the Year Ended December 31, 2013

<u>Additions</u>	
Interest	\$14,684
Capital Transactions	<u>460,711</u>
Total Additions	475,395
<u>Deductions</u>	
Operating Expenses	<u>0</u>
Net Increase Resulting from Operations	475,395
Distributions to Participants	<u>(14,957)</u>
Change in Net Position	460,438
Net Position Beginning of Year	<u>5,179,043</u>
Net Position End of Year	<u><u>\$5,639,481</u></u>
See Accompanying Notes to the Basic Financial Statements	

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 1 - Reporting Entity

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

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

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

A. Primary Government

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

B. Component Units

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

Discretely Presented Component Units

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 1 - Reporting Entity (continued)

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(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 are to provide financial contributions for the operating expenses of the Port Authority, with the County making a significantly greater contribution, and in 2015, total operating expenses of the Port Authority will be borne by Wood County. Based on the significant relationship between Wood County and the Port Authority due to Wood County's financial accountability for the Port Authority, the Port Authority is reflected as a discretely presented component unit of Wood County. Its exclusion from the County's financial statements would cause the financial statements to be misleading. The Wood County Port Authority operates on a fiscal year ending December 31. Financial information can be obtained from its administration offices at 932 Dixie Highway, Rossford, Ohio 43460.

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

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

B. Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

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

Proprietary Funds

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(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 program for employee health, vision, dental, and drug card benefits.

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Fund Financial Statements

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

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

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

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; proprietary funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred 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, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. The County did not report any deferred outflows of resources for 2013.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, interfund, 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.

Expenses/Expenditures

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

During 2013, the County invested in negotiable and nonnegotiable certificates of deposit, federal agency securities, mutual funds, and STAR Ohio. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2013.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Due to a decrease in the fair market value of the County's investments, the General Fund reported negative interest revenue for 2013.

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, 2013, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

J. Capital Assets

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

K. Interfund Receivables/Payables

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

L. Compensated Absences

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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, special assessment bonds, and long-term loans are recognized as liabilities on the governmental fund financial statements when due.

N. Unamortized Bond Premiums

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

O. Net Position

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

P. Fund Balance

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. Policy of the County Commissioners authorizes department heads to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

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 resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Q. Operating Revenues and Expenses

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

R. Capital Contributions

Capital contributions arise from outside contributions of capital assets.

S. Interfund Transactions

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

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

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

T. 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 2013, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus". GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity and the financial reporting entity display and disclosure requirements. The implementation of this statement did not result in any change to the County's financial statements.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 4 - Accountability

At December 31, 2013, the Moving Ohio Forward special revenue fund and the Bond Retirement debt service fund had a deficit fund balance, in the amount of \$56,219 and \$539,505, respectively, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit net position in the Landfill enterprise fund, in the amount of \$4,049,157, is the result of accumulated operating losses and the requirement to report future postclosure costs. The base disposal rate is \$32.30 per ton, plus fees and fuel surcharge. There has not been any change in the rate since 2008.

Note 5 - Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance (GAAP basis).
4. The County has certain activities within the General Fund that are not budgeted by the County Commissioners. However, this activity is included as part of the reporting entity when preparing financial statements that conform with GAAP.
5. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).
6. In prior years, the Title Administration and Recorder's Technology funds were considered part of the General Fund on a budgetary perspective. For 2013, these funds are reported as part of the General Fund only on a GAAP basis.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 5 - Budgetary Basis of Accounting (continued)

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

	Changes in Fund Balance				
	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services	Developmental Disabilities
GAAP Basis	(\$976,968)	\$655,464	\$177,481	\$794,763	(\$2,569,845)
<u>Increase (Decrease) Due To</u>					
Revenue Accruals:					
Accrued 2012, Received in Cash 2013	2,034,197	573,486	121,297	100,323	813,407
Accrued 2013, Not Yet Received in Cash	(2,269,976)	(603,321)	(83,401)	(286,452)	(945,827)
Expenditure Accruals:					
Accrued 2012, Paid in Cash 2013	(1,524,335)	(257,710)	(823,461)	(609,643)	(849,965)
Accrued 2013, Not Yet Paid in Cash	1,467,743	480,343	393,909	512,112	797,242
Cash Adjustments:					
Unrecorded Activity 2012	445,369	919	162,726	83,034	282,328
Unrecorded Activity 2013	678,973	(119)	(163,854)	(41,801)	(475,580)
Prepaid Items	(21,362)	0	7,227	1,247	1,248
Materials and Supplies Inventory	29,635	5,003	0	(5,463)	(1,535)
Advances In	501,588	0	0	0	0
Advances Out	(1,188,476)	0	0	0	0
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses into Financial Statement Fund Types					
	(327,335)	0	0	0	0
Excess of Revenues Under Expenditures for Nonbudgeted Activity					
	2,706	0	0	0	3,966
Encumbrances Outstanding at Year End (Budget Basis)					
	(382,851)	(631,363)	(1,563)	(126,614)	0
Budget Basis	<u>(\$1,531,092)</u>	<u>\$222,702</u>	<u>(\$209,639)</u>	<u>\$421,506</u>	<u>(\$2,944,561)</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 6 - Deposits and Investments

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

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

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 6 - Deposits and Investments (continued)

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

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$11,471,828 of the County's bank balance of \$20,905,193 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 6 - Deposits and Investments (continued)

Investments

As of December 31, 2013, the County had the following investments:

	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
Negotiable Certificates of Deposit	\$1,250,147	\$500,641	\$749,506
Federal Home Loan Mortgage Corporation Notes	21,403,796	351,512	21,052,284
Federal Farm Credit Bank Notes	13,045,120	1,024,650	12,020,470
Federal Home Loan Bank Notes	9,435,915	0	9,435,915
Federal National Mortgage Association Notes	41,208,959	151,370	41,057,589
Mutual Funds	769,806	769,806	0
STAR Ohio	170,850	170,850	0
Total Investments	\$87,284,593	\$2,968,829	\$84,315,764

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.

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

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

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$1,250,147	1.43%
Federal Home Loan Mortgage Corporation	21,403,796	24.52
Federal Farm Credit Bank	13,045,120	14.96
Federal Home Loan Bank	9,435,915	10.81
Federal National Mortgage Association	41,208,959	47.21

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 7 - Investment Pool

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

Condensed financial information for the investment pool is as follows:

Statement of Net Position
December 31, 2013

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$96,334,033
Accrued Interest Receivable	199,189
Total Assets	\$96,533,222
 <u>Net Position Held in Trust for Pool Participants</u>	
Internal Portion	\$90,893,741
External Portion	5,639,481
Total Net Position Held in Trust for Pool Participants	\$96,533,222

Statement of Changes in Net Position
December 31, 2013

<u>Revenues</u>	
Interest	(\$269,680)
<u>Expenses</u>	
Operating Expenses	0
Net Decrease Resulting from Operations	(269,680)
Distributions to Participants	(842,428)
Capital Transactions	(1,188,262)
Total Decrease in Net Position	(2,300,370)
Net Position Beginning of Year	98,833,592
Net Position End of Year	\$96,533,222

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 7 - Investment Pool (continued)

Investments

As of December 31, 2013, the County's investment pool had the following investments:

	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1-5
Negotiable Certificates of Deposit	\$1,250,147	\$500,641	\$749,506
Federal Home Loan Mortgage Corporation Notes	17,865,420	0	17,865,420
Federal Farm Credit Bank Notes	11,766,160	0	11,766,160
Federal Home Loan Bank Notes	8,156,084	0	8,156,084
Federal National Mortgage Association Notes	39,802,898	0	39,802,898
STAR Ohio	170,850	170,850	0
Total Investments	\$79,011,559	\$671,491	\$78,340,068

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.

All securities carry a rating of AAA by Moody's, except STAR Ohio which carries a rating of AAA by Standard and Poor's. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	Fair Value	Percentage of Portfolio
Negotiable Certificates of Deposit	\$1,250,147	1.58%
Federal Home Loan Mortgage Corporation	17,865,420	22.61
Federal Farm Credit Bank	11,766,160	14.89
Federal Home Loan Bank	8,156,084	10.32
Federal National Mortgage Association	39,802,898	50.38

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 8 - Receivables

Receivables at December 31, 2013, consisted of accounts (e.g., billings for user charged services, including unbilled charges); accrued interest; permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from external parties; interfund; property taxes; notes; and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Notes receivable, in the amount of \$538,201, will not be received within one year. Special assessments receivable, in the amount of \$18,920, will not be received within one year. At December 31, 2013, the amount of delinquent special assessments was \$16,113. All other receivables are considered fully collectible within one year, except for the following: interfund; drug testing and supervision costs for adult probation reported in the General Fund; and fines, costs, and restitution for criminal, civil, and domestic cases reported in the agency funds.

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

	General	Agency
Gross Accounts Receivable	\$306,503	\$16,721,329
Less Allowance for Uncollectible Accounts	(228,689)	(15,226,136)
Net Accounts Receivable	\$77,814	\$1,495,193

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

Notes receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program, Housing Assistance program, and the Revolving Loan program. The notes have an annual interest rate of 3 to 4 percent and are repaid over seven to fifteen years. A summary of the changes in notes receivable during 2013 follows:

	Balance January 1, 2013	New Loans	Repayments	Balance December 31, 2013
Special Revenue Fund				
Community Development Block Grant				
Cameo	\$29,759	\$0	\$0	\$29,759
Homebuyer Assistance	233,191	21,846	360	254,677
Revolving Loan				
American Cold Forge, LLC	397,993	0	56,377	341,616
	\$660,943	\$21,846	\$56,737	\$626,052

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 8 - Receivables (continued)

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$491,411
Sheriff's Contracts	24,110
Sheriff's Grant	338
Detention Contract	15,980
State of Ohio	769,266
Election Costs	126,480
Homestead and Rollback	403,897
Charges for Services	1,866
Bowling Green Municipal Court	25,634
Northwestern Water and Sewer District	1,205
Department of Public Safety	45,599
Wood County Committee on Aging	6,992
Other	80
Total General Fund	1,912,858
Motor Vehicle and Gasoline Tax	
Gasoline Tax	1,149,943
Motor Vehicle License Fees	1,997,683
Fines and Costs	12,648
Ohio Department of Transportation	35,266
Charges for Services	35,192
Total Motor Vehicle and Gasoline Tax	3,230,732
Alcohol, Drug Addiction, and Mental Health Services	
ADAMHSB	458,797
Homestead and Rollback	429,631
Personal Property Phase-Out	33,386
Total Alcohol, Drug Addiction, and Mental Health Services	921,814
Job and Family Services	
Job and Family Services	275,045
Homestead and Rollback	111,716
Personal Property Phase-Out	22,593
Total Job and Family Services	409,354
Developmental Disabilities	
Title VI	7,068
Inform and Refer	9,375
Target Case Management	51,533
Bridges	34,786
Homestead and Rollback	794,928
Personal Property Phase-Out	149,124
Charges for Services	891,156
Total Developmental Disabilities	1,937,970
Total Major Funds	8,412,728

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 8 - Receivables (continued)

	Amount
Governmental Activities (continued)	
Nonmajor Funds	
Dog and Kennel	
Fines and Costs	\$45
Law Library	
Fines and Costs	17,658
Child Support Enforcement Agency	
CSEA	160,686
Juvenile Court	
VOCA	18,846
Victims of Crime Assistance - Prosecutor	
VOCA	43,636
Historical Center	
Homestead and Rollback	8,594
Senior Citizens	
Homestead and Rollback	120,309
Personal Property Phase-Out	10,411
Total Senior Citizens	130,720
Solid Waste Management District	
Recycle Ohio	129,371
Charges for Services	316
Total Solid Waste Management District	129,687
Sheriff	
Drug Awareness Resistance Education (D.A.R.E)	8,114
Electronic Monitoring	
Electronic Monitoring	48,016
Adult Probation	
Intensive Supervision - Probate	105,295
Emergency Management Agency	
State Homeland Security	130,538
Issue I	
Issue I	252,558
Total Nonmajor Funds	1,054,393
Total Governmental Activities	\$9,467,121
Business-Type Activities	
Nursing Home	
Medicaid/Medicare	\$297,822
Landfill	
Charges for Services	49,044
Total Business-Type Activities	\$346,866

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 8 - Receivables (continued)

Agency Funds	
Local Government	\$1,034,145
Library Local Government	1,902,758
Gasoline Tax	851,400
Motor Vehicle License Fees	678,028
Total Agency Funds	\$4,466,331

Note 9 - Permissive Sales and Use Tax

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

Note 10 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2013 represent the collection of 2012 taxes. Real property taxes received in 2013 were levied after October 1, 2012, on the assessed values as of January 1, 2012, 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 2013 represent the collection of 2012 taxes. Public utility real and tangible personal property taxes received in 2013 became a lien on December 31, 2011, were levied after October 1, 2012, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2013, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2013 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, 2013
(continued)

Note 10 - Property Taxes (continued)

The full tax rate for all County operations for the year ended December 31, 2013, was \$15.20 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2013 property tax receipts were based are as follows:

Real Property	
Residential	\$1,761,495,680
Agriculture	222,075,340
Commercial/Industrial/Mineral	665,353,820
Public Utility Property	
Real	14,902,940
Personal	81,492,340
Total Assessed Value	\$2,745,320,120

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$2,884,470	\$0	\$0	\$2,884,470
Construction in Progress	236,061	197,975	(246,443)	187,593
Total Nondepreciable Capital Assets	3,120,531	197,975	(246,443)	3,072,063
Depreciable Capital Assets				
Buildings and Building Improvements	39,968,801	832,067	0	40,800,868
Improvements Other Than Buildings	8,943,359	0	0	8,943,359
Roads	49,013,969	1,243,730	0	50,257,699
Bridges	51,138,308	994,917	(148,373)	51,984,852
Machinery and Equipment	7,055,752	1,180,564	(367,666)	7,868,650
Computer Equipment	2,340,095	321,991	(44,253)	2,617,833
Furniture and Fixtures	731,347	0	(10,756)	720,591
Vehicles	7,924,459	659,324	(443,242)	8,140,541
Total Depreciable Capital Assets	167,116,090	5,232,593	(1,014,290)	171,334,393

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
Governmental Activities: (continued)				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$16,751,889)	(\$834,535)	\$0	(\$17,586,424)
Improvements Other Than Buildings	(4,343,296)	(276,873)	0	(4,620,169)
Roads	(35,840,883)	(1,639,677)	0	(37,480,560)
Bridges	(12,969,915)	(768,688)	117,735	(13,620,868)
Machinery and Equipment	(6,314,394)	(594,604)	359,675	(6,549,323)
Computer Equipment	(2,156,042)	(104,867)	36,019	(2,224,890)
Furniture and Fixtures	(711,617)	(17,350)	10,755	(718,212)
Vehicles	(5,985,097)	(777,328)	443,241	(6,319,184)
Total Accumulated Depreciation	<u>(85,073,133)</u>	<u>(5,013,922)</u>	<u>967,425</u>	<u>(89,119,630)</u>
Total Depreciable Capital Assets, Net	<u>82,042,957</u>	<u>218,671</u>	<u>(46,865)</u>	<u>82,214,763</u>
Governmental Activities Capital Assets, Net	<u>\$85,163,488</u>	<u>\$416,646</u>	<u>(\$293,308)</u>	<u>\$85,286,826</u>
	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$904,000	\$0	\$0	\$904,000
Construction in Progress	0	773	0	773
Total Nondepreciable Capital Assets	<u>904,000</u>	<u>773</u>	<u>0</u>	<u>904,773</u>
Depreciable Capital Assets				
Buildings and Building Improvements	2,795,575	0	0	2,795,575
Improvements Other Than Buildings	1,357,605	0	0	1,357,605
Machinery and Equipment	4,232,016	781,065	(327,598)	4,685,483
Vehicles	358,704	19,724	(16,127)	362,301
Total Depreciable Capital Assets	<u>8,743,900</u>	<u>800,789</u>	<u>(343,725)</u>	<u>9,200,964</u>

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 11 - Capital Assets (continued)

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
Business-Type Activities: (continued)				
Less Accumulated Depreciation for				
Buildings and Building Improvements	(\$1,300,029)	(\$81,107)	\$0	(\$1,381,136)
Improvements Other Than Buildings	(1,197,497)	(62,210)	0	(1,259,707)
Machinery and Equipment	(3,304,847)	(381,931)	327,599	(3,359,179)
Vehicles	(347,683)	(10,385)	16,126	(341,942)
Total Accumulated Depreciation	<u>(6,150,056)</u>	<u>(535,633)</u>	<u>343,725</u>	<u>(6,341,964)</u>
 Total Depreciable Capital Assets, Net	 <u>2,593,844</u>	 <u>265,156</u>	 <u>0</u>	 <u>2,859,000</u>
 Business-Type Activities Capital Assets, Net	 <u>\$3,497,844</u>	 <u>\$265,929</u>	 <u>\$0</u>	 <u>\$3,763,773</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government:	
Legislative and Executive	\$569,113
Judicial	233,985
Public Safety	794,891
Public Works	2,669,358
Health	89,846
Human Services	619,586
Conservation and Recreation	35,920
Economic Development	1,223
Total Depreciation Expense - Governmental Activities	<u>\$5,013,922</u>

Note 12 - Interfund Receivables/Payables

Interfund balances at December 31, 2013, consisted of the following individual fund receivables and payables:

Due to General Fund from:	
Other Governmental	\$1,836,199
Landfill	710,000
Total General Fund	<u>\$2,546,199</u>

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 12 - Interfund Receivables/Payables (continued)

Due to Motor Vehicle and Gasoline Tax Fund from:	
General Fund	\$480
Job and Family Services	861
Developmental Disabilities	360
Other Governmental	809
Total Motor Vehicle and Gasoline Tax Fund	\$2,510
Due to Job and Family Services Fund from:	
Other Governmental	\$3,000
Due to Other Governmental Funds from:	
Landfill	\$13,895
Due to Landfill fund from:	
Developmental Disabilities	\$331
Due to Internal Service Fund from:	
Other Governmental	\$2,386

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 \$581,159, and the Landfill enterprise fund, in the amount of \$710,000, are expected to be received within one year.

Note 13 - Risk Management

A. Workers' Compensation

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

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability of \$240,410 reported in the Workers' Compensation Retro Reserve internal service fund at December 31, 2013, 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.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 13 - Risk Management (continued)

The changes in the claims liability for 2013 and 2012 were:

	Beginning Balance	Current Year Claims	Claims Payments by County	Claims Payments by Workers' Compensation	Ending Balance
2013	\$126,719	\$196,804	\$0	(\$83,113)	\$240,410
2012	18,458	198,184	(4,154)	(85,769)	126,719

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 for up to a maximum annual benefit of \$1,000,000 per individual. Under the vision insurance program, the maximum benefit is \$200 every two years for adults and children. The dental insurance program maximum annual benefit is \$1,500. The County purchased commercial insurance for claims in excess of coverage provided by the Health internal service fund. The group aggregate stop-loss coverage for 2013 was \$6,740,987. Settled claims have not exceeded this commercial coverage in any of the past three years, and there has not been any significant reduction in coverage from the prior year.

Claims payable 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. Claims payable at December 31, 2013, was estimated by a third party administrator at \$1,734,056. The changes in the claims liability for 2013 and 2012 were:

	Beginning Balance	Current Year Claims	Claims Payments	Ending Balance
2013	\$1,408,929	\$7,614,632	(\$7,289,505)	\$1,734,056
2012	1,116,821	7,433,123	(7,141,015)	1,408,929

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 13 - Risk Management (continued)

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 2013, the County contracted for the following coverage:

	Amount	Deductible
General Liability	\$3,000,000	\$250,000
Commercial Umbrella Liability	10,000,000	10,000
Law Enforcement Professional Liability	1,000,000	250,000
Public Official Liability	1,000,000	250,000
Automobile Liability	1,000,000	250
Nursing Home Property	6,756,380	5,000
Nursing Home Liability	3,000,000	None
Old County Home Property		
Hog Barn	87,703	1,000
Ice House	148,322	1,000
Annex	273,431	1,000
Building	2,712,255	1,000
Fairgrounds	6,210,763	2,500
Property	98,246,527	1,000
Data Processing Equipment	2,699,720	500
Contractors' Equipment	9,457,537	500
Crime	300,000	2,500

With the exceptions of health, vision, dental, and drug card insurance, and workers' compensation, all insurance is held with Brooks Insurance Company or Westfield Insurance for the fairgrounds. The County pays all elected officials' bonds by statute. There have been no significant reductions in insurance coverage from 2012, 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, 2013
(continued)

Note 14 - Construction and Other Significant Commitments

The County had various outstanding contracts at December 31, 2013. The following amounts remain on these contracts.

Project	Outstanding Balance
Applied Research Project	\$24,332
Blighted Building Demolition Services	59,495
Bridge Replacement	355,808
Building Expansion Services	81,067
Building Repairs	137,676
Community Development Block Grant Project	397,045
Equipment	133,722
GIS Mapping Services	147,488
Home Health Aide Services	25,000
Landfill License	29,900
On the Job Training Program	29,657
Real Estate Revaluation Services	294,575
Road Engineering Services	58,095
Storm Drainage Services	66,833

At year end, the amount of encumbrances expected to be honored upon performance by the vendor in 2014 are as follows:

General Fund	\$382,851
Motor Vehicle and Gasoline Tax	631,363
Job and Family Services	126,614
Nonmajor Governmental Funds	1,172,012
Total	\$2,312,840

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 15 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 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 statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed 2 percent. For the year ended December 31, 2013, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rate for law enforcement increased to 13 percent. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 1 percent for 2013. Effective January 1, 2014, the portion of the employer contribution allocated to health care increased to 2 percent. Employer contribution rates are actuarially determined.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2013, 2012, and 2011 was \$5,218,274, \$3,942,463, and \$3,951,114, respectively. For 2013, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the member-directed plan for 2013 were \$132,075 made by the County and \$94,340 made by the plan members.

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DCP allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The CP offers features of both the DBP and the DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. The DBP portion of the CP payment is payable to a member on or after age sixty; the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DBP or CP member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DCP who become disabled are entitled only to their account balance. If a member of the DCP dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the STRS Ohio Board upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased 1 percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For 2013, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 15 - Defined Benefit Pension Plans (continued)

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2013, 2012, and 2011 were \$76,229, \$83,285, and \$83,062, respectively. For 2013, 96 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the CP for 2013 were \$5,611 made by the County and \$4,008 made by the plan members.

Note 16 - Postemployment Benefits

A. Ohio Public Employees Retirement System

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

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <http://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 16 - Postemployment Benefits (continued)

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 1 percent for 2013. Effective January 1, 2014, the portion of the employer contribution allocated to health care was raised to 2 percent for both plans as recommended by the OPERS actuary.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2013, 2012, and 2011 was \$399,448, \$1,569,111, and \$1,571,984, respectively. For 2013, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in a cost-sharing multiple-employer defined benefit Health Care Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the Defined Benefit or Combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in STRS Ohio's financial report which may be obtained by calling (888) 227-7877 or by visiting the STRS Ohio Web site at www.strsoh.org.

Funding Policy - Chapter 3307 of the Ohio Revised Code authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to postemployment health care. The County's contribution for health care for the years ended December 31, 2013, 2012, and 2011 was \$5,864, \$6,407, and \$6,389, respectively. For 2013, 96 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 17 - Compensated Absences

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

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

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

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

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

Note 18 - Long-Term Obligations

The County's long-term obligations activity for the year ended December 31, 2013, was as follows:

	<u>Interest Rate</u>	<u>Balance January 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2013</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>						
<u>General Obligation Bonds</u>						
1993 Children Resource Center (Original Amount \$375,000)	2.85-11.5%	\$30,000	\$0	\$30,000	\$0	\$0
1998 Sheriff Office (Original Amount \$2,410,000)	4.0-4.75	215,000	0	215,000	0	0
1998 Educational Service Center (Original Amount \$1,435,000)	4.0-4.75	130,000	0	130,000	0	0

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations (continued)

	Interest Rate	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013	Due Within One Year
Governmental Activities (continued)						
General Obligation Bonds (continued)						
2002 Human Services Building Refunding	3.0-4.1%	\$150,000	\$0	\$50,000	\$100,000	\$50,000
(Original Amount \$645,000)						
Bond Premium		916	0	314	602	0
2007 Wood County District Public Library Refunding	4.0-5.5	3,595,000	0	170,000	3,425,000	180,000
(Original Amount \$3,635,000)						
Bond Premium		273,070	0	18,307	254,763	0
Total General Obligation Bonds		4,393,986	0	613,621	3,780,365	230,000
Special Assessment Bonds with Governmental Commitment						
1993 Sanitary Sewer 428	2.85-11.5	30,000	0	30,000	0	0
(Original Amount \$420,000)						
1993 Water Line 316	2.85-11.5	25,000	0	25,000	0	0
(Original Amount \$335,000)						
1994 Water Line 316A	4.35-13	100,000	0	50,000	50,000	50,000
(Original Amount \$1,040,000)						
1995 Sanitary Sewer 238 Ayers Road	6.99	6,000	0	2,000	4,000	2,000
(Original Amount \$38,000)						
Total Special Assessment Bonds		161,000	0	107,000	54,000	52,000
Other Long-Term Obligations						
Compensated Absences Payable		4,740,035	0	631,702	4,108,333	1,629,311
2012 OPWC Loans Payable		324,779	0	32,478	292,301	32,478
Total Other Long-Term Obligations		5,064,814	0	664,180	4,400,634	1,661,789
Total Governmental Activities		\$9,619,800	\$0	\$1,384,801	\$8,234,999	\$1,943,789
	Interest Rate	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013	Due Within One Year
Business-Type Activities						
General Obligation Bonds						
1993 Nursing Home	2.85-11.5%	\$45,000	\$0	\$45,000	\$0	\$0
(Original Amount \$565,000)						
Other Long-Term Obligations						
Compensated Absences Payable		273,504	57,442	47,959	282,987	146,193
Capital Leases Payable		1,125,753	525,888	258,030	1,393,611	213,004
Closure/Postclosure Costs Payable		5,869,624	126,992	0	5,996,616	0
Total Other Long-Term Obligations		7,268,881	710,322	305,989	7,673,214	359,197
Total Business-Type Activities		\$7,313,881	\$710,322	\$350,989	\$7,673,214	\$359,197

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations (continued)

General Obligation Bonds

All general obligation bonds are supported by the full faith and credit of Wood County. General obligation bonds will be paid from property taxes originally received in the General Fund and transferred to the Bond Retirement debt service fund.

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

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

Special Assessment Bonds

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

Compensated Absences Payable

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

OPWC Loans Payable

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

Capital Leases Payable

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations (continued)

Deferred Loans Payable to Ohio Sewer and Water Rotary Commission

The County has received an advance to meet a portion of the cost of extension of water and sewer lines to be financed by assessments for which collections are deferred or exempt pursuant to division (B) of Sections 6103.02 and 6103.03 of the Ohio Revised Code. The County Commissioners are responsible for collection of the assessments upon expiration of the maximum time for which the deferments were made or when the property no longer meets the exemption criteria. This money must be remitted to the Ohio Sewer and Water Rotary Commission within one year. If the money is not collected and remitted to the Commission within one year of the expiration of the deferment, the County is responsible for repayment of principal and interest from the General Fund of the County. As of December 31, 2013, none of the respective property has met the maximum time for deferment and all property continues to meet the exemption criteria; therefore, no calculations or payments are being made.

Annual Long-Term Debt Obligation Summary

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

Year	General Obligation Bonds		Special Assessment Bonds		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2014	\$230,000	\$181,025	\$52,000	\$3,555	\$32,478
2015	235,000	171,825	2,000	140	32,478
2016	195,000	162,375	0	0	32,478
2017	200,000	154,575	0	0	32,478
2018	205,000	146,575	0	0	32,478
2019-2023	1,220,000	549,175	0	0	129,911
2024-2027	1,240,000	175,175	0	0	0
	<u>\$3,525,000</u>	<u>\$1,540,725</u>	<u>\$54,000</u>	<u>\$3,695</u>	<u>\$292,301</u>

The County's legal debt margin was \$63,608,003 at December 31, 2013.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 18 - Long-Term Obligations (continued)

Industrial Revenue Bonds

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

	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Amount Outstanding at 12/31/13</u>
Piping Industry Training Center	7/1/09	\$2,900,000	\$2,283,750
Principle Business Enterprises	6/1/09	5,500,000	614,036
Phoenix Technologies	3/1/09	2,800,000	989,439
Reclamation Technologies, Inc.	6/15/06	3,253,000	1,913,000
Edge Seal Technologies, Inc.	4/27/06	2,800,000	700,000
Kellermeyer Partnership Project	12/31/05	1,650,000	1,160,000
Kellermeyer Partnership Project	12/31/05	2,850,000	2,000,000
TWT Warehousing	9/15/04	2,250,000	1,025,000
Toledo Area Sheet Metal Workers Joint Apprenticeship Training Fund	5/18/03	2,785,000	2,060,000
NW Ohio Carpenter's Joint Apprentice and Training Trust	3/1/02	3,765,000	2,495,000
Pipe Industry Training Center Trust	12/1/01	3,000,000	1,640,000
Jeri Machine, Inc.	9/27/01	5,300,000	5,300,000
C M C Group, Inc.	7/1/01	2,600,000	670,000
Hammil Manufacturing Co.	6/1/01	750,000	335,000
Hammil Manufacturing Co.	5/1/00	2,000,000	915,000
Pinnacle Industrial Enterprises, Inc.	8/1/99	2,000,000	2,000,000
DOWA THT America, Inc.	7/1/99	7,300,000	7,300,000
Williams Industrial Service, Inc.	7/1/99	1,000,000	340,000
The IMCO Division	5/4/98	3,425,000	215,000
Precision Aggregate	11/1/96	2,500,000	740,000
		<u>\$60,428,000</u>	<u>\$34,695,225</u>

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 19 - Capital Leases - Lessee Disclosure

The County has entered into capitalized leases for machinery and equipment. Principal payments in 2013 was \$258,030 for the enterprise funds.

	Business-Type Activities
Machinery and Equipment	\$2,713,618
Less Accumulated Depreciation	(1,604,160)
Carrying Value, December 31, 2013	\$1,109,458

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2013.

Year	Business-Type Activities	
	Principal	Interest
2014	\$213,004	\$26,376
2015	216,036	26,594
2016	160,804	25,474
2017	153,464	20,516
2018	140,439	16,323
2019-2020	509,864	15,272
Total	\$1,393,611	\$130,555

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 \$5,996,616 reported as the landfill closure and postclosure liability at December 31, 2013, represents the cumulative amount reported to date based on the use of 80 percent of the capacity of the landfill. The County will recognize the remaining estimated costs of closure and postclosure care of \$1,460,482 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2013. The County expects to close the landfill in 2026. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 21 - Interfund Transfers

During 2013, the following transfers were made:

		Transfers Out				
		General	Job and Family Services	Developmental Disabilities	Other Governmental	Total
Transfers In	Governmental Activities					
	General	\$0	\$83,807	\$0	\$51,779	\$135,586
	Other Governmental	1,603,118	0	750,000	7,488	2,360,606
	Total Governmental Activities	1,603,118	83,807	750,000	59,267	2,496,192
	Business-Type Activity					
	Landfill	351,121	0	0	200,000	551,121
	Internal Service	460,274	0	0	0	460,274
Total	\$2,414,513	\$83,807	\$750,000	\$259,267	\$3,507,587	

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	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Nonspendable for:				
Prepaid Items	\$475,939	\$0	\$7,647	\$23,329
Materials and Supplies Inventory	128,349	298,401	0	24,450
Interfund Loans	1,291,159	0	0	0
Unclaimed Monies/Estates	180,197	0	0	0
Total Nonspendable	2,075,644	298,401	7,647	47,779

(continued)

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	General	Motor Vehicle and Gasoline Tax	Alcohol, Drug Addiction, and Mental Health Services	Job and Family Services
Restricted for:				
Alcohol, Drug Addiction, and Mental Health Services Operations	\$0	\$0	\$3,338,454	\$0
Job and Family Services Operations	0	0	0	8,452,045
Road and Bridge Repair/Improvement	0	6,130,879	0	0
Total Restricted	0	6,130,879	3,338,454	8,452,045
Assigned for:				
Court Operations	1,359,099	0	0	0
Document Recording	339,889	0	0	0
Economic Development	892,790	0	0	0
Projected Budget Shortage	4,401,850	0	0	0
Sheriff Operations	11,140	0	0	0
Unpaid Obligations	297,552	0	0	0
Total Assigned	7,302,320	0	0	0
Unassigned	12,744,649	0	0	0
Total Fund Balance	\$22,122,613	\$6,429,280	\$3,346,101	\$8,499,824

Fund Balance	Developmental Disabilities	Other Governmental
Nonspendable for:		
Prepaid Items	\$29,826	\$5,185
Materials and Supplies Inventory	27,483	7,029
Total Nonspendable	57,309	12,214

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 22 - Fund Balance (continued)

Fund Balance	Developmental Disabilities	Other Governmental
Restricted for:		
Child Support Enforcement	\$0	\$200,967
Court Operations	0	2,041,295
Debt Retirement	0	498,618
Delinquent Tax Collections	0	1,284,652
Developmental Disabilities Operations	18,542,532	0
Dog and Kennel Operations	0	253,552
Law Library Operations	0	103,356
Economic Development	0	727,991
Emergency Management Agency	0	152,902
Historical Center	0	3,250
Real Estate Assessments	0	1,424,626
Road and Bridge Repair/Improvement	0	178,802
Ditch Maintenance	0	365,234
Youth Olympics	0	7,105
Landfill	0	711,226
Senior Citizens	0	44,989
Sheriff Operations	0	982,841
Total Restricted	18,542,532	8,981,406
Assigned for:		
Debt Retirement	0	26,892
Permanent Improvements	0	11,550,947
Total Assigned	0	11,577,839
Unassigned (Deficit)	0	(634,748)
Total Fund Balance	\$18,599,841	\$19,936,711

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 23 - Jointly Governed Organizations

A. Northwest Community Correctional Center

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

B. Juvenile Residential Center

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

Note 24 - 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, 2013
(continued)

Note 24 - 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 2013, this allocation was \$26,345.

Note 25 - Wood Lane Industries

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Materials and Supplies Inventory

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

B. Deposits and Investments

At fiscal year end, the carrying amount of the Industries' deposits was \$285,774 and the bank balance was \$302,222. The entire bank balance was covered by federal depository insurance. The Industries had no investments at fiscal year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 25 - Wood Lane Industries (continued)

C. Capital Assets

The Industries had capital assets of machinery and equipment, in the amount of \$225,377, as of June 30, 2013. Accumulated depreciation was \$190,408, with a net capital asset amount of \$34,969. Depreciation is computed using the straight-line method over a ten year useful life.

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

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

Capital Assets

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

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

B. Deposits and Investments

At year end, the carrying amount of the Residential Services/Properties deposits was \$2,260,051 and the bank balance was \$2,297,097; \$791,172 of the bank balance was exposed to custodial credit risk because it was uninsured and uncollateralized. The Residential Services/Properties had no investments at year end. There are no significant statutory restrictions regarding the deposit and investment of funds by the not-for-profit corporation.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

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

C. Capital Assets

A summary of the Residential Services/Properties capital assets as of December 31, 2013, follows:

Land	\$472,844
Buildings	3,505,463
Furniture and Equipment	273,229
	4,251,536
Less Accumulated Depreciation	(1,614,695)
Net Capital Assets	\$2,636,841

D. Long-Term Obligations

	Interest Rate	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013	Due Within One Year
Mortgage Loans Payable	6.75-7.5%	\$313,335	\$0	\$38,067	\$275,268	\$24,052

Note 27 - Wood County Port Authority

A. Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Presentation

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

B. Deposits and Investments

At year end, the carrying amount of the Port Authorities’ deposits was \$331,534 and the bank balance was \$339,686; \$77,768 of the bank balance was exposed to custodial credit risk because it was uninsured and uncollateralized. The Port Authority had no investments at year end.

Wood County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013
(continued)

Note 27 - Wood County Port Authority (continued)

C. Notes Receivable

Notes receivable represent the right to receive repayment for certain loans made by the Port Authority to other entities. These loans are based upon agreements between the Port Authority and the applicable entity.

D. Capital Assets

The Port Authorities' capital assets as of December 31, 2013, consisted of construction in progress of \$7,235,105.

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

Note 28 - Contingent Liabilities

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

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

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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Nonmajor Special Revenue Funds

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

Dog and Kennel

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

Law Library

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

Court Mediation

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

Child Support Enforcement Agency (CSEA)

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

Real Estate Assessment

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

Delinquent Tax and Assessments - Prosecutor

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

Delinquent Tax and Assessments - Treasurer

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

Youth Olympics

To account for donations restricted for the youth olympics.

Railroad Crossing Improvement

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

Juvenile Court

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Victims of Crime Assistance (VOCA) - Prosecutor

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

Historical Center

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

Senior Citizens

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

Solid Waste Management District

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

Probation Services

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

Community Development Block Grant (CDBG)

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

Sheriff

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

Electronic Monitoring

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

Electric Monitoring Offenders

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

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.

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Emergency Management Agency (EMA)

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

Moving Ohio Forward

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

Brownfields Grant

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

Indigent Guardianship

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

Computer Legal Research

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

Clerk of Courts Computerization

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

Probate Court Computerization

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

Ditch Maintenance

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

Probate Conduct of Business

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

Law Enforcement - Prosecutor

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

Legal Research

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

(continued)

**Nonmajor Special Revenue Funds
(continued)**

Drug Enforcement

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

Commissary

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

Nonmajor Debt Service Funds

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

Bond Retirement

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

Special Assessment

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

Special Assessment Bond

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

Nonmajor Capital Projects Funds

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

Issue I

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

Permanent Improvement

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

(continued)

**Nonmajor Capital Projects Funds
(continued)**

Wood Lane Building Construction

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

Methane Gas

To account for a grant from the Ohio Department of Natural Resources restricted for the construction of a methane gas electric generating system at the landfill.

Historical Museum

To account for a grant from the Ohio Cultural Facilities Commission restricted for renovations at the Historical Museum.

Construction - Ditches

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

Parks and Open Spaces

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

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Wood County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,427,720	\$579,733	\$11,880,537	\$20,887,990
Cash and Cash Equivalents in Segregated Accounts	162,811	0	0	162,811
Accounts Receivable	111,021	0	0	111,021
Due from Other Governments	801,835	0	252,558	1,054,393
Due from External Parties	0	0	6,308	6,308
Prepaid Items	5,185	0	0	5,185
Materials and Supplies Inventory	7,029	0	0	7,029
Interfund Receivable	13,895	0	0	13,895
Property Taxes Receivable	1,933,866	0	0	1,933,866
Notes Receivable	626,052	0	0	626,052
Special Assessments Receivable	433,212	9,122	4,726	447,060
Total Assets	\$12,522,626	\$588,855	\$12,144,129	\$25,255,610
<u>Liabilities</u>				
Accrued Wages Payable	\$119,636	\$0	\$305	\$119,941
Accounts Payable	75,689	0	565	76,254
Contracts Payable	83,357	0	275	83,632
Due to Other Governments	36,727	0	42	36,769
Due to External Parties	2,895	0	0	2,895
Interfund Payable	1,147,503	585,000	109,891	1,842,394
Matured Bonds Payable	0	24,000	0	24,000
Matured Interest Payable	0	23,752	0	23,752
Retainage Payable	14,139	0	15,370	29,509
Total Liabilities	1,479,946	632,752	126,448	2,239,146
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	1,852,561	0	0	1,852,561
Unavailable Revenue	1,120,530	9,122	97,540	1,227,192
Total Deferred Inflows of Resources	2,973,091	9,122	97,540	3,079,753
<u>Fund Balance</u>				
Nonspendable	12,214	0	0	12,214
Restricted	8,113,594	498,618	369,194	8,981,406
Assigned	0	26,892	11,550,947	11,577,839
Unassigned (Deficit)	(56,219)	(578,529)	0	(634,748)
Total Fund Balance (Deficit)	8,069,589	(53,019)	11,920,141	19,936,711
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$12,522,626	\$588,855	\$12,144,129	\$25,255,610

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$266,333	\$113,527	\$3,700	\$177,959
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	45	17,658	0	160,686
Prepaid Items	0	0	0	5,185
Materials and Supplies Inventory	2,140	0	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$268,518	\$131,185	\$3,700	\$343,830
<u>Liabilities</u>				
Accrued Wages Payable	\$9,995	\$2,262	\$0	\$50,907
Accounts Payable	618	24,999	0	518
Contracts Payable	0	0	0	0
Due to Other Governments	2,213	568	0	13,016
Due to External Parties	0	0	0	2,895
Interfund Payable	0	0	0	70,342
Retainage Payable	0	0	0	0
Total Liabilities	12,826	27,829	0	137,678
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
<u>Fund Balance</u>				
Nonspendable	2,140	0	0	5,185
Restricted	253,552	103,356	3,700	200,967
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	255,692	103,356	3,700	206,152
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$268,518	\$131,185	\$3,700	\$343,830

<u>Real Estate Assessment</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Juvenile Court</u>
\$1,454,423	\$659,140	\$637,953	\$7,105	\$12,750	\$1,087,533
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	18,846
0	0	0	0	0	0
775	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,455,198</u>	<u>\$659,140</u>	<u>\$637,953</u>	<u>\$7,105</u>	<u>\$12,750</u>	<u>\$1,106,379</u>
\$12,340	\$0	\$1,918	\$0	\$0	\$12,338
1,218	3,821	4,434	0	0	4,777
2,872	0	0	0	0	0
3,206	893	1,375	0	0	3,169
0	0	0	0	0	0
0	0	0	0	0	3,199
10,161	0	0	0	0	0
<u>29,797</u>	<u>4,714</u>	<u>7,727</u>	<u>0</u>	<u>0</u>	<u>23,483</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,056</u>
0	0	0	0	0	16,056
0	0	0	0	0	0
775	0	0	0	0	0
1,424,626	654,426	630,226	7,105	12,750	1,066,840
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,425,401</u>	<u>654,426</u>	<u>630,226</u>	<u>7,105</u>	<u>12,750</u>	<u>1,066,840</u>
<u>\$1,455,198</u>	<u>\$659,140</u>	<u>\$637,953</u>	<u>\$7,105</u>	<u>\$12,750</u>	<u>\$1,106,379</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013
(continued)

	VOCA- Prosecutor	Historical Center	Senior Citizens	Solid Waste Management District
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$70,187	\$3,213	\$44,989	\$665,059
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	45,277
Due from Other Governments	43,636	8,594	130,720	129,687
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Interfund Receivable	0	0	0	13,895
Property Taxes Receivable	0	128,925	1,804,941	0
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$113,823</u>	<u>\$140,732</u>	<u>\$1,980,650</u>	<u>\$853,918</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$2,303	\$0	\$0	\$4,705
Accounts Payable	0	0	0	7,413
Contracts Payable	0	0	0	0
Due to Other Governments	55	0	0	1,203
Due to External Parties	0	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>2,358</u>	<u>0</u>	<u>0</u>	<u>13,321</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	123,505	1,729,056	0
Unavailable Revenue	40,221	14,014	206,605	129,371
Total Deferred Inflows of Resources	<u>40,221</u>	<u>137,519</u>	<u>1,935,661</u>	<u>129,371</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	71,244	3,213	44,989	711,226
Unassigned (Deficit)	0	0	0	0
Total Fund Balance (Deficit)	<u>71,244</u>	<u>3,213</u>	<u>44,989</u>	<u>711,226</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$113,823</u>	<u>\$140,732</u>	<u>\$1,980,650</u>	<u>\$853,918</u>

Probation Services	CDBG	Sheriff	Electronic Monitoring	Electronic Monitoring Offenders	Adult Probation
\$57,597	\$946,803	\$841,627	\$23,293	\$187,657	\$35,544
0	0	1,457	0	0	0
0	0	0	0	65,744	0
0	0	8,114	48,016	0	105,295
0	0	0	0	0	0
0	0	0	0	0	4,114
0	0	0	0	0	0
0	0	0	0	0	0
0	626,052	0	0	0	0
0	0	0	0	0	0
<u>\$57,597</u>	<u>\$1,572,855</u>	<u>\$851,198</u>	<u>\$71,309</u>	<u>\$253,401</u>	<u>\$144,953</u>
\$0	\$396	\$8,402	\$1,998	\$92	\$5,266
0	8,264	2,080	0	5,778	0
0	50,925	0	0	0	0
0	103	7,147	513	2	1,352
0	0	0	0	0	0
0	826,988	505	1,299	0	6,292
0	3,978	0	0	0	0
<u>0</u>	<u>890,654</u>	<u>18,134</u>	<u>3,810</u>	<u>5,872</u>	<u>12,910</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>8,114</u>	<u>24,008</u>	<u>65,744</u>	<u>52,647</u>
<u>0</u>	<u>0</u>	<u>8,114</u>	<u>24,008</u>	<u>65,744</u>	<u>52,647</u>
0	0	0	0	0	4,114
57,597	682,201	824,950	43,491	181,785	75,282
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>57,597</u>	<u>682,201</u>	<u>824,950</u>	<u>43,491</u>	<u>181,785</u>	<u>79,396</u>
<u>\$57,597</u>	<u>\$1,572,855</u>	<u>\$851,198</u>	<u>\$71,309</u>	<u>\$253,401</u>	<u>\$144,953</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013
(continued)

	EMA	Moving Ohio Forward	Indigent Guardianship	Computer Legal Research
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$230,862	\$145,791	\$19,125	\$25,724
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	130,538	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
Notes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$361,400</u>	<u>\$145,791</u>	<u>\$19,125</u>	<u>\$25,724</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$5,627	\$0	\$0	\$0
Accounts Payable	2,364	2,100	4,159	0
Contracts Payable	0	29,560	0	0
Due to Other Governments	1,441	0	0	0
Due to External Parties	0	0	0	0
Interfund Payable	68,528	170,350	0	0
Retainage Payable	0	0	0	0
Total Liabilities	<u>77,960</u>	<u>202,010</u>	<u>4,159</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Receivable	0	0	0	0
Unavailable Revenue	130,538	0	0	0
Total Deferred Inflows of Resources	<u>130,538</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>				
Nonspendable	0	0	0	0
Restricted	152,902	0	14,966	25,724
Unassigned (Deficit)	0	(56,219)	0	0
Total Fund Balance (Deficit)	<u>152,902</u>	<u>(56,219)</u>	<u>14,966</u>	<u>25,724</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$361,400</u>	<u>\$145,791</u>	<u>\$19,125</u>	<u>\$25,724</u>

<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement- Prosecutor</u>	<u>Legal Research</u>
\$297,888	\$106,087	\$212,623	\$3,400	\$0	\$89,828
0	0	0	0	3,463	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	433,212	0	0	0
<u>\$297,888</u>	<u>\$106,087</u>	<u>\$645,835</u>	<u>\$3,400</u>	<u>\$3,463</u>	<u>\$89,828</u>
\$0	\$0	\$1,087	\$0	\$0	\$0
0	0	3,146	0	0	0
0	0	0	0	0	0
0	0	471	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>4,704</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	433,212	0	0	0
<u>0</u>	<u>0</u>	<u>433,212</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
297,888	106,087	207,919	3,400	3,463	89,828
0	0	0	0	0	0
<u>297,888</u>	<u>106,087</u>	<u>207,919</u>	<u>3,400</u>	<u>3,463</u>	<u>89,828</u>
<u>\$297,888</u>	<u>\$106,087</u>	<u>\$645,835</u>	<u>\$3,400</u>	<u>\$3,463</u>	<u>\$89,828</u>

(continued)

Wood County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013
(continued)

	Drug Enforcement	Commissary	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$8,427,720
Cash and Cash Equivalents in Segregated Accounts	18,338	139,553	162,811
Accounts Receivable	0	0	111,021
Due from Other Governments	0	0	801,835
Prepaid Items	0	0	5,185
Materials and Supplies Inventory	0	0	7,029
Interfund Receivable	0	0	13,895
Property Taxes Receivable	0	0	1,933,866
Notes Receivable	0	0	626,052
Special Assessments Receivable	0	0	433,212
Total Assets	\$18,338	\$139,553	\$12,522,626
<u>Liabilities</u>			
Accrued Wages Payable	\$0	\$0	119,636
Accounts Payable	0	0	75,689
Contracts Payable	0	0	83,357
Due to Other Governments	0	0	36,727
Due to External Parties	0	0	2,895
Interfund Payable	0	0	1,147,503
Retainage Payable	0	0	14,139
Total Liabilities	0	0	1,479,946
<u>Deferred Inflows of Resources</u>			
Property Taxes Receivable	0	0	1,852,561
Unavailable Revenue	0	0	1,120,530
Total Deferred Inflows of Resources	0	0	2,973,091
<u>Fund Balance</u>			
Nonspendable	0	0	12,214
Restricted	18,338	139,553	8,113,594
Unassigned (Deficit)	0	0	(56,219)
Total Fund Balance (Deficit)	18,338	139,553	8,069,589
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$18,338	\$139,553	\$12,522,626

Wood County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2013

	<u>Bond Retirement</u>	<u>Special Assessment</u>	<u>Special Assessment Bond</u>	<u>Total</u>
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$61,493	\$1,694	\$516,546	\$579,733
Special Assessments Receivable	0	0	9,122	9,122
Total Assets	<u>\$61,493</u>	<u>\$1,694</u>	<u>\$525,668</u>	<u>\$588,855</u>
<u>Liabilities</u>				
Interfund Payable	\$585,000	\$0	\$0	\$585,000
Matured Bonds Payable	5,000	0	19,000	24,000
Matured Interest Payable	10,998	0	12,754	23,752
Total Liabilities	<u>600,998</u>	<u>0</u>	<u>31,754</u>	<u>632,752</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	0	0	9,122	9,122
<u>Fund Balance</u>				
Restricted	12,132	1,694	484,792	498,618
Assigned	26,892	0	0	26,892
Unassigned (Deficit)	<u>(578,529)</u>	<u>0</u>	<u>0</u>	<u>(578,529)</u>
Total Fund Balance (Deficit)	<u>(539,505)</u>	<u>1,694</u>	<u>484,792</u>	<u>(53,019)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$61,493</u>	<u>\$1,694</u>	<u>\$525,668</u>	<u>\$588,855</u>

Wood County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013

	Issue I	Permanent Improvement	Wood Lane Building Construction	Historical Museum
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,990,265	\$1,576,892	\$37
Due from Other Governments	252,558	0	0	0
Due from External Parties	0	6,308	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$252,558	\$9,996,573	\$1,576,892	\$37
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$0	\$0
Accounts Payable	0	0	565	0
Contracts Payable	0	275	0	0
Due to Other Governments	0	0	0	0
Interfund Payable	0	0	0	0
Retainage Payable	0	15,370	0	0
Total Liabilities	0	15,645	565	0
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	86,506	6,308	0	0
<u>Fund Balance</u>				
Restricted	166,052	0	0	37
Assigned	0	9,974,620	1,576,327	0
Total Fund Balance	166,052	9,974,620	1,576,327	37
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$252,558	\$9,996,573	\$1,576,892	\$37

<u>Construction- Ditches</u>	<u>Parks and Open Spaces</u>	<u>Total</u>
\$267,553	\$45,790	\$11,880,537
0	0	252,558
0	0	6,308
4,726	0	4,726
<u>\$272,279</u>	<u>\$45,790</u>	<u>\$12,144,129</u>
\$305	\$0	\$305
0	0	565
0	0	275
42	0	42
109,891	0	109,891
0	0	15,370
<u>110,238</u>	<u>0</u>	<u>126,448</u>
4,726	0	97,540
157,315	45,790	369,194
0	0	11,550,947
<u>157,315</u>	<u>45,790</u>	<u>11,920,141</u>
<u>\$272,279</u>	<u>\$45,790</u>	<u>\$12,144,129</u>

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Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,826,335	\$0	\$0	\$1,826,335
Other Taxes	7,449	0	0	7,449
Charges for Services	2,584,168	0	0	2,584,168
Licenses and Permits	481,320	0	0	481,320
Fines, Costs, and Forfeitures	333,327	0	0	333,327
Intergovernmental	4,470,264	0	882,319	5,352,583
Special Assessments	544,091	2,062	9,753	555,906
Interest	1,373	22,084	0	23,457
Other	285,973	561,147	40,385	887,505
Total Revenues	10,534,300	585,293	932,457	12,052,050
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	1,016,007	0	0	1,016,007
Judicial	1,300,628	0	0	1,300,628
Public Safety	1,306,637	0	0	1,306,637
Public Works	1,196,913	0	0	1,196,913
Health	304,115	0	0	304,115
Human Services	4,137,300	0	0	4,137,300
Conservation and Recreation	137,066	0	0	137,066
Economic Development	773,110	0	0	773,110
Capital Outlay	0	0	2,562,581	2,562,581
Debt Service:				
Principal Retirement	0	702,000	0	702,000
Interest and Fiscal Charges	0	245,959	2,017	247,976
Total Expenditures	10,171,776	947,959	2,564,598	13,684,333
Excess of Revenues Over (Under) Expenditures	362,524	(362,666)	(1,632,141)	(1,632,283)
<u>Other Financing Sources (Uses)</u>				
Transfers In	239,761	370,845	1,750,000	2,360,606
Transfers Out	(251,779)	(4,260)	(3,228)	(259,267)
Total Other Financing Sources (Uses)	(12,018)	366,585	1,746,772	2,101,339
Changes in Fund Balance	350,506	3,919	114,631	469,056
Fund Balance (Deficit) Beginning of Year	7,719,083	(56,938)	11,805,510	19,467,655
Fund Balance (Deficit) End of Year	\$8,069,589	(\$53,019)	\$11,920,141	\$19,936,711

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Dog and Kennel	Law Library	Court Mediation	CSEA
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	18,566	0	51,779	414,568
Licenses and Permits	298,119	0	0	0
Fines, Costs, and Forfeitures	14,934	281,782	0	0
Intergovernmental	2,000	0	0	1,543,825
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	30,449	714	0	215,914
Total Revenues	364,068	282,496	51,779	2,174,307
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	385,934	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	304,115	0	0	0
Human Services	0	0	0	2,145,614
Conservation and Recreation	0	0	0	0
Economic Development	0	0	0	0
Total Expenditures	304,115	385,934	0	2,145,614
Excess of Revenues Over (Under) Expenditures	59,953	(103,438)	51,779	28,693
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	0	(51,779)	0
Total Other Financing Sources (Uses)	0	0	(51,779)	0
Changes in Fund Balance	59,953	(103,438)	0	28,693
Fund Balance Beginning of Year	195,739	206,794	3,700	177,459
Fund Balance (Deficit) End of Year	\$255,692	\$103,356	\$3,700	\$206,152

<u>Real Estate Assessment</u>	<u>Delinquent Tax and Assessments- Prosecutor</u>	<u>Delinquent Tax and Assessments- Treasurer</u>	<u>Youth Olympics</u>	<u>Railroad Crossing Improvement</u>	<u>Juvenile Court</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
831,162	147,894	157,928	0	0	10,939
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	656,415
0	0	0	0	0	0
0	0	0	0	0	0
35	1,748	2,202	8,658	0	3,032
<u>831,197</u>	<u>149,642</u>	<u>160,130</u>	<u>8,658</u>	<u>0</u>	<u>670,386</u>
602,558	109,580	242,913	7,592	0	0
0	0	0	0	0	486,869
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>602,558</u>	<u>109,580</u>	<u>242,913</u>	<u>7,592</u>	<u>0</u>	<u>486,869</u>
<u>228,639</u>	<u>40,062</u>	<u>(82,783)</u>	<u>1,066</u>	<u>0</u>	<u>183,517</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
228,639	40,062	(82,783)	1,066	0	183,517
1,196,762	614,364	713,009	6,039	12,750	883,323
<u>\$1,425,401</u>	<u>\$654,426</u>	<u>\$630,226</u>	<u>\$7,105</u>	<u>\$12,750</u>	<u>\$1,066,840</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, 2013
(continued)

	VOCA- Prosecutor	Historical Center	Senior Citizens	Solid Waste Management District
<u>Revenues</u>				
Property Taxes	\$0	\$121,761	\$1,704,574	\$0
Other Taxes	0	497	6,952	0
Charges for Services	0	0	0	685,848
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	55,557	14,827	280,438	250,000
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	11,230
Total Revenues	55,557	137,085	1,991,964	947,078
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	53,364	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	640,946
Health	0	0	0	0
Human Services	0	0	1,991,686	0
Conservation and Recreation	0	137,066	0	0
Economic Development	0	0	0	0
Total Expenditures	53,364	137,066	1,991,686	640,946
Excess of Revenues Over (Under) Expenditures	2,193	19	278	306,132
<u>Other Financing Sources (Uses)</u>				
Transfers In	50,000	0	0	450
Transfers Out	0	0	0	(200,000)
Total Other Financing Sources (Uses)	50,000	0	0	(199,550)
Changes in Fund Balance	52,193	19	278	106,582
Fund Balance Beginning of Year	19,051	3,194	44,711	604,644
Fund Balance (Deficit) End of Year	\$71,244	\$3,213	\$44,989	\$711,226

<u>Probation Services</u>	<u>CDBG</u>	<u>Sheriff</u>	<u>Electronic Monitoring</u>	<u>Electronic Monitoring Offenders</u>	<u>Adult Probation</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
14,554	0	0	0	40,136	0
0	0	183,201	0	0	0
0	0	0	0	0	0
0	467,215	389,346	96,032	0	210,705
0	0	0	0	0	0
0	51	0	0	0	0
0	11,169	384	130	0	308
<u>14,554</u>	<u>478,435</u>	<u>572,931</u>	<u>96,162</u>	<u>40,136</u>	<u>211,013</u>
0	0	0	0	0	0
8,425	0	0	97,232	71,755	202,512
0	0	761,742	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	544,894	0	0	0	0
<u>8,425</u>	<u>544,894</u>	<u>761,742</u>	<u>97,232</u>	<u>71,755</u>	<u>202,512</u>
<u>6,129</u>	<u>(66,459)</u>	<u>(188,811)</u>	<u>(1,070)</u>	<u>(31,619)</u>	<u>8,501</u>
0	0	55,160	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>55,160</u>	<u>0</u>	<u>0</u>	<u>0</u>
6,129	(66,459)	(133,651)	(1,070)	(31,619)	8,501
<u>51,468</u>	<u>748,660</u>	<u>958,601</u>	<u>44,561</u>	<u>213,404</u>	<u>70,895</u>
<u>\$57,597</u>	<u>\$682,201</u>	<u>\$824,950</u>	<u>\$43,491</u>	<u>\$181,785</u>	<u>\$79,396</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, 2013
(continued)

	EMA	Moving Ohio Forward	Brownfields Grant	Indigent Guardianship
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Other Taxes	0	0	0	0
Charges for Services	0	0	0	13,081
Licenses and Permits	0	0	0	0
Fines, Costs, and Forfeitures	0	0	0	0
Intergovernmental	327,896	171,997	4,011	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	327,896	171,997	4,011	13,081
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	17,533
Public Safety	428,014	0	4,011	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	228,216	0	0
Total Expenditures	428,014	228,216	4,011	17,533
Excess of Revenues Over (Under) Expenditures	(100,118)	(56,219)	0	(4,452)
<u>Other Financing Sources (Uses)</u>				
Transfers In	133,654	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	133,654	0	0	0
Changes in Fund Balance	33,536	(56,219)	0	(4,452)
Fund Balance Beginning of Year	119,366	0	0	19,418
Fund Balance (Deficit) End of Year	\$152,902	(\$56,219)	\$0	\$14,966

<u>Computer Legal Research</u>	<u>Clerk of Courts Computerization</u>	<u>Probate Court Computerization</u>	<u>Ditch Maintenance</u>	<u>Probate Conduct of Business</u>	<u>Law Enforcement- Prosecutor</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
1,821	73,347	14,420	0	830	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	544,091	0	0
0	1,322	0	0	0	0
0	0	0	0	0	0
<u>1,821</u>	<u>74,669</u>	<u>14,420</u>	<u>544,091</u>	<u>830</u>	<u>0</u>
0	0	0	0	0	0
0	29,505	725	0	138	0
0	0	0	0	0	385
0	0	0	555,967	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>29,505</u>	<u>725</u>	<u>555,967</u>	<u>138</u>	<u>385</u>
<u>1,821</u>	<u>45,164</u>	<u>13,695</u>	<u>(11,876)</u>	<u>692</u>	<u>(385)</u>
0	497	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>497</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,821	45,661	13,695	(11,876)	692	(385)
23,903	252,227	92,392	219,795	2,708	3,848
<u>\$25,724</u>	<u>\$297,888</u>	<u>\$106,087</u>	<u>\$207,919</u>	<u>\$3,400</u>	<u>\$3,463</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, 2013
(continued)

	Legal Research	Drug Enforcement	Commissary	Total
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$1,826,335
Other Taxes	0	0	0	7,449
Charges for Services	7,729	0	99,566	2,584,168
Licenses and Permits	0	0	0	481,320
Fines, Costs, and Forfeitures	0	36,611	0	333,327
Intergovernmental	0	0	0	4,470,264
Special Assessments	0	0	0	544,091
Interest	0	0	0	1,373
Other	0	0	0	285,973
Total Revenues	<u>7,729</u>	<u>36,611</u>	<u>99,566</u>	<u>10,534,300</u>
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,016,007
Judicial	0	0	0	1,300,628
Public Safety	0	40,063	72,422	1,306,637
Public Works	0	0	0	1,196,913
Health	0	0	0	304,115
Human Services	0	0	0	4,137,300
Conservation and Recreation	0	0	0	137,066
Economic Development	0	0	0	773,110
Total Expenditures	<u>0</u>	<u>40,063</u>	<u>72,422</u>	<u>10,171,776</u>
Excess of Revenues Over (Under) Expenditures	<u>7,729</u>	<u>(3,452)</u>	<u>27,144</u>	<u>362,524</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	239,761
Transfers Out	0	0	0	(251,779)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(12,018)</u>
Changes in Fund Balance	7,729	(3,452)	27,144	350,506
Fund Balance Beginning of Year	82,099	21,790	112,409	7,719,083
Fund Balance (Deficit) End of Year	<u><u>\$89,828</u></u>	<u><u>\$18,338</u></u>	<u><u>\$139,553</u></u>	<u><u>\$8,069,589</u></u>

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013

	Bond Retirement	Special Assessment	Special Assessment Bond	Total
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$2,062	\$2,062
Interest	0	0	22,084	22,084
Other	556,647	0	4,500	561,147
Total Revenues	556,647	0	28,646	585,293
<u>Expenditures</u>				
Debt Service:				
Principal Retirement	595,000	0	107,000	702,000
Interest and Fiscal Charges	234,211	1,084	10,664	245,959
Total Expenditures	829,211	1,084	117,664	947,959
Excess of Revenues Under Expenditures	(272,564)	(1,084)	(89,018)	(362,666)
<u>Other Financing Sources (Uses)</u>				
Transfers In	361,388	2,778	6,679	370,845
Transfers Out	0	(4,260)	0	(4,260)
Total Other Financing Sources (Uses)	361,388	(1,482)	6,679	366,585
Changes in Fund Balance	88,824	(2,566)	(82,339)	3,919
Fund Balance (Deficit) Beginning of Year	(628,329)	4,260	567,131	(56,938)
Fund Balance (Deficit) End of Year	(\$539,505)	\$1,694	\$484,792	(\$53,019)

Wood County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013

	Issue I	Permanent Improvement	Wood Lane Building Construction	Methane Gas
<u>Revenues</u>				
Intergovernmental	\$882,319	\$0	\$0	\$0
Special Assessments	0	0	0	0
Other	0	40,385	0	0
Total Revenues	882,319	40,385	0	0
<u>Expenditures</u>				
Capital Outlay	716,267	793,920	1,009,433	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	716,267	793,920	1,009,433	0
Excess of Revenues Over (Under) Expenditures	166,052	(753,535)	(1,009,433)	0
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	1,000,000	750,000	0
Transfers Out	0	0	0	(450)
Total Other Financings Sources (Uses)	0	1,000,000	750,000	(450)
Changes in Fund Balance	166,052	246,465	(259,433)	(450)
Fund Balance Beginning of Year	0	9,728,155	1,835,760	450
Fund Balance End of the Year	\$166,052	\$9,974,620	\$1,576,327	\$0

<u>Historical Museum</u>	<u>Construction- Ditches</u>	<u>Parks and Open Spaces</u>	<u>Total</u>
\$0	\$0	\$0	\$882,319
0	9,753	0	9,753
0	0	0	40,385
0	9,753	0	932,457
4,580	38,381	0	2,562,581
0	2,017	0	2,017
4,580	40,398	0	2,564,598
(4,580)	(30,645)	0	(1,632,141)
0	0	0	1,750,000
0	(2,778)	0	(3,228)
0	(2,778)	0	1,746,772
(4,580)	(33,423)	0	114,631
4,617	190,738	45,790	11,805,510
<u>\$37</u>	<u>\$157,315</u>	<u>\$45,790</u>	<u>\$11,920,141</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, 2013

	Workers' Compensation Retro Reserve	Health	Total
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$802,743	\$0	\$802,743
Cash and Cash Equivalents with Fiscal Agent	0	769,806	769,806
Investments with Fiscal Agent	0	7,503,228	7,503,228
Prepaid Items	2,343	0	2,343
Interfund Receivable	2,386	0	2,386
Total Assets	<u>807,472</u>	<u>8,273,034</u>	<u>9,080,506</u>
<u>Current Liabilities</u>			
Due to Other Governments	285,367	0	285,367
Claims Payable	240,410	1,734,056	1,974,466
Total Liabilities	<u>525,777</u>	<u>1,734,056</u>	<u>2,259,833</u>
Total Net Position			
Unrestricted	<u>\$281,695</u>	<u>\$6,538,978</u>	<u>\$6,820,673</u>

Wood County, Ohio
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2013

	Workers' Compensation Retro Reserve	Health	Total
<u>Operating Revenues</u>			
Charges for Services	\$2,385	\$7,614,337	\$7,616,722
Other	159,342	1,941	161,283
Total Operating Revenues	<u>161,727</u>	<u>7,616,278</u>	<u>7,778,005</u>
<u>Operating Expenses</u>			
Personal Services	344	0	344
Materials and Supplies	150	0	150
Contractual Services	209,325	761,550	970,875
Claims	196,804	7,614,632	7,811,436
Other	64,969	0	64,969
Total Operating Expenses	<u>471,592</u>	<u>8,376,182</u>	<u>8,847,774</u>
Operating Loss	(309,865)	(759,904)	(1,069,769)
<u>Non-Operating Revenues</u>			
Interest Revenue	0	(1,253)	(1,253)
Loss Before Transfers	(309,865)	(761,157)	(1,071,022)
Transfers In	460,274	0	460,274
Changes in Net Position	150,409	(761,157)	(610,748)
Net Position Beginning of Year	<u>131,286</u>	<u>7,300,135</u>	<u>7,431,421</u>
Net Position End of Year	<u>\$281,695</u>	<u>\$6,538,978</u>	<u>\$6,820,673</u>

Wood County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013

	Workers' Compensation Retro Reserve	Health	Total
Increase in Cash and Cash Equivalents			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Transactions with Other Funds	\$26,232	\$7,614,337	\$7,640,569
Cash Payments for Personal Services	(344)	0	(344)
Cash Payments to Suppliers	(150)	0	(150)
Cash Payments for Contractual Services	(219,586)	(761,550)	(981,136)
Cash Payments for Claims	(85,769)	(7,289,505)	(7,375,274)
Cash Received from Other Revenues	159,342	1,941	161,283
Cash Payments for Other Expenses	(65,359)	0	(65,359)
Net Cash Used for Operating Activities	(185,634)	(434,777)	(620,411)
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Received from Transfers In	460,274	0	460,274
<u>Cash Flows from Investing Activities</u>			
Purchase of Investments	0	(3,969,868)	(3,969,868)
Sale of Investments	0	4,788,297	4,788,297
Interest on Investments	0	(1,253)	(1,253)
Net Cash Provided by Investing Activities	0	817,176	817,176
Net Increase in Cash and Cash Equivalents	274,640	382,399	657,039
Cash and Cash Equivalents Beginning of Year	528,103	387,407	915,510
Cash and Cash Equivalents End of Year	\$802,743	\$769,806	\$1,572,549
 <u>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</u>			
Operating Loss	(\$309,865)	(\$759,904)	(\$1,069,769)
 <u>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities</u>			
Decrease in Due from External Parties	23,658	0	23,658
Increase in Prepaid Items	(1,175)	0	(1,175)
Decrease in Interfund Receivable	189	0	189
Decrease in Accounts Payable	(390)	0	(390)
Decrease in Due to Other Governments	(11,742)	0	(11,742)
Increase in Claims Payable	113,691	325,127	438,818
Total Adjustments	124,231	325,127	449,358
Net Cash Used for Operating Activities	(\$185,634)	(\$434,777)	(\$620,411)

Wood County, Ohio
Combining Statements - Fiduciary Funds

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

Investment Trust Fund

Park and Recreation

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

Agency Funds

Health

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

Family and Children First

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

Soil and Water Conservation

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

Northwest Community Correctional Center

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

Juvenile Residential Center

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

Emergency Planning Commission

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

Northwestern Water and Sewer District

To account for grants received on behalf of the Northwestern Water and Sewer District to be used for Village and Township projects.

Housing Trust

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

(continued)

Wood County, Ohio
Combining Statements - Fiduciary Funds

**Agency Funds
(continued)**

Delinquent Land Court Costs

To account for court costs associated with the sale of delinquent properties.

Auditor

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

Nursing Home Residents

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

Domestic Violence Shelter

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

Arson Registry

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

Payroll

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

Undivided Tax

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

Alimony and Child Support

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

County Court

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

Sheriff

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

Inmate

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

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
<u>Health</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,558,254	\$0	\$432,717	\$1,125,537
Due from External Parties	63,753	41,509	63,753	41,509
Total Assets	\$1,622,007	\$41,509	\$496,470	\$1,167,046
<u>Liabilities</u>				
Due to External Parties	\$5,258	\$4,990	\$5,258	\$4,990
Undistributed Assets	1,616,749	46,767	501,460	1,162,056
Total Liabilities	\$1,622,007	\$51,757	\$506,718	\$1,167,046
<u>Family and Children First</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$162,873	\$0	\$16,050	\$146,823
<u>Liabilities</u>				
Undistributed Assets	\$162,873	\$0	\$16,050	\$146,823
<u>Soil and Water Conservation</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$233,583	\$0	\$6,730	\$226,853
<u>Liabilities</u>				
Undistributed Assets	\$233,583	\$0	\$6,730	\$226,853
<u>Northwest Community Correctional Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$193,249	\$0	\$60,779	\$132,470
<u>Liabilities</u>				
Due to External Parties	\$11,599	\$0	\$11,599	\$0
Undistributed Assets	181,650	11,599	60,779	132,470
Total Liabilities	\$193,249	\$11,599	\$72,378	\$132,470
<u>Juvenile Residential Center</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$273,187	\$0	\$1,076	\$272,111
<u>Liabilities</u>				
Due to External Parties	\$12,059	\$27,093	\$12,059	\$27,093
Undistributed Assets	261,128	12,059	28,169	245,018
Total Liabilities	\$273,187	\$39,152	\$40,228	\$272,111
<u>Emergency Planning Commission</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$68,150	\$0	\$4,317	\$63,833
<u>Liabilities</u>				
Undistributed Assets	\$68,150	\$0	\$4,317	\$63,833

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013
(continued)

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
<u>Northwestern Water and Sewer District</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$291,385	\$0	\$291,385	\$0
<u>Liabilities</u>				
Undistributed Assets	\$291,385	\$0	\$291,385	\$0
<u>Housing Trust</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$150,275	\$0	\$26,036	\$124,239
<u>Liabilities</u>				
Undistributed Assets	\$150,275	\$0	\$26,036	\$124,239
<u>Delinquent Land Court Costs</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$25	\$107	\$0	\$132
<u>Liabilities</u>				
Undistributed Assets	\$25	\$107	\$0	\$132
<u>Auditor</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$107,534	\$5,514	\$0	\$113,048
<u>Liabilities</u>				
Undistributed Assets	\$107,534	\$5,514	\$0	\$113,048
<u>Nursing Home Residents</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$21,414	\$146	\$0	\$21,560
<u>Liabilities</u>				
Deposits Held and Due to Others	\$21,414	\$146	\$0	\$21,560
<u>Domestic Violence Shelter</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$13,657	\$0	\$295	\$13,362
<u>Liabilities</u>				
Undistributed Assets	\$13,657	\$0	\$295	\$13,362
<u>Arson Registry</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$50	\$0	\$50
<u>Liabilities</u>				
Undistributed Assets	\$0	\$50	\$0	\$50
<u>Payroll</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$78,681	\$9,369	\$0	\$88,050
<u>Liabilities</u>				
Undistributed Assets	\$78,681	\$9,369	\$0	\$88,050

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013
(continued)

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
<u>Undivided Tax</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,627,229	\$725,596	\$1,460,510	\$4,892,315
Due from Other Governments	4,061,575	4,466,331	4,061,575	4,466,331
Due from External Parties	8,749	4,437	8,749	4,437
Property Taxes Receivable	126,918,189	129,853,281	126,918,189	129,853,281
Special Assessments Receivable	8,047,143	9,354,099	8,047,143	9,354,099
Total Assets	<u>\$144,662,885</u>	<u>\$144,403,744</u>	<u>\$140,496,166</u>	<u>\$148,570,463</u>
<u>Liabilities</u>				
Due to Other Governments	\$143,642,043	\$144,399,307	\$139,907,194	\$148,134,156
Undistributed Assets	1,020,842	4,437	588,972	436,307
Total Liabilities	<u>\$144,662,885</u>	<u>\$144,403,744</u>	<u>\$140,496,166</u>	<u>\$148,570,463</u>
<u>Alimony and Child Support</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$20,129	\$0	\$817	\$19,312
Due from External Parties	4,839	2,895	4,839	2,895
Total Assets	<u>\$24,968</u>	<u>\$2,895</u>	<u>\$5,656</u>	<u>\$22,207</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$24,968</u>	<u>\$2,895</u>	<u>\$5,656</u>	<u>\$22,207</u>
<u>County Court</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$878,213	\$191,673	\$15,514	\$1,054,372
Accounts Receivable	1,351,933	1,495,193	1,351,933	1,495,193
Total Assets	<u>\$2,230,146</u>	<u>\$1,686,866</u>	<u>\$1,367,447</u>	<u>\$2,549,565</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,230,146</u>	<u>\$1,686,866</u>	<u>\$1,367,447</u>	<u>\$2,549,565</u>
<u>Sheriff</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$610,672	\$435	\$179,298	\$431,809
<u>Liabilities</u>				
Due to External Parties	\$0	\$36,525	\$0	\$36,525
Undistributed Assets	75,382	435	63,022	12,795
Deposits Held and Due to Others	535,290	0	152,801	382,489
Total Liabilities	<u>\$610,672</u>	<u>\$36,960</u>	<u>\$215,823</u>	<u>\$431,809</u>
<u>Inmate</u>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$14,295	\$8,543	\$0	\$22,838
<u>Liabilities</u>				
Due to External Parties	\$0	\$5,036	\$0	\$5,036
Deposits Held and Due to Others	14,295	8,543	5,036	17,802
Total Liabilities	<u>\$14,295</u>	<u>\$13,579</u>	<u>\$5,036</u>	<u>\$22,838</u>

(continued)

Wood County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013
(continued)

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
<u>Total - All Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,758,082	\$740,636	\$2,299,895	\$7,198,823
Cash and Cash Equivalents in Segregated Accounts	1,544,723	200,797	195,629	1,549,891
Accounts Receivable	1,351,933	1,495,193	1,351,933	1,495,193
Due from Other Governments	4,061,575	4,466,331	4,061,575	4,466,331
Due from External Parties	77,341	48,841	77,341	48,841
Property Taxes Receivable	126,918,189	129,853,281	126,918,189	129,853,281
Special Assessments Receivable	8,047,143	9,354,099	8,047,143	9,354,099
Total Assets	<u>\$150,758,986</u>	<u>\$146,159,178</u>	<u>\$142,951,705</u>	<u>\$153,966,459</u>
<u>Liabilities</u>				
Due to Other Governments	\$143,642,043	\$144,399,307	\$139,907,194	\$148,134,156
Due to External Parties	28,916	73,644	28,916	73,644
Undistributed Assets	6,517,028	1,780,098	2,960,318	5,336,808
Deposits Held and Due to Others	570,999	8,689	157,837	421,851
Total Liabilities	<u>\$150,758,986</u>	<u>\$146,261,738</u>	<u>\$143,054,265</u>	<u>\$153,966,459</u>

**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, 2013

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,423,210	\$5,812,390	\$5,721,523	(\$90,867)
Permissive Sales Taxes	16,000,000	16,000,000	17,575,330	1,575,330
Other Taxes	38,775	22,170	23,338	1,168
Charges for Services	5,431,827	5,399,333	5,826,745	427,412
Licenses and Permits	5,950	5,950	7,778	1,828
Fines, Costs, and Forfeitures	238,200	238,200	289,800	51,600
Intergovernmental	2,583,546	3,280,352	4,171,856	891,504
Interest	1,500,000	745,000	803,802	58,802
Other	504,206	504,206	464,799	(39,407)
Total Revenues	32,725,714	32,007,601	34,884,971	2,877,370
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive County				
Personal Services	348,111	348,111	274,281	73,830
Materials and Supplies	526,058	508,495	390,624	117,871
Contractual Services	935,196	910,196	656,350	253,846
Capital Outlay	840,871	874,583	847,188	27,395
Total County	2,650,236	2,641,385	2,168,443	472,942
Commissioners				
Personal Services	579,134	581,770	575,284	6,486
Materials and Supplies	2,500	3,450	3,411	39
Contractual Services	6,500	6,500	3,530	2,970
Other	2,500	1,950	1,898	52
Total Commissioners	590,634	593,670	584,123	9,547
Central Services				
Personal Services	12,331	12,392	11,242	1,150
Materials and Supplies	65,633	67,633	66,975	658
Contractual Services	255,525	257,525	256,406	1,119
Other	11,885	8,885	6,241	2,644
Total Central Services	345,374	346,435	340,864	5,571
Auditor				
Personal Services	621,857	624,560	531,734	92,826
Materials and Supplies	14,000	14,000	12,474	1,526
Contractual Services	31,983	31,983	31,111	872
Other	12,200	12,200	10,258	1,942
Total Auditor	680,040	682,743	585,577	97,166

(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, 2013
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Appraising Personal Property				
Personal Services	\$218,096	\$219,186	\$215,396	\$3,790
Materials and Supplies	5,000	5,000	2,791	2,209
Other	1,500	1,500	1,242	258
Total Appraising Personal Property	<u>224,596</u>	<u>225,686</u>	<u>219,429</u>	<u>6,257</u>
Treasurer				
Personal Services	169,888	170,421	168,936	1,485
Materials and Supplies	50,000	50,000	38,061	11,939
Contractual Services	6,500	6,500	3,614	2,886
Other	3,000	3,000	2,985	15
Total Treasurer	<u>229,388</u>	<u>229,921</u>	<u>213,596</u>	<u>16,325</u>
Prosecuting Attorney				
Personal Services	1,219,721	1,223,866	1,207,234	16,632
Materials and Supplies	12,000	10,000	9,410	590
Contractual Services	65,100	65,776	65,747	29
Other	72,851	72,251	72,251	0
Total Prosecuting Attorney	<u>1,369,672</u>	<u>1,371,893</u>	<u>1,354,642</u>	<u>17,251</u>
Budget Commission				
Personal Services	20,450	20,552	20,034	518
Materials and Supplies	150	150	150	0
Contractual Services	1,617	1,617	1,617	0
Other	100	100	100	0
Total Budget Commission	<u>22,317</u>	<u>22,419</u>	<u>21,901</u>	<u>518</u>
Board of Revision				
Personal Services	43,298	43,515	39,273	4,242
Materials and Supplies	100	100	100	0
Other	600	600	365	235
Total Board of Revision	<u>43,998</u>	<u>44,215</u>	<u>39,738</u>	<u>4,477</u>
Bureau of Inspection				
Contractual Services	<u>126,328</u>	<u>126,328</u>	<u>109,060</u>	<u>17,268</u>
Planning Commission				
Personal Services	125,725	126,348	96,756	29,592
Materials and Supplies	1,800	1,420	1,420	0
Contractual Services	0	361	361	0
Other	3,826	3,060	2,991	69
Total Planning Commission	<u>131,351</u>	<u>131,189</u>	<u>101,528</u>	<u>29,661</u>
Data Processing				
Contractual Services	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	<u>0</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, 2013
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Board of Elections				
Personal Services	\$484,653	\$484,737	\$483,950	\$787
Materials and Supplies	26,472	20,472	20,292	180
Contractual Services	177,968	193,718	186,898	6,820
Other	4,100	3,100	3,028	72
Capital Outlay	24,413	17,288	17,243	45
Total Board of Elections	717,606	719,315	711,411	7,904
Maintenance and Operating-Courthouse				
Personal Services	477,287	481,656	480,765	891
Materials and Supplies	50,684	50,656	47,583	3,073
Contractual Services	488,787	486,787	338,517	148,270
Other	1,525	2,025	1,352	673
Total Maintenance and Operating-Courthouse	1,018,283	1,021,124	868,217	152,907
Maintenance and Operating-EGL Complex				
Personal Services	556,578	563,345	496,548	66,797
Materials and Supplies	52,845	58,845	53,133	5,712
Contractual Services	605,696	594,347	573,453	20,894
Other	2,700	3,500	1,987	1,513
Total Maintenance and Operating-EGL Complex	1,217,819	1,220,037	1,125,121	94,916
Recorder				
Personal Services	409,092	410,843	399,316	11,527
Materials and Supplies	15,000	15,000	10,576	4,424
Contractual Services	31,185	31,185	12,091	19,094
Other	3,000	3,000	2,438	562
Capital Outlay	4,000	4,000	151	3,849
Total Recorder	462,277	464,028	424,572	39,456
Records Center				
Personal Services	132,782	133,444	132,981	463
Materials and Supplies	15,186	15,186	12,050	3,136
Contractual Services	124,512	123,912	95,135	28,777
Other	0	600	479	121
Total Records Center	272,480	273,142	240,645	32,497
Insurance on Property				
Contractual Services	601,713	523,441	415,757	107,684
Insurance on Person				
Personal Services	3,152,145	3,158,245	3,118,846	39,399
Pensions				
Personal Services	2,510,000	2,619,736	2,619,736	0
Taxes				
Other	4,700	4,700	3,296	1,404

(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, 2013
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Miscellaneous				
Other	\$189,000	\$189,000	\$140,804	\$48,196
Annexations				
Other	200	330	212	118
Information Technology				
Personal Services	118,227	132,401	129,844	2,557
Materials and Supplies	1,500	1,500	1,455	45
Contractual Services	2,500	2,500	1,203	1,297
Other	350	350	100	250
Total Information Technology	122,577	136,751	132,602	4,149
Operation Fuel Facility				
Materials and Supplies	400	600	506	94
Contractual Services	8,000	27,531	23,844	3,687
Other	600,000	540,000	521,818	18,182
Total Operation Fuel Facility	608,400	568,131	546,168	21,963
Workers Compensation Self Insurance				
Personal Services	105,500	105,500	49,674	55,826
Total Legislative and Executive	17,417,634	17,440,364	16,156,962	1,283,402
Judicial				
Domestic Relations				
Personal Services	231,498	232,486	230,613	1,873
Materials and Supplies	5,112	5,112	4,419	693
Contractual Services	40,714	40,714	36,414	4,300
Other	2,070	2,070	1,429	641
Total Domestic Relations	279,394	280,382	272,875	7,507
Court of Appeals				
Other	130,000	130,000	115,719	14,281
Court of Common Pleas Mediation				
Personal Services	78,298	78,685	77,452	1,233
Materials and Supplies	681	681	509	172
Contractual Services	2,703	2,703	1,090	1,613
Other	825	825	610	215
Total Court of Common Pleas Mediation	82,507	82,894	79,661	3,233
Jury Commission				
Personal Services	61,891	62,195	61,141	1,054
Materials and Supplies	35,774	35,774	30,954	4,820
Contractual Services	8,292	8,292	6,277	2,015
Other	200	200	200	0
Total Jury Commission	106,157	106,461	98,572	7,889

(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, 2013
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Adult Probation				
Personal Services	\$587,668	\$590,604	\$559,625	\$30,979
Materials and Supplies	3,400	3,400	3,354	46
Contractual Services	13,900	13,900	12,339	1,561
Other	1,000	1,000	690	310
Total Adult Probation	605,968	608,904	576,008	32,896
Court Security				
Personal Services	349,006	349,117	309,477	39,640
Materials and Supplies	2,225	3,425	3,370	55
Contractual Services	10,754	11,629	11,475	154
Other	3,114	2,639	2,562	77
Total Court Security	365,099	366,810	326,884	39,926
Common Pleas Courts 1, 2, and 4				
Personal Services	906,312	910,717	903,100	7,617
Materials and Supplies	34,430	34,430	28,423	6,007
Contractual Services	222,022	193,022	156,031	36,991
Other	10,920	10,920	7,015	3,905
Total Common Pleas Courts 1, 2, and 4	1,173,684	1,149,089	1,094,569	54,520
Juvenile Court				
Personal Services	395,690	397,659	390,098	7,561
Materials and Supplies	20,360	20,360	10,512	9,848
Contractual Services	41,089	41,089	26,543	14,546
Other	4,783	4,783	4,172	611
Total Juvenile Court	461,922	463,891	431,325	32,566
Juvenile Probation				
Personal Services	264,475	265,746	221,923	43,823
Materials and Supplies	2,250	2,250	2,176	74
Contractual Services	19,775	19,775	16,722	3,053
Other	4,495	4,495	1,440	3,055
Total Juvenile Probation	290,995	292,266	242,261	50,005
Detention Home				
Personal Services	977,327	981,784	889,487	92,297
Materials and Supplies	35,128	35,128	33,588	1,540
Contractual Services	23,161	23,161	16,102	7,059
Other	80,500	80,500	68,421	12,079
Total Detention Home	1,116,116	1,120,573	1,007,598	112,975

(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, 2013
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Probate Court				
Personal Services	\$367,375	\$369,121	\$332,700	\$36,421
Materials and Supplies	7,400	7,400	5,991	1,409
Contractual Services	15,750	15,750	12,070	3,680
Other	5,000	4,550	4,225	325
Total Probate Court	395,525	396,821	354,986	41,835
Clerk of Courts				
Personal Services	636,608	639,441	609,129	30,312
Materials and Supplies	20,242	20,242	8,171	12,071
Contractual Services	48,488	48,488	19,741	28,747
Other	3,109	3,109	512	2,597
Total Clerk of Courts	708,447	711,280	637,553	73,727
Fostoria Municipal Court				
Personal Services	10,600	10,600	6,918	3,682
Contractual Services	12,000	12,000	12,000	0
Other	1,000	1,000	0	1,000
Total Fostoria Municipal Court	23,600	23,600	18,918	4,682
Perrysburg Municipal Court				
Personal Services	103,000	105,350	101,970	3,380
Contractual Services	21,050	21,050	20,867	183
Other	1,000	1,426	1,426	0
Total Perrysburg Municipal Court	125,050	127,826	124,263	3,563
Bowling Green Municipal Court				
Personal Services	136,200	136,200	127,988	8,212
Contractual Services	83,000	83,000	80,009	2,991
Other	1,000	1,000	987	13
Total Bowling Green Municipal Court	220,200	220,200	208,984	11,216
Public Defender				
Personal Services	729,156	732,746	722,137	10,609
Materials and Supplies	5,413	5,913	5,342	571
Contractual Services	28,554	27,054	25,613	1,441
Other	25,540	26,540	21,912	4,628
Capital Outlay	5,772	5,772	4,149	1,623
Total Public Defender	794,435	798,025	779,153	18,872
Miscellaneous				
Contractual Services	444,659	473,659	405,585	68,074
Total Judicial	7,323,758	7,352,681	6,774,914	577,767

(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, 2013
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Public Safety				
Coroner				
Personal Services	\$68,788	\$69,079	\$63,691	\$5,388
Materials and Supplies	90	90	0	90
Contractual Services	1,000	1,000	362	638
Other	70,500	83,260	83,260	0
Total Coroner	<u>140,378</u>	<u>153,429</u>	<u>147,313</u>	<u>6,116</u>
Sheriff				
Personal Services	2,237,431	2,343,605	2,334,408	9,197
Materials and Supplies	40,000	24,000	23,562	438
Contractual Services	249,358	216,981	206,292	10,689
Other	82,631	80,631	80,614	17
Total Sheriff	<u>2,609,420</u>	<u>2,665,217</u>	<u>2,644,876</u>	<u>20,341</u>
Communications Center				
Personal Services	673,757	762,100	757,947	4,153
Materials and Supplies	6,000	6,000	3,194	2,806
Contractual Services	120,000	104,443	94,145	10,298
Other	30,000	24,000	13,773	10,227
Total Communications Center	<u>829,757</u>	<u>896,543</u>	<u>869,059</u>	<u>27,484</u>
Other Expenditure				
Contractual Services	<u>25,000</u>	<u>27,600</u>	<u>27,600</u>	<u>0</u>
Jail-Sheriff				
Personal Services	2,528,569	2,585,623	2,584,433	1,190
Materials and Supplies	397,500	392,200	392,196	4
Contractual Services	677,000	656,903	656,579	324
Other	126,500	200,303	200,280	23
Total Jail-Sheriff	<u>3,729,569</u>	<u>3,835,029</u>	<u>3,833,488</u>	<u>1,541</u>
Wood County Work Center				
Other	<u>11,140</u>	<u>11,140</u>	<u>5,720</u>	<u>5,420</u>
Total Public Safety	<u>7,345,264</u>	<u>7,588,958</u>	<u>7,528,056</u>	<u>60,902</u>
Public Works				
Engineer				
Personal Services	586,022	588,922	588,114	808
Materials and Supplies	5,000	5,000	5,000	0
Contractual Services	3,500	3,500	2,163	1,337
Other	6,500	6,500	6,370	130
Total Public Works	<u>601,022</u>	<u>603,922</u>	<u>601,647</u>	<u>2,275</u>
Health				
Registration of Vital Statistics				
Other	1,700	1,700	1,593	107

(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, 2013
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Other Health				
Contractual Services	\$286,686	\$286,686	\$286,686	\$0
Total Health	288,386	288,386	288,279	107
Human Services				
Veteran Services				
Personal Services	208,700	211,700	199,718	11,982
Materials and Supplies	7,000	7,600	6,883	717
Contractual Services	155,000	155,000	99,421	55,579
Other	142,850	139,250	117,295	21,955
Total Veteran Services	513,550	513,550	423,317	90,233
Public Assistance				
Other	197,657	197,657	196,349	1,308
Total Human Services	711,207	711,207	619,666	91,541
Conservation and Recreation				
Historical Society				
Personal Services	146,981	147,716	141,021	6,695
Economic Development				
Economic Development				
Personal Services	152,460	154,196	152,961	1,235
Materials and Supplies	4,500	5,100	711	4,389
Contractual Services	63,318	63,258	44,343	18,915
Other	183,712	210,703	208,983	1,720
Capital Outlay	0	10,115	10,115	0
Total Economic Development	403,990	443,372	417,113	26,259
Other				
Airport				
Other	26,345	26,345	26,345	0
Miscellaneous				
Other	394,293	394,118	328,964	65,154
Contingencies				
Other	270,356	93,794	60,843	32,951
Budget Stabilization				
Other	1,600,000	782,050	0	782,050
Unclaimed Monies				
Other	138,143	138,143	105,892	32,251
Total Other	2,429,137	1,434,450	522,044	912,406

(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, 2013
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Intergovernmental				
Agriculture				
Contractual Services	\$15,500	\$15,675	\$15,675	\$0
Other	385,534	385,534	384,871	663
Total Intergovernmental	401,034	401,209	400,546	663
Total Expenditures	37,068,413	36,412,265	33,450,248	2,962,017
Excess of Revenues Over (Under) Expenditures	(4,342,699)	(4,404,664)	1,434,723	5,839,387
<u>Other Financing Sources (Uses)</u>				
Advances In	206,043	206,043	501,588	295,545
Advances Out	(1,188,476)	(1,188,476)	(1,188,476)	0
Transfers In	0	0	135,586	135,586
Transfers Out	(966,057)	(2,420,817)	(2,414,513)	6,304
Total Other Financing Sources (Uses)	(1,948,490)	(3,403,250)	(2,965,815)	437,435
Changes in Fund Balance	(6,291,189)	(7,807,914)	(1,531,092)	6,276,822
Fund Balance Beginning of Year	17,831,322	17,831,322	17,831,322	0
Prior Year Encumbrances Appropriated	573,538	573,538	573,538	0
Fund Balance End of Year	<u>\$12,113,671</u>	<u>\$10,596,946</u>	<u>\$16,873,768</u>	<u>\$6,276,822</u>

Wood County, Ohio
Title Administration Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Charges for Services	\$670,000	\$670,000	\$733,303	63,303
Other	0	0	80	80
Total Revenues	670,000	670,000	733,383	63,383
<u>Expenditures</u>				
Current:				
General Government:				
Judicial				
Title Administration				
Personal Services	\$435,763	\$449,263	\$416,027	\$33,236
Materials and Supplies	10,250	10,250	6,951	3,299
Contractual Services	20,346	20,346	16,371	3,975
Other	37,828	37,828	36,276	1,552
Capital Outlay	14,793	14,793	3,185	11,608
Total Expenditures	518,980	532,480	478,810	53,670
Changes in Fund Balance	151,020	137,520	254,573	117,053
Fund Balance Beginning of Year	1,067,629	1,067,629	1,067,629	0
Prior Year Encumbrances Appropriated	2,208	2,208	2,208	0
Fund Balance End of Year	\$1,220,857	\$1,207,357	\$1,324,410	\$117,053

This fund is included in the General Fund for financial reporting purposes, in accordance with GASB Statement No. 54.

Wood County, Ohio
Recorder's Technology Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Charges for Services	\$70,000	\$70,000	\$143,380	\$73,380
<u>Expenditures</u>				
Current:				
General Government:				
Recorder's Equipment				
Materials and Supplies	70,000	55,000	27,767	27,233
Contractual Services	0	30,000	23,369	6,631
Capital Outlay	10,000	25,000	19,482	5,518
Total Expenditures	80,000	110,000	70,618	39,382
Changes in Fund Balance	(10,000)	(40,000)	72,762	112,762
Fund Balance Beginning of Year	249,468	249,468	249,468	0
Fund Balance End of Year	<u>\$239,468</u>	<u>\$209,468</u>	<u>\$322,230</u>	<u>\$112,762</u>

This fund is included in the General Fund for financial reporting purposes, in accordance with GASB Statement No. 54.

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, 2013

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Permissive Motor Vehicle License Taxes	\$4,114,850	\$4,114,850	\$3,995,365	(\$119,485)
Charges for Services	417,900	1,134,167	1,152,764	18,597
Fines, Costs, and Forfeitures	120,000	120,000	182,346	62,346
Intergovernmental	2,281,450	2,281,450	2,702,450	421,000
Interest	5,150	5,150	8,927	3,777
Total Revenues	6,939,350	7,655,617	8,041,852	386,235
<u>Expenditures</u>				
Current:				
Public Works				
MVGT				
Personal Services	2,507,946	2,507,946	2,071,967	435,979
Materials and Supplies	1,160,000	1,360,000	1,100,125	259,875
Contractual Services	2,670,959	4,186,536	3,929,402	257,134
Other	1,109,700	1,109,700	480,835	628,865
Capital Outlay	168,000	268,000	204,343	63,657
Debt Service:				
Principal Retirement	0	34,000	32,478	1,522
Total Expenditures	7,616,605	9,466,182	7,819,150	1,647,032
Changes in Fund Balance	(677,255)	(1,810,565)	222,702	2,033,267
Fund Balance Beginning of Year	4,919,157	4,919,157	4,919,157	0
Prior Year Encumbrances Appropriated	234,560	234,560	234,560	0
Fund Balance End of Year	\$4,476,462	\$3,343,152	\$5,376,419	\$2,033,267

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, 2013

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$6,985,381	\$6,256,545	\$6,157,134	(\$99,411)
Other Taxes	23,512	23,512	24,971	1,459
Charges for Services	0	0	4,595	4,595
Intergovernmental	3,472,112	4,007,163	3,949,950	(57,213)
Other	0	0	3,036	3,036
Total Revenues	10,481,005	10,287,220	10,139,686	(147,534)
<u>Expenditures</u>				
Current:				
Health				
Community Mental Health				
Personal Services	494,572	494,572	407,015	87,557
Materials and Supplies	12,000	12,000	7,895	4,105
Contractual Services	9,092,144	9,092,144	8,939,258	152,886
Other	700,000	700,000	516,797	183,203
Capital Outlay	15,000	15,000	13,047	1,953
Total Community Mental Health	10,313,716	10,313,716	9,884,012	429,704
Women's Health				
Contractual Services	325,000	313,495	313,495	0
Indigent Driver Alcohol Treatment				
Contractual Services	80,000	26,756	26,756	0
Community Mental Health-ODMH Medicaid				
Contractual Services	116,213	84,021	70,433	13,588
Community Mental Health-Title XX				
Contractual Services	100,000	52,780	52,780	0
Community Mental Health-Title XIX				
Contractual Services	1,323	1,323	1,323	0
Community Mental Health-ODADAS Medicaid				
Contractual Services	50,536	912	526	386
Total Expenditures	10,986,788	10,793,003	10,349,325	443,678
Excess of Revenues Under Expenditures	(505,783)	(505,783)	(209,639)	296,144
<u>Other Financing Uses</u>				
Transfers Out	(2,721,213)	(2,721,213)	0	2,721,213
Changes in Fund Balance	(3,226,996)	(3,226,996)	(209,639)	3,017,357
Fund Balance Beginning of Year	3,693,184	3,693,184	3,693,184	0
Fund Balance End of Year	\$466,188	\$466,188	\$3,483,545	\$3,017,357

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, 2013

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$3,722,500	\$3,215,363	\$3,165,096	(\$50,267)
Other Taxes	21,450	12,264	12,911	647
Intergovernmental	12,202,484	8,734,798	6,509,534	(2,225,264)
Other	35,000	10,000	10,436	436
Total Revenues	15,981,434	11,972,425	9,697,977	(2,274,448)
<u>Expenditures</u>				
Current:				
Human Services				
Public Assistance				
Personal Services	4,921,842	4,416,842	4,147,910	268,932
Materials and Supplies	161,421	161,421	118,240	43,181
Contractual Services	1,393,725	865,725	792,097	73,628
Other	1,083,201	564,201	521,049	43,152
Capital Outlay	110,000	110,000	18,992	91,008
Total Public Assistance	7,670,189	6,118,189	5,598,288	519,901
Work Force Investment Act				
Contractual Services	1,549,607	1,062,607	1,047,609	14,998
Other	241,537	6,537	1,140	5,397
Total Work Force Investment Act	1,791,144	1,069,144	1,048,749	20,395
Children's Services				
Contractual Services	3,502,700	3,502,700	2,160,404	1,342,296
Other	531,158	531,158	0	531,158
Total Children's Services	4,033,858	4,033,858	2,160,404	1,873,454
Child and Adult Protect-Levy				
Contractual Services	318,652	358,652	307,939	50,713
Other	2,132,576	2,152,576	70,601	2,081,975
Capital Outlay	88,200	28,200	0	28,200
Total Child and Adult Protect-Levy	2,539,428	2,539,428	378,540	2,160,888
Trust-Homeless Donation				
Other	25,000	10,000	6,683	3,317
Total Expenditures	16,059,619	13,770,619	9,192,664	4,577,955
Excess of Revenues Over (Under) Expenditures	(78,185)	(1,798,194)	505,313	2,303,507

(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, 2013
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Other Financing Uses</u>				
Transfers Out	(180,000)	(135,000)	(83,807)	51,193
Changes in Fund Balance	(258,185)	(1,933,194)	421,506	2,354,700
Fund Balance Beginning of Year	7,984,828	7,984,828	7,984,828	0
Prior Year Encumbrances Appropriated	102,956	102,956	102,956	0
Fund Balance End of Year	<u>\$7,829,599</u>	<u>\$6,154,590</u>	<u>\$8,509,290</u>	<u>\$2,354,700</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, 2013

	Original Budget	Revised Budget	Actual	Variance Over (Under)
<u>Revenues</u>				
Property Taxes	\$11,970,129	\$10,548,960	\$10,524,542	(\$24,418)
Other Taxes	66,404	36,450	44,136	7,686
Charges for Services	4,875,992	5,844,992	1,449,973	(4,395,019)
Intergovernmental	14,134,348	15,319,797	15,142,354	(177,443)
Interest	0	0	13,492	13,492
Other	0	0	150	150
Total Revenues	31,046,873	31,750,199	27,174,647	(4,575,552)
<u>Expenditures</u>				
Current:				
Human Services				
Residential Development Services				
Contractual Services	1,578,075	1,697,575	1,609,177	88,398
Other	90,000	95,500	95,391	109
Total Residential Development Services	1,668,075	1,793,075	1,704,568	88,507
Community Assistance				
Contractual Services	50,000	59,000	57,386	1,614
Other	5,000	11,000	6,823	4,177
Total Community Assistance	55,000	70,000	64,209	5,791
Board of DD				
Personal Services	11,437,909	11,460,409	11,340,983	119,426
Materials and Supplies	679,300	699,300	674,218	25,082
Contractual Services	10,113,061	10,153,061	9,657,530	495,531
Other	889,750	949,750	889,289	60,461
Capital Outlay	136,070	136,070	78,567	57,503
Total Board of DD	23,256,090	23,398,590	22,640,587	758,003
Title I				
Personal Services	40,000	40,000	36,152	3,848
Family Resource Services				
Personal Services	0	28,000	0	28,000
Contractual Services	47,500	43,500	22,511	20,989
Other	61,600	83,600	74,659	8,941
Capital Outlay	98,800	115,800	104,765	11,035
Total Family Resource Services	207,900	270,900	201,935	68,965
Supported Living				
Personal Services	29,800	31,287	24,952	6,335
Contractual Services	206,000	209,600	186,761	22,839
Total Supported Living	235,800	240,887	211,713	29,174

(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, 2013
(continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Toy Lending				
Personal Services	\$78,000	\$78,000	\$68,723	\$9,277
Benefit Separation				
Personal Services	100,000	100,000	47,096	52,904
Other	100,000	100,000	22,209	77,791
Total Benefit Separation	200,000	200,000	69,305	130,695
Trust Health Insurance				
Personal Services	5,265,400	5,265,400	4,372,016	893,384
Trust Donations				
Other	2,500	2,500	0	2,500
Total Expenditures	31,008,765	31,359,352	29,369,208	1,990,144
Excess of Revenues Over (Under) Expenditures	38,108	390,847	(2,194,561)	(2,585,408)
<u>Other Financing Uses</u>				
Transfers Out	(7,542,080)	(7,399,580)	(750,000)	6,649,580
Changes in Fund Balance	(7,503,972)	(7,008,733)	(2,944,561)	4,064,172
Fund Balance Beginning of Year	20,862,568	20,862,568	20,862,568	0
Fund Balance End of Year	<u>\$13,358,596</u>	<u>\$13,853,835</u>	<u>\$17,918,007</u>	<u>\$4,064,172</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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses, Permits, and Inspections	\$1,032,675	\$1,289,936	\$257,261
Other	0	4,710	4,710
Total Revenues	<u>1,032,675</u>	<u>1,294,646</u>	<u>261,971</u>
<u>Expenses</u>			
Personal Services	718,018	686,523	31,495
Materials and Supplies	3,476	2,807	669
Contractual Services	116,918	113,248	3,670
Other	78,708	74,289	4,419
Capital Outlay	22,680	21,680	1,000
Total Expenses	<u>939,800</u>	<u>898,547</u>	<u>41,253</u>
Changes in Fund Balance	92,875	396,099	303,224
Fund Balance Beginning of Year	1,614,635	1,614,635	0
Prior Year Encumbrances Appropriated	<u>2,164</u>	<u>2,164</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,709,674</u></u>	<u><u>\$2,012,898</u></u>	<u><u>\$303,224</u></u>

Wood County, Ohio
Nursing Home Enterprise Fund

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,370,000	\$6,462,678	\$92,678
Interest	2	2	0
Other	2,998	2,434	(564)
Total Revenues	6,373,000	6,465,114	92,114
<u>Expenses</u>			
Personal Services	3,876,967	3,864,998	11,969
Materials and Supplies	798,000	689,346	108,654
Contractual Services	1,516,600	1,424,140	92,460
Other	97,285	59,452	37,833
Capital Outlay	281,500	268,711	12,789
Debt Service:			
Principal Retirement	45,000	45,000	0
Interest Expense	2,430	2,430	0
Total Expenses	6,617,782	6,354,077	263,705
Changes in Fund Balance	(244,782)	111,037	355,819
Fund Balance Beginning of Year	2,831,900	2,831,900	0
Prior Year Encumbrances Appropriated	73,282	73,282	0
Fund Balance End of Year	\$2,660,400	\$3,016,219	\$355,819

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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,517,000	\$1,801,766	\$284,766
Other	20,000	27,897	7,897
Total Revenues	<u>1,537,000</u>	<u>1,829,663</u>	<u>292,663</u>
<u>Expenses</u>			
Personal Services	455,465	455,262	203
Materials and Supplies	351,417	337,144	14,273
Contractual Services	395,048	371,554	23,494
Other	304,842	302,891	1,951
Capital Outlay	625,184	320,497	304,687
Debt Service:			
Interest Expense	22,200	22,200	0
Total Expenses	<u>2,154,156</u>	<u>1,809,548</u>	<u>344,608</u>
Excess of Revenues Over (Under) Expenses	(617,156)	20,115	637,271
Advances Out	(30,000)	(30,000)	0
Transfers In	348,121	551,121	203,000
Changes in Fund Balance	(299,035)	541,236	840,271
Fund Balance Beginning of Year	1,024,764	1,024,764	0
Prior Year Encumbrances Appropriated	46,767	46,767	0
Fund Balance End of Year	<u>\$772,496</u>	<u>\$1,612,767</u>	<u>\$840,271</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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$19,500	\$18,566	(\$934)
Licenses and Permits	302,000	298,119	(3,881)
Fines, Costs, and Forfeitures	16,500	14,889	(1,611)
Intergovernmental	0	2,000	2,000
Other	5,000	30,449	25,449
Total Revenues	343,000	364,023	21,023
<u>Expenditures</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	237,786	231,200	6,586
Materials and Supplies	12,200	8,596	3,604
Contractual Services	62,260	56,014	6,246
Other	10,807	8,728	2,079
Capital Outlay	16,200	13,762	2,438
Total Expenditures	339,253	318,300	20,953
Changes in Fund Balance	3,747	45,723	41,976
Fund Balance Beginning of Year	203,972	203,972	0
Prior Year Encumbrances Appropriated	3,042	3,042	0
Fund Balance End of Year	\$210,761	\$252,737	\$41,976

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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Fines, Costs, and Forfeitures	\$312,600	\$284,289	(\$28,311)
Other	0	714	714
Total Revenues	<u>\$312,600</u>	<u>\$285,003</u>	<u>(\$27,597)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	69,664	63,286	6,378
Materials and Supplies	1,000	641	359
Contractual Services	320,200	309,271	10,929
Other	6,500	4,233	2,267
Capital Outlay	1,200	0	1,200
Total Expenditures	<u>398,564</u>	<u>377,431</u>	<u>21,133</u>
Changes in Fund Balance	(85,964)	(92,428)	(6,464)
Fund Balance Beginning of Year	<u>205,955</u>	<u>205,955</u>	<u>0</u>
Fund Balance End of Year	<u>\$119,991</u>	<u>\$113,527</u>	<u>(\$6,464)</u>

Wood County, Ohio
Court Mediation Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$51,779	\$51,779	\$0
<u>Expenditures</u>	0	0	0
Excess of Revenues Over Expenditures	51,779	51,779	0
<u>Other Financing Uses</u>			
Transfers Out	(51,779)	(51,779)	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
CSEA Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$375,000	\$414,047	\$39,047
Intergovernmental	1,464,000	1,418,924	(45,076)
Other	0	215,914	215,914
Total Revenues	1,839,000	2,048,885	209,885
<u>Expenditures</u>			
Current:			
Human Services			
CSEA			
Personal Services	1,551,199	1,516,243	34,956
Materials and Supplies	68,000	53,107	14,893
Contractual Services	589,616	580,381	9,235
Other	2,045	456	1,589
Capital Outlay	30,000	22,575	7,425
Total Expenditures	2,240,860	2,172,762	68,098
Excess of Revenues Under Expenditures	(401,860)	(123,877)	277,983
<u>Other Financing Sources</u>			
Transfers In	175,000	0	(175,000)
Changes in Fund Balance	(226,860)	(123,877)	102,983
Fund Balance Beginning of Year	262,978	262,978	0
Prior Year Encumbrances Appropriated	8,904	8,904	0
Fund Balance End of Year	\$45,022	\$148,005	\$102,983

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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$903,075	\$831,162	(\$71,913)
Other	0	35	35
Total Revenues	903,075	831,197	(71,878)
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	355,421	319,351	36,070
Materials and Supplies	14,000	1,539	12,461
Contractual Services	1,035,080	823,267	211,813
Other	6,525	3,669	2,856
Capital Outlay	140,550	46,294	94,256
Total Real Estate Assessment	1,551,576	1,194,120	357,456
Trust-Auditor Agricultural Land Use			
Other	2,125	2,125	0
Total Expenditures	1,553,701	1,196,245	357,456
Changes in Fund Balance	(650,626)	(365,048)	285,578
Fund Balance Beginning of Year	953,978	953,978	0
Prior Year Encumbrances Appropriated	378,155	378,155	0
Fund Balance End of Year	\$681,507	\$967,085	\$285,578

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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$154,115	\$147,894	(\$6,221)
Other	0	1,748	1,748
Total Revenues	<u>154,115</u>	<u>149,642</u>	<u>(4,473)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Prosecuting Attorney			
Personal Services	106,231	99,054	7,177
Materials and Supplies	5,000	2,881	2,119
Contractual Services	42,000	1,151	40,849
Other	24,973	5,744	19,229
Capital Outlay	18,516	2,192	16,324
Total Expenditures	<u>196,720</u>	<u>111,022</u>	<u>85,698</u>
Changes in Fund Balance	(42,605)	38,620	81,225
Fund Balance Beginning of Year	617,488	617,488	0
Prior Year Encumbrances Appropriated	<u>1,516</u>	<u>1,516</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$576,399</u></u>	<u><u>\$657,624</u></u>	<u><u>\$81,225</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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$182,500	\$157,928	(\$24,572)
Other	0	2,202	2,202
Total Revenues	<u>182,500</u>	<u>160,130</u>	<u>(22,370)</u>
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	153,500	123,665	29,835
Materials and Supplies	40,000	20,084	19,916
Contractual Services	30,000	29,785	215
Other	78,213	59,219	18,994
Capital Outlay	25,000	8,528	16,472
Total Expenditures	<u>326,713</u>	<u>241,281</u>	<u>85,432</u>
Changes in Fund Balance	(144,213)	(81,151)	63,062
Fund Balance Beginning of Year	715,330	715,330	0
Prior Year Encumbrances Appropriated	<u>213</u>	<u>213</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$571,330</u></u>	<u><u>\$634,392</u></u>	<u><u>\$63,062</u></u>

Wood County, Ohio
Youth Olympics Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$5,000	\$8,658	\$3,658
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
Youth Olympics			
Other	8,000	7,592	408
Changes in Fund Balance	(3,000)	1,066	4,066
Fund Balance Beginning of Year	6,039	6,039	0
Fund Balance End of Year	\$3,039	\$7,105	\$4,066

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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	12,750	12,750	0
Fund Balance End of Year	\$12,750	\$12,750	\$0

Wood County, Ohio
 Juvenile Court Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$12,500	\$10,939	(\$1,561)
Intergovernmental	661,878	664,257	2,379
Other	0	3,032	3,032
Total Revenues	674,378	678,228	3,850
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
VOCA - Juvenile			
Personal Services	21,667	20,995	672
Materials and Supplies	1,800	0	1,800
Other	893	893	0
Total VOCA- Juvenile	24,360	21,888	2,472
Litter Collection			
Materials and Supplies	278	159	119
Juvenile Indigent Driver			
Contractual Services	200	0	200
Felony Delinquent Care			
Personal Services	287,027	284,338	2,689
Materials and Supplies	9,000	6,832	2,168
Contractual Services	79,570	56,160	23,410
Other	32,000	19,440	12,560
Total Felony Delinquent Care	407,597	366,770	40,827
ARRA Juvenile Court IV-E			
Other	153,000	104,375	48,625
Computer-Juvenile Court			
Capital Outlay	25,000	7,742	17,258
Total Expenditures	610,435	500,934	109,501
Excess of Revenues Over Expenditures	63,943	177,294	113,351
<u>Other Financing Sources</u>			
Transfers In	5,705	0	(5,705)
Changes in Fund Balance	69,648	177,294	107,646
Fund Balance Beginning of Year	910,239	910,239	0
Fund Balance End of Year	\$979,887	\$1,087,533	\$107,646

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, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>			
Intergovernmental	\$47,589	\$52,142	\$4,553
<u>Expenditures</u>			
Current:			
General Government:			
Legislative and Executive			
VOCA - Prosecutor			
Personal Services	71,667	51,249	20,418
Contractual Services	500	0	500
Other	1,830	1,830	0
Total Expenditures	73,997	53,079	20,918
Excess of Revenues Under Expenditures	(26,408)	(937)	25,471
<u>Other Financing Sources</u>			
Transfers In	25,000	50,000	25,000
Changes in Fund Balance	(1,408)	49,063	50,471
Fund Balance Beginning of Year	21,041	21,041	0
Prior Year Encumbrances Appropriated	83	83	0
Fund Balance End of Year	<u>\$19,716</u>	<u>\$70,187</u>	<u>\$50,471</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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$121,742	\$121,742	\$0
Other Taxes	497	497	0
Intergovernmental	14,827	14,827	0
Total Revenues	137,066	137,066	0
<u>Expenditures</u>			
Current:			
Conservation and Recreation			
Historical Center			
Other	137,066	137,066	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Property Taxes	\$1,704,296	\$1,704,296	\$0
Other Taxes	6,952	6,952	0
Intergovernmental	280,438	280,438	0
Total Revenues	1,991,686	1,991,686	0
<u>Expenditures</u>			
Current:			
Human Services			
Senior Citizens			
Other	1,991,686	1,991,686	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$640,000	\$670,616	\$30,616
Intergovernmental	377,000	250,000	(127,000)
Other	0	10,230	10,230
Total Revenues	<u>1,017,000</u>	<u>930,846</u>	<u>(86,154)</u>
<u>Expenditures</u>			
Current:			
Public Works			
Solid Waste District			
Personal Services	240,738	154,991	85,747
Materials and Supplies	5,704	1,931	3,773
Contractual Services	666,467	482,888	183,579
Other	30,253	26,897	3,356
Capital Outlay	21,400	18,654	2,746
Total Expenditures	<u>964,562</u>	<u>685,361</u>	<u>279,201</u>
Excess of Revenues Over Expenditures	<u>52,438</u>	<u>245,485</u>	<u>193,047</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	0	450	450
Transfers Out	(200,000)	(200,000)	0
Total Other Financing Sources (Uses)	<u>(200,000)</u>	<u>(199,550)</u>	<u>450</u>
Changes in Fund Balance	(147,562)	45,935	193,497
Fund Balance Beginning of Year	482,458	482,458	0
Prior Year Encumbrances Appropriated	128,939	128,939	0
Fund Balance End of Year	<u>\$463,835</u>	<u>\$657,332</u>	<u>\$193,497</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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$11,000	\$14,094	\$3,094
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probation Services			
Personal Services	2,500	0	2,500
Materials and Supplies	1,500	832	668
Contractual Services	3,000	3,000	0
Other	3,339	1,211	2,128
Capital Outlay	5,500	3,382	2,118
Total Expenditures	15,839	8,425	7,414
Changes in Fund Balance	(4,839)	5,669	10,508
Fund Balance Beginning of Year	50,251	50,251	0
Prior Year Encumbrances Appropriated	339	339	0
Fund Balance End of Year	\$45,751	\$56,259	\$10,508

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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$1,086,956	\$467,575	(\$619,381)
Interest	0	56	56
Other	67,546	67,546	0
Total Revenues	1,154,502	535,177	(619,325)
<u>Expenditures</u>			
Current:			
Economic Development			
CHIP Home Program			
Contractual Services	2,619	2,619	0
Habitat for Humanity			
Contractual Services	93,915	93,915	0
Neighborhood Stabilization Grant			
Other	1,217	1,217	0
CHIP 2010			
Contractual Services	3,454	3,454	0
Other	1,648	1,648	0
Total CHIP 2010	5,102	5,102	0
CHIP Home Investment 2010			
Contractual Services	714	714	0
CHIP Ohio Housing 2010			
Contractual Services	4,232	4,232	0
Other	627	627	0
Total CHIP Ohio Housing 2010	4,859	4,859	0
Block Grant 2011			
Personal Services	284	284	0
Materials and Supplies	186	186	0
Contractual Services	288,530	156,490	132,040
Other	3,499	3,199	300
Capital Outlay	651	651	0
Total Block Grant 2011	293,150	160,810	132,340
CHIP 2012			
Contractual Services	27,415	27,415	0
Other	1,585	1,585	0
Total CHIP 2012	29,000	29,000	0

(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, 2013
(continued)

	Budget	Actual	Variance Over (Under)
Block Grant 2012			
Personal Services	\$10,099	\$6,854	\$3,245
Materials and Supplies	954	954	0
Contractual Services	311,888	249,692	62,196
Other	2,947	2,945	2
Capital Outlay	600	0	600
Total Block Grant 2012	<u>326,488</u>	<u>260,445</u>	<u>66,043</u>
CHIP Home Investment 2012			
Contractual Services	<u>346,000</u>	<u>326,000</u>	<u>20,000</u>
CHIP Ohio Housing 2012			
Contractual Services	<u>125,000</u>	<u>125,000</u>	<u>0</u>
Total Expenditures	<u>1,228,064</u>	<u>1,009,681</u>	<u>218,383</u>
Excess of Revenues Under Expenditures	<u>(73,562)</u>	<u>(474,504)</u>	<u>(400,942)</u>
<u>Other Financing Sources (Uses)</u>			
Advances In	30,648	828,136	797,488
Advances Out	<u>(257,989)</u>	<u>(257,989)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(227,341)</u>	<u>570,147</u>	<u>797,488</u>
Changes in Fund Balance	(300,903)	95,643	396,546
Fund Balance Beginning of Year	209,049	209,049	0
Prior Year Encumbrances Appropriated	<u>216,868</u>	<u>216,868</u>	<u>0</u>
Fund Balance End of Year	<u>\$125,014</u>	<u>\$521,560</u>	<u>\$396,546</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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Licenses and Permits	\$115,000	\$183,201	\$68,201
Intergovernmental	350,413	415,451	65,038
Other	0	132	132
Total Revenues	465,413	598,784	133,371
<u>Expenditures</u>			
Current:			
Public Safety			
Handgun License			
Personal Services	70,000	57,765	12,235
Materials and Supplies	10,000	2,483	7,517
Contractual Services	127,500	87,603	39,897
Other	1,000	0	1,000
Capital Outlay	10,000	8,173	1,827
Total Handgun License	218,500	156,024	62,476
Wireless 9-1-1			
Personal Services	66,161	61,022	5,139
Materials and Supplies	1,500	675	825
Contractual Services	96,840	49,924	46,916
Other	53,472	12,043	41,429
Capital Outlay	361,423	284,497	76,926
Total Wireless 9-1-1	579,396	408,161	171,235
Continued Professional Training			
Personal Services	4,500	2,809	1,691
VAWA Grant			
Personal Services	63,055	59,743	3,312
Materials and Supplies	550	550	0
Other	5,854	5,400	454
Capital Outlay	3,454	3,427	27
Total VAWA Grant	72,913	69,120	3,793
D.A.R.E.			
Personal Services	132,686	132,686	0
DUI Education			
Capital Outlay	687	0	687

(continued)

Wood County, Ohio
 Sheriff Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013
 (continued)

	Budget	Actual	Variance Over (Under)
Drug Crimes Division			
Personal Services	\$135	\$135	\$0
Other	5,667	5,667	0
Total Drug Crimes Division	5,802	5,802	0
High Visibility Traffic Grant			
Personal Services	10,000	8,109	1,891
Trust-Crime Prevention			
Other	186	0	186
Total Expenditures	1,024,670	782,711	241,959
Excess of Revenues Under Expenditures	(559,257)	(183,927)	375,330
<u>Other Financing Sources</u>			
Transfers In	88,880	55,160	(33,720)
Changes in Fund Balance	(470,377)	(128,767)	341,610
Fund Balance Beginning of Year	689,971	689,971	0
Prior Year Encumbrances Appropriated	261,423	261,423	0
Fund Balance End of Year	\$481,017	\$822,627	\$341,610

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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$96,032	\$96,032	\$0
Other	0	130	130
Total Revenues	<u>96,032</u>	<u>96,162</u>	<u>130</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring			
Personal Services	66,958	65,777	1,181
Materials and Supplies	1,016	961	55
Contractual Services	29,652	29,652	0
Other	179	149	30
Total Expenditures	<u>97,805</u>	<u>96,539</u>	<u>1,266</u>
Changes in Fund Balance	(1,773)	(377)	1,396
Fund Balance Beginning of Year	<u>23,670</u>	<u>23,670</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$21,897</u></u>	<u><u>\$23,293</u></u>	<u><u>\$1,396</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, 2013

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$60,000	\$40,136	(\$19,864)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Electronic Monitoring Offenders			
Personal Services	11,822	2,932	8,890
Materials and Supplies	1,500	522	978
Contractual Services	125,000	68,895	56,105
Other	3,000	189	2,811
Capital Outlay	15,000	1,800	13,200
Total Expenditures	<u>156,322</u>	<u>74,338</u>	<u>81,984</u>
Changes in Fund Balance	(96,322)	(34,202)	62,120
Fund Balance Beginning of Year	221,537	221,537	0
Prior Year Encumbrances Appropriated	<u>322</u>	<u>322</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$125,537</u></u>	<u><u>\$187,657</u></u>	<u><u>\$62,120</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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$210,590	\$210,705	\$115
Other	0	308	308
Total Revenues	<u>210,590</u>	<u>211,013</u>	<u>423</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	176,388	175,851	537
Materials and Supplies	8,813	8,639	174
Contractual Services	4,739	4,473	266
Other	20,650	20,574	76
Total Expenditures	<u>210,590</u>	<u>209,537</u>	<u>1,053</u>
Changes in Fund Balance	0	1,476	1,476
Fund Balance Beginning of Year	<u>34,068</u>	<u>34,068</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$34,068</u></u>	<u><u>\$35,544</u></u>	<u><u>\$1,476</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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,500	\$0	(\$1,500)
Intergovernmental	290,069	327,896	37,827
Total Revenues	291,569	327,896	36,327
<u>Expenditures</u>			
Current:			
Public Safety			
EMA			
Personal Services	174,522	171,444	3,078
Materials and Supplies	5,400	4,630	770
Contractual Services	13,975	9,048	4,927
Other	70,425	69,542	883
Capital Outlay	11,890	10,568	1,322
Total EMA	276,212	265,232	10,980
EMA Communications			
Contractual Services	1,500	1,074	426
Other	250	0	250
Capital Outlay	2,000	250	1,750
Total EMA Communications	3,750	1,324	2,426
State Homeland Security Program			
Materials and Supplies	10,000	0	10,000
Contractual Services	3,000	0	3,000
Capital Outlay	184,888	163,072	21,816
Total State Homeland Security Program	197,888	163,072	34,816
Total Expenditures	477,850	429,628	48,222
Excess of Revenues			
Under Expenditures	(186,281)	(101,732)	84,549
<u>Other Financing Sources (Uses)</u>			
Advances In	127,557	127,557	0
Advances Out	(137,557)	(137,557)	0
Transfers In	133,266	133,654	388
Transfers Out	(28,528)	0	28,528
Total Other Financing Sources (Uses)	94,738	123,654	28,916
Changes in Fund Balance	(91,543)	21,922	113,465
Fund Balance Beginning of Year	199,273	199,273	0
Prior Year Encumbrances Appropriated	7,240	7,240	0
Fund Balance End of Year	\$114,970	\$228,435	\$113,465

Wood County, Ohio
Moving Ohio Forward Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$171,997	\$171,997	\$0
<u>Expenditures</u>			
Current:			
Economic Development			
Moving Ohio Forward			
Contractual Services	337,044	298,831	38,213
Excess of Revenues			
Under Expenditures	(165,047)	(126,834)	38,213
<u>Other Financing Sources</u>			
Advances In	170,350	170,350	0
Changes in Fund Balance	5,303	43,516	38,213
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$5,303	\$43,516	\$38,213

Wood County, Ohio
Brownfields Grant Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$5,038	\$5,038	\$0
<u>Expenditures</u>			
Current:			
Public Safety			
Brownfields Grant			
Contractual Services	5,038	5,038	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
Indigent Guardianship Special Revenue Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,300	\$13,706	\$406
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	20,000	13,374	6,626
Changes in Fund Balance	(6,700)	332	7,032
Fund Balance Beginning of Year	17,823	17,823	0
Fund Balance End of Year	\$11,123	\$18,155	\$7,032

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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$1,800	\$1,791	(\$9)
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer Legal Research			
Materials and Supplies	1,000	0	1,000
Changes in Fund Balance	800	1,791	991
Fund Balance Beginning of Year	23,813	23,813	0
Fund Balance End of Year	\$24,613	\$25,604	\$991

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, 2013

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$38,500	\$69,791	\$31,291
Interest	1,000	1,192	192
Total Revenues	<u>39,500</u>	<u>70,983</u>	<u>31,483</u>
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Clerk of Courts			
Capital Outlay	<u>68,315</u>	<u>43,473</u>	<u>24,842</u>
Excess of Revenues Over (Under) Expenditures	(28,815)	27,510	56,325
<u>Other Financing Sources</u>			
Transfers In	<u>0</u>	<u>497</u>	<u>497</u>
Changes in Fund Balance	(28,815)	28,007	56,822
Fund Balance Beginning of Year	247,830	247,830	0
Prior Year Encumbrances Appropriated	<u>8,251</u>	<u>8,251</u>	<u>0</u>
Fund Balance End of Year	<u>\$227,266</u>	<u>\$284,088</u>	<u>\$56,822</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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$13,900	\$14,500	\$600
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Computer-Probate Court			
Capital Outlay	60,000	725	59,275
Changes in Fund Balance	(46,100)	13,775	59,875
Fund Balance Beginning of Year	91,492	91,492	0
Fund Balance End of Year	\$45,392	\$105,267	\$59,875

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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$495,000	\$544,090	\$49,090
Other	0	5,259	5,259
Total Revenues	<u>495,000</u>	<u>549,349</u>	<u>54,349</u>
<u>Expenditures</u>			
Current:			
Public Works			
Ditch Maintenance			
Personal Services	106,000	67,328	38,672
Materials and Supplies	40,000	17,971	22,029
Contractual Services	525,000	457,837	67,163
Other	19,000	12,759	6,241
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>695,000</u>	<u>555,895</u>	<u>139,105</u>
Changes in Fund Balance	(200,000)	(6,546)	193,454
Fund Balance Beginning of Year	<u>217,801</u>	<u>217,801</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$17,801</u></u>	<u><u>\$211,255</u></u>	<u><u>\$193,454</u></u>

Wood County, Ohio
 Probate Conduct of Business Special Revenue Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$800	\$846	\$46
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Other	2,000	138	1,862
Changes in Fund Balance	(1,200)	708	1,908
Fund Balance Beginning of Year	2,653	2,653	0
Fund Balance End of Year	\$1,453	\$3,361	\$1,908

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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$6,500	\$7,493	\$993
<u>Expenditures</u>			
Current:			
General Government:			
Judicial			
Legal Research			
Materials and Supplies	15,000	0	15,000
Changes in Fund Balance	(8,500)	7,493	15,993
Fund Balance Beginning of Year	81,713	81,713	0
Fund Balance End of Year	\$73,213	\$89,206	\$15,993

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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Other	\$534,583	\$556,647	\$22,064
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	595,000	595,000	0
Interest and Fiscal Charges	234,201	234,201	0
Total Expenditures	829,201	829,201	0
Excess of Revenues Under Expenditures	(294,618)	(272,554)	22,064
<u>Other Financing Sources (Uses)</u>			
Advances Out	(70,000)	(70,000)	0
Transfers In	361,388	361,388	0
Total Other Financing Sources (Uses)	291,388	291,388	0
Changes in Fund Balance	(3,230)	18,834	22,064
Fund Balance Beginning of Year	42,659	42,659	0
Fund Balance End of Year	\$39,429	\$61,493	\$22,064

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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$9,753	\$9,753	\$0
<u>Expenditures</u>			
Debt Service:			
Interest and Fiscal Charges	3,101	3,101	0
Excess of Revenues Over Expenditures	6,652	6,652	0
<u>Other Financing Sources (Uses)</u>			
Advances In	0	1,084	1,084
Advances Out	(6,042)	(6,042)	0
Transfers Out	(4,260)	(4,260)	0
Total Other Financing Sources (Uses)	(10,302)	(9,218)	1,084
Changes in Fund Balance	(3,650)	(2,566)	1,084
Fund Balance Beginning of Year	4,260	4,260	0
Fund Balance End of Year	<u>\$610</u>	<u>\$1,694</u>	<u>\$1,084</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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Special Assessments	\$60,389	\$24,146	(\$36,243)
Other	0	4,500	4,500
Total Revenues	<u>60,389</u>	<u>28,646</u>	<u>(31,743)</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	107,000	107,000	0
Interest and Fiscal Charges	10,664	10,664	0
Total Expenditures	<u>117,664</u>	<u>117,664</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(57,275)</u>	<u>(89,018)</u>	<u>(31,743)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	282	6,679	6,397
Transfers Out	(131,026)	0	131,026
Total Other Financing Sources (Uses)	<u>(130,744)</u>	<u>6,679</u>	<u>137,423</u>
Changes in Fund Balance	(188,019)	(82,339)	105,680
Fund Balance Beginning of Year	<u>598,885</u>	<u>598,885</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$410,866</u></u>	<u><u>\$516,546</u></u>	<u><u>\$105,680</u></u>

Wood County, Ohio
Issue I Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Intergovernmental	\$716,267	\$716,267	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Other	716,267	716,267	0
Changes in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
 Permanent Improvement Capital Projects Fund

Schedule of Revenues, Expenditures,
 and Changes in Fund Balance
 Budget (Non-GAAP Budgetary Basis) and Actual
 For the Year Ended December 31, 2013

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>			
Other	\$0	\$40,385	\$40,385
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>981,159</u>	<u>935,434</u>	<u>45,725</u>
Excess of Revenues Under Expenditures	(981,159)	(895,049)	86,110
<u>Other Financing Sources</u>			
Transfers In	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Changes in Fund Balance	18,841	104,951	86,110
Fund Balance Beginning of Year	9,483,790	9,483,790	0
Prior Year Encumbrances Appropriated	<u>244,365</u>	<u>244,365</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$9,746,996</u></u>	<u><u>\$9,833,106</u></u>	<u><u>\$86,110</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, 2013

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	<u>1,100,000</u>	<u>1,014,761</u>	<u>85,239</u>
Excess of Revenues Under Expenditures	(1,100,000)	(1,014,761)	85,239
<u>Other Financing Sources</u>			
Transfers In	<u>750,000</u>	<u>750,000</u>	<u>0</u>
Changes in Fund Balance	(350,000)	(264,761)	85,239
Fund Balance Beginning of Year	<u>1,841,653</u>	<u>1,841,653</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$1,491,653</u></u>	<u><u>\$1,576,892</u></u>	<u><u>\$85,239</u></u>

Wood County, Ohio
Methane Gas 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, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Uses</u>			
Transfers Out	(450)	(450)	0
Changes in Fund Balance	(450)	(450)	0
Fund Balance Beginning of Year	450	450	0
Fund Balance End of Year	\$0	\$0	\$0

Wood County, Ohio
 Historical Museum 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, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Contractual Services	4,617	4,617	0
Changes in Fund Balance	(4,617)	(4,617)	0
Fund Balance Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	4,617	4,617	0
Fund Balance End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2013

	<u>Budget</u>	<u>Actual</u>	Variance Over (Under)
<u>Revenues</u>	\$0	\$0	\$0
<u>Expenditures</u>			
Capital Outlay			
Capital Improvements			
Personal Services	93,960	26,029	67,931
Contractual Services	12,500	1,107	11,393
Other	18,000	12,000	6,000
Total Expenditures	<u>124,460</u>	<u>39,136</u>	<u>85,324</u>
Excess of Revenues Under Expenditures	(124,460)	(39,136)	85,324
<u>Other Financing Sources</u>			
Advances In	<u>0</u>	<u>61,349</u>	<u>61,349</u>
Changes in Fund Balance	(124,460)	22,213	146,673
Fund Balance Beginning of Year	<u>244,640</u>	<u>244,640</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$120,180</u></u>	<u><u>\$266,853</u></u>	<u><u>\$146,673</u></u>

Wood County, Ohio
Parks and Open Spaces Capital Projects Fund

Schedule of Revenues, Expenditures,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

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

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

Schedule of Revenues, Expenses,
and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the Year Ended December 31, 2013

	Budget	Actual	Variance Over (Under)
<u>Revenues</u>			
Charges for Services	\$489,608	\$26,232	(\$463,376)
Other	3,676	159,342	155,666
Total Revenues	<u>493,284</u>	<u>185,574</u>	<u>(307,710)</u>
<u>Expenses</u>			
Personal Services	1,050	369	681
Materials and Supplies	400	150	250
Contractual Services	221,470	219,586	1,884
Other	65,503	65,359	144
Claims	260,000	85,769	174,231
Capital Outlay	680	0	680
Total Expenses	<u>549,103</u>	<u>371,233</u>	<u>177,870</u>
Excess of Revenues			
Under Expenditures	(55,819)	(185,659)	(129,840)
<u>Other Financing Sources</u>			
Transfers In	0	460,274	460,274
Changes in Fund Balance	(55,819)	274,615	330,434
Fund Balance Beginning of Year	528,078	528,078	0
Prior Year Encumbrances Appropriated	25	25	0
Fund Balance End of Year	<u>\$472,284</u>	<u>\$802,718</u>	<u>\$330,434</u>

**STATISTICAL
SECTION**

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

Contents	Page
Financial Trends.....	S-2
These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	
Revenue Capacity	S-12
These schedules contain information to help the reader assess the County’s most significant local revenue sources.	
Debt Capacity.....	S-26
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Demographic and Economic Information.....	S-32
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.	
Operating Information	S-34
These schedules contain service data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	
Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Governmental Activities				
Net Investment in Capital Assets	\$84,893,923	\$84,312,793	\$75,203,774	\$76,501,053
Restricted	53,207,618	54,642,369	58,204,608	60,983,979
Unrestricted	<u>35,657,773</u>	<u>35,721,267</u>	<u>34,455,415</u>	<u>31,794,919</u>
Total Governmental Activities Net Position	<u>173,759,314</u>	<u>174,676,429</u>	<u>167,863,797</u>	<u>169,279,951</u>
Business-Type Activities				
Net Investment in Capital Assets	2,370,162	2,327,091	2,095,710	2,188,288
Unrestricted (Deficit)	<u>1,385,861</u>	<u>571,514</u>	<u>(963,923)</u>	<u>(1,379,507)</u>
Total Business-Type Activities Net Position	<u>3,756,023</u>	<u>2,898,605</u>	<u>1,131,787</u>	<u>808,781</u>
Primary Government				
Net Investment in Capital Assets	87,264,085	86,639,884	77,299,484	78,689,341
Restricted	53,207,618	54,642,369	58,204,608	60,983,979
Unrestricted	<u>37,043,634</u>	<u>36,292,781</u>	<u>33,491,492</u>	<u>30,415,412</u>
Total Primary Government Net Position	<u><u>\$177,515,337</u></u>	<u><u>\$177,575,034</u></u>	<u><u>\$168,995,584</u></u>	<u><u>\$170,088,732</u></u>

2009	2008	2007	2006	2005	2004
\$77,715,468	\$79,137,530	\$75,692,446	\$73,881,680	\$74,262,614	\$72,777,058
59,173,621	55,271,294	58,707,196	56,024,223	53,382,096	52,174,724
31,055,909	29,994,723	27,380,884	19,133,003	15,157,155	14,716,050
<u>167,944,998</u>	<u>164,403,547</u>	<u>161,780,526</u>	<u>149,038,906</u>	<u>142,801,865</u>	<u>139,667,832</u>
2,454,686	2,871,425	2,533,946	2,417,366	2,120,189	1,493,356
(1,252,939)	(646,596)	1,102,846	1,696,431	2,001,754	1,836,961
<u>1,201,747</u>	<u>2,224,829</u>	<u>3,636,792</u>	<u>4,113,797</u>	<u>4,121,943</u>	<u>3,330,317</u>
80,170,154	82,008,955	78,226,392	76,299,046	76,382,803	74,270,414
59,173,621	55,271,294	58,707,196	56,024,223	53,382,096	52,174,724
29,802,970	29,348,127	28,483,730	20,829,434	17,158,909	16,553,011
<u>\$169,146,745</u>	<u>\$166,628,376</u>	<u>\$165,417,318</u>	<u>\$153,152,703</u>	<u>\$146,923,808</u>	<u>\$142,998,149</u>

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

	2013	2012	2011	2010
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$18,204,452	\$18,786,699	\$18,688,910	\$19,669,072
Judicial	8,672,547	8,649,069	8,751,299	8,849,847
Intergovernmental	400,546	399,721	399,357	399,154
Internal Service Fund-External Portion	1,858,033	1,820,969	1,555,204	1,760,266
Public Safety	8,126,701	8,521,931	8,477,217	8,549,690
Public Works	10,420,191	8,684,793	9,533,303	9,285,390
Health				
Alcohol, Drug Addiction, and Mental Health				
Services	9,939,245	12,125,554	13,467,613	12,848,899
Other Health	677,821	657,171	641,306	636,379
Human Services				
Job and Family Services	9,139,155	8,474,376	8,455,507	9,549,928
Child Support Enforcement Agency	2,191,568	2,087,079	2,051,966	2,112,490
Developmental Disabilities	29,992,655	30,504,782	29,236,746	28,699,379
Other Human Services	2,609,985	2,642,824	2,751,451	2,849,210
Conservation and Recreation	318,888	302,599	284,227	471,532
Economic Development	1,191,839	1,154,650	1,086,472	1,076,951
Interest and Fiscal Charges	226,594	400,487	376,317	425,681
Total Governmental Activities Expenses	<u>103,970,220</u>	<u>105,212,704</u>	<u>105,756,895</u>	<u>107,183,868</u>
Business-Type Activities				
Building Inspection	985,714	847,254	902,766	956,702
Nursing Home	6,287,551	6,304,977	6,043,274	5,821,926
Landfill	2,134,518	1,718,498	1,746,552	2,991,937
Total Business-Type Activities Expenses	<u>9,407,783</u>	<u>8,870,729</u>	<u>8,692,592</u>	<u>9,770,565</u>
Total Primary Government Expenses	<u>113,378,003</u>	<u>114,083,433</u>	<u>114,449,487</u>	<u>116,954,433</u>
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	5,370,747	5,360,790	5,445,183	5,061,643
Judicial	2,994,903	3,227,779	3,068,059	3,203,519
Internal Service Fund-External Portion	1,633,382	1,576,476	1,423,050	1,439,627
Public Safety	946,056	847,095	888,290	987,599
Public Works	6,514,718	6,551,037	5,815,608	6,385,404
Health				
Alcohol, Drug Addiction, and Mental Health				
Services	4,595	8,343	231	563
Other Health	331,619	342,314	340,243	334,716
Human Services				
Child Support Enforcement Agency	414,568	380,214	365,832	375,861
Developmental Disabilities	1,515,311	1,306,643	1,247,481	1,363,237
Economic Development	403,740	337,435	272,257	287,660
Total Charges for Services	<u>20,129,639</u>	<u>19,938,126</u>	<u>18,866,234</u>	<u>19,439,829</u>
Operating Grants, Contributions, and Interest	32,054,854	34,068,103	37,653,165	38,579,522
Capital Grants and Contributions	1,371,389	8,978,454	630,347	838,328
Total Governmental Activities Program Revenues	<u>53,555,882</u>	<u>62,984,683</u>	<u>57,149,746</u>	<u>58,857,679</u>

2009	2008	2007	2006	2005	2004
\$18,627,790	\$19,240,213	\$17,789,568	\$17,170,831	\$17,802,965	\$15,442,066
8,418,442	8,560,864	7,872,922	7,859,875	7,446,259	6,882,638
427,415	426,745	502,346	309,530	427,016	462,747
1,335,689	1,455,081	1,418,064	1,176,556	1,505,316	1,281,046
8,636,547	9,079,266	8,193,165	7,986,357	9,090,728	8,354,594
9,893,629	10,471,311	9,396,403	12,182,962	9,321,445	8,167,253
13,959,263	14,119,112	13,454,378	13,397,107	11,871,066	11,913,988
641,056	666,827	628,595	517,840	465,842	464,163
11,838,164	11,914,199	10,229,599	10,602,912	9,237,254	9,432,850
2,028,862	2,061,973	2,052,623	2,165,525	2,284,056	1,923,438
28,275,645	26,311,665	25,431,379	24,783,050	24,003,808	21,761,064
2,721,638	2,701,471	2,641,010	2,348,469	2,220,585	2,309,365
359,553	321,207	301,984	291,413	253,394	237,735
1,072,277	1,630,361	1,269,256	1,270,983	896,738	1,624,607
478,325	513,248	429,053	596,103	701,636	755,473
108,714,295	109,473,543	101,610,345	102,659,513	97,528,108	91,013,027
1,232,919	1,348,482	1,225,768	1,259,527	1,235,069	1,294,435
5,860,729	6,444,440	6,545,321	6,413,035	6,072,828	5,500,976
2,841,440	2,749,867	2,338,918	2,248,499	2,041,228	1,736,072
9,935,088	10,542,789	10,110,007	9,921,061	9,349,125	8,531,483
118,649,383	120,016,332	111,720,352	112,580,574	106,877,233	99,544,510
4,886,825	4,826,384	5,233,883	5,248,103	5,193,796	5,005,587
2,938,898	2,525,625	2,403,761	2,540,375	2,547,112	2,448,244
1,788,588	1,717,965	1,544,757	1,431,043	1,680,117	1,587,077
1,175,491	1,361,847	1,204,815	1,301,727	842,233	733,516
7,000,586	7,231,751	7,252,058	9,612,767	6,619,276	6,459,918
961	9,645	2,981	2,300	12,252	1,916
288,918	292,076	296,975	278,056	276,313	260,943
303,991	380,207	361,346	363,954	415,706	345,470
1,316,168	1,639,680	1,675,731	1,376,018	1,203,812	1,298,016
291,111	337,661	454,128	516,712	539,090	592,078
19,991,537	20,322,841	20,430,435	22,671,055	19,329,707	18,732,765
42,470,992	39,313,129	37,555,978	35,247,914	34,013,720	33,458,550
379,780	836,516	1,408,173	185,552	1,981,652	272,623
62,842,309	60,472,486	59,394,586	58,104,521	55,325,079	52,463,938

(continued)

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

	2013	2012	2011	2010
Business-Type Activities				
Charges for Services				
Building Inspection	\$1,300,226	\$1,042,338	\$1,088,611	\$831,800
Nursing Home	6,477,381	6,278,660	5,990,056	6,622,150
Landfill	1,794,680	1,674,118	1,793,624	1,716,662
Total Charges for Services	9,572,287	8,995,116	8,872,291	9,170,612
Capital Grants and Contributions	100,878	16,042	0	30,052
Total Business-Type Activities Program Revenues	9,673,165	9,011,158	8,872,291	9,200,664
Total Primary Government Program Revenues	63,229,047	71,995,841	66,022,037	68,058,343
<u>Net (Expense) Revenue</u>				
Governmental Activities	(50,414,338)	(42,228,021)	(48,607,149)	(48,326,189)
Business-Type Activities	265,382	140,429	179,699	(569,901)
Total Primary Government Net Expense	(50,148,956)	(42,087,592)	(48,427,450)	(48,896,090)
<u>General Revenues and Other Changes in Net Position</u>				
Governmental Activities				
Property Taxes Levied for:				
General Operating	5,688,218	5,654,931	5,911,834	5,965,979
Health-Alcohol, Drug Addiction, and Mental Health Services	6,121,330	6,080,552	6,141,757	6,150,852
Human Services-Job and Family Services	3,034,429	3,128,263	246,375	2,961,720
Human Services-Developmental Disabilities	10,977,624	10,335,897	10,170,679	10,134,153
Human Services-Senior Citizens	1,694,372	1,684,442	1,744,844	1,757,919
Conservation and Recreation-Historical Center	121,032	120,320	125,778	126,956
Permissive Sales Taxes	17,932,912	17,173,175	16,721,733	15,671,971
Other Taxes	112,805	112,842	111,339	120,907
Grants and Entitlements not Restricted to Specific Programs	3,286,328	2,762,356	2,643,316	3,590,082
Interest	(291,903)	1,149,526	2,147,839	1,677,641
Other	1,371,197	1,231,725	1,368,804	1,679,896
Transfers	(551,121)	(393,376)	(143,303)	(176,934)
Total Governmental Activities	49,497,223	49,040,653	47,190,995	49,661,142
Business-Type Activities				
Interest	2	2	4	1
Other	40,913	1,233,011	0	0
Transfers	551,121	393,376	143,303	176,934
Total Business-Type Activities	592,036	1,626,389	143,307	176,935
Total Primary Government	50,089,259	50,667,042	47,334,302	49,838,077
<u>Change in Net Position</u>				
Governmental Activities	(917,115)	6,812,632	(1,416,154)	1,334,953
Business-Type Activities	857,418	1,766,818	323,006	(392,966)
Total Primary Government	(\$59,697)	\$8,579,450	(\$1,093,148)	\$941,987

2009	2008	2007	2006	2005	2004
\$826,133	\$1,066,728	\$1,152,427	\$1,299,059	\$1,692,592	\$1,663,670
6,268,999	6,016,219	6,016,168	6,308,663	6,266,004	5,789,453
1,453,155	1,590,067	1,797,672	1,750,724	1,620,791	1,615,318
8,548,287	8,673,014	8,966,267	9,358,446	9,579,387	9,068,441
72,105	45,098	85,000	0	0	0
8,620,392	8,718,112	9,051,267	9,358,446	9,579,387	9,068,441
71,462,701	69,190,598	68,445,853	67,462,967	64,904,466	61,532,379
(45,871,986)	(49,001,057)	(42,215,759)	(44,554,992)	(42,203,029)	(38,549,089)
(1,314,696)	(1,824,677)	(1,058,740)	(562,615)	230,262	536,958
(47,186,682)	(50,825,734)	(43,274,499)	(45,117,607)	(41,972,767)	(38,012,131)
6,067,441	5,973,222	6,079,003	6,228,901	5,444,271	5,404,653
5,486,324	5,402,940	5,544,107	5,729,160	3,840,202	3,718,520
3,311,411	2,366,748	2,354,705	2,449,768	2,366,677	2,367,142
10,349,223	10,422,886	10,836,611	11,340,509	11,029,987	10,957,849
1,783,074	1,777,339	1,804,504	1,638,990	1,545,406	1,554,779
130,939	127,089	129,308	133,073	115,254	115,190
15,052,960	15,820,157	17,157,429	14,809,637	14,802,878	14,195,796
119,868	122,094	143,863	146,269	177,723	182,482
3,388,424	3,677,155	3,468,090	3,316,695	3,026,241	3,105,068
2,673,090	4,879,252	6,214,465	4,524,150	2,171,228	1,664,277
1,342,297	1,467,910	1,807,029	1,029,350	1,378,559	596,263
(291,614)	(412,714)	(581,735)	(554,469)	(561,364)	(269,729)
49,413,437	51,624,078	54,957,379	50,792,033	45,337,062	43,592,290
0	0	0	0	0	8
0	0	0	0	0	0
291,614	412,714	581,735	554,469	561,364	269,729
291,614	412,714	581,735	554,469	561,364	269,737
49,705,051	52,036,792	55,539,114	51,346,502	45,898,426	43,862,027
3,541,451	2,623,021	12,741,620	6,237,041	3,134,033	5,043,201
(1,023,082)	(1,411,963)	(477,005)	(8,146)	791,626	806,695
\$2,518,369	\$1,211,058	\$12,264,615	\$6,228,895	\$3,925,659	\$5,849,896

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

	2013	2012	2011	2010
General Fund				
Reserved	\$0	\$0	\$0	\$0
Unreserved	0	0	0	0
Nonspendable	2,075,644	2,162,627	2,186,934	2,043,465
Restricted	0	0	0	238,605
Assigned	7,302,320	2,598,978	2,328,060	2,009,846
Unassigned	12,744,649	18,337,976	17,724,924	13,274,650
Total General Fund	22,122,613	23,099,581	22,239,918	17,566,566
All Other Governmental Funds				
Reserved	0	0	0	0
Unreserved, Reported in				
Special Revenue Funds	0	0	0	0
Debt Service Funds (Deficit)	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	423,350	431,001	534,075	704,454
Restricted	45,445,316	45,920,573	48,606,352	48,819,575
Assigned	11,577,839	11,604,252	11,117,840	10,626,559
Unassigned (Deficit)	(634,748)	(670,988)	(1,248,583)	(810,988)
Total All Other Governmental Funds	56,811,757	57,284,838	59,009,684	59,339,600
Total Governmental Funds	\$78,934,370	\$80,384,419	\$81,249,602	\$76,906,166

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

2009	2008	2007	2006	2005	2004
\$1,293,102	\$1,674,595	\$1,696,645	\$1,695,550	\$1,765,636	\$554,034
16,233,818	17,420,864	16,680,070	11,903,884	7,090,616	7,967,840
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
17,526,920	19,095,459	18,376,715	13,599,434	8,856,252	8,521,874
2,341,441	2,118,560	1,833,484	2,045,579	1,435,928	3,204,483
42,610,138	40,809,649	44,398,016	43,211,009	39,293,832	35,900,946
34,532	(138,145)	(76,375)	(144,881)	(174,571)	887,913
10,368,154	8,836,524	8,049,334	6,910,766	8,307,607	7,700,560
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
55,354,265	51,626,588	54,204,459	52,022,473	48,862,796	47,693,902
\$72,881,185	\$70,722,047	\$72,581,174	\$65,621,907	\$57,719,048	\$56,215,776

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

	2013	2012	2011	2010
<u>Revenues</u>				
Property Taxes	\$27,549,024	\$27,119,703	\$24,299,941	\$27,338,192
Permissive Sales Taxes	17,662,029	17,205,173	16,519,667	15,486,671
Permissive Motor Vehicle License Taxes	4,017,682	3,991,296	3,982,973	3,949,165
Other Taxes	112,805	112,842	111,339	120,907
Charges for Services	12,031,057	12,295,410	10,622,340	11,567,676
Licenses and Permits	494,337	426,497	440,772	384,463
Fines, Costs, and Forfeitures	811,545	833,112	796,987	812,148
Intergovernmental	38,169,740	38,840,544	42,104,547	44,615,184
Special Assessments	555,906	801,755	766,680	722,345
Interest	(283,113)	1,204,979	1,972,505	1,524,810
Other	1,353,523	1,231,725	1,368,804	1,689,896
Total Revenues	102,474,535	104,063,036	102,986,555	108,211,457
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	16,894,159	16,784,422	17,180,532	17,754,175
Judicial	8,480,566	8,393,890	8,584,152	8,589,281
Intergovernmental	400,546	399,721	399,357	399,154
Public Safety	8,862,303	8,351,023	8,246,039	8,154,157
Public Works	9,176,663	10,140,819	8,106,562	7,906,046
Health	10,517,831	12,747,214	14,021,344	13,411,213
Human Services	43,071,812	42,215,361	41,454,753	41,908,394
Conservation and Recreation	278,754	273,419	292,725	305,233
Economic Development	1,191,256	1,170,776	1,081,278	1,052,286
Other	494,264	506,911	489,830	399,657
Capital Outlay	2,562,581	2,401,678	1,807,739	2,334,574
Debt Service:				
Payment to Refunded Bond Escrow Agent	0	0	0	0
Principal Retirement	734,478	754,593	742,997	971,455
Interest and Fiscal Charges	247,976	284,924	320,043	370,658
Issuance Costs	0	0	0	0
Total Expenditures	102,913,189	104,424,751	102,727,351	103,556,283
Excess of Revenues Over (Under) Expenditures	(438,654)	(361,715)	259,204	4,655,174
<u>Other Financing Sources (Uses)</u>				
Special Assessment Notes Issued	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
OPWC Loans Issued	0	324,779	0	0
Inception of Capital Lease	0	0	0	0
Transfers In	2,496,192	2,676,139	7,401,796	2,600,348
Transfers Out	(3,507,587)	(3,504,386)	(3,317,564)	(3,230,541)
Total Other Financing Sources (Uses)	(1,011,395)	(503,468)	4,084,232	(630,193)
Changes in Fund Balance	(\$1,450,049)	(\$865,183)	\$4,343,436	\$4,024,981
 Debt Service as a Percentage of Noncapital Expenditures	 1.01%	 1.11%	 1.07%	 1.34%

2009	2008	2007	2006	2005	2004
\$26,804,547	\$25,949,558	\$26,699,540	\$27,410,533	\$24,236,944	\$24,080,588
15,084,917	16,129,904	15,048,296	14,926,452	14,917,807	14,077,018
3,854,097	3,983,158	4,042,836	4,003,730	3,856,819	4,057,451
119,868	122,094	143,863	146,269	177,723	182,482
11,452,059	11,523,765	12,144,073	14,418,668	11,669,716	11,423,063
410,730	607,209	589,924	618,030	274,874	253,423
459,066	468,456	490,248	756,588	602,367	435,407
46,181,659	44,276,058	42,254,634	39,822,034	40,431,404	38,827,749
1,008,983	1,033,717	1,094,185	836,989	912,515	1,014,536
2,766,247	4,465,611	5,929,398	4,160,631	2,058,157	1,727,034
1,737,184	2,121,511	1,815,992	1,042,863	1,293,461	780,417
<u>109,879,357</u>	<u>110,681,041</u>	<u>110,252,989</u>	<u>108,142,787</u>	<u>100,431,787</u>	<u>96,859,168</u>
18,020,261	18,985,464	17,158,087	16,527,375	17,231,779	15,235,654
8,231,182	8,294,740	7,747,981	7,556,736	7,145,549	6,752,602
427,415	426,745	502,346	309,530	427,016	462,747
8,321,424	8,666,591	7,829,141	7,451,992	8,623,679	7,848,517
9,121,901	12,777,994	10,426,922	9,045,799	8,288,532	7,531,191
14,512,281	14,715,766	14,041,751	13,854,531	12,266,405	12,308,711
44,170,694	42,008,293	39,707,613	38,686,475	36,741,752	35,104,179
304,312	292,561	279,988	265,961	240,488	233,146
1,070,029	1,617,825	1,254,359	1,296,278	912,852	1,622,456
383,069	426,933	435,076	400,652	346,668	332,742
1,515,141	2,792,539	1,572,916	4,170,963	2,655,405	2,811,059
0	0	89,125	0	0	0
927,815	895,259	1,220,092	1,806,694	2,781,849	1,791,689
423,081	457,753	446,590	606,564	717,785	765,055
0	0	84,236	0	0	0
<u>107,428,605</u>	<u>112,358,463</u>	<u>102,796,223</u>	<u>101,979,550</u>	<u>98,379,759</u>	<u>92,799,748</u>
2,450,752	(1,677,422)	7,456,766	6,163,237	2,052,028	4,059,420
0	0	0	0	0	0
0	0	3,635,000	0	0	0
0	0	366,126	0	0	0
0	0	(3,916,890)	0	0	0
0	0	0	0	0	0
0	231,009	0	0	12,608	0
4,029,035	3,473,113	2,406,400	5,979,298	3,277,883	3,180,732
(4,320,649)	(3,885,827)	(2,988,135)	(4,239,676)	(3,839,247)	(3,587,249)
<u>(291,614)</u>	<u>(181,705)</u>	<u>(497,499)</u>	<u>1,739,622</u>	<u>(548,756)</u>	<u>(406,517)</u>
<u>\$2,159,138</u>	<u>(\$1,859,127)</u>	<u>\$6,959,267</u>	<u>\$7,902,859</u>	<u>\$1,503,272</u>	<u>\$3,652,903</u>
1.29%	1.29%	1.88%	2.42%	3.70%	2.87%

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			
2013	\$1,983,571,020	\$680,256,760	\$7,610,936,514	\$81,492,340	\$92,604,932
2012	1,976,399,020	653,783,570	7,514,807,400	75,882,730	86,230,375
2011	2,088,328,050	703,517,610	7,976,701,885	72,328,340	82,191,295
2010	2,084,674,650	710,407,110	7,985,947,885	69,271,320	78,717,409
2009	2,074,054,730	680,548,860	7,870,295,971	69,227,410	78,667,511
2008	2,013,382,050	658,682,600	7,634,470,428	70,298,130	79,884,239
2007	1,980,042,050	654,674,520	7,527,761,628	88,017,410	100,019,784
2006	1,943,363,630	632,569,660	7,359,809,400	84,698,130	96,247,875
2005	1,692,790,570	532,326,650	6,357,477,771	95,634,220	108,675,250
2004	1,650,169,950	516,646,860	6,190,905,171	98,741,850	112,206,648

Source: Wood County Auditor

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

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

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

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

Tangible Personal Property		Total		Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$0	\$0	\$2,745,320,120	\$7,703,541,446	35.64%	\$12.72
0	0	2,706,065,320	7,601,037,775	35.60	12.69
0	0	2,864,174,000	8,058,893,180	35.54	10.94
3,356,260	3,356,260	2,867,709,340	8,068,021,554	35.54	12.17
6,708,210	6,708,210	2,830,539,210	7,955,671,692	35.58	11.80
6,809,423	108,950,768	2,749,172,203	7,823,305,435	35.14	10.99
13,523,158	108,185,264	2,736,257,138	7,735,966,676	35.37	11.03
240,768,558	1,284,098,976	2,901,399,978	8,740,156,251	33.20	11.21
304,440,354	1,217,761,416	2,625,191,794	7,683,914,437	34.16	11.48
303,012,862	1,212,051,448	2,568,571,522	7,515,163,267	34.18	11.51

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

	2013	2012	2011	2010
Voted Millage				
Alcohol, Drug Addiction, and Mental Health Services				
Effective Millage Rates				
Residential/Agricultural	\$2.4983	\$2.4960	\$2.4035	\$2.4009
Commercial/Industrial	2.6000	2.6000	2.1959	2.4516
Tangible/Public Utility Personal	2.6000	2.6000	2.6000	2.6000
Job and Family Services				
Effective Millage Rates				
Residential/Agricultural	1.3000	1.3000	0.0000	1.2796
Commercial/Industrial	1.3000	1.3000	0.0000	1.3000
Tangible/Public Utility Personal	1.3000	1.3000	0.0000	1.3000
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	4.0245	4.0182	3.7698	3.7627
Commercial/Industrial	4.8044	4.7309	4.3849	4.2553
Tangible/Public Utility Personal	6.7000	6.7000	6.7000	6.7000
Commission on Aging				
Effective Millage Rates				
Residential/Agricultural	0.7000	0.7000	0.6903	0.6890
Commercial/Industrial	0.7000	0.7000	0.7000	0.7000
Tangible/Public Utility Personal	0.7000	0.7000	0.7000	0.7000
Park District				
Effective Millage Rates				
Residential/Agricultural	1.0000	1.0000	0.9862	0.9843
Commercial/Industrial	1.0000	1.0000	1.0000	1.0000
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
General Health District				
Effective Millage Rates				
Residential/Agricultural	0.5000	0.5000	0.4177	0.4170
Commercial/Industrial	0.5000	0.5000	0.4518	0.4383
Tangible/Public Utility Personal	0.5000	0.5000	0.5000	0.5000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	10.0228	10.0142	8.2675	9.5334
Commercial/Industrial	10.9044	10.8309	8.7325	10.1451
Tangible/Public Utility Personal	12.8000	12.8000	11.5000	12.8000
Unvoted Millage				
General Fund	2.3500	2.3500	2.3500	2.3500
Historical Society	0.0500	0.0500	0.0500	0.0500
Total Unvoted Millage	2.4000	2.4000	2.4000	2.4000
Total Wood County (Total Direct Rate)				
Effective Millage Rates				
Residential/Agricultural	12.4228	12.4142	10.6675	11.9334
Commercial/Industrial	13.3044	13.2309	11.4325	12.5451
Tangible/Public Utility Personal	15.2000	15.2000	13.9000	15.2000
Total Weighted Average Tax Rate	12.7237	12.6896	10.9370	12.1678

2009	2008	2007	2006	2005	2004
\$2.0510	\$2.0912	\$2.0906	\$2.0843	\$1.5078	\$1.5130
2.1065	2.1094	2.1091	2.1002	1.5674	1.5604
2.6000	2.6000	2.6000	2.6000	2.1000	2.1000
1.2750	0.8684	0.8681	0.8655	0.9763	0.9797
1.2982	0.8723	0.8722	0.8685	0.9703	0.9659
1.3000	1.3000	1.3000	1.3000	1.3000	1.3000
3.7491	3.8228	3.8216	3.8101	4.2976	4.3125
4.2106	4.2165	4.2160	4.1982	4.6902	4.6691
6.7000	6.7000	6.7000	6.7000	6.7000	6.7000
0.6865	0.7000	0.7000	0.5912	0.6668	0.6692
0.6990	0.7000	0.7000	0.6061	0.6772	0.6741
0.7000	0.7000	0.7000	0.7000	0.7000	0.7000
0.9807	0.4676	0.4675	0.4661	0.5257	0.5275
0.9986	0.4697	0.4696	0.4677	0.5225	0.5201
1.0000	0.7000	0.7000	0.7000	0.7000	0.7000
0.4155	0.4236	0.4235	0.4222	0.4762	0.4779
0.4342	0.4349	0.4348	0.4330	0.4836	0.4814
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
9.1578	8.3736	8.3713	8.2395	8.4503	8.4797
9.7471	8.8028	8.8017	8.6736	8.9111	8.8710
12.8000	12.5000	12.5000	12.5000	12.0000	12.0000
2.3500	2.3500	2.3500	2.3500	2.3500	2.3500
0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
11.5578	10.7736	10.7713	10.6395	10.8503	10.8797
12.1471	11.2028	11.2017	11.0736	11.3111	11.2710
15.2000	14.9000	14.9000	14.9000	14.4000	14.4000
11.7972	10.9921	11.0275	11.2121	11.4846	11.5090

(continued)

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

	2013	2012	2011	2010
School Districts				
Bowling Green CSD	\$57.6500	\$56.8000	\$57.7000	\$56.1500
Eastwood LSD	39.9000	40.3000	38.9000	39.9500
Elmwood LSD	37.4500	37.4000	37.7000	37.7000
Fostoria CSD	60.0000	58.5800	58.3100	57.6900
Lake LSD	63.5900	57.0900	56.2100	56.6100
North Baltimore LSD	56.3000	59.1000	57.1000	55.7700
Northwood LSD	77.6650	79.4150	78.3150	78.3150
Otsego LSD	46.6000	47.1500	47.3500	47.3500
Perrysburg EVSD	69.8500	66.5000	63.7300	63.9300
Rossford EVSD	52.3000	52.3000	52.3000	52.3000
Out-of-County School Districts				
Anthony Wayne LSD	67.1000	66.8000	66.8000	66.8000
Gibsonburg EVSD	51.9000	51.9000	51.9000	52.1000
Lakota LSD	42.7000	42.7000	42.7000	42.7000
McComb LSD	34.2800	34.3000	35.5500	33.2800
Patrick Henry LSD	45.9500	41.3100	41.3100	41.3100
Joint Vocational School Districts				
Four County JVSD	3.2000	3.2000	3.2000	3.2000
Penta County JVSD	3.2000	3.2000	3.2000	3.2000
Vanguard JVSD	1.6000	1.6000	1.6000	1.6000
Corporations				
Bairdstown Village	2.4000	2.4000	2.4000	2.4000
Bloomdale Village	5.7000	5.7000	5.7000	5.7000
Bowling Green City	5.6000	5.0000	5.0000	5.0000
Bradner Village	8.2000	8.8000	8.8000	8.8000
Custar Village	6.2000	6.2000	6.2000	6.2000
Cygnets Village	2.4000	2.4000	2.4000	2.4000
Fostoria City	4.3000	4.3000	4.3000	4.3000
Grand Rapids Village	4.1000	4.1000	4.1000	4.1000
Haskins Village	9.5000	9.5000	9.5000	9.5000
Hoytville Village	4.0000	4.0000	4.0000	4.0000
Jerry City Village	8.5000	8.5000	8.5000	8.5000
Luckey Village	6.5000	6.5000	6.5000	6.5000
Millbury Village	5.8000	3.4000	3.4000	3.4000
Milton Center Village	10.0000	10.0000	10.0000	10.0000
North Baltimore Village	5.5000	4.9000	4.9000	4.9000
Northwood City	1.6000	1.6000	1.6000	1.6000
Pemberville Village	1.8000	1.8000	1.8000	1.8000
Perrysburg City	5.6500	5.2500	5.2500	5.2500
Portage Village	2.2000	2.2000	2.2000	2.2000
Risingsun Village	13.5000	13.5000	13.5000	13.5000
Rossford City	7.7000	7.7000	7.7000	7.7000
Tontogany Village	1.2000	1.2000	1.2000	1.2000
Walbridge Village	1.7000	1.7000	1.7000	1.7000
Wayne Village	11.7000	11.7000	11.7000	11.7000
West Millgrove Village	12.4000	12.4000	12.4000	12.4000
Weston Village	4.3000	4.3000	4.3000	4.3000

2009	2008	2007	2006	2005	2004
\$56.1500	\$56.1500	\$56.7800	\$53.9000	\$52.2000	\$52.2000
40.0500	40.2000	40.0500	48.8000	43.8000	44.7000
37.3000	36.8000	37.6000	37.3000	39.0000	39.5000
60.1600	60.1600	60.5600	60.5600	65.3100	55.6800
56.8100	58.7500	59.0500	51.7000	52.2000	52.8000
51.5000	51.6000	51.6000	51.1000	51.8000	51.4600
80.2000	71.7000	72.0000	71.3000	72.0000	67.9000
48.6500	48.8500	49.1000	49.3000	49.6000	43.5000
63.3800	61.6400	61.5600	61.0500	62.6500	63.5000
52.3000	52.3000	52.3000	52.3000	52.3000	52.3000
66.7000	66.8000	67.7000	68.2000	68.2000	68.2000
52.2000	52.2000	52.6000	52.9000	52.9000	53.0000
42.9000	42.9000	36.4000	41.5000	41.4500	41.4500
34.6900	34.7800	34.9000	34.7400	34.8600	34.8600
41.3100	41.3100	41.3100	41.3100	41.3100	35.4100
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
5.7000	5.7000	5.7000	5.7000	5.7000	5.7000
5.0000	5.0000	5.0000	5.0000	5.0000	5.0000
8.2000	8.5000	8.5000	8.7000	9.0000	7.8000
6.2000	6.2000	6.2000	6.2000	6.2000	6.2000
2.4000	2.4000	2.4000	2.4000	2.4000	2.4000
4.3000	4.3000	4.3000	4.3000	4.3000	4.3000
4.1000	4.1000	4.1000	4.1000	4.1000	4.1000
9.5000	7.2000	10.2000	10.2000	8.2000	8.2000
4.0000	4.0000	4.0000	4.0000	4.0000	4.0000
8.5000	8.5000	8.5000	11.5000	11.5000	11.5000
6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
3.4000	3.4000	3.4000	3.4000	3.4000	3.4000
10.0000	10.0000	10.0000	10.0000	5.0000	5.0000
4.9000	5.7500	4.4000	4.5000	2.7000	3.7000
1.6000	1.6000	1.6000	1.6000	1.6000	1.6000
1.8000	1.8000	1.8000	2.4000	2.4000	2.4000
5.7500	5.5500	5.6500	5.6500	5.8500	6.1500
2.2000	2.2000	2.2000	2.2000	2.2000	2.2000
13.5000	13.5000	13.5000	13.5000	13.5000	13.5000
7.7000	7.7000	7.7000	6.9500	3.4500	3.2000
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	12.3000	12.3000	12.3000	12.3000
12.4000	12.4000	12.4000	12.4000	12.4000	12.4000
4.3000	3.6000	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)

	2013	2012	2011	2010
Townships				
Bloom	\$6.5000	\$6.5000	\$9.3000	\$9.3000
Center	5.8000	5.8000	5.8000	5.8000
Freedom	8.0000	8.0000	8.0000	8.0000
Grand Rapids	5.4000	5.4000	5.4000	5.4000
Henry	7.7000	7.7000	7.7000	7.7000
Jackson	10.7000	10.7000	10.7000	7.7000
Lake	15.2000	15.2000	15.2000	15.2000
Liberty	4.4500	4.4500	4.4500	4.4500
Middleton	11.6000	9.6000	11.6000	10.4000
Milton	8.2000	8.2000	8.2000	8.2000
Montgomery	6.9000	6.9000	6.9000	6.9000
Perry	6.1000	6.1000	6.1000	6.1000
Perrysburg	18.6000	14.6000	14.6000	14.6000
Plain	4.9000	4.9000	4.9000	4.9000
Portage	4.4000	4.4000	4.4000	4.4000
Troy	7.4000	7.4000	7.4000	7.4000
Washington	6.4000	6.4000	6.4000	6.4000
Webster	5.7000	5.7000	5.7000	5.7000
Weston	8.4000	8.4000	8.4000	8.4000
Other Units				
Central Joint Fire District	3.5000	3.5000	3.5000	3.5000
Fort Meigs Cemetery	0.0000	0.0000	0.0000	0.0000
Kaubisch Memorial Public Library	1.5000	1.5000	0.0000	0.0000
Mid County Ambulance District	2.0000	2.0000	2.0000	2.0000
North Baltimore Public Library	1.9500	1.9500	1.9500	0.0000
Northwest EMS District	4.0000	4.0000	4.0000	3.5000
Pemberville Public Library	0.0000	1.0000	1.0000	1.0000
Rossford Public Library	1.0000	1.0000	1.0000	1.0000
Seneca County Health District	0.3000	0.3000	0.3000	0.3000
TARTA	2.5000	2.5000	2.5000	2.5000
Way Library	1.5000	1.5000	1.5000	1.5000
Wood County District Public Library	1.1000	1.1000	1.1000	0.3100

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.

2009	2008	2007	2006	2005	2004
\$9.3000	\$9.3000	\$9.7000	\$6.5000	\$6.5000	\$7.2000
5.8000	5.8000	5.8000	5.8000	5.8000	5.8000
8.0000	8.0000	8.0000	7.0000	6.8000	6.8000
5.4000	5.4000	5.7000	6.7000	6.7000	6.7000
7.7000	7.7000	7.7000	7.7000	7.7000	6.7000
7.7000	7.7000	7.7000	7.7000	7.7000	7.7000
15.2000	15.2000	12.3000	12.3000	12.3000	12.3000
4.4500	5.2000	5.2000	5.2000	5.2000	5.2000
11.2000	11.2000	11.2000	11.2000	11.2000	11.7000
8.2000	7.6000	7.6000	5.1000	5.1000	5.1000
6.9000	6.9000	6.9000	6.9000	6.9000	6.9000
6.1000	6.1000	6.1000	6.1000	6.1000	6.1000
14.6000	14.6000	14.6000	12.2500	12.2500	11.2500
4.9000	4.9000	4.9000	4.9000	4.4000	4.4000
4.4000	4.4000	4.4000	4.4000	4.4000	4.4000
7.4000	7.4000	7.4000	7.4000	7.4000	7.4000
6.4000	6.9500	6.9500	6.9500	5.2000	5.2000
5.7000	5.5000	5.5000	5.5000	5.5000	5.5000
8.4000	9.4000	9.0000	7.0000	7.0000	6.0000
3.5000	3.5000	3.5000	3.5000	3.5000	3.5000
0.0000	0.0000	0.0000	0.0000	0.0000	0.3200
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4.0000	4.0000	4.0000	4.0000	5.0000	5.0000
1.0000	1.0000	1.0000	1.0000	0.0000	0.0000
1.0000	1.0000	1.0000	1.0000	1.0000	0.0000
0.3000	0.3000	0.3000	0.3000	0.3000	0.0000
2.5000	2.5000	2.5000	2.5000	2.5000	2.5000
1.5000	1.0000	1.0000	1.0000	1.0000	0.0000
0.3700	0.1700	0.2700	0.2500	0.3000	0.3000

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

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2013	\$33,419,357	\$32,636,869	97.66%	\$1,007,315	\$33,644,184	100.67%	\$1,343,730	4.02%
2012	32,993,785	32,065,756	97.19	966,718	33,032,474	100.12	1,572,013	4.76
2011	30,086,313	29,259,767	97.25	1,031,842	30,291,609	100.68	1,442,212	4.79
2010	33,530,847	32,403,391	96.64	1,316,304	33,719,695	100.56	1,718,322	5.12
2009	32,084,315	30,909,038	96.34	900,909	31,809,947	99.14	1,792,712	5.59
2008	28,949,570	28,019,097	96.79	882,275	28,901,372	99.83	1,374,225	4.75
2007	29,711,437	28,685,806	96.55	824,843	29,510,649	99.32	1,358,667	4.57
2006	28,751,302	28,147,006	97.90	676,777	28,823,783	100.25	1,331,079	4.63
2005	25,758,345	24,967,493	96.93	686,429	25,653,922	99.59	1,210,324	4.70
2004	22,615,603	21,833,063	96.54	763,869	22,596,932	99.92	1,103,927	4.88

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.
The presentation will be updated as new information becomes available.

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

Year	Current Taxes Levied (1)	Current and Delinquent Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2013	\$0	\$10,663	n/a	\$25,200	n/a
2012	0	34,531	n/a	35,868	n/a
2011	0	55,613	n/a	34,579	n/a
2010	0	110,392	n/a	149,876	n/a
2009	994,746	851,789	85.63	142,957	14.37
2008	2,467,091	1,455,807	59.01	1,011,285	40.99
2007	3,274,683	2,875,810	87.82	398,874	12.18
2006	3,424,060	3,289,461	96.07	558,915	16.32
2005	4,292,570	4,293,235	100.02	576,807	13.44
2004	4,285,940	4,120,378	96.14	541,984	12.65

Source: Wood County Auditor

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

Note: The County's current reporting system does not track delinquent tax collections by tax year. The presentation will be updated as new information becomes available.

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

Taxpayer	Type of Business	2013			2004		
		Total Assessed Valuation	Rank	Percent of Total Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total Assessed Valuation
Toledo Edison Company First Energy	Utility	\$44,934,070	1	1.64%	\$26,492,440	2	1.03%
Walgreen Company	Retail	10,814,520	2	0.39			
Columbia Gas of Ohio, Inc.	Utility	9,130,600	3	0.33			
American Transmission Systems, Inc.	Utility	7,896,070	4	0.29	8,012,580	9	0.31
Edward Rose Development Co. LLC	Commercial	7,273,140	5	0.26			
Ohio Power Company	Utility	7,264,120	6	0.26			
Perrysburg Apartment Investment LLC	Commercial	6,903,370	7	0.25			
First Solar, Inc.	Manufacturer	6,265,870	8	0.23			
Hancock Wood Electric Cooperative	Utility	6,217,720	9	0.23			
Copper Beach Townhomes	Commercial	5,914,130	10	0.22			
Acustar/Chrysler Corporation	Manufacturer				38,980,940	1	1.52
Cooper Standard Automotive	Manufacturer				15,979,290	3	0.62
Beatrice Hunt Wesson	Processor				13,654,100	4	0.53
LOF Glass, Inc./Libbey Owens Ford, Inc.	Manufacturer				12,544,100	5	0.49
B & O Railroad	Railroad				9,357,340	6	0.36
Ohio Bell Telephone Co.	Utility				8,440,000	7	0.33
Corporate Properties/Prefinish Metals/ Walbridge Coatings	Industrial				8,149,976	8	0.32
Meijer, Inc.	Retail				7,624,200	10	0.30
Total Principal Taxpayers		112,613,610		4.10	149,234,966		5.81
All Other Taxpayers		2,632,706,510		95.90	2,419,336,556		94.19
Total County Assessed Value		<u>\$2,745,320,120</u>		<u>100.00%</u>	<u>\$2,568,571,522</u>		<u>100.00%</u>

Source: Wood County Auditor

Wood County, Ohio
Taxable Sales by Type
Last Ten Years

	2013	2012	2011	2010
Sales Tax Payments	\$5,291,688	\$4,919,675	\$4,867,155	\$4,762,269
Direct Pay Tax Return Payments	655,719	639,665	630,194	520,918
Seller's Use Tax Return Payments	1,858,930	1,562,474	1,643,227	1,509,535
Consumer's Use Tax Return Payments	777,193	784,313	694,180	539,314
Motor Vehicle Tax Payments	2,247,636	2,174,873	2,059,294	1,872,446
Non-Resident Motor Vehicle Tax Payments	75,702	71,630	68,135	64,819
Watercraft and Outboard Motors	28,366	28,859	22,126	20,804
Department of Liquor Control	60,363	57,791	53,402	49,754
Sales Tax on Motor Vehicle Fuel Refunds	2,702	2,831	1,367	1,436
Sales/Use Tax Voluntary Payments	28,480	41,835	12,807	27,982
Statewide Master Numbers	7,101,018	7,042,121	6,791,589	6,487,873
Sales/Use Tax Assessment Payments	65,418	79,438	78,386	68,943
Streamlined Sales Tax Payments	18,905	20,903	19,764	8,465
Use Tax Amnesty Payments	32,355	11,014	2,370	0
Administrative Rotary Fund Fee	(181,140)	(173,466)	(168,906)	(158,303)
Sales/Use Tax Refunds Approved	(130,423)	(90,781)	(53,357)	(104,284)
Destination Sourcing Adjustment	0	0	0	0
Total	<u>\$17,932,912</u>	<u>\$17,173,175</u>	<u>\$16,721,733</u>	<u>\$15,671,971</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.

2009	2008	2007	2006	2005	2004
\$4,366,899	\$4,597,764	\$4,998,840	\$4,403,350	\$4,171,982	\$4,154,940
416,821	356,325	448,887	253,837	303,583	272,994
1,539,045	1,661,557	1,571,662	1,429,954	1,265,014	1,308,216
536,635	618,751	660,424	513,487	583,082	506,266
1,813,968	1,826,927	2,097,826	1,732,472	1,983,711	2,024,420
49,137	41,660	13,812	0	0	0
23,665	33,047	29,036	34,698	45,278	35,246
47,911	45,066	46,572	39,749	37,254	34,599
1,363	1,501	1,577	1,985	1,866	387
16,870	9,790	25,453	9,046	20,699	31,516
6,358,994	6,711,561	7,425,747	6,546,160	6,594,909	5,985,394
79,924	111,249	51,879	37,433	22,893	14,079
8,255	5,220	15,471	638	0	0
0	0	0	0	0	0
(152,050)	(159,808)	(173,322)	(149,947)	(150,303)	(143,681)
(54,477)	(39,549)	(55,002)	(43,225)	(77,090)	(28,580)
0	(904)	(1,433)	0	0	0
<u>\$15,052,960</u>	<u>\$15,820,157</u>	<u>\$17,157,429</u>	<u>\$14,809,637</u>	<u>\$14,802,878</u>	<u>\$14,195,796</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
	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	Capital Leases	OPWC Loans	General Obligation Bonds	Capital Leases	
2013	\$0	\$3,780,365	\$54,000	\$0	\$292,301	\$0	\$1,393,611	\$5,520,277
2012	0	4,393,986	161,000	0	324,779	45,000	1,125,753	6,050,518
2011	0	5,012,915	268,000	47,593	0	175,936	923,614	6,428,058
2010	0	5,483,481	375,000	93,590	0	352,316	1,147,726	7,452,113
2009	0	5,995,233	737,000	138,045	0	513,729	1,150,934	8,534,941
2008	0	6,481,987	1,079,000	183,860	0	675,141	1,128,054	9,548,042
2007	0	6,948,739	1,401,000	6,110	0	831,554	1,935,863	11,123,266
2006	0	7,839,428	1,743,000	9,202	0	1,092,967	1,396,726	12,081,323
2005	0	9,341,052	2,062,000	11,896	0	1,364,600	1,922,183	14,701,731
2004	27,600	11,822,676	2,395,238	5,137	0	1,636,254	1,099,188	16,986,093

Source: Wood County Auditor

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

<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$42.71	0.11%
47.20	0.13
50.87	0.15
59.39	0.17
68.07	0.20
76.18	0.23
88.70	0.28
97.29	0.32
118.67	0.39
137.68	0.47

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)
2013	\$3,780,365	0.05%	\$29.25
2012	4,438,986	0.06	34.63
2011	5,188,851	0.06	41.07
2010	5,835,797	0.07	46.50
2009	6,508,962	0.08	51.91
2008	7,157,128	0.09	57.10
2007	7,780,294	0.10	62.04
2006	8,932,395	0.10	71.93
2005	10,705,652	0.14	86.41
2004	13,458,930	0.18	109.09

Source: Wood County Auditor

(1) Includes general obligation bonds only.

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

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

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

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

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
The County	\$4,126,666	100.00%	\$4,126,666
All Villages, Townships, and Cities wholly within the County	33,578,459	100.00	33,578,459
City of Fostoria	177,417	10.11	17,929
All School Districts wholly within the County	28,295,156	100.00	28,295,156
Anthony Wayne LSD	18,468,766	2.26	418,005
Bowling Green CSD	26,077,500	99.96	26,067,090
Elmwood LSD	3,765,000	97.96	3,688,252
Fostoria CSD	3,509,227	21.29	746,974
Four County JVSD	3,935,000	0.08	3,044
Gibsonburg EVSD	3,039,995	1.44	43,718
Lake LSD	9,211,648	99.62	9,176,364
Lakota LSD	17,184,984	25.69	4,414,742
McComb LSD	1,090,000	23.38	254,793
North Baltimore LSD	10,674,381	99.82	10,654,693
Otsego LSD	18,765,000	83.82	15,728,849
Patrick Henry LSD	4,447,000	1.62	72,085
Penta JVSD	41,650,000	49.44	20,593,389
Vanguard JVSD	4,755,000	2.72	129,258
Total Overlapping Debt	<u>\$228,624,533</u>		<u>153,882,800</u>
Total Direct and Overlapping Debt			<u>\$158,009,466</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 2013 tax year.

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

	2013	2012	2011	2010
Total Assessed Valuation	<u>\$2,745,320,120</u>	<u>\$2,706,065,320</u>	<u>\$2,864,174,000</u>	<u>\$2,867,709,340</u>
Overall Debt Limitation	67,133,003	66,151,633	70,104,350	70,192,734
Gross Indebtedness	3,871,301	4,650,779	5,163,000	6,035,000
Less Debt Outside Limitation				
Special Assessment Notes	0	0	0	0
General Obligation Bonds	0	45,000	175,000	350,000
Special Assessment Bonds	54,000	161,000	268,000	375,000
OPWC Loans	<u>292,301</u>	<u>324,779</u>	<u>0</u>	<u>0</u>
Net Indebtedness	3,525,000	4,120,000	4,720,000	5,310,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Limitation	<u>3,525,000</u>	<u>4,120,000</u>	<u>4,720,000</u>	<u>5,310,000</u>
Legal Debt Margin Within Limitation	<u>\$63,608,003</u>	<u>\$62,031,633</u>	<u>\$65,384,350</u>	<u>\$64,882,734</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	94.75%	93.77%	93.27%	92.44%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$27,453,201	\$27,060,653	\$28,641,740	\$28,677,093
Gross Indebtedness	3,871,301	4,650,779	5,163,000	6,035,000
Less Debt Outside Limitation				
Special Assessment Notes	0	0	0	0
General Obligation Bonds	0	45,000	175,000	350,000
Special Assessment Bonds	54,000	161,000	268,000	375,000
OPWC Loans	<u>292,301</u>	<u>324,779</u>	<u>0</u>	<u>0</u>
Net Indebtedness	3,525,000	4,120,000	4,720,000	5,310,000
Less Fund Balance in Debt Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Debt Within Unvoted Debt Limitation	<u>3,525,000</u>	<u>4,120,000</u>	<u>4,720,000</u>	<u>5,310,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$23,928,201</u>	<u>\$22,940,653</u>	<u>\$23,921,740</u>	<u>\$23,367,093</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	87.16%	84.77%	83.52%	81.48%

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.

2009	2008	2007	2006	2005	2004
<u>\$2,830,539,210</u>	<u>\$2,749,172,203</u>	<u>\$2,736,257,138</u>	<u>\$2,901,399,978</u>	<u>\$2,625,191,794</u>	<u>\$2,568,571,522</u>
69,263,480	67,229,305	66,906,428	71,034,999	64,129,795	62,714,288
7,122,000	8,164,000	9,161,000	10,648,000	12,722,000	15,817,838
0	0	0	0	0	27,600
510,000	670,000	825,000	1,085,000	1,355,000	1,625,000
737,000	1,079,000	1,401,000	1,743,000	2,062,000	2,395,238
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5,875,000	6,415,000	6,935,000	7,820,000	9,305,000	11,770,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>79,458</u>
<u>5,875,000</u>	<u>6,415,000</u>	<u>6,935,000</u>	<u>7,820,000</u>	<u>9,305,000</u>	<u>11,690,542</u>
<u>\$63,388,480</u>	<u>\$60,814,305</u>	<u>\$59,971,428</u>	<u>\$63,214,999</u>	<u>\$54,824,795</u>	<u>\$51,023,746</u>
91.52%	90.46%	89.63%	88.99%	85.49%	81.36%
\$28,305,392	\$27,491,722	\$27,362,571	\$29,014,000	\$26,251,918	\$25,685,715
7,122,000	8,164,000	9,161,000	10,648,000	12,722,000	15,817,838
0	0	0	0	0	27,600
510,000	670,000	825,000	1,085,000	1,355,000	1,625,000
737,000	1,079,000	1,401,000	1,743,000	2,062,000	2,395,238
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5,875,000	6,415,000	6,935,000	7,820,000	9,305,000	11,770,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>79,458</u>
<u>5,875,000</u>	<u>6,415,000</u>	<u>6,935,000</u>	<u>7,820,000</u>	<u>9,305,000</u>	<u>11,690,542</u>
<u>\$22,430,392</u>	<u>\$21,076,722</u>	<u>\$20,427,571</u>	<u>\$21,194,000</u>	<u>\$16,946,918</u>	<u>\$13,995,173</u>
79.24%	76.67%	74.66%	73.05%	64.55%	54.49%

Wood County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2013	129,264	\$4,988,685,552	\$38,913	7.20%
2012	128,200	4,947,581,000	38,593	6.90
2011	126,355	4,799,790,000	37,821	8.30
2010	125,488	4,498,629,000	35,845	10.10
2009	125,380	4,352,807,000	34,716	10.90
2008	125,340	4,530,640,000	36,166	6.80
2007	125,399	4,365,219,000	34,842	5.40
2006	124,183	4,168,822,000	33,343	5.20
2005	123,889	3,912,442,000	31,375	5.60
2004	123,377	3,759,034,000	30,278	5.70

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	2013			2004		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Bowling Green State University	University	2,644	1	4.25%	5,361	1	8.55%
Owens Community College	College	1,498	2	2.41	1,525	3	2.43
Magna International	Manufacturer	1,300	3	2.09			
Wood County	Government	1,200	4	1.93	1,221	4	1.95
First Solar, Inc.	Manufacturer	1,150	5	1.85			
Wood County Hospital	Hospital	900	6	1.45			
DaimlerChrysler Corp.	Manufacturer	850	7	1.37	1,647	2	2.62
Owens-Illinois, Inc.	Manufacturer	835	8	1.34	550	9	0.88
Walgreen Company	Retail	700	9	1.12			
Nippon Sheet Glass	Manufacturer	370	10	0.59			
Cooper Standard Automotive	Manufacturer				1,049	5	1.67
Rudolph/Libbe, Inc.	General Contractor				900	6	1.43
Norplas Industries, Inc.	Manufacturer				700	7	1.12
NFO World Group	Information Research				625	8	1.00
Great Lakes Window, Inc.	Manufacturer				500	10	0.80
Total		<u>11,447</u>		<u>18.40%</u>	<u>14,078</u>		<u>22.45%</u>
Total Employment Within Wood County		<u>62,200</u>			<u>62,700</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

	2013	2012	2011	2010
General Government:				
Legislative and Executive				
Commissioners	47.50	46.50	46.00	47.50
Auditor	22.00	22.00	22.50	25.00
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	25.50	25.00	26.00	26.00
Planning Commission	2.00	2.00	3.00	3.00
Board of Elections	20.00	21.50	17.00	11.50
Recorder	11.00	11.00	11.50	11.50
Records Center	4.00	4.00	5.00	5.00
Judicial				
Domestic Relations	3.50	3.50	3.50	3.50
Jury Commission	1.00	1.00	1.00	1.00
Adult Probation	17.00	16.50	17.50	17.50
Court Security	8.50	8.00	9.50	9.00
Common Pleas Court Administration	4.00	4.00	4.00	4.00
Common Pleas Court Number 1	5.00	6.00	6.00	6.00
Common Pleas Court Number 2	4.50	6.00	5.50	5.50
Common Pleas Court Number 4	6.00	6.00	6.00	6.00
Juvenile Court and Juvenile Detention	45.50	45.50	41.00	46.00
Law Library	1.50	2.00	2.00	2.00
Probate Court	9.00	9.00	10.00	10.00
Clerk of Courts	19.00	20.00	20.00	20.00
Title Administration	8.00	7.00	7.00	8.00
Public Defender	13.00	13.00	13.00	13.00
Public Safety				
Coroner	2.50	2.50	2.00	2.00
Sheriff and Justice Center	122.50	114.50	120.00	119.00
Emergency Management Agency	3.00	4.00	4.00	4.00
Building Inspection	11.00	11.50	12.00	10.50
Public Works				
Engineer	17.50	20.00	21.50	19.50
Highway Garage	29.50	30.50	32.00	33.00
Solid Waste Management District	9.00	10.00	11.00	12.00
Health				
Alcohol, Drug Addiction, and Mental Health Services	5.50	4.50	6.50	6.00
Dog and Kennel	4.50	4.50	4.50	4.50
Human Services				
Job and Family Services	88.50	82.00	79.00	78.50
Child Support Enforcement Agency	28.00	28.00	29.00	31.00
Developmental Disabilities	226.00	217.50	215.00	227.00
Veterans Services	4.50	5.50	5.50	5.00
Nursing Home	82.50	80.50	73.50	76.00
Economic Development				
Economic Development	2.00	2.00	3.00	3.00
Conservation and Recreation				
Historical Center and Museum	4.00	4.00	4.00	4.00
Total	<u>923.00</u>	<u>906.00</u>	<u>904.50</u>	<u>921.00</u>

Source: Wood County Auditor

Method: 1.00 for full-time, .5 for part-time, and .25 for appointed board/seasonal employee as of December 31.

2009	2008	2007	2006	2005	2004
50.50	48.50	50.00	46.50	43.00	47.50
24.50	25.50	25.00	24.00	28.50	28.00
5.00	5.00	5.00	5.00	5.00	5.00
26.00	26.00	22.50	23.00	22.00	23.00
3.00	3.00	3.00	3.00	3.00	3.00
11.50	14.00	13.00	12.50	14.00	14.00
14.00	14.00	14.00	15.00	14.00	15.00
4.00	4.00	4.00	3.00	3.00	3.00
3.50	3.50	4.00	4.00	4.00	4.00
1.00	1.00	1.00	1.00	1.00	1.00
16.50	16.50	15.50	15.50	15.50	15.50
8.00	7.00	8.00	7.50	4.50	4.00
4.00	4.00	4.50	4.50	3.50	3.50
6.00	6.00	6.00	7.00	6.00	6.00
5.50	4.50	5.50	5.50	5.50	5.50
6.00	6.00	6.00	6.00	6.00	6.00
47.00	48.50	47.00	45.50	48.50	47.00
2.00	n/a	n/a	n/a	n/a	n/a
10.00	9.50	9.50	9.50	10.00	10.00
20.00	20.00	20.00	18.00	19.50	17.50
8.00	8.00	8.50	9.50	8.50	8.50
13.00	13.00	13.00	13.00	12.00	12.50
2.00	2.50	2.50	2.50	2.50	2.50
123.00	124.50	123.50	120.00	120.00	121.00
4.00	3.50	3.50	3.50	3.50	3.00
11.50	17.50	19.00	18.00	18.50	19.50
20.00	21.00	20.50	19.50	21.50	17.00
36.00	38.50	41.00	33.50	43.00	42.50
12.00	12.00	12.00	12.00	12.00	12.00
7.00	7.00	7.00	7.00	7.00	7.00
4.50	4.50	4.50	4.50	4.50	4.50
82.50	84.00	81.00	78.50	75.00	74.00
30.00	29.00	31.00	29.00	30.00	31.00
222.50	205.50	211.50	207.00	209.00	196.00
5.50	5.50	5.50	6.00	6.00	6.00
79.00	85.00	90.00	90.50	100.00	95.50
3.00	3.00	3.00	3.00	3.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
<u>935.50</u>	<u>934.50</u>	<u>944.50</u>	<u>917.00</u>	<u>936.50</u>	<u>918.00</u>

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

	2013	2012	2011	2010
General Government:				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	2,293	2,106	1,875	2,022
Number of Exempt Conveyances	1,865	1,965	1,728	1,647
Number of Parcels Transferred	6,467	6,628	5,882	5,647
Number of Dog Tags Sold	20,647	20,903	21,062	20,896
Number of Kennel Licenses Sold	120	135	144	157
Number of Weights/Measures Inspections	353	360	356	324
Number of Establishments	258	254	265	256
Number of Commercial Scales	690	722	726	727
Number of Retail Motor Fuel Dispensers	1,387	1,401	1,450	1,410
Commissioners				
Number of Resolutions	1,836	1,971	2,054	2,005
Number of Annexations	7	5	7	15
Board of Elections				
Number of Registered Voters	96,278	108,014	104,515	103,312
Number of Voters Last General Election	26,207	64,342	41,573	44,760
Percentage of Register Voters that Voted	27	60	40	43
Recorder				
Number of Documents Filed	20,967	21,111	18,352	18,538
Number of Mortgages Filed	5,442	5,639	4,720	4,785
Number of Deeds Filed	4,778	4,600	4,034	4,486
Judicial				
Common Pleas Court				
Number of General Civil Cases Completed	946	1,183	1,310	1,375
Number of Domestic Relations Cases Completed	1,165	1,132	1,023	1,086
Number of Criminal Cases Completed	691	671	605	546
Number of Cases Pending	998	1,157	1,156	1,174
Probate Court				
Number of Adoption/Placement Cases Filed	51	27	29	48
Number of Civil Action Cases Filed	15	12	14	12
Number of Estate Cases Filed	519	507	565	575
Number of Guardianship Cases Filed	54	66	57	63
Number of Mental Illness Cases Filed	0	0	2	6
Number of Trust Cases Filed	1	4	6	3
Number of Marriage Applications	780	789	796	715
Number of Miscellaneous Filings	100	91	103	85
Juvenile Court				
Number of Delinquent Cases Filed	892	1,038	963	1,007
Number of Traffic Cases Filed	572	663	731	697
Number of Dependent/Neglect/Abuse Cases Filed	323	279	268	285
Number of Unruly Cases Filed	122	103	100	104
Number of Adult Cases Filed	17	16	15	15
Number of Change of Custody Cases Filed	314	366	351	304
Number of Support Cases Filed	580	678	675	817
Number of Parentage Cases Filed	27	28	35	51

2009	2008	2007	2006	2005	2004
1,865	2,011	2,417	2,639	2,996	3,037
1,769	1,824	1,969	1,970	2,044	2,129
5,413	5,905	6,567	7,189	8,067	8,684
20,851	20,686	20,319	19,445	19,071	17,587
152	131	139	152	146	126
368	432	417	408	446	432
257	274	277	292	297	288
722	730	720	723	693	747
1,476	1,495	1,464	1,503	1,467	1,447
2,052	2,307	2,256	2,284	2,321	2,453
8	14	13	13	13	6
101,928	101,891	93,281	94,067	93,617	90,688
35,813	65,164	28,918	52,211	38,061	64,103
35	64	31	56	41	71
19,717	18,948	22,150	25,456	27,492	30,321
5,557	5,025	6,552	8,396	9,327	10,086
3,537	3,486	4,027	4,295	4,823	4,909
1,405	1,273	1,111	909	965	950
1,148	1,181	1,150	1,168	1,171	1,223
589	575	538	618	674	515
1,185	1,177	1,178	1,083	1,042	1,082
41	39	35	52	51	31
13	9	13	17	12	19
560	577	520	576	537	559
66	57	84	64	51	54
1	1	4	8	6	4
2	1	4	5	3	2
735	780	761	815	796	779
108	91	117	86	89	88
1,165	1,170	1,360	1,494	1,461	1,641
739	858	975	1,054	1,042	1,108
314	407	371	372	357	231
124	134	143	181	166	147
14	15	25	20	34	17
282	264	249	253	245	229
802	738	806	835	835	776
42	57	62	50	50	53

(continued)

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

	2013	2012	2011	2010
Public Safety				
Sheriff				
911 Division/Communications				
Number of 911 Calls Answered Sheriff's Office	43,715	43,070	37,062	37,207
Number of 911 Calls Answered All Locations	43,715	43,070	37,062	37,207
Civil Division				
Number of Sheriff Foreclosure Property Sales	285	344	370	397
Number of Warrants, Summons, and Subpoenas Served	3,146	2,961	3,031	3,275
Enforcement				
Number of Murder/Non-Negligent Manslaughter	0	1	0	0
Number of Rapes and Other Sexual Assaults	39	26	14	32
Number of Breaking and Entering	157	110	79	146
Number of Thefts	316	241	355	194
Number of Vandalism/Criminal Damaging	136	127	165	110
Number of Domestic Violence Incidents	47	57	75	78
Number of Domestic Disputes Incidents	107	160	104	114
Justice Center Operations				
Number of Inmates Booked	4,402	4,570	4,446	4,186
Number of Inmates Released	4,389	4,640	4,454	4,203
Average Daily Population	160	155	145	148
Road Patrol Division				
Number of Complaints Received and Investigated	26,217	22,858	24,462	22,052
Number of Criminal Charges	444	609	556	562
Number of Accidents Investigated	718	815	797	755
Number of Injury Accidents	162	189	151	174
Number of Fatal Accidents	6	6	7	2
Public Works				
Engineer				
Miles of Roads Resurfaced	8	7	2	22
Number of Bridges Replaced/Improved	8	6	4	7
Number of Culverts Replaced	2	2	6	3
Ditch Maintenance				
Number of Total Projects	62	38	20	23
Number of Miles of Dip Out	30	32	38	30
Number of Miles of Mow and Debrush	40	30	68	68
Number of Miles of Rip Rap	1	1	1	0
Number of Total Septic Sytem Requests	26	29	26	31
Number of Total Private Culvert Requests	59	65	64	50
Number of Total Private Culvert Set with Grade	39	42	30	28
Health				
Dog Shelter				
Number of Dogs Impounded	555	671	671	665
Number of Adoptions	280	312	245	235
Number of Redemptions	173	191	200	167

2009	2008	2007	2006	2005	2004
33,078	32,178	33,750	33,215	7,104	6,382
33,078	32,178	33,750	33,215	18,990	17,951
343	326	261	247	190	149
2,867	1,956	1,912	1,922	1,852	1,707
0	0	0	0	1	1
26	28	25	21	32	19
93	143	74	84	70	113
400	399	440	451	411	345
220	189	274	347	346	410
209	331	258	314	155	285
125	219	178	205	301	n/a
4,296	4,402	4,582	5,081	4,830	4,585
4,323	4,351	4,449	5,043	4,894	4,572
149	159	157	150	160	145
21,631	21,450	22,107	22,251	20,907	18,315
763	1,244	809	667	690	544
744	880	915	766	577	805
153	261	211	139	112	141
3	5	7	6	2	6
11	11	5	2	1	8
5	12	10	2	9	0
4	8	7	9	11	11
27	17	30	24	32	14
44	25	29	29	37	16
44	14	8	5	10	5
1	1	0	2	1	0
36	43	16	239	147	136
80	75	73	104	120	119
34	41	28	37	24	11
628	768	727	726	802	853
167	247	215	217	206	234
201	238	256	224	274	314

(continued)

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

	2013	2012	2011	2010
Human Services				
Jobs and Family Services				
Number of Individuals - Food Stamps	13,598	13,887	13,638	13,313
Number of Individuals - Cash Assistance	778	1,145	1,633	1,722
Number of Children and Families - Medicaid	21,383	24,913	23,234	21,952
Number of Aged/Blind/Disabled - Medicaid	4,420	4,267	4,639	4,243
Number of Families - PRC	323	325	1,242	2,648
Monthly Average Children - Child Care	530	643	590	560
Children's Services				
Total Average Kids in Care	46	43	66	72
Child Support Enforcement Agency				
Number of Contempt of Court Actions	308	344	350	350
Number of Misdemeanor Criminal Nonsupport Actions	51	42	53	60
Number of Paternities - Administrative	90	102	n/a	n/a
Number of Acknowledged Father Child Relationships	300	274	400	n/a
Number of Open Cases	6,907	6,971	7,084	7,313
Board of Developmental Disabilities				
Number of Clients Enrolled - Children	403	385	443	428
Number of Clients Enrolled - Adults	505	472	365	363
Number of Clients Enrolled - Early Intervention	104	89	114	91
Number of Clients Enrolled - School	79	266	168	142
Number of Clients Enrolled - Sheltered Workshop	158	141	87	125
Number of Clients Community Employment/Training	198	187	196	200
Veteran Services				
Number of Client Contacts	15,694	15,947	15,881	15,040
Number of Veterans Transported to Medical Facilities	428	467	621	429
Number of Newletters Distributed	6,490	6,300	7,500	7,500
Number of Flags and Grave Markers Distributed	10,167	9,915	9,742	9,416
Number of Persons Assisted Emergency Financial	199	231	258	256
Number of VA Claims/Documents Processed	21,562	19,472	18,646	18,569
Economic Development and Assistance				
Economic Development Commission				
Job Creations	210	230	719	517
Job Retention	100	556	1,151	1,810
Business-Type Activity				
Building Inspection				
Number of Residential Permits Issued (Wood County)	2,638	2,401	2,216	2,557
Number of Residential Inspections (Wood County)	5,535	4,743	4,406	4,917
Number of Commercial Permits Issued (Wood County)	1,079	1,412	1,059	875
Number of Commercial Inspections (Wood County)	3,452	4,208	3,328	2,506
Number of Commercial Permits Issued (Other County)	639	575	574	509
Number of Commercial Inspections (Other County)	2,034	2,318	2,120	1,785
Landfill				
In-District Tonnage	35,619	36,961	39,761	38,983
Out-of-District Tonnage	4,239	1,493	1,507	2,783
Nursing Home				
Admissions	153	172	193	188
Discharges	145	176	196	181
Residents Returning Home	100	117	137	120
Resident In-House Days	29,621	28,000	27,522	28,506

Source: Wood County Departments and Offices

2009	2008	2007	2006	2005	2004
12,347	9,710	8,537	8,443	7,999	7,516
1,420	905	891	1,160	1,400	1,430
23,695	18,872	16,784	17,520	17,770	16,789
4,035	3,986	3,674	3,424	3,359	3,181
2,983	2,473	1,355	2,344	1,444	641
506	554	545	388	331	341
59	80	65	95	102	94
365	350	429	423	513	473
97	83	102	70	117	82
122	146	141	128	133	77
295	305	305	333	362	334
7,035	6,965	6,851	6,193	6,489	6,469
374	324	274	269	224	214
344	328	297	293	299	288
98	79	74	68	54	57
29	32	29	29	27	24
75	74	59	52	69	64
153	141	144	153	149	148
14,460	14,431	15,700	11,165	8,741	7,716
387	474	317	240	198	220
7,500	8,000	7,900	8,100	4,500	2,000
9,216	8,497	8,234	9,139	9,006	7,111
187	195	255	313	163	241
17,920	17,429	11,568	11,072	10,827	10,648
189	234	460	493	1,234	158
0	1,559	1,527	641	1,315	365
2,114	2,439	2,824	3,238	4,167	4,366
4,083	6,030	7,672	10,219	12,746	14,074
889	1,189	1,462	1,432	1,304	1,474
3,389	5,284	5,379	5,501	5,062	4,335
399	597	706	645	693	898
1,459	2,341	2,741	2,882	3,541	3,727
27,339	36,221	42,126	36,417	34,182	35,293
1,824	792	897	408	194	95
174	145	167	170	162	156
46	154	137	161	143	146
121	108	121	104	97	100
26,848	26,912	29,998	32,277	32,139	31,695

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

	2013	2012	2011	2010
General Government:				
Legislative and Executive				
Auditor				
Vehicles	2	2	2	2
Commissioners				
Vehicles	2	2	2	2
Prosecuting Attorney				
Vehicles	1	1	1	1
Judicial				
Adult Probation				
Vehicles	2	2	2	2
Juvenile Court and Juvenile Detention				
Vehicles	5	5	5	5
Public Safety				
Emergency Management Agency				
Vehicles	2	2	2	2
Sheriff and Justice Center				
Vehicles	60	60	66	61
Public Works				
Engineer				
Vehicles	52	50	48	52
Centerline Miles of Roads	245	245	244	241
Number of Bridges	439	438	438	435
Number of Culverts	2500	2100	2100	2100
Solid Waste Management District				
Vehicles	3	3	3	3
Health				
Dog and Kennel				
Vehicles	5	5	5	6
Human Services				
Developmental Disabilities				
Vehicles	97	97	95	92
Job and Family Services				
Vehicles	11	11	11	11
Veterans Services				
Vehicles	2	2	2	2
Economic Development				
Economic Development				
Vehicles	2	2	2	2
Business-Type Activity:				
Building Inspection				
Vehicles	10	10	10	10
Landfill				
Vehicles	4	4	4	4
Nursing Home				
Vehicles	2	2	2	2

Source: Various County Departments

2009	2008	2007	2006	2005	2004
2	2	2	2	2	2
2	2	2	4	3	3
1	1	1	1	1	1
2	2	2	2	2	2
5	5	5	5	5	5
2	2	2	2	2	2
78	85	87	80	83	83
54	53	45	48	42	42
242	244	244	241	242	242
442	444	442	449	450	455
2100	2100	2100	2100	2100	2100
3	3	3	3	2	2
7	7	7	6	5	5
104	95	92	84	79	79
11	11	10	10	10	11
2	2	2	2	2	2
2	2	2	2	2	2
14	16	17	17	16	16
4	4	4	5	5	5
2	2	2	2	2	2

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Dave Yost • Auditor of State

WOOD COUNTY FINANCIAL CONDITION

WOOD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 9, 2014