

2015

Comprehensive Annual Financial Report

Lucas County, Ohio

For the Year Ended December 31, 2015

Featuring the 180th Fighter Wing - Ohio Air National Guard



CAFR Lucas County, Ohio ———

For the Year Ended December 31, 2015

Lucas County, Ohio
Comprehensive Annual Financial Report
for the Year Ended December 31, 2015



Anita Lopez
Lucas County Auditor

CAFR & PAFR Team

This team drafts the CAFR and PAFR, distributes taxes and other intergovernmental revenue, prepares and maintains the levy estimator for each election in the county, and manages the recording of the county's assets, liabilities, revenues, and expenses.



The CAFR/PAFR Team

Amy Petrus

Chief Internal Auditor

Anthony Stechschulte

Director of Accounting and Internal Control

Ellen Lauderman, CPA

Chief Accountant

Carlos Ruiz

Chief Tax Accountant

James (J.P.) Marshall

Public Information Officer



LUCAS COUNTY, OHIO

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180th Fighter Wing Ohio Air National Guard

Located at the Toledo Express Airport in Northwest Ohio, the 180th Fighter Wing is uniquely positioned for future endeavors to include Total Force and joint basing initiatives. The U.S. transitions from over 25 years of war into a world with an uncertain and changing future, the need for a joint, integrated military force will continue to be essential for success.

With 60 percent of the U.S. population lying within a 600 mile radius of Ohio, Northwest Ohio offers convenient access to a multi-modal transportation hub including an extensive interstate highway system, one of the most active railroad centers in the country and one of the largest seaports on the Great Lakes. The Port of Toledo is an important industrial, commercial, and transportation center for the north central United States.



Army Gen. Charles H. Jacoby, commander of North American Aerospace Defense Command and U.S. Northern Command speaks to a crowd of 180th Fighter Wing Airmen in a hanger at the 180th FW, Toledo, Ohio. Jacoby visited the wing to commend 180th Airmen on their outstanding performance and to get a first-hand look at how the 180FW is trained, equipped and prepared to defend North America and Canada as part of Operation Noble Eagle.

(Ohio Air National Guard photo by Staff Sgt. Amber Williams/Released)

Introductory Section





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May 20, 2016

LUCAS COUNTY BOARD OF COMMISSIONERS AND CITIZENS OF LUCAS COUNTY

As Auditor of Lucas County, I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015.

This report contains basic financial statements, management's discussion and analysis, supplemental financial statements, and other financial and statistical information which provide a complete and full disclosure of all financial aspects material to Lucas County. This CAFR conforms to accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, lies with the management of the County, and in particular, the Office of the Lucas County Auditor. In fulfilling this responsibility, the Lucas County Auditor's Office has prepared the accompanying financial statements, schedules, and tables. We believe this data fairly reflects the financial position of the County and the results of its operations.

This transmittal letter should be read in conjunction with the *Management's Discussion and Analysis*, which provides a narrative introduction, overview, and analysis of the basic financial statements.

THE COUNTY

Lucas County was formed by an Act of the Ohio General Assembly on June 20, 1835, in honor of then Governor of Ohio, Robert Lucas. Lucas County's elected three-member Board of County Commissioners functions as both the legislative and executive branch of the County. Each Commissioner serves a term of four years. In addition to the County Auditor, who serves as chief fiscal officer, there are seven elected administrative officials, each of which operates independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. All of these officials serve four-year terms. The following judges are elected on a county-wide basis to oversee the County's judicial system: Common Pleas Court, Domestic Relations Court, Juvenile Court, Probate Court, and Court of Appeals. Judges are elected to six-year terms.

REPORTING ENTITY AND SERVICES

All governmental departments, agencies, institutions, commissions, public authorities, and other governmental organizations for which the County has significant financial accountability, are included in this CAFR for financial reporting purposes. Financial accountability is determined by the County's ability to appoint a voting majority of the Board, or financial interdependence.

The County provides general governmental services to its citizens, to include: public and health assistance, community related services, civil and criminal justice systems, road and bridge maintenance, sewer and waterline construction and maintenance, and other general legislative and administrative support services. The County also operates and maintains the water supply and wastewater treatment systems. A further discussion of the reporting entity and its services may be found in Note 2 of the Notes to the Basic Financial Statements.

ECONOMIC CONDITION AND OUTLOOK

Located in Northwest Ohio on the Lake Erie coast, Lucas County is situated in the center of a trade area comprised of 16 counties in Northwestern Ohio and Southeastern Michigan, with a population of nearly 1.5 million people. Lucas County is in the Toledo Metropolitan Statistical Area (MSA) and lies in the central portion of a triangle formed by the cities of Chicago, Detroit, and Cleveland. Approximately three-eighths of the population of the United States resides within 500 miles of Lucas County.

The County's economy, historically associated with the glass and automotive industries, has become increasingly diversified, especially in the area of solar and alternative energy. Lucas County remains the home of three of the nation's largest glass companies (Owens Corning, Libbey Glass, and Pilkington North America), and a fourth, Owens-Illinois, is located within Metro Toledo. Fiat Chrysler Automobiles (FCA), General Motors Corporation, and Dana Holding Corporation also continue to be major private sector employers in the County.

In 2015, Site Selection Magazine recognized the State of Ohio generally and more specifically the Toledo metro area among the nation's most robust environments for economic development. The honor is due to the numerous economic development projects occurring in Northwest Ohio. The Toledo Regional Association of Realtors continues to report that the area housing market is on the rise, with increasing sales, prices, and new listings.

Major investments in Toledo's central city are generating a great deal of excitement throughout the region. Hensville, a \$19 million mixed use development project, opened in spring of this year, provides additional shopping, dining, and a concert district which increases the desirability of downtown Toledo as a place to live and work. ProMedica has begun construction on its new downtown headquarters. The \$40 million investment will initially bring 700 employees downtown, with as many as 1,500 additional to follow. The Lathrop Co., a construction contractor, also announced plans to relocate to downtown Toledo.

Business investment has spurred a renewed interest in residential opportunities in the city's core. Currently, market rate housing downtown is nearly full, with waiting lists for several properties. To accommodate the increased interest in downtown living, a \$20 million investment by Karp & Prater in the Berdan Building and a \$28 million investment by the Eyde Company in the Tower on the Maumee is expected to bring 115 and 105 units to the market respectively in the next twelve to eighteen months.

The healthcare sector continues to be strong in Lucas County. To better ensure continuity of care in the region, in 2015, ProMedica entered into an affiliation with the University of Toledo Medical Center. This will bring \$50 million in academic support payments annually and \$250 million in capital investment to rebuild the College of Medicine. In addition to the considerable investments made by ProMedica, the Metro Toledo division of Mercy Health Partners has begun a \$34 million investment in a new emergency room.

Johnson Controls is expanding the production of advanced batteries for Start-Stop vehicles. The company will increase its existing Absorbent Glass Mat battery capacity in its plant in Toledo, Ohio. The expansion will bring the overall invested amount to \$130 million since the start of production for this technology in the U.S.

A major expansion for one of northwest Ohio's Fortune 500 companies. Dana unveiled a \$15 million project that expands the space by 46,000 square feet and consolidates its world headquarters and the technology center in Maumee. It brings together more than 700 people, some coming from other offices in Toledo and Detroit.

The Andersons, a local agriculture business began construction of their new corporate headquarters, thereby retaining 450 jobs and an annual payroll of no less than \$50 million in Lucas County. The Agribusiness, biotechnology, and food processing industries all stem from the strong agricultural network present in our region—and the Andersons is part of this targeted industry cluster. The company, founded in the 1940s, maintains interests in the grain, ethanol, plant nutrient and rail sectors.

Sunland Logistics Solutions, with headquarters in South Carolina, opened a new distribution facility in Lucas County. The company offers comprehensive supply chain management solutions. The company is one of the largest 3rd party logistics providers in the Southeast, providing warehouse services and transportation logistics. The project is expected to create 40 new jobs with a \$340,000 investment. The company cited Toledo's geographic location and proximity to major markets as a factor in its decision to locate here.

The call-to-order company formerly known as the Home Shopping Network announced plans to hire 300 employees in northwest Ohio. Those who are hired will be the company's first employees in the Midwest. The company has a traditional call center in its home state of Florida, but has branched out to employ many more work-from-home representatives to field incoming sales and customer-service calls. In all, the company has about 1,300 work-from-home employees.

A local company that repackages DVDs, CDs, and audio books and sells them primarily to libraries nationwide will build a new headquarters and warehouse to accommodate its burgeoning business and need for more space. Midwest Tape LLC broke ground in April 2016 on a 135,000-square-foot complex on a 20-acre site. The project will cost \$12 million and be completed next spring. Midwest Tape has about 320 employees but is continually adding workers as the business grows, the owner said.

As a means of enhancing our global competitiveness, Lucas County joined the Regional Growth Partnership, Wood and Ottawa Counties in Ohio, and Monroe County, Michigan to create a Comprehensive Economic Development Strategy (CEDS) for our region. The CEDS, officially approved by the U.S. Economic Development Administration in December 2014, provides our region an effective means to coordinate infrastructure, workforce, business, and other capital investments and policies into a regional vision and plan of action, whereby projects, activities, and decisions are prioritized and integrated to maximize economic development outcomes.

Lucas County launched a new program called WorkReady Lucas County in late spring 2014 and continued that initiative through 2015. The WorkReady Lucas County framework quantifies and improves the skill levels of the local workforce through a standardized skill credential that measures, identifies, and closes skill gaps. This is part of a national strategy for work readiness and it uses the National Career Readiness Certificate (NCRC) to authenticate the quality of the local workforce and the tools necessary to improve job seekers' skills.

Unemployment in Lucas County continued on its downward trend through 2015, ending the year at 5.3%, slightly higher than projected at the end of 2014. Although the unemployment rate tends to rise and fall a few percentage points each month due to seasonal hiring, it is much improved over the 14.0% rate registered in June 2009, generally considered the end of the most recent recession. More than 10,000 workers in the County have found employment in that period and the number of individuals still unemployed at the beginning of 2015 dropped from more than 14,000 to 10,600 by the end of the year. With a local economy that shows signs of picking up steam in all sectors, it appears likely that job growth will continue to strengthen through 2016.

There has been significant growth in the construction and transportation. Fueled by the need to add new workers, as well as replacing those leaving the workforce due to retirements and other factors. Manufacturing has also seen solid, sustained job growth. This, however, is looming as a potential challenge as the pool of skilled and experienced workers shrinks, leaving employers scrambling to fill open positions. Truck drivers, registered nurses and even retail sales persons are all in high demand with the number of jobs greatly outpacing the number of available workers in those fields. For job seekers, however, this situation creates unique opportunities for careers in growing industries with the correct levels of training.

MAJOR COUNTY INITIATIVES

Lucas County continues to provide a variety of services required to meet the needs of its citizens in the most cost-effective and efficient manner possible. We look forward to the following significant activities made possible by the citizens of Lucas County and its government:

- The Huntington Center (the Arena), a \$100 million multi-purpose arena in downtown Toledo, was completed in 2009 (\$5 million under budget) as one of the nation's first LEED certified professional sports arenas. It stands as Lucas County's signature project. The Arena is financed with a combination of hotel/motel tax collections and net revenues from the Toledo Walleye, an ECHL hockey team. The Huntington Center has been ranked the number one venue (based on attendance and ticket sales) in the Midwest (5,001-10,000 seats) by concert industry magazine *Venues Today*, and has truly been an economic engine for Lucas County.

- Toledo Arena Sports, Inc. (TASI), is an Ohio non-profit corporation that manages the Toledo Walleye Hockey Club, the main tenant in the Huntington Center Arena. The Walleye sold over 2,000 season tickets, led the league in souvenir sales, and surpassed 200,000 in total attendance for the sixth year in a row. TASI is treated as a component unit of the County pursuant to governmental accounting standards, and further information regarding TASI and its component unit status is located in Note 2 of the *Notes to the Basic Financial Statements*.
- In response to neighborhood decline and the loss of property values resulting from the foreclosure crisis, the Ohio Legislature granted urban counties the power to create land reutilization corporations (“LRC”). Modeled after successful efforts in the State of Michigan, an Ohio LRC is a community improvement corporation with the power to efficiently acquire vacant, abandoned, and tax-delinquent properties, and a dedicated funding stream that enables the LRC to remove blight and return properties to productive use. On August 31, 2010, Lucas County became the second county in Ohio, after Cuyahoga County, to incorporate an LRC. The Lucas County Land Reutilization Corporation is funded in part through the receipt of a portion of the penalties and interest collected from delinquent property taxpayers in the County, and property sales income generated by its programming. In its fourth full year of operations, the LRC was on track to acquire more than 1,000 distressed parcels for redevelopment throughout Lucas County. The Lucas County LRC has a dedicated staff, a 2014 overall budget of \$5.015 million, and is treated as a component unit of the County pursuant to governmental accounting standards. Further information regarding the component unit status of Lucas County’s LRC is located in Note 2 of *Notes to the Basic Financial Statements*.
- As a result of difficult economic conditions and cuts in intergovernmental subsidies, the Commissioners work closely with elected officials and agency heads in developing a balanced budget while maintaining necessary services. The Commissioners and the County’s elected officials also work cooperatively with collective bargaining units and closely monitor wage increases in light of the challenging political and economic environment in recent years. Moreover, cost controls are continually considered as the County closely monitors its financial status, with special emphasis on general fund expense.
- Lucas County has led the region and become a model community nationally for its justice reform efforts. Lucas County is one of a handful of communities selected and funded by the John D. and Catherine T. MacArthur Foundation’s Safety and Justice Challenge, an initiative focused on local justice strategies that reduce the nation’s over reliance on local incarceration and its disparate impact on communities of color. Key reforms planned through the initiative include diversion programs targeting offenses that drive the greatest volume of jail bookings and disproportionate racial impact as well as individuals suffering from mental health and substance abuse disorders; universal implicit bias and procedural justice training for local law enforcement and court actors; and coordination of pretrial and probation services and practices amongst the four municipal court and county common pleas courts. These reforms build upon Lucas County’s accomplishments in 2015 which include securing a partnership with the State of Ohio to construct a new community base correctional facility; implementation of a risk-based pretrial assessment tool that ensures finite jail resources are utilized for those who represent a risk of flight and threat to public safety; and a partnership between the Sheriff’s Office and Jobs and Family Services to ensure that individuals leaving the Jail have access to health insurance and other eligible social service benefits. Additionally, the County is moving forward with key capital investments that impact the justice system to include a new integrated court management system which will support increased efficiencies amongst the courts, its clients and the legal community and a comprehensive renovation of the county courthouse beginning with the refurbishment of the courthouse’s iconic dome.
- In response to local water quality and sustainability issues, the County is providing critical leadership in the implementation of a Western Lake Erie Nutrient Sources and Amounts Assessment, the development of a multi-jurisdiction watershed improvement compact, chairing the statewide Water Quality Task Force of the County Commissioners Association of Ohio, guiding local sustainability efforts through the Toledo – Lucas County Sustainability Plan of Greater Toledo: Going Beyond Green, and promoting the Better Buildings energy efficiency financing program for businesses.

- Lucas County houses the Welcome Toledo-Lucas County (TLC) initiative in partnership with Toledo LISC to build a welcoming and inclusive community for immigrants and people of diverse cultures. Welcome TLC is a community collaboration of partners who see Lucas County's increasing and diversifying foreign-born population as a valued asset to a vibrant local community. Welcome TLC works with partners on issues including cultural competency, service provider engagement, citizenship and legal services, and workforce and economic development. Welcome TLC also hosts and sponsors events that celebrate and welcome diversity in our community including the Toledo International Film Festival with the historic and recently-revitalized Ohio Theatre and Event Center.

ACCOUNTING SYSTEM

The County's day-to-day accounting records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records for all governmental funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within 60 days after year end) and expenditures are recognized when the related fund liability is incurred. The accounting records for the proprietary funds and government-wide financial statements are converted to the accrual basis, whereby revenues are recognized when measurable and earned, and expenses are recognized as incurred.

A further discussion of the three methods of accounting (non-GAAP, modified accrual, and accrual) and a reconciliation of budget basis to GAAP basis of accounting may be found in Notes 2 and 13, respectively, of the *Notes to the Basic Financial Statements*.

BUDGETARY CONTROLS

Under Ohio law, the Lucas County Board of Commissioners must adopt an appropriations budget by January 1 of each year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1. No expenditure can be made from any budgetary account without the Certificate of the County Auditor certifying that funds are available or in the process of collection. When a purchase order is issued or a contract is entered into by any County department or agency, the County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are invalid under Ohio law if sufficient funds are not available to permit the County Auditor to certify the transaction. A further discussion of the budgetary accounting system and its controls may be found in Note 2 of the *Notes to the Basic Financial Statements*.

The County Auditor makes monthly financial reports available to the Board of Commissioners and to all departments and agencies, indicating the monthly and year-to-date expenditures, encumbrances, and cash balances, as well as unencumbered balances by fund, department and account.

LONG-TERM FINANCIAL PLANNING AND THE DISTINGUISHED BUDGET PRESENTATION AWARD

Lucas County is committed to maintaining a strong fiscal environment. To achieve this end, it is the policy of the Board of County Commissioners to maintain a minimum of 15% of the general fund available revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and to promote a favorable bond rating for the County. In 2015, the County's uninsured outstanding general obligation bonds were rated "Aa2" by Moody's Investors Service, and "AA-" by Standard & Poor's Rating Services. The County maintains significant leeway within the direct debt limitation for additional general obligation debt.

The Lucas County Office of Management and Budget prepares a five year budget and plan, for which it has received a Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the last sixteen years (2000—2015). The Distinguished Budget Presentation Award is valid for a period of one year. The County believes that the current budget presentation meets GFOA guidelines and continues to submit its budget to the GFOA to determine current eligibility for this award. The County's budget presentation is located online at www.co.lucas.oh.us/omb.

The County also prepares a capital improvements plan, a flexible document that is used to prioritize, rank, and determine the annual allocation of available capital improvement funds. Rankings may move up or down within the plan, based on changing needs assessments and additional project information. It is the policy of the Board of County Commissioners to allocate 8% of estimated general fund revenue for capital improvement projects annually, while also to maintain an 8% unappropriated capital improvement reserve for unanticipated capital needs.

INTERNAL CONTROL

The management of the County is responsible for establishing and maintaining internal control, designed to provide reasonable, but not absolute assurance that the assets of the County are protected from loss, theft, or misuse. Management also ensures that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The design of the internal control also recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the County is responsible for ensuring not only that adequate internal controls are in place, but also that the County has complied with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management.

INDEPENDENT AUDIT

As part of the annual preparation of a CAFR, the County conducts an annual independent audit of its basic financial statements. Based in part on observations of the independent auditors, the County continually strengthens the accounting, budgetary, and internal control of its financial and operational systems. Through the State of Ohio's bidding process, Clark Schaefer Hackett, located in the City of Toledo within Lucas County was awarded a five-year audit contract, beginning in 2015. The unmodified opinion of Clark Schaefer Hackett with respect to the basic financial statements of the County as of and for the year ended December 31, 2015 is included on pages 11 and 12 of this report.

EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first CAFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (the Certificate), awarded by the GFOA. Each annual report must also satisfy GAAP and disclose applicable legal compliance requirements. The County has been awarded the Certificate for 31 straight years, 1984-2014. The Certificate is valid for a period of one year. We believe that our current report continues to conform to the stringent guidelines and requirements of the program, and the County continues to submit a CAFR to the GFOA to determine its current eligibility.

The County also prepares a Popular Annual Financial Report (PAFR) in accordance with GFOA guidelines. The County has been awarded a GFOA certificate for its PAFR for 18 straight years, 1997-2014. The PAFR Certificate is valid for a period of one year, and the County believes that the current PAFR meets GFOA guidelines and is submitting it to the GFOA to determine current eligibility for this award.

Both of the above financial reports can be located on the County's Auditor's website at: www.co.lucas.oh.us/auditor under the "accounting and financial reporting" tab.

ACKNOWLEDGMENTS

This report is the result of the continued cooperation and combined services of the elected officials and management of Lucas County. I would specifically like to thank Laura Lloyd-Jenkins, Lucas County Administrator, for insight into the *Economic Outlook* and *County Initiatives* portion of this transmittal. Finally, I would like to express special appreciation for members of my staff who have exercised exceptional proficiency and dedication instrumental in the arduous task of issuing a publication of this magnitude and significance:

Accounting & Tax: *Ellen Lauderman, Amy Petrus, Carlos Ruiz and Tony Stechschulte.*

Photography & Public Information: *JP Marshall*

I appreciate your continued interest in and support of this vital financial reporting function.

Sincerely,

A handwritten signature in blue ink that reads "Anita Lopez". The signature is written in a cursive, flowing style.

Anita Lopez
Lucas County Auditor

LUCAS COUNTY, OHIO

ELECTED OFFICIALS DECEMBER 31, 2015

Administrators

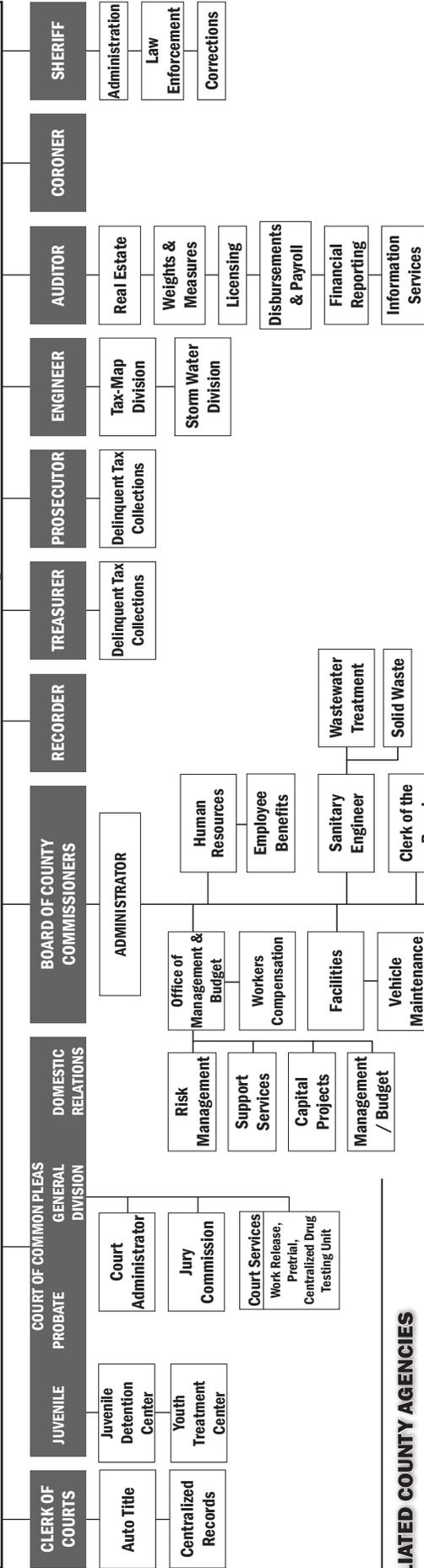
Anita Lopez	Auditor
Bernie Quilter	Clerk of Courts
James R. Patrick, M.D., D.A.B.P.-F.P.	Coroner
Tina Skeldon Wozniak	(President) Commissioner
Carol Contrada	Commissioner
Pete Gerken	Commissioner
Keith Earley	County Engineer
Julia R. Bates	Prosecutor
Phil Copeland	Recorder
John Tharp	Sheriff
Wade Kapszukiewicz	Treasurer

Judges

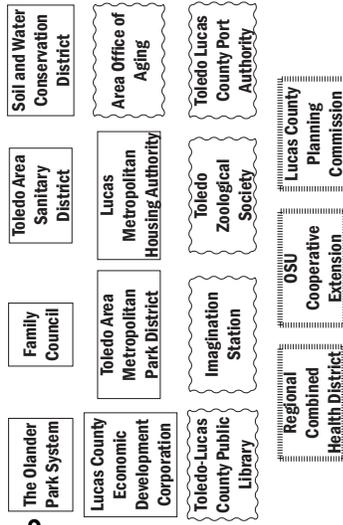
James D. Bates	Common Pleas Court
Gary G. Cook	Common Pleas Court
Stacy L. Cook	Common Pleas Court
Myron C. Duhart	Common Pleas Court
Ian B. English	Common Pleas Court
Ruth Ann Franks	Common Pleas Court
Michael R. Goulding	Common Pleas Court
Linda J. Jennings	Common Pleas Court
Dean Mandros	Common Pleas Court
Gene A. Zmuda	Common Pleas Court
David E. Lewandowski	Domestic Relations Court
Lisa D. McGowan	Domestic Relations Court
Denise Navarre Cubbon	Juvenile Court
Connie Zimmelman	Juvenile Court
Jack R. Puffenberger	Probate Court
James D. Jensen	Sixth District Court of Appeals
Thomas J. Osowik	Sixth District Court of Appeals
Mark Pietrykowski	Sixth District Court of Appeals
Arlene Singer	Sixth District Court of Appeals
Stephen A. Yarbrough	Sixth District Court of Appeals

Lucas County Government

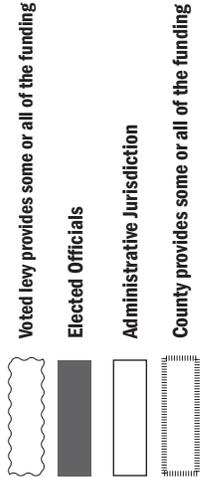
CITIZENS of Lucas County



AFFILIATED COUNTY AGENCIES



KEY



COUNTY COMMISSIONS

Investment Advisory Board	County Budget Commission	Board of Revision	Automatic Data Processing Board	County Record Commission	Veteran Services Commission
Includes: Board of Comm. Clerk of Courts Treasurer	Includes: Auditor Treasurer Prosecutor	Includes: Auditor Treasurer Pres. of Board of Comm.	Includes: Auditor Treasurer Recorder Clerk of Courts	Includes: Auditor Recorder Prosecutor Clerk of Courts Pres. of Board of Comm.	Appointed by: The Judges of the Common Pleas Court, General Trial Division

DISCREETLY PRESENTED COMPONENT UNITS

- Convention and Visitors Bureau, Inc.
- Lott Industries, Inc.
- Lucas County Land Reutilization Corporation
- Lucas County Transportation Improvement District
- Preferred Properties, Inc.
- Toledo Arena Sports, Inc.
- Toledo Mud Hens Baseball Club, Inc.

COUNTY BOARDS





Government Finance Officers Association

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for Excellence
in Financial
Reporting

Presented to

**Lucas County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

Financial Section



INDEPENDENT AUDITORS' REPORT

Lucas County Board of Commissioners
Toledo, Ohio:

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 the Lucas County, Ohio (the "County") as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., Lucas County Land Reutilization Corporation, and the Lucas County Transportation Improvement District, which represent 86 percent, 90 percent and 85 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 these aggregate discretely presented component units, is based solely on the reports of 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 contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, 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 Lucas County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General, Mental Health and Recovery, Children Services Board, the Board of Developmental Disabilities funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. Our opinions were not modified with respect to this matter.

Other Matters*Required Supplementary Information*

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, introductory section, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

Clark, Schaefer, Hackett & Co.

Toledo, Ohio
May 20, 2016

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015

The management's discussion and analysis of the financial performance of Lucas County, Ohio (the "County") provides an overall review of the County's financial activities for the year ended December 31, 2015. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2015 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2015, by \$439,334,393 (net position). Of this amount, \$42,519,032 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$37,144,224 or 9.24%, from December 31, 2014 (as restated – see Note 3.A).
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$150,574,489, an increase of \$22,749,602 from the prior year. Of this amount, \$40,830,308 is available for spending on behalf of its citizens.
- At the end of the current year, the unassigned fund balance for the General Fund was \$41,175,846. This amount represents 35.09% of total general fund expenditures in 2015.
- The County's total long-term liabilities (including bonds and loans) increased by \$134,713,315 primarily due to the reporting of the County's net pension liability. The County's net pension liability is discussed in Note 11 and the net pension liability is reported in Note 10.

Overview of the Financial Statements

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Lucas County as a financial whole or as an entire operating entity. The statements also provide an increasingly detailed look at specific financial conditions.

The County's basic financial statements are comprised of three components: 1) County-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the basic financial statements, this report also contains statistical information that may assist in evaluating the County's demographics and potential economic activity.

Component units, legally separate organizations for which the County is financially accountable, are discretely presented for the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., Lucas County Land Reutilization Corporation, Lucas County Transportation Improvement District, Preferred Properties, Inc. and Affiliates, Toledo Arena Sports, Inc., and Toledo-Lucas County Convention and Visitors Bureau. Separate statements are prepared for each of these component units. To obtain copies of their statements, refer to Note 2.A of this document.

County-wide Financial Statements

The County-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015

Statement of Net Position and the Statement of Activities

The statement of net position presents information on all of the County's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference between these reported as net position. The statement of activities presents information showing how the County's net position changed during the current year. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by private sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when the cash is received or paid. These two statements report the County's net position and the change in that position. The change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated.

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

- **Governmental Activities** - Most of the County's services are reported in this category including public safety, social services programs, administration, and all departments with the exception of the Water, Sewer and Wastewater Treatment funds.
- **Business-type Activities** - These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of its Water, Sewer and Wastewater Treatment Plants, as well as all capital expenses associated with these facilities.
- **Component Units** - The County includes financial data of the various discretely presented component units. The County's component units are detailed on the previous page. The component units are separate and may buy, sell, lease, and mortgage property in their own names and can sue or be sued in their own names. More information on the component units, including contact information on how to obtain access to their individual financial statements, can be found in Note 2.A to the Basic Financial Statements.

The County-wide financial statements can be found on pages 25 - 27 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on restriction on the use of monies, the County has established many funds which account for the multitude of services provided to County residents. However, these fund financial statements focus on the County's most significant funds. In the case of Lucas County, the major funds are the General Fund, Children Services Board Fund, Board of Developmental Disabilities Fund, Mental Health and Recovery Fund, Debt Service Fund, Water Supply System Fund, Sewer System Fund, and Wastewater Treatment Fund.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating government's near-term financing requirements.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015

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

The County maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 28 - 34 of this report.

The County adopts an annual appropriated budget for all funds requiring a legally adopted budget. The basic financial statements present budgetary comparison statements for the General Fund and the major special revenue funds. The budgetary statements can be found on pages 35 - 38 of this report.

Proprietary Funds: The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water supply, sewer and wastewater treatment operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance programs, vehicle maintenance, telecommunications, central supplies, and worker's compensation programs. Because these services predominantly benefit governmental rather than business-type functions, they have primarily been included with governmental activities in the County-wide financial statements. The proprietary fund financial statements can be found on pages 40 - 47 of this report.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's fiduciary funds are agency funds. The fiduciary fund financial statement can be found on page 48 of this report.

Component Units: The County has seven discretely presented component units as described in Note 2.A to the financial statements. Combining statements of the component unit information can be found on pages 50 - 53 of this report.

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the County-wide and fund financial statements. The notes to the basic financial statements can be found on pages 55 - 113 of this report.

Required Supplementary Information (RSI): The RSI contains information regarding the County's proportionate share of the Ohio Public Employees Retirement System's (OPERS) net pension liability/net pension asset and the County's schedule of contributions to OPERS. The RSI can be found on pages 114 - 118 of this report.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 119 - 233 of this report.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015

County-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a County's financial position. The County's assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources by \$439,334,393 (\$332,468,068 in governmental activities and \$106,866,325 in business-type activities) as of December 31, 2015. This is an increase of \$37,144,224 or 12.08% for governmental activities and an increase of \$1,321,604, or 1.25%, for business-type activities.

The County has restated certain balances for 2014 to reflect the implementation of GASB Statements 68 and 71 and to record a prior period adjustment related to the recognition of special assessment revenue (see Note 3.A). The table below provides a summary of the County's net position at December 31, 2015 and 2014.

Net Position

	Governmental Activities 2015	Restated Governmental Activities 2014	Business-type Activities 2015	Restated Business-type Activities 2014	Total 2015	Restated Total 2014
Assets						
Current and other assets	\$ 395,038,666	\$ 372,486,346	\$ 31,081,172	\$ 29,860,501	\$ 426,119,838	\$ 402,346,847
Capital assets, net	319,911,403	324,923,457	100,622,842	102,086,033	420,534,245	427,009,490
Total assets	714,950,069	697,409,803	131,704,014	131,946,534	846,654,083	829,356,337
Deferred outflows	24,121,838	17,183,525	688,105	490,166	24,809,943	17,673,691
Liabilities						
Current and other liabilities	36,318,425	48,127,256	2,611,742	3,185,946	38,930,167	51,313,202
Long-term liabilities	261,093,168	263,788,666	22,840,968	23,706,033	283,934,136	287,494,699
Total liabilities	297,411,593	311,915,922	25,452,710	26,891,979	322,864,303	338,807,901
Deferred inflows	109,192,246	106,031,958	73,084	-	109,265,330	106,031,958
Net Position						
Net investment in capital assets	211,446,353	210,484,200	81,790,685	82,152,017	293,237,038	292,636,217
Restricted	103,578,323	92,711,827	-	-	103,578,323	92,711,827
Unrestricted (deficit)	17,443,392	(6,550,579)	25,075,640	23,392,704	42,519,032	16,842,125
Total net position	\$ 332,468,068	\$ 296,645,448	\$ 106,866,325	\$ 105,544,721	\$ 439,334,393	\$ 402,190,169

During 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68" which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension asset/liability to the reported net position and subtracting deferred outflows related to pension.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
- 2 Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows.

As a result of implementing GASB 68, the County is reporting a net pension asset/liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had an effect in the restatement of net position at December 31, 2014. The restatement required and the amount of the restatement is described in Note 3.A. to the basic financial statements.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015

By far, the largest portion of the County's net position (66.74%) reflects its investment in capital assets, which includes land, buildings, machinery and equipment, and infrastructure, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (23.58%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted net position of \$42,519,032, or 9.68%, may be used to meet the County's ongoing obligations to citizens and creditors.

The major change from 2014 in the above schedule is in the current and other assets which increased approximately \$23.8 million. This change is the result of an increase in amounts due from other governments which increased approximately \$3.1 million. Equity in pooled cash and investments supporting Mental Health and Recovery programs and Board of Developmental Disabilities programs increased approximately \$3.4 million and \$1.8 million, respectively. Prepayments increased \$1.8 million from 2014. There was also an increase in sales taxes receivable and property taxes receivable of approximately \$5.7 million and \$1.9 million, respectively. The County's sales tax rate increased from 1.25% to 1.50%, raising the overall rate from 7.0% to 7.25%, effective April 1, 2015.

Current and other liabilities decreased approximately \$12.4 million primarily in the areas of accounts payable (\$5.7million decrease) and accrued wages and benefits (\$5.1 million decrease). The County paid for more of these obligations by year end in 2015 than 2014 thus reducing the liability at year end.

As of December 31, 2015, the County is able to report positive net position balances in both the governmental and business-type activities of \$332,468,068 and \$106,866,325, respectively. The table on page 19 provides a summary of the changes in net position for the years ended December 31, 2015 and 2014.

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LUCAS COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015**

The table below shows the changes in net position for years 2015 and 2014.

Revenues	Governmental Activities 2015	Governmental Activities 2014	Business-type Activities 2015	Business-type Activities 2014	Total 2015	Total 2014
Program revenues:						
Charges for services and sales	\$ 44,813,902	\$ 42,903,086	\$ 18,636,576	\$ 18,171,254	\$ 63,450,478	\$ 61,074,340
Operating grants and contributions	168,287,924	184,381,290	9,359,690	9,627,511	177,647,614	194,008,801
Capital grants and contributions	1,981,630	1,038,436	1,731,266	2,036,423	3,712,896	3,074,859
Total program revenues	215,083,456	228,322,812	29,727,532	29,835,188	244,810,988	258,158,000
General revenues:						
Taxes	211,630,317	186,940,653	-	-	211,630,317	186,940,653
Investment income	2,022,042	1,564,116	-	-	2,022,042	1,564,116
Decrease in fair value of investments	(261,348)	(6,755)	-	-	(261,348)	(6,755)
Grants, contributions and charges not restricted to specific programs	19,494,999	21,811,189	-	-	19,494,999	21,811,189
Other	6,009,011	5,143,505	150,729	942,057	6,159,740	6,085,562
Total general revenues	238,895,021	215,452,708	150,729	942,057	239,045,750	216,394,765
Total revenues	453,978,477	443,775,520	29,878,261	30,777,245	483,856,738	474,552,765
Expenses						
Program expenses:						
Legislative and executive	59,538,073	54,547,796	-	-	59,538,073	54,547,796
Judicial system	56,314,824	55,722,662	-	-	56,314,824	55,722,662
Public safety	81,588,762	78,648,847	-	-	81,588,762	78,648,847
Public works	17,328,079	29,105,033	-	-	17,328,079	29,105,033
Health	96,918,579	108,119,755	-	-	96,918,579	108,119,755
Human services	87,537,652	90,947,812	-	-	87,537,652	90,947,812
Conservation and recreation	14,377,967	14,175,898	-	-	14,377,967	14,175,898
Interest and fiscal charges	4,551,921	4,595,653	-	-	4,551,921	4,595,653
Water supply system	-	-	3,114,969	3,032,500	3,114,969	3,032,500
Wastewater treatment	-	-	5,481,292	4,842,161	5,481,292	4,842,161
Sewer system	-	-	3,434,264	3,427,500	3,434,264	3,427,500
Sanitary engineer	-	-	5,080,498	4,569,422	5,080,498	4,569,422
Solid waste	-	-	11,220,475	10,975,893	11,220,475	10,975,893
Parking facilities	-	-	225,159	147,099	225,159	147,099
Total expenses	418,155,857	435,863,456	28,556,657	26,994,575	446,712,514	462,858,031
Change in net position	35,822,620	7,912,064	1,321,604	3,782,670	37,144,224	11,694,734
Net position at beginning of year (restated)	296,645,448	N/A	105,544,721	N/A	402,190,169	N/A
Net position at end of year	\$ 332,468,068	\$ 296,645,448	\$ 106,866,325	\$ 105,544,721	\$ 439,334,393	\$ 379,934,810

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$17,606,706 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$15,619,378.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015

Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2015 program expenses under GASB 68	\$ 418,155,857	\$ 28,556,657	\$ 446,712,514
Pension expense under GASB 68	(15,184,539)	(434,839)	(15,619,378)
2015 contractually required contributions	16,670,789	477,401	17,148,190
Adjusted 2015 program expenses	419,642,107	28,599,219	448,241,326
Total 2014 program expenses under GASB 27	435,863,456	26,994,575	462,858,031
Increase (decrease) in program expenses not related to pension	\$ (16,221,349)	\$ 1,604,644	\$ (14,616,705)

Governmental Activities

Tax revenues account for \$211,630,317 of the \$453,978,477 total revenues for governmental activities, or 46.62% of total revenues. Tax revenues increased \$24,689,664 or 13.21%, from the prior year due to an increase in property and sales tax revenues.

Operating grants and contributions were the largest component of program revenues accounting for \$168,287,924, or 37.07% of total governmental revenues. Operating grants and contributions decreased \$16,093,366, or 8.73%, due to a decrease in grant funding received for public works programs. During 2014, public works projects were the major recipient of intergovernmental revenues for the County. Once these projects were completed, the 2015 level of operating grants and contributions compares to the 2013 levels before the additional funding was received in 2014.

The County's direct charges to users of governmental services made up \$44,813,902, or 9.87%, of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, rent, and licenses and permits associated with building inspections. The revenues from these charges increased \$1,910,816, or 4.45%, from 2014.

Health accounts for \$96,918,579 of the \$418,155,857 total expenses for governmental activities, or 23.18% of total expenses. The decrease of \$11,201,176, or 10.36%, from the prior year was due to cost cutting measures and spending controls implemented by Board of Developmental Disabilities in relation to operations and community residential services. Community developmental disabilities residential services expense were reduced to be more aligned with actual funding received. The next largest program is human services, accounting for \$87,537,652, which represents 20.93% of total governmental expenses. This is a decrease of \$3,410,160 or 3.75% from the prior year.

Business-type Activities

The net position for the business-type activities for the County increased by \$1,321,604 from the prior year as revenues continued to exceed expenses. During 2015, program revenues remained comparable to the prior year, decreasing \$107,656, or less than 1%. Total expenses increased \$1,562,082, or 5.79%, from 2014. Expenses of wastewater treatment operations and sanitary engineer operations increased \$639,131 and \$511,076, respectively. The County assesses the rates and charges necessary to provide these services. Net position of the business-type activities increased \$1,321,604 and \$3,782,670, for 2015 and 2014, respectively. Despite the fact that net position increased for both years, the increase for 2015 was less than half that of 2014. In addition to an increase in overall expenses, there was a decrease in operating grants and contributions of \$267,821 and a decrease in capital grants and contributions of \$305,157.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015

Financial Analysis of the County's Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

The General Fund is the chief operating fund of the County. At the end of the current year, the unassigned fund balance of the General Fund was \$41,175,846 while total fund balance was \$50,372,189, an increase of 11.57%. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and other financing uses. Unassigned fund balance represents 35.09% to total 2015 General Fund expenditures while total fund balance represents 42.93% of that same amount. The fund balance of the General Fund reported an increase of \$5,223,018 from the prior year.

Key factors contributing to the increase in the General Fund follows:

- Total revenues increased \$13,566,068 compared to 2014. In detail, the major increase of \$16,497,803 occurred in sales taxes primarily due to an increase in the County's sales tax rate from 1.25% to 1.50% which raised the overall rate from 7.0% to 7.25%. The sales tax rate increase took effect of April 1, 2015. Property tax revenues remained comparable to the prior year. Intergovernmental decreased compared to the prior year by \$4,170,934 due to decreased funding from the State of Ohio while charges for services revenue increased \$966,821 from 2014.
- Expenditures increased \$7,446,249 or 6.78% as the County eased cost cutting measures implemented in prior years. The primary areas of increase was legislative and executive operations of \$5,931,491 and public safety of \$2,458,920. All other expenditure line items remained comparable to the prior year.
- Transfers out to other funds increased \$680,878 from 2014 to 2015.

The fund balance of the Mental Health and Recovery Fund increased \$3,234,068 to \$18,601,707. Real property and other taxes revenue increased by \$473,100. Intergovernmental revenues remained comparable to 2015. In 2015, total revenues exceeded total expenditures by \$3,234,068. For 2014, total revenues exceeded total expenditures by \$2,753,284.

The fund balance of the Children Services Board Fund increased \$3,120,782 to \$3,688,743. Property tax revenues increased by 3.18% and intergovernmental revenues increased by 3.07%. The Children Services Board Fund received more state and federal funding in 2015 versus 2014. Expenditures decreased by \$2,167,745, or 5.11%, due to cost cutting measures implemented. For 2015, total revenues exceeded total expenditures by \$3,120,782. This was an increase from 2014 when total expenditures exceeded total revenues by \$380,359.

The fund balance of the Board of Developmental Disabilities Fund increased \$6,090,596 to \$21,663,821. Real property and other taxes revenue increased by 3.18% while intergovernmental revenues decreased by 11.58%. Expenditures decreased by \$3,630,332, or 6.12%, as the County still absorbed some of the cost to help offset the decrease in revenues from 2014. For 2015, total revenues exceeded total expenditures by \$6,090,596. For 2014, total revenues exceeded expenditures by \$3,772,067.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015

The Debt Service Fund has a fund balance of \$1,357,665. The Debt Service Fund balance decreased by \$937,632 from a balance of \$2,295,297 at December 31, 2014. Expenditures decreased in 2015 by \$665,078 when compared to 2014; however, revenues also decreased \$144,555. For 2015 and 2014, total expenditures and other financing uses exceeded revenues and other financing sources by \$937,632 and \$640,346, respectively.

Enterprise Funds

The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the Water Supply System Fund at the end of the year amounted to \$39,580,679, the Wastewater Treatment Fund amounted to \$22,109,283, and the Sewer System Fund amounted to \$36,230,184. The total change in net position for these funds included an increase of \$399,869, an increase of \$904,399, and a decrease of \$880,135, respectively.

Operating revenues of the Water Supply System Fund, Wastewater Treatment Fund and Sewer System Fund were a decrease from the prior year of \$429,496, an increase of \$95,763 and a decrease of \$254,269, respectively. Operating expenses of the Water Supply System Fund increased \$105,423, the Wastewater Treatment Fund increased \$636,990 and Sewer System Fund increased \$7,631. For 2015, the operating loss of the Water Supply System Fund was \$797,352 which represents an increase of \$534,919 from the operating loss of \$262,433 reported for 2014. For 2015, the operating income of the Wastewater Treatment Fund was \$1,267,122 which represents a decrease of \$541,227 from the operating income of \$1,808,349 reported for 2014. For 2015, the operating loss of the Sewer System Fund was \$1,313,749 which represents an increase of \$261,900 from the operating loss of \$1,051,849 reported for 2014.

General Fund Budgetary Highlights

Final budgeted revenues were \$132,661,309, or 7.39% higher than original budget amounts. Actual revenues were \$7,620,101 more than estimated in the final budget. The County received \$4,016,924 more, \$1,785,650 more, \$320,200 more and \$262,850 more in sales tax revenues, intergovernmental revenues, charges for services and investment income, respectively, than in the final budget.

Final budgeted expenditures were \$122,930,401, or 2.81%, higher than original budgeted expenditures. Actual expenditures were \$2,370,694 less than estimated in the final budget. Legislative and executive functions reported the largest positive variance with the final budget of \$1,123,898 followed by judicial operations which reported a positive variance of \$949,180. The actual expenditures for all other functions remained comparable to the final budgeted amounts.

In the original budget, the County expected to transfer out \$17,126,897 to other funds. This amount was increased to \$21,868,511 in the final budget. Actual transfers out for 2015 were \$21,868,239 which resulted in a positive variance of \$272 from the final budget.

The County budgets on a very conservative basis, as can be seen by the positive variance amounts within the budget.

LUCAS COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015

Capital Assets and Debt Administration

Capital assets: The County's capital assets for its governmental and business-type activities as of December 31, 2015, amount to \$420,534,245 (net of accumulated depreciation). The amount of net position, net investment in capital assets was \$293,237,038 at December 31, 2015. Capital assets include land, buildings structures and improvements, furniture, fixtures equipment, and infrastructure. The total decrease in the County's capital assets for the current year was 1.52% (a 1.54% decrease for governmental activities and a 1.43% decrease for business-type activities.)

During 2015, for governmental activities, the County expended approximately \$11.6 million on construction projects that are currently in progress at year end. These projects include primarily infrastructure projects. The County completed projects of approximately \$10.4 million.

Additional information on the County's capital assets can be found in Note 8.

Long-term debt: At the end of the current year, the County had total bonded debt outstanding of \$87,245,900. Of this total, \$74,665,000 are general obligation bonds backed by the full faith and credit of the County, \$10,157,300 are special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment, \$1,765,000 are non-tax revenue bonds and \$658,600 are revenue bonds. Repayment of revenue bonds is secured by the revenue generated by the project. The County also had outstanding Ohio Water Development Authority (OWDA) loans of \$15,274,146 and Ohio Public Works Commission (OPWC) loans of \$3,547,979.

In addition to the long-term debt above, the County has \$20,252,000 in short-term construction notes outstanding. These notes bear interest rates of 0.85% (\$6,300,000) and 1.5% (\$13,952,000) and mature on July 13, 2016.

The County maintained 'AA-' and 'Aa2' ratings from both Standard and Poor's and Moody's respectively, for general obligation debt. The ratings for the baseball stadium bonds were maintained at 'A+' and 'Aa3' by Standard & Poor's and Moody's, respectively.

The County's total bonded debt decreased \$5,452,200 during the year. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. Additional information on the County's long-term debt can be found in Note 10, information on the short-term notes can be found in Note 9, and information on the legal debt margin is located in Table 14 of the statistical section.

Economic Factors and Next Year's Budgets and Rates

In December 2015, the unemployment rate for the County was 5.3%, which is a decrease from 6.3% at December 2014. For the same time period, the state average unemployment rate was 4.9%, and the national average was 5.3%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2016 year.

At the end of the current year, unassigned fund balance in the General Fund, on the modified accrual basis of accounting, was \$41,175,846. On April 1, 2015 the County's sales tax rate increased from 1.25% to 1.50%, raising the overall rate from 7.0% to 7.25%. The County saw the impact of this increase in 2015 and it will factor into the County's 2016 General Fund budget.

Lucas County, Ohio
Management's Discussion and Analysis
for the Year Ended December 31, 2015.

Request for Information

This financial report is designed to provide a general overview of Lucas County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Anita Lopez, Lucas County Auditor
One Government Center, Suite 600
Toledo, OH 43604-2255
(419) 213-4406

Michael V. DiSalle Government Center

- The DiSalle Center was completed in 1983.
- Approximately 1,500 state, city and county employees work in the building.
- Construction costs totaled approximately \$61 million.
- The DiSalle Center contains 505,272 square feet of office space.
- The building is 327.5 feet high and has 22 stories.
- The building is named in honor of Michael V. DiSalle, who was elected Governor in 1958.



Photo courtesy of J.P. Marshall

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION

DECEMBER 31, 2015

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Equity in pooled cash and investments	\$ 188,348,559	\$ 25,172,445	\$ 213,521,004	\$ 21,113,336
Cash and cash equivalents in segregated accounts	847,169	-	847,169	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	28,127,019	-	28,127,019	-
Real property and other taxes	111,524,719	-	111,524,719	-
Accounts	3,449,600	5,664,351	9,113,951	7,394,027
Special assessments	22,730,235	-	22,730,235	-
Accrued interest	500,390	-	500,390	-
Due from other governments	36,364,395	15,142	36,379,537	-
Loans	5,172	-	5,172	-
Materials and supplies inventory	1,075,945	55,201	1,131,146	461,486
Prepayments	1,883,102	27,390	1,910,492	329,690
Other assets	-	-	-	9,943,092
Internal balance	(137,484)	137,484	-	-
Net pension asset (see Note 11)	319,845	9,159	329,004	-
Capital assets:				
Nondepreciable capital assets	50,043,858	938,375	50,982,233	3,023,467
Depreciable capital assets, net	269,867,545	99,684,467	369,552,012	21,758,601
Total capital assets, net	319,911,403	100,622,842	420,534,245	24,782,068
Total assets	714,950,069	131,704,014	846,654,083	64,023,699
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding	93,303	-	93,303	-
Pension	24,028,535	688,105	24,716,640	-
Total deferred outflows of resources	24,121,838	688,105	24,809,943	-
Liabilities:				
Accounts payable	11,094,278	2,109,071	13,203,349	2,012,051
Accrued liabilities	-	-	-	3,388,069
Accrued wages and benefits payable	2,306,397	65,118	2,371,515	233,239
Due to other governments	2,036,980	56,891	2,093,871	401,444
Accrued interest payable	1,006,770	2,662	1,009,432	-
Notes payable	19,874,000	378,000	20,252,000	-
Unearned revenue	-	-	-	4,570,968
Long-term liabilities:				
Due within one year	22,731,365	1,927,015	24,658,380	13,830
Due in more than one year:				
Net pension liability (see Note 11)	137,530,734	3,938,462	141,469,196	-
Other amounts due in more than one year	100,831,069	16,975,491	117,806,560	354,837
Total liabilities	297,411,593	25,452,710	322,864,303	10,974,438
Deferred inflows of resources:				
Property taxes	106,640,182	-	106,640,182	-
Pension	2,552,064	73,084	2,625,148	-
Total deferred inflows of resources	109,192,246	73,084	109,265,330	-
Net position:				
Net investment in capital assets	211,446,353	81,790,685	293,237,038	24,701,193
Restricted for:				
Debt service	18,259,509	-	18,259,509	-
Capital projects	1,385,824	-	1,385,824	1,588,734
Legislative and executive operations	7,115,187	-	7,115,187	-
Judicial operations	7,012,689	-	7,012,689	-
Public safety programs	16,106,839	-	16,106,839	-
Public works projects	15,607,975	-	15,607,975	-
Health programs	33,923,051	-	33,923,051	13,613,727
Human services programs	560,886	-	560,886	-
Conservation and recreation programs	903,562	-	903,562	-
Community development projects	2,702,801	-	2,702,801	-
Unrestricted	17,443,392	25,075,640	42,519,032	13,145,607
Total net position	\$ 332,468,068	\$ 106,866,325	\$ 439,334,393	\$ 53,049,261

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive.	\$ 59,538,073	\$ 16,411,031	\$ 2,862,951	\$ 1,151,983
Judicial.	56,314,824	9,819,597	13,719,411	-
Public safety	81,588,762	6,762,857	17,897,593	-
Public works	17,328,079	4,454,738	18,135,818	-
Health.	96,918,579	5,859,059	48,763,998	-
Human services	87,537,652	6,501	66,021,396	-
Conservation and recreation	14,377,967	-	886,757	829,647
Interest and fiscal charges.	4,551,921	1,500,119	-	-
<i>Total governmental activities</i>	<u>418,155,857</u>	<u>44,813,902</u>	<u>168,287,924</u>	<u>1,981,630</u>
Business-type activities:				
Water supply system	3,114,969	2,034,291	82,529	1,257,896
Wastewater treatment	5,481,292	6,213,073	230,000	-
Sewer system	3,434,264	2,079,229	1,530	473,370
Sanitary engineer.	5,080,498	5,048,618	79,868	-
Solid waste	11,220,475	3,052,865	8,965,763	-
Parking facilities	225,159	208,500	-	-
<i>Total business-type activities</i>	<u>28,556,657</u>	<u>18,636,576</u>	<u>9,359,690</u>	<u>1,731,266</u>
<i>Total Primary Government.</i>	<u>\$ 446,712,514</u>	<u>\$ 63,450,478</u>	<u>\$ 177,647,614</u>	<u>\$ 3,712,896</u>
Component Units:				
Toledo Mud Hens Baseball Club, Inc.	\$ 17,771,717	\$ 18,007,909	\$ -	\$ -
Lott Industries, Inc.	8,119,080	3,165,963	4,946,802	-
Preferred Properties, Inc & Affiliates.	2,446,563	1,262,846	910,898	1,128,791
Toledo Arena Sports, Inc..	7,933,456	7,922,382	-	-
Lucas County Land Reutilization Corporation	6,389,973	931,096	-	-
Lucas County Transportation Improvement District	417,026	-	-	286,696
Toledo-Lucas County Convention and Visitors Bureau	6,632,396	4,498,504	3,280,154	-
<i>Total component units</i>	<u>\$ 49,710,211</u>	<u>\$ 35,788,700</u>	<u>\$ 9,137,854</u>	<u>\$ 1,415,487</u>

General revenues:

Property taxes	
Sales taxes	
Other taxes	
Grants and entitlements not restricted to specific programs	
Investment earnings	
Decrease in fair value of investments	
Miscellaneous	
Total general revenues	

Change in net position

Net position at beginning of year (restated).

Net position at end of year.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position				
Primary Government				
Governmental	Business-type			Component
Activities	Activities	Total		Units
\$ (39,112,108)	\$ -	\$ (39,112,108)	\$	-
(32,775,816)	-	(32,775,816)		-
(56,928,312)	-	(56,928,312)		-
5,262,477	-	5,262,477		-
(42,295,522)	-	(42,295,522)		-
(21,509,755)	-	(21,509,755)		-
(12,661,563)	-	(12,661,563)		-
(3,051,802)	-	(3,051,802)		-
<u>(203,072,401)</u>	<u>-</u>	<u>(203,072,401)</u>		<u>-</u>
-	259,747	259,747		-
-	961,781	961,781		-
-	(880,135)	(880,135)		-
-	47,988	47,988		-
-	798,153	798,153		-
-	(16,659)	(16,659)		-
-	<u>1,170,875</u>	<u>1,170,875</u>		<u>-</u>
<u>(203,072,401)</u>	<u>1,170,875</u>	<u>(201,901,526)</u>		<u>-</u>
-	-	-		236,192
-	-	-		(6,315)
-	-	-		855,972
-	-	-		(11,074)
-	-	-		(5,458,877)
-	-	-		(130,330)
-	-	-		<u>1,146,262</u>
-	-	-		<u>(3,368,170)</u>
105,615,634	-	105,615,634		-
100,294,344	-	100,294,344		-
5,720,339	-	5,720,339		-
19,494,999	-	19,494,999		4,998,827
2,022,042	-	2,022,042		391,005
(261,348)	-	(261,348)		-
6,009,011	150,729	6,159,740		528,316
<u>238,895,021</u>	<u>150,729</u>	<u>239,045,750</u>		<u>5,918,148</u>
35,822,620	1,321,604	37,144,224		2,549,978
296,645,448	105,544,721	402,190,169		50,499,283
<u>\$ 332,468,068</u>	<u>\$ 106,866,325</u>	<u>\$ 439,334,393</u>	<u>\$</u>	<u>53,049,261</u>

LUCAS COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Assets:				
Equity in pooled cash and investments	\$ 33,908,260	\$ 18,772,343	\$ 4,035,960	\$ 18,018,505
Cash and cash equivalents in segregated accounts	847,169	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	28,127,019	-	-	-
Real property and other taxes	13,155,952	16,277,588	21,160,858	39,232,270
Accounts	394,354	-	-	-
Special assessments	826,179	-	-	-
Interfund loans	-	-	-	-
Accrued interest	500,390	-	-	-
Due from other governments	8,739,462	4,751,877	2,916,079	11,318,838
Loans	2,548	-	-	-
Materials and supplies inventory	-	-	-	-
Prepayments	295,510	-	35,900	12,288
Total assets	\$ 86,796,843	\$ 39,801,808	\$ 28,148,797	\$ 68,581,901
Liabilities:				
Accounts payable	\$ 2,142,422	\$ 915,875	\$ 37,907	\$ 349,359
Accrued wages and benefits payable	1,009,235	16,806	277,628	321,669
Due to other governments	589,087	14,505	228,258	270,617
Interfund loans payable	-	-	-	-
Due to other funds	45,435	645	11,498	-
Notes payable	-	-	-	-
Accrued interest payable	-	-	-	-
Total liabilities	3,786,179	947,831	555,291	941,645
Deferred inflows of resources:				
Property taxes	12,570,072	15,553,292	20,219,280	37,559,060
Sales tax revenue not available	10,871,173	-	-	-
Delinquent property tax revenue not available	960,035	1,186,786	1,542,813	2,797,348
Intergovernmental revenue not available	7,128,235	3,512,192	2,142,670	5,620,027
Special assessments revenue not available	822,149	-	-	-
Accrued interest not available	253,103	-	-	-
Miscellaneous revenue not available	33,708	-	-	-
Total deferred inflows of resources	32,638,475	20,252,270	23,904,763	45,976,435
Fund balances:				
Nonspendable	1,416,257	-	35,900	12,288
Restricted	276,396	18,601,707	3,652,843	21,651,533
Committed	5,870,206	-	-	-
Assigned	1,633,484	-	-	-
Unassigned (deficit)	41,175,846	-	-	-
Total fund balances	50,372,189	18,601,707	3,688,743	21,663,821
Total liabilities, deferred inflows of resources and fund balances	\$ 86,796,843	\$ 39,801,808	\$ 28,148,797	\$ 68,581,901

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 1,282,110	\$ 76,300,306	\$ 152,317,484
-	-	847,169
-	-	28,127,019
-	21,698,051	111,524,719
300,000	2,651,082	3,345,436
17,563,158	4,340,898	22,730,235
-	155,000	155,000
-	-	500,390
-	8,638,139	36,364,395
-	2,624	5,172
-	1,058,894	1,058,894
-	948,881	1,292,579
<u>\$ 19,145,268</u>	<u>\$ 115,793,875</u>	<u>\$ 358,268,492</u>

\$ -	\$ 6,290,637	\$ 9,736,200
-	670,589	2,295,927
-	925,242	2,027,709
-	155,000	155,000
-	35,330	92,908
-	19,874,000	19,874,000
-	121,011	121,011
-	<u>28,071,809</u>	<u>34,302,755</u>

-	20,738,478	106,640,182
-	-	10,871,173
-	1,576,974	8,063,956
-	5,680,802	24,083,926
17,487,603	4,242,965	22,552,717
-	-	253,103
300,000	592,483	926,191
<u>17,787,603</u>	<u>32,831,702</u>	<u>173,391,248</u>

-	2,007,775	3,472,220
-	46,084,240	90,266,719
1,357,665	7,143,887	14,371,758
-	-	1,633,484
-	(345,538)	40,830,308
<u>1,357,665</u>	<u>54,890,364</u>	<u>150,574,489</u>

<u>\$ 19,145,268</u>	<u>\$ 115,793,875</u>	<u>\$ 358,268,492</u>
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LUCAS COUNTY, OHIO

*RECONCILIATION OF FUND BALANCES GOVERNMENTAL FUNDS TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2015*

Total governmental fund balances		\$	150,574,489
Amounts reported for governmental activities on the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			319,911,403
Other long-term assets are not available to pay for current period expenditures and therefore are deferred inflows in the governmental funds.			
Sales taxes receivable	\$	10,871,173	
Delinquent property taxes receivable		8,063,956	
Accounts receivable		2,385,298	
Special assessments receivable		22,552,717	
Accrued interest receivable		253,103	
Intergovernmental receivable		<u>22,624,819</u>	
Total			66,751,066
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets, liabilities, deferred inflows and deferred outflows of the internal service funds are included in governmental activities in the statement of net position, less \$326,369 of net capital assets included above as capital assets used in governmental activities, plus \$53,492 for compensated absences included below, plus \$484,394 for net pension asset/liability and related deferred inflows/outflows included below.			27,590,250
When consolidating internal service funds, the portion of the operating income or loss allocated to business-type activities is eliminated from the governmental activities and is reported as a component of internal balance.			(138,952)
On the statement of net position, interest is accrued on outstanding bonds and notes payable, whereas in governmental funds, interest is accrued when due.			(885,759)
Unamortized deferred outflows of resources on refunding transactions are not recognized in the governmental funds.			93,303
Unamortized premiums on bond issuances are not recognized in governmental funds.			(572,197)
Unamortized discounts on bond issuances are not recognized in governmental funds.			17,794
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.			
Deferred outflows of resources - pension		24,028,535	
Deferred inflows of resources - pension		(2,552,064)	
Net pension asset		319,845	
Net pension liability		<u>(137,530,734)</u>	
Total			(115,734,418)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
Compensated absences		(20,008,961)	
Capital lease payable		(87,828)	
Landfill obligations		(7,000,000)	
Bonds payable		(87,245,900)	
OPWC loans payable		<u>(796,222)</u>	
Total			(115,138,911)
Net position of governmental activities		\$	<u>332,468,068</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

180th Fighter Wing

Ohio Air National Guard



Crew Chiefs from the 180th Fighter Wing, Toledo, Ohio remove a Pratt and Whitney 229 engine from an F-16 at Joint Reserve Base New Orleans, New Orleans, La. The 180th Fighter Wing is currently participating in a training exercise with F-15 Screaming Eagles from the 159th FW, New Orleans Air National Guard. This training is to aid pilots in maintaining familiarity with capabilities of different fighter aircraft. The 180th's F-16s are a multi-role aircraft whereas the F-15s conduct mainly air-to-air missions. (Ohio Air National Guard photo by Staff Sgt. Amber Williams/Released)

180th Fighter Wing

Country - United States

Allegiance - Ohio

Branch - Air National Guard

Type - Wing

Part of - Ohio Air National Guard

Wing Commander - Col. Craig R. Baker

Garrison/HQ - Toledo Air National Guard Base, Ohio

Unit Location - Toledo Express Airport, Swanton, OH

Aircraft - F-16 CM, Block 42, Fighting Falcon

Mission Designation

Interdiction, Close Air Support and Air Defense

Assignments

Air Combat Command / North American Aerospace Defense Command /
National Guard Bureau / Ohio Joint Force Headquarters

Active - 1962 - Present

Motto - We Citizens Serve Voluntarily

Tail Code - "OH" Ohio

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Revenues:				
Sales taxes	\$ 97,978,603	\$ -	\$ -	\$ -
Real property and other taxes	12,325,827	15,388,631	20,006,711	36,168,568
Lodging taxes	-	-	-	-
Charges for services	11,020,247	-	968	2,771,030
Licenses and permits	19,175	-	-	-
Fines and forfeitures	320,619	-	-	-
Intergovernmental	16,849,248	10,200,910	23,343,027	22,602,657
Special assessments	19,123	-	-	-
Investment income	1,853,861	-	-	248
Rental income	884,929	-	-	-
Decrease in fair market value of investments	(261,316)	-	-	-
Other	871,416	174,564	30,545	261,937
Total revenues	141,881,732	25,764,105	43,381,251	61,804,440
Expenditures:				
Current:				
General government:				
Legislative and executive	39,514,079	-	-	-
Judicial	36,173,499	-	-	-
Public safety	38,402,273	-	-	-
Public works	191,507	-	-	-
Health	1,339,028	22,530,037	-	55,713,844
Human services	1,458,551	-	40,260,469	-
Conservation and recreation	252,994	-	-	-
Other	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	7,501	-	-	-
Interest and fiscal charges	1,043	-	-	-
Bond issuance costs	-	-	-	-
Note issuance costs	-	-	-	-
Total expenditures	117,340,475	22,530,037	40,260,469	55,713,844
Excess (deficiency) of revenues over (under) expenditures	24,541,257	3,234,068	3,120,782	6,090,596
Other financing sources (uses):				
Bond issuance	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Capital lease transaction	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(19,318,239)	-	-	-
Premium on bond issuance	-	-	-	-
Issuance of loans	-	-	-	-
Total other financing sources (uses)	(19,318,239)	-	-	-
Net change in fund balances	5,223,018	3,234,068	3,120,782	6,090,596
Fund balances at beginning of year	45,149,171	15,367,639	567,961	15,573,225
Fund balances at end of year	\$ 50,372,189	\$ 18,601,707	\$ 3,688,743	\$ 21,663,821

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Debt Service</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 97,978,603
-	20,435,973	104,325,710
-	5,720,339	5,720,339
-	22,822,294	36,614,539
-	1,079,293	1,098,468
-	748,607	1,069,226
40,000	109,564,870	182,600,712
1,638,397	2,103,740	3,761,260
-	76,752	1,930,861
742,746	228,208	1,855,883
-	-	(261,316)
3,858,626	5,402,863	10,599,951
<u>6,279,769</u>	<u>168,182,939</u>	<u>447,294,236</u>
33,318	15,833,413	55,380,810
-	19,686,005	55,859,504
-	40,564,166	78,966,439
-	19,190,823	19,382,330
-	16,798,809	96,381,718
-	47,018,216	88,737,236
-	14,214,175	14,467,169
-	1,306	1,306
-	5,376,888	5,376,888
5,462,200	165,082	5,634,783
4,231,837	222,562	4,455,442
114,421	-	114,421
-	54,593	54,593
<u>9,841,776</u>	<u>179,126,038</u>	<u>424,812,639</u>
<u>(3,562,007)</u>	<u>(10,943,099)</u>	<u>22,481,597</u>
7,790,000	-	7,790,000
(7,817,014)	-	(7,817,014)
-	38,573	38,573
2,509,954	16,733,285	19,243,239
-	(110,000)	(19,428,239)
141,435	-	141,435
-	300,011	300,011
<u>2,624,375</u>	<u>16,961,869</u>	<u>268,005</u>
(937,632)	6,018,770	22,749,602
2,295,297	48,871,594	127,824,887
<u>\$ 1,357,665</u>	<u>\$ 54,890,364</u>	<u>\$ 150,574,489</u>

LUCAS COUNTY, OHIO

RECONCILIATION OF NET CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2015

Net change in fund balances - total governmental funds		\$ 22,749,602
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in 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 expense exceeds capital outlays in the current period (excluding internal service funds).		
Capital outlay - nondepreciable capital assets	\$ 11,861,473	
Capital outlay - depreciable capital assets	4,493,977	
Current year depreciation	<u>(19,530,344)</u>	
Total		(3,174,894)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, disposals, trade-ins, and donations) is to decrease net position (excludes internal service funds activity).		
		(1,794,596)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
Sales tax revenue	2,315,741	
Property tax revenue	1,289,924	
Special assessment revenue	85,626	
Intergovernmental and other revenues	<u>2,905,875</u>	
Total		6,597,166
The issuances of bonds, loans and capital leases are reported as an other financing source in the governmental funds; however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		
		(8,128,584)
Repayment of bond, loan and capital lease principal is an expenditure in the governmental funds, but the repayment reduces liabilities on the statement of net position (excluding internal service funds activity):		
Bond principal payments	13,242,200	
Loan principal payments	108,309	
Capital lease principal payments	<u>64,274</u>	
		13,414,783
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. The following items contributed to less interest being reported in the statement of activities:		
Decrease in accrued interest payable	50,091	
Premiums incurred in the current year	(141,435)	
Amortization of bond premiums	36,147	
Amortization of bond discounts	(3,007)	
Deferred charges on refundings incurred in the current year	37,014	
Amortization of deferred outflow of resources resulting from debt refundings	<u>(10,696)</u>	
		(31,886)
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The following represents the increase in the compensated absences liability (excluding internal service funds).		
		(460,069)
The internal service fund used by management to charge insurance and other services to individual funds is not reported in the County-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds, including internal balance activity of (\$193,920) and excluding \$6,221 of net pension contributions/expense reported below, is allocated among the governmental activities.		
		5,164,848
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		16,670,789
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.		
		<u>(15,184,539)</u>
Change in net position of governmental activities		\$ 35,822,620

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Sales taxes	\$ 81,430,920	\$ 90,557,000	\$ 94,573,924	\$ 4,016,924
Real property and other taxes.	11,853,500	11,853,500	12,374,552	521,052
Charges for services.	11,729,812	11,729,812	12,050,012	320,200
Licenses and permits	29,188	29,188	19,200	(9,988)
Fines and forfeitures	247,700	247,700	343,828	96,128
Intergovernmental.	15,459,553	15,459,553	17,245,203	1,785,650
Special assessments.	52,725	52,725	17,089	(35,636)
Investment income.	1,509,500	1,509,500	1,772,350	262,850
Rental income	979,031	979,031	884,929	(94,102)
Other	243,300	243,300	1,000,323	757,023
Total revenues	123,535,229	132,661,309	140,281,410	7,620,101
Expenditures:				
Current:				
General government:				
Legislative and executive	39,949,711	41,149,750	40,025,852	1,123,898
Judicial.	38,033,945	39,215,853	38,266,673	949,180
Public safety	37,299,707	38,835,373	38,750,648	84,725
Public works	172,651	207,651	197,283	10,368
Health	1,485,579	1,314,090	1,314,090	-
Human services.	1,776,552	1,761,178	1,558,655	202,523
Conservation and recreation	257,200	252,994	252,994	-
Other	596,683	193,512	193,512	-
Total expenditures	119,572,028	122,930,401	120,559,707	2,370,694
Excess of revenues over expenditures	3,963,201	9,730,908	19,721,703	9,990,795
Other financing sources (uses):				
Transfers (out).	(17,126,897)	(21,868,511)	(21,868,239)	272
Net change in fund balances	(13,163,696)	(12,137,603)	(2,146,536)	9,991,067
Fund balances at beginning of year	25,327,533	25,327,533	25,327,533	-
Prior year encumbrances appropriated	2,511,607	2,511,607	2,511,607	-
Fund balance at end of year	\$ 14,675,444	\$ 15,701,537	\$ 25,692,604	\$ 9,991,067

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MENTAL HEALTH AND RECOVERY
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Real property and other taxes	\$ 15,728,383	\$ 15,453,802	\$ 15,450,662	\$ (3,140)
Intergovernmental	8,867,209	9,626,931	10,059,159	432,228
Other	19,579	19,584	174,564	154,980
Total revenues	<u>24,615,171</u>	<u>25,100,317</u>	<u>25,684,385</u>	<u>584,068</u>
Expenditures:				
Current:				
Health	<u>27,119,898</u>	<u>27,119,898</u>	<u>22,241,344</u>	<u>4,878,554</u>
Net change in fund balances	(2,504,727)	(2,019,581)	3,443,041	5,462,622
Fund balances at beginning of year	14,735,486	14,735,486	14,735,486	-
Fund balance at end of year	<u>\$ 12,230,759</u>	<u>\$ 12,715,905</u>	<u>\$ 18,178,527</u>	<u>\$ 5,462,622</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CHILDREN SERVICES BOARD
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	\$ 19,547,700	\$ 19,547,700	\$ 20,087,349	\$ 539,649
Charges for services	500	500	973	473
Intergovernmental	22,143,759	22,143,759	22,944,439	800,680
Other	35,020	35,020	47,063	12,043
Total revenues	41,726,979	41,726,979	43,079,824	1,352,845
Expenditures:				
Current:				
Human services	41,999,071	41,933,318	41,328,020	605,298
Net change in fund balances	(272,092)	(206,339)	1,751,804	1,958,143
Fund balances at beginning of year	1,287,323	1,287,323	1,287,323	-
Prior year encumbrances appropriated	122,646	122,646	122,646	-
Fund balance at end of year	\$ 1,137,877	\$ 1,203,630	\$ 3,161,773	\$ 1,958,143

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	\$ 35,415,701	\$ 35,415,701	\$ 36,314,690	\$ 898,989
Charges for services	2,000,000	2,000,000	2,771,030	771,030
Intergovernmental	22,640,148	22,640,148	19,688,249	(2,951,899)
Investment income	-	-	280	280
Other	376,449	376,449	287,464	(88,985)
Total revenues	60,432,298	60,432,298	59,061,713	(1,370,585)
Expenditures:				
Current:				
Health	66,948,896	65,814,087	59,374,771	6,439,316
Net change in fund balances	(6,516,598)	(5,381,789)	(313,058)	5,068,731
Fund balances at beginning of year	11,608,571	11,608,571	11,608,571	-
Prior year encumbrances appropriated	3,057,489	3,057,489	3,057,489	-
Fund balance at end of year	\$ 8,149,462	\$ 9,284,271	\$ 14,353,002	\$ 5,068,731

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

180th Fighter Wing Ohio Air National Guard



U.S. Air Force Capt. Roy Poor, an F-16 Fighting Falcon pilot, flies over the Mackinac Bridge and Mackinac Island during a training sortie June 26, 2015. The 180th Fighter Wing was performing multiple training sorties over Lake Huron and Northern Michigan June 21-24.
(Air National Guard photo by Tech. Sgt. Amber Williams/Released)

THE F-16 CM FIGHTING FALCON

Primary Function: Multi-role Fighter

Builder: Lockheed Martin Corp.

Power Plant: Pratt and Whitney F100-PW-229

Thrust: 29,000 pounds

Length: 49 feet, 5.2 inches

Height: 16 feet, 10 inches

Wingspan: 32 feet, 10 inches

Speed: 1,500 mph (Mach 2 at altitude)

Ceiling: Above 50,000 feet

Max Takeoff Weight: 42,300 pounds

Range: Over 2,100 nm (2,425 mi)

LUCAS COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2015

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Assets:			
Current assets:			
Equity in pooled cash and investments	\$ 2,529,202	\$ 7,849,623	\$ 5,885,767
Receivables:			
Accounts	771,020	2,596,122	433,687
Due from other governments	15,142	-	-
Due from other funds	-	-	-
Materials and supplies inventory	-	55,201	-
Prepayments	-	-	27,390
<i>Total current assets</i>	<u>3,315,364</u>	<u>10,500,946</u>	<u>6,346,844</u>
Noncurrent assets:			
Net pension asset (see Note 11)	-	2,553	-
Capital assets:			
Nondepreciable capital assets	276,951	180,635	368,876
Depreciable capital assets, net.	39,182,330	24,125,207	32,698,786
Total capital assets, net.	<u>39,459,281</u>	<u>24,305,842</u>	<u>33,067,662</u>
<i>Total noncurrent assets</i>	<u>39,459,281</u>	<u>24,308,395</u>	<u>33,067,662</u>
Total assets	<u>42,774,645</u>	<u>34,809,341</u>	<u>39,414,506</u>
Deferred outflows of resources:			
Pension	-	191,795	-
Liabilities:			
Current liabilities:			
Accounts payable	60,067	181,779	270,748
Accrued wages and benefits payable	-	17,234	-
Due to other funds	-	377	-
Due to other governments	-	15,626	-
Accrued interest payable	2,662	-	-
Notes payable	378,000	-	-
Compensated absences payable - current.	-	76,471	-
Capital lease obligations payable - current.	-	-	86,178
OWDA loans payable - current	418,904	606,334	36,722
OPWC loans payable - current	26,138	87,637	113,734
Claims payable - current	-	-	-
<i>Total current liabilities</i>	<u>885,771</u>	<u>985,458</u>	<u>507,382</u>
Long-term liabilities:			
Compensated absences payable	-	42,438	-
Capital lease obligations payable	-	-	88,333
OWDA loans payable	1,936,159	9,945,700	1,236,515
OPWC loans payable	372,036	800,121	1,352,092
Claims payable	-	-	-
Net pension liability (see Note 11)	-	1,097,765	-
<i>Total long-term liabilities</i>	<u>2,308,195</u>	<u>11,886,024</u>	<u>2,676,940</u>
Total liabilities	<u>3,193,966</u>	<u>12,871,482</u>	<u>3,184,322</u>
Deferred inflows of resources:			
Pension	-	20,371	-
Net position:			
Net investment in capital assets	36,328,044	12,866,050	30,154,088
Unrestricted	3,252,635	9,243,233	6,076,096
Total net position.	<u>\$ 39,580,679</u>	<u>\$ 22,109,283</u>	<u>\$ 36,230,184</u>

Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds.

Net position of business-type activities

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Enterprise Funds		Governmental	
Nonmajor		Activities -	
Enterprise		Internal	
Funds	Total	Service Funds	
\$ 8,907,853	\$ 25,172,445	\$ 36,031,075	
1,863,522	5,664,351	104,164	
-	15,142	-	
-	-	100,668	
-	55,201	17,051	
-	27,390	590,523	
<u>10,771,375</u>	<u>30,934,529</u>	<u>36,843,481</u>	
6,606	9,159	1,338	
111,913	938,375	82,786	
<u>3,678,144</u>	<u>99,684,467</u>	<u>243,583</u>	
<u>3,790,057</u>	<u>100,622,842</u>	<u>326,369</u>	
<u>3,796,663</u>	<u>100,632,001</u>	<u>327,707</u>	
<u>14,568,038</u>	<u>131,566,530</u>	<u>37,171,188</u>	
<u>496,310</u>	<u>688,105</u>	<u>100,569</u>	
1,596,477	2,109,071	1,358,078	
47,884	65,118	10,470	
1,091	1,468	6,292	
41,265	56,891	9,271	
-	2,662	-	
-	378,000	-	
211,188	287,659	32,054	
82,078	168,256	-	
181,631	1,243,591	-	
-	227,509	-	
-	-	5,689,416	
<u>2,161,614</u>	<u>4,540,225</u>	<u>7,105,581</u>	
118,252	160,690	21,438	
171,665	259,998	-	
912,180	14,030,554	-	
-	2,524,249	-	
-	-	2,179,704	
<u>2,840,697</u>	<u>3,938,462</u>	<u>575,619</u>	
<u>4,042,794</u>	<u>20,913,953</u>	<u>2,776,761</u>	
<u>6,204,408</u>	<u>25,454,178</u>	<u>9,882,342</u>	
<u>52,713</u>	<u>73,084</u>	<u>10,682</u>	
2,442,503	81,790,685	326,369	
<u>6,364,724</u>	<u>24,936,688</u>	<u>27,052,364</u>	
<u>\$ 8,807,227</u>	<u>106,727,373</u>	<u>\$ 27,378,733</u>	
	138,952		
	<u>\$ 106,866,325</u>		

LUCAS COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Operating revenues:			
Charges for services	\$ 2,034,291	\$ 6,213,073	\$ 2,036,595
Special assessments	-	-	42,634
Other	140,122	9,000	-
<i>Total operating revenues.</i>	<u>2,174,413</u>	<u>6,222,073</u>	<u>2,079,229</u>
Operating expenses:			
Personal services	-	1,628,405	-
Contract services	555,005	1,119,026	1,254,528
Materials and supplies	80,875	317,782	107,720
Heat, light and power	432,222	787,265	123,180
Employee medical benefits	-	-	-
Depreciation	1,903,663	1,099,691	1,906,876
Other	-	2,782	674
<i>Total operating expenses.</i>	<u>2,971,765</u>	<u>4,954,951</u>	<u>3,392,978</u>
<i>Operating income (loss)</i>	<u>(797,352)</u>	<u>1,267,122</u>	<u>(1,313,749)</u>
Nonoperating revenues (expenses):			
Interest and fiscal charges	(142,099)	(453,223)	(36,275)
Loss on disposal of capital assets	-	(139,500)	(5,011)
Interest revenue	-	-	-
Intergovernmental	82,529	230,000	1,530
Note issuance costs	(1,105)	-	-
<i>Total nonoperating revenues (expenses).</i>	<u>(60,675)</u>	<u>(362,723)</u>	<u>(39,756)</u>
<i>Income (loss) before transfers and capital contributions</i>	(858,027)	904,399	(1,353,505)
Transfer in	-	-	-
Capital contributions	1,257,896	-	473,370
<i>Change in net position</i>	399,869	904,399	(880,135)
Net position at beginning of year (restated)	<u>39,180,810</u>	<u>21,204,884</u>	<u>37,110,319</u>
Net position at end of year	<u>\$ 39,580,679</u>	<u>\$ 22,109,283</u>	<u>\$ 36,230,184</u>

Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.

Change in net position of business-type activities.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Enterprise Funds</u>		<u>Governmental</u>	
<u>Nonmajor</u>		<u>Activities -</u>	
<u>Enterprise</u>		<u>Internal</u>	
<u>Funds</u>	<u>Total</u>	<u>Service Funds</u>	
\$ 7,532,070	\$ 17,816,029	\$ 44,667,166	
777,913	820,547	-	
1,607	150,729	2,527,553	
<u>8,311,590</u>	<u>18,787,305</u>	<u>47,194,719</u>	
4,234,841	5,863,246	858,413	
11,395,659	14,324,218	1,129,219	
397,171	903,548	636,213	
52,595	1,395,262	-	
-	-	39,425,090	
382,008	5,292,238	50,971	
80,119	83,575	479	
<u>16,542,393</u>	<u>27,862,087</u>	<u>42,100,385</u>	
(8,230,803)	(9,074,782)	5,094,334	
(81,469)	(713,066)	-	
(29,808)	(174,319)	(1,420)	
-	-	87,075	
9,045,631	9,359,690	-	
-	(1,105)	-	
<u>8,934,354</u>	<u>8,471,200</u>	<u>85,655</u>	
703,551	(603,582)	5,179,989	
-	-	185,000	
-	1,731,266	-	
703,551	1,127,684	5,364,989	
<u>8,103,676</u>		<u>22,013,744</u>	
<u>\$ 8,807,227</u>		<u>\$ 27,378,733</u>	
	<u>193,920</u>		
	<u>\$ 1,321,604</u>		

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities -		
	Water Supply System	Wastewater Treatment	Sewer System
Cash flows from operating activities:			
Cash received from sales/charges for services	\$ 2,080,317	\$ 6,232,949	\$ 1,997,865
Cash received from special assessments	-	-	42,634
Cash received from other operations	140,122	42,204	-
Cash payments to employees	-	(1,694,896)	-
Cash payments for contractual services	(608,100)	(1,040,531)	(1,333,955)
Cash payments for materials and supplies	(101,961)	(366,137)	(87,478)
Cash payments for heat, light and power	(432,222)	(787,265)	(123,180)
Cash payments for employee medical benefits	-	-	-
Cash payments for other expenses	(546)	(2,782)	(675)
<i>Net cash provided by (used in) operating activities</i>	<u>1,077,610</u>	<u>2,383,542</u>	<u>495,211</u>
Cash flows from noncapital financing activities:			
Cash received from grants and subsidies	85,385	230,000	2,550
Cash received from transfers in	-	-	-
<i>Net cash provided by noncapital financing activities</i>	<u>85,385</u>	<u>230,000</u>	<u>2,550</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(1,450,806)	(134,909)	(969,363)
Capital contributions	763,872	-	80,612
Issuance of notes	378,000	-	-
Premium on notes	1,105	-	-
Note issuance costs	(1,105)	-	-
Proceeds from loans	200,511	-	853,834
Principal paid on notes	(505,000)	-	-
Interest paid on notes	(5,036)	-	-
Principal paid on loans	(415,870)	(1,137,774)	(140,175)
Interest paid on loans	(137,846)	(453,460)	(29,571)
Principal paid on capital leases	-	-	(84,076)
Interest paid on capital leases	-	-	(6,465)
<i>Net cash used in financing activities</i>	<u>(1,172,175)</u>	<u>(1,726,143)</u>	<u>(295,204)</u>
Cash flows from investing activities:			
Interest received	-	-	-
<i>Net increase (decrease) in cash and cash equivalents</i>	(9,180)	887,399	202,557
Cash and cash equivalents at beginning of year	<u>2,538,382</u>	<u>6,962,224</u>	<u>5,683,210</u>
Cash and cash equivalents at end of year	<u>\$ 2,529,202</u>	<u>\$ 7,849,623</u>	<u>\$ 5,885,767</u>

<u>Enterprise Funds</u>		<u>Governmental</u>	
<u>Nonmajor</u>		<u>Activities -</u>	
<u>Enterprise</u>		<u>Internal</u>	
<u>Funds</u>	<u>Total</u>	<u>Service Funds</u>	
\$ 7,589,125	\$ 17,900,256	\$ 44,673,632	
777,913	820,547	-	
1,607	183,933	2,485,574	
(4,373,647)	(6,068,543)	(882,162)	
(11,512,235)	(14,494,821)	(1,648,654)	
(446,217)	(1,001,793)	(632,768)	
(52,595)	(1,395,262)	-	
-	-	(40,750,017)	
(80,119)	(84,122)	(479)	
<u>(8,096,168)</u>	<u>(4,139,805)</u>	<u>3,245,126</u>	
10,655,761	10,973,696	-	
-	-	185,000	
<u>10,655,761</u>	<u>10,973,696</u>	<u>185,000</u>	
(567,535)	(3,122,613)	(9,827)	
-	844,484	-	
-	378,000	-	
-	1,105	-	
-	(1,105)	-	
-	1,054,345	-	
-	(505,000)	-	
-	(5,036)	-	
(171,636)	(1,865,455)	-	
(71,501)	(692,378)	-	
(79,673)	(163,749)	-	
(9,968)	(16,433)	-	
<u>(900,313)</u>	<u>(4,093,835)</u>	<u>(9,827)</u>	
-	-	87,075	
1,659,280	2,740,056	3,507,374	
7,248,573	22,432,389	32,523,701	
<u>\$ 8,907,853</u>	<u>\$ 25,172,445</u>	<u>\$ 36,031,075</u>	

Continued

LUCAS COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Business-type Activities -</u>		
	<u>Water Supply System</u>	<u>Wastewater Treatment</u>	<u>Sewer System</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (797,352)	\$ 1,267,122	\$ (1,313,749)
Adjustments:			
Depreciation.	1,903,663	1,099,691	1,906,876
Changes in assets and liabilities:			
Decrease in materials and supplies inventory	-	15,928	-
(Increase) decrease in accounts receivable.	46,026	53,080	(38,730)
Decrease in due from other funds	-	-	-
(Increase) in prepayments	-	-	(27,390)
(Increase) in deferred outflows of resources - pension	-	(55,171)	-
(Increase) in net pension asset	-	(1,857)	-
Increase (decrease) in accounts payable	(74,727)	13,979	(31,796)
(Decrease) in accrued wages and benefits	-	(47,830)	-
(Decrease) in due to other governments	-	(7,480)	-
Increase in deferred inflows of resources - pension	-	20,371	-
Increase in net pension liability	-	24,795	-
Increase in compensated absences payable.	-	916	-
Increase (decrease) in due to other funds	-	(2)	-
(Decrease) in claims payable	-	-	-
<i>Net cash provided by (used in) operating activities</i>	<u>\$ 1,077,610</u>	<u>\$ 2,383,542</u>	<u>\$ 495,211</u>

Noncash Transactions:

During 2015, the Water Supply System fund received \$494,024 in contributed capital assets.
 During 2015, the Sewer System fund received \$392,758 in contributed capital assets.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Enterprise Funds</u>		<u>Governmental</u>	
<u>Nonmajor</u>		<u>Activities -</u>	
<u>Enterprise</u>		<u>Internal</u>	
<u>Funds</u>	<u>Total</u>	<u>Service Funds</u>	
\$ (8,230,803)	\$ (9,074,782)	\$ 5,094,334	
382,008	5,292,238	50,971	
-	15,928	8,569	
57,055	117,431	(38,717)	
-	-	3,204	
-	(27,390)	(495,522)	
(142,768)	(197,939)	(28,930)	
(4,806)	(6,663)	(974)	
(166,407)	(258,951)	(266,048)	
(111,296)	(159,126)	(19,827)	
(15,942)	(23,422)	(1,866)	
52,713	73,084	10,682	
64,162	88,957	13,002	
19,921	20,837	4,235	
(5)	(7)	272	
-	-	(1,088,259)	
<u>\$ (8,096,168)</u>	<u>\$ (4,139,805)</u>	<u>\$ 3,245,126</u>	

LUCAS COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
 AGENCY FUNDS
 DECEMBER 31, 2015

	<u>Agency Funds</u>
<u>Assets:</u>	
Equity in pooled cash and investments	\$ 22,355,683
Cash and cash equivalents in segregated accounts	9,187,415
Receivables (net of allowance for uncollectibles):	
Taxes	768,971,691
Due from others.	367,744
Due from other governments	<u>15,492,789</u>
 <i>Total assets</i>	 <u>\$ 816,375,322</u>
<u>Liabilities:</u>	
Due to other governments	\$ 10,622,609
Payroll withholdings	1,782,793
Deposits	8,274,622
Loans	2,548
Undistributed assets.	<u>795,692,750</u>
 <i>Total liabilities.</i>	 <u>\$ 816,375,322</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

180th Fighter Wing Ohio Air National Guard



F-16 Fighting Falcons from the Ohio Air National Guard's 180th Fighter Wing sit in a hangar while awaiting maintenance procedures. Toledo, Ohio. (U.S. Air Force photo/Master Sgt. Jeremy Lock)

First Lt. Pete Fritz, an F-16 Fighter Pilot with the 180th Fighter Wing, Ohio Air National Guard, conducts a preflight inspection on an Air Intercept Missile, commonly referred to as an AIM 9 sidewinder.



Master Sgt. David Mills, Staff Sgt. Tom Burden and Senior Airman Anthony Vance, weapons loaders from the 180th Fighter Wing, Ohio Air National Guard, transport an Air Intercept Missile, commonly referred to as an AIM9 or sidewinder, to be loaded on an F-16 Fighting Falcon.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2015

	Toledo Mud Hens Baseball Club, Inc.	Lott Industries Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.
Assets:				
Equity in pooled cash and investments	\$ 8,131,436	\$ 2,661,313	\$ 400,331	\$ 3,826,565
Receivables (net of allowances for uncollectibles):				
Accounts	408,512	470,402	5,320,252	165,424
Materials and supplies inventory	242,580	112,482	-	106,424
Prepayments	139,530	15,237	-	27,539
Other assets	8,819,228	1,000	507,158	615,706
Capital assets:				
Nondepreciable capital assets	155,377	284,139	1,408,951	-
Depreciable capital assets	9,958,926	11,701,274	15,521,902	460,994
Accumulated depreciation	(5,676,631)	(6,479,637)	(5,455,282)	(332,937)
Total capital assets, net.	4,437,672	5,505,776	11,475,571	128,057
Total assets	22,178,958	8,766,210	17,703,312	4,869,715
Liabilities:				
Accounts payable	508,543	38,264	240,790	556,042
Accrued liabilities	1,969,228	92,222	69,976	1,145,227
Accrued wages and benefits	-	-	-	-
Due to other governments	-	-	6,751	-
Unearned revenue	1,737,648	-	26,192	343,952
Long-term liabilities:				
Due within one year	-	13,830	-	-
Due in more than one year	287,792	67,045	-	-
Total liabilities	4,503,211	211,361	343,709	2,045,221
Net position:				
Net investment in capital assets	4,437,672	5,424,901	11,475,571	128,057
Restricted for:				
Capital projects	-	-	-	-
Health programs	-	-	13,613,727	-
Unrestricted (deficit)	13,238,075	3,129,948	(7,729,695)	2,696,437
Total net position	\$ 17,675,747	\$ 8,554,849	\$ 17,359,603	\$ 2,824,494

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Lucas County Land Reutilization Corporation	Lucas County Transportation Improvement District	Toledo-Lucas County Convention and Visitors Bureau	Total
\$ 1,080,310	\$ 217,218	\$ 4,796,163	\$ 21,113,336
280,856	-	748,581	7,394,027
-	-	-	461,486
-	101,050	46,334	329,690
-	-	-	9,943,092
-	-	1,175,000	3,023,467
76,632	-	3,821,911	41,541,639
(12,740)	-	(1,825,811)	(19,783,038)
63,892	-	3,171,100	24,782,068
1,425,058	318,268	8,762,178	64,023,699
187,877	6,631	473,904	2,012,051
15,165	-	96,251	3,388,069
4,263	-	228,976	233,239
1,730	374,433	18,530	401,444
-	-	2,463,176	4,570,968
-	-	-	13,830
-	-	-	354,837
209,035	381,064	3,280,837	10,974,438
63,892	-	3,171,100	24,701,193
-	-	1,588,734	1,588,734
-	-	-	13,613,727
1,152,131	(62,796)	721,507	13,145,607
\$ 1,216,023	\$ (62,796)	\$ 5,481,341	\$ 53,049,261

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Component Units:				
Toledo Mud Hens Baseball Club, Inc.				
Recreation	\$ 17,771,717	\$ 18,007,909	\$ -	\$ -
Lott Industries, Inc.				
Health	8,119,080	3,165,963	4,946,802	-
Preferred Properties, Inc. and Affiliates				
Health	2,424,683	1,262,846	910,898	1,128,791
Toledo Arena Sports, Inc.				
Recreation	7,933,456	7,922,382	-	-
Lucas County Land Reutilization Corporation				
Public works	6,389,973	931,096	-	-
Lucas County Transportation Improvement District				
Public works	417,026	-	-	286,696
Toledo-Lucas County Convention and Visitors Bureau				
Recreation	6,632,396	4,498,504	3,280,154	-
Total component units	<u>\$ 49,688,331</u>	<u>\$ 35,788,700</u>	<u>\$ 9,137,854</u>	<u>\$ 1,415,487</u>

General revenues:

Investment earnings	
Grants and entitlements not restricted to specific programs	
Miscellaneous	
Total general revenues	
Change in net position.	
Net position at beginning of year	
Net position at end of year.	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position

Toledo Mud Hens Baseball Club, Inc.	Lott Industries Inc.	Preferred Properties, Inc. and Affiliates	Toledo Arena Sports, Inc.	Lucas County Land Reutilization Corporation	Lucas County Transportation Improvement District	Toledo-Lucas County Convention and Visitors Bureau	Total
\$ 236,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,192
-	(6,315)	-	-	-	-	-	(6,315)
-	-	877,852	-	-	-	-	877,852
-	-	-	(11,074)	-	-	-	(11,074)
-	-	-	-	(5,458,877)	-	-	(5,458,877)
-	-	-	-	-	(130,330)	-	(130,330)
-	-	-	-	-	-	1,146,262	1,146,262
<u>236,192</u>	<u>(6,315)</u>	<u>877,852</u>	<u>(11,074)</u>	<u>(5,458,877)</u>	<u>(130,330)</u>	<u>1,146,262</u>	<u>(3,346,290)</u>
173,512	10,190	203,606	378	2,463	7	849	391,005
-	-	-	-	4,998,827	-	-	4,998,827
90,296	11,563	11,909	10,696	101,633	-	302,219	528,316
<u>263,808</u>	<u>21,753</u>	<u>215,515</u>	<u>11,074</u>	<u>5,102,923</u>	<u>7</u>	<u>303,068</u>	<u>5,918,148</u>
500,000	15,438	1,093,367	-	(355,954)	(130,323)	1,449,330	2,571,858
<u>17,175,747</u>	<u>8,539,411</u>	<u>16,266,236</u>	<u>2,824,494</u>	<u>1,571,977</u>	<u>67,527</u>	<u>4,032,011</u>	<u>50,477,403</u>
<u>\$ 17,675,747</u>	<u>\$ 8,554,849</u>	<u>\$ 17,359,603</u>	<u>\$ 2,824,494</u>	<u>\$ 1,216,023</u>	<u>\$ (62,796)</u>	<u>\$ 5,481,341</u>	<u>\$ 53,049,261</u>

180th Fighter Wing

Ohio Air National Guard



Fighter Squadron Patch History

The 112th Fighter Squadron, assigned to the Wings 180th Operations Group, is a descendant organization of the World War I 112th Aero Squadron established on August 18, 1917. It was reformed on June 20, 1927, as the 112th Observation Squadron.

The history of the 112th Fighter Squadron dates back to February 24, 1954 when the unit submitted a formal request to change the old emblem representing the 112th Bombardment Squadron to a new emblem that would represent the newly formed 112th Fighter-Bomber Squadron. The new emblem was officially approved and became federally recognized on March 9, 1954. A brief description of the emblem as written in 1954 is as follows:

The bee is social in its habits, living in communities where each member performs some service for the common welfare of all.

The Guardsman, in addition to his everyday routine of living, participates in the activities of his National Guard unit, to be prepared to insure the security of his community and the nation should that security be threatened.

Like the bee community, our nation does not look for trouble or prepare itself for aggression. The bee is provided with a sting purely for defensive purposes; this alludes to the Air Guard as the sting is housed in the state of readiness of its various military units. The sting of the 112th Fighter-Bomber Squadron, as depicted by the armament carried by the bee, is the firepower of the unit's aircraft, always sharp and ready when needed.

TSgt Beth Holliker

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 1 - DESCRIPTION OF THE COUNTY

Lucas County, Ohio (the "County") is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1835. The three-member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. There are also ten Common Pleas Court Judges, two Domestic Relations Court Judges, two Juvenile Court Judges, one Probate Court Judge and five Court of Appeals Judges elected on a County-wide basis to oversee the County's judicial system.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The most significant of the County's accounting policies are described below.

A. Reporting Entity

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Lucas County, this includes the Board of Developmental Disabilities, the Job and Family Services Department, and all departments and activities that are operated directly by the elected County officials.

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; or (3) the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes or whose relationship with the County is such that to exclude their activity would be misleading. Based on the criteria described, the County has seven discretely presented component units whose financial activities have been reflected in the accompanying financial statements.

In addition, the County has four related organizations and is a participant in four jointly governed organizations which are described below.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

DISCRETELY PRESENTED COMPONENT UNITS

Toledo Mud Hens Baseball Club, Inc. (the "Mud Hens")

The Mud Hens were organized to own, manage, and operate a professional baseball club. Upon dissolution, any remaining net position would become the property of the Board of County Commissioners and new appointments to the board of directors require concurrence of the Commissioners. The County receives rent from the Mud Hens to retire non-tax revenue bonds issued to finance the construction of the baseball stadium. The Mud Hens are reported on a fiscal year ending October 31. Complete financial statements for the component unit may be obtained from its administrative office at Fifth Third Field, 406 Washington St., Toledo, Ohio 43604.

Lott Industries, Inc.

Lott Industries, Inc. is a nonprofit organization affiliated with the Lucas County Board of Developmental Disabilities (LCBDD), a special revenue fund of the County. It provides employment for individuals with developmental disabilities by obtaining work competitively from the private and public sectors. A majority of the board of Lott Industries, Inc. is appointed by the LCBDD. The LCBDD pays the salaries of the administrative staff and other administrative expenses, which is a financial obligation of the County and approximated \$4.8 million in 2015. Lott Industries, Inc. exists solely to provide service to the LCBDD. Lott Industries, Inc.'s year end is December 31. Complete financial statements for the component unit may be obtained from its administrative office at 3350 Hill Avenue, Toledo, Ohio 43607.

Toledo-Lucas County Convention and Visitors Bureau, Inc. (TLCCVB)

The TLCCVB operates the Seagate Centre, a convention and convocation center in the City of Toledo, and the Huntington Center, the County's multipurpose arena. The primary purpose of the TLCCVB is to encourage and promote the utilization of convention, restaurant, hotel, motel, and entertainment facilities in the County. The TLCCVB has been determined to be a discrete component unit of the County as the County appoints the TLCCVB's Board of Trustees and the County is financially accountable for, and provides significant subsidies to, the TLCCVB and its component unit, the Destination Toledo Convention and Visitors Bureau, annually. TLCCVB's year end is December 31. Complete financial statements for the component unit can be obtained from its administrative office at 401 Jefferson Avenue, Toledo, Ohio 43604.

Lucas County Land Reutilization Corporation (LCLRC)

The LCLRC is a community improvement corporation designed to strengthen neighborhoods in the County by returning vacant and abandoned properties back to the tax rolls through strategic real estate acquisitions and community partnerships in the redevelopment of Lucas County properties. Pursuant to provisions in the Ohio Revised Code, the LCLRC is a legally separate organization that receives funding through the collection of delinquent taxes. The appointing members of the LCLRC Board are, by State statute, County officeholders (namely the County Treasurer and two County Commissioners); therefore, the County appoints a voting majority of the LCLRC Board. In addition, the County is able to impose its will on the LCLRC. LCLRC's year end is December 31. Complete financial statements of the LCLRC may be obtained from its administrative office at One Government Center, #500, Toledo, Ohio 43604.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Toledo Arena Sports, Inc. (TASI)

The TASI is a nonprofit corporation organized to own, manage, and operate sports teams and thereby promote, encourage and stimulate an interest in sports teams as recreational activities for the residents of Lucas County, Ohio. New appointments to the Board of Directors require concurrence of the Commissioners. The County receives rent from TASI in order to retire debt issued to finance the construction of the Lucas County Arena.

Due to the nature and significance of TASI's relationship with the County, it would be misleading to exclude TASI from the County's financial reporting entity and as such, TASI warrants inclusion in the County's financial statements as a discretely presented component unit. The TASI fiscal year end is June 30. Complete financial statements for the component unit may be obtained from its administrative office at 406 Washington Street, Toledo, Ohio 43604.

Preferred Properties, Inc. and Affiliates ("Preferred Properties")

Preferred Properties is a nonprofit corporation organized to provide affordable and accessible housing to persons with disabilities. One third of the board of the Preferred Properties is appointed by the LCBDD. Funds for the purchase of housing are received from the LCBDD, which come from board funds and pass-through of funds from Community Assistance Projects administered by the Ohio Department of Developmental Disabilities. Based upon the significant services and resources provided by the County to Preferred Properties and due to the material significance and general nature of the County's relationship with Preferred Properties, it would be misleading to exclude Preferred Properties from the County's financial reporting entity and, as such, Preferred Properties warrants inclusion in the County's financial statements as a discretely presented component unit. Preferred Properties fiscal year end is June 30. Complete financial statements for the component unit may be obtained from its administrative office at 5555 Airport Highway, Toledo, Ohio 43615.

Lucas County Transportation Improvement District (LCTID)

The LCTID is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The LCTID was specifically created pursuant to Chapter 5540 of the Ohio Revised Code, as amended. The LCTID was created by action of the Board of Lucas County Commissioners on April 22, 2014. The LCTID is governed by a Board of Trustees that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members of whom five are voting and two are non-voting. Each Board member serves a term of two years and there are no term limits for reappointment. The five voting Board members are appointed by the Board of Lucas County Commissioners. In addition, the County is able to impose its will on the LCTID. LCTID's year end is December 31. Complete financial statements of the LCTID may be obtained from its Secretary-Treasurer at 1049 S. McCord Road, Holland, Ohio 43604.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

RELATED ORGANIZATIONS

Toledo-Lucas County Public Library (the "Library")

The Library is a legally separate organization that is governed by a seven-member Board of Trustees. Four of the Trustees are appointed by the Lucas County Commissioners and three are chosen by the Lucas County Common Pleas Court Judges. The Library determines and operates its own budget. Control and management of the Library is governed by sections 3375.33 to 3375.39 of the Ohio Revised Code. The Library provides no financial benefit to or burden on the County.

Toledo Area Metropolitan Park District (the "Park District")

The Park District is a legally separate organization that is governed by a three-member Board of Park Commissioners. The Lucas County Probate Court appoints all three members of the Board of Park Commissioners. Appointments are for three year terms. The District is dedicated to the conservation of natural resources and wildlife, while providing various recreational facilities and services. These activities are directly controlled by the Board of Park Commissioners through the budgetary process. The Park District provides no financial benefit to or burden on the County.

Lucas Metropolitan Housing Authority (the "Authority")

The Authority is a legally separate organization that is governed by a five-member Board of Commissioners. Three of the five Board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each. The remaining two Board members are appointed by the Mayor of the City of Toledo. The Authority provides no financial benefit to or burden on the County.

Toledo Area Sanitary District (the "Sanitary District")

The Sanitary District is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District was established September 27, 1945, by the Common Pleas Court of Lucas County following a petition to the court for the establishment of the District for the abatement and control of mosquitoes. In accordance with the State statute, responsibility for policy determination for the District resides in the Director which is appointed by the judges of the Common Pleas Court. The Sanitary District provides no financial benefit to or burden on the County.

JOINTLY GOVERNED ORGANIZATIONS

Corrections Commission of Northwest Ohio (CCNO)

CCNO is a jointly governed organization among Defiance, Fulton, Henry, Lucas, and Williams counties and the City of Toledo. The CCNO was established to provide jail space for convicted criminals in the five counties and the City of Toledo and to provide a correctional center for the inmates. The CCNO was created in 1987 and occupancy started in 1990. The commission team consists of twelve members, including a chief law enforcement officer, and one county commissioner or administrative official from each entity. The commission team exercises total control over the operation of the CCNO including budgeting, contracting, and designating management.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Each entity is responsible for a portion of the capital and operating budget as follows:

City of Toledo	35.74%
Lucas County	31.82%
Defiance County	9.40%
Fulton County	8.62%
Williams County	8.62%
Henry County	5.80%
Totals	<u>100.00%</u>

In 2015, the County contributed \$4,866,427 for the CCNO's operations, which represents 31.82% of total contributions. All debt for the construction of the jail was incurred by the participating governmental agencies, and is not a liability of the Corrections Commission of Northwest Ohio. Lucas County has no bonds outstanding at year end for construction of the regional jail. Financial information can be obtained from Tonya Justus, Fiscal Manager, Corrections Commission of Northwest Ohio, 03151 County Road 24.25 RT. 1, Box 100-A, Stryker, Ohio 43557.

Lucas County Family and Children First Council (the "Council")

The Council is a legally separate organization whose mission is to coordinate a publicly accountable, cost effective system of services that supports health, education, and well being of families in Lucas County. The Council is a jointly governed organization. The operations of the Lucas County Family and Children First Council are controlled by an oversight committee. The oversight committee includes various officials from the County. The Lucas County Auditor is the fiscal agent for the Council and the activity of the Council is reported in an agency fund on the County's financial statements. During 2015, the County made no contributions to the Council. Financial information can be obtained from the Lucas County Auditor's Office, One Government Center, Suite 600, Toledo, Ohio 43604-2255.

Toledo-Lucas County Port Authority (the "Port Authority")

The Port Authority is a legally separate organization created under the Ohio Revised Code. The Port Authority is a jointly governed organization between Lucas County and the City of Toledo. The Port Authority conducts port operations and economic development activities. The Port Authority is governed by a thirteen-member Board of Directors, six of whom are appointed by the Mayor of the City of Toledo with approval of City Council, six by the Lucas County Commissioners, and one by joint action of the City of Toledo and Lucas County. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2015, the County made no contributions to the Port Authority. Information can be obtained from the Toledo-Lucas Port Authority, One Maritime Plaza, Suite 701, Toledo, Ohio 43604-1866.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Lucas County Economic Development Corporation (LCEDC)

The LCEDC is a legally separate organization created for the purpose of promoting, advancing and encouraging the industrial, economic, commercial and civic development of the County and the surrounding area. The LCEDC is a jointly governed organization between various governmental entities in Lucas County. The LCEDC is governed by a 34-member Board of Directors, four of whom are representatives of the County. The Board exercises control over the operation of the LCEDC including budgeting, appropriating and contracting. Each participant's degree of control is limited to its representation on the Board. During 2015, the County contributed approximately \$1.3 million to the LCEDC. Information can be obtained from the LCEDC, 1301 Monroe Street, Toledo, Ohio 43604-5815.

POTENTIAL COMPONENT UNITS REPORTED AS AGENCY FUNDS

The County Treasurer, as the custodian of public funds, invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the following entities are presented as agency funds within the financial statements since the County acts as fiscal agent and holds monies on their behalf at year-end:

Lucas County Board of Health
Lucas County Family and Children First Council (a jointly governed organization)
Lucas County Soil and Water Conservation District
The Olander Park District
Lucas County Local Emergency Planning Commission

B. Basis of Presentation

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

Government-wide Financial Statements - The statement of net position and the statement of activities display information about the County as a whole. The activities of the internal service funds are eliminated to avoid "doubling up" revenues and expenses. These statements include the financial activities of the primary government except for fiduciary funds.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The statement of net position presents the financial condition 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. 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, along with grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues 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 function is self-financing or draws from the general revenues of the County.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the County's water and sewer function and various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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 a 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 combined and presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

C. 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. There are three categories of funds: 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 purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between the assets, deferred outflows of resources, liabilities and deferred inflows of resources of the governmental funds is reported as fund balance. The following are the County's major governmental funds:

General Fund - The General Fund is used to account for and report all financial resources not accounted for and reported in another fund. The unassigned general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Mental Health and Recovery Fund - This fund accounts for and reports a County-wide property tax levy, state grants and reimbursements that are restricted for mental health programs and alcohol and drug recovery programs.

Children Services Board Fund - This fund accounts for and reports a County-wide property tax levy, state grants and reimbursements that are restricted for County child care programs.

Board of Developmental Disabilities Fund - This fund accounts for and reports a County-wide property tax levy, state grants and reimbursements that are restricted for care and services for developmentally disabled individuals.

Debt Service Fund - This fund accounts for and reports financial resources that are committed for expenditures of principal and interest on general long-term debt.

Proprietary Funds - The County's proprietary funds consist of enterprise funds and internal service funds. Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. These funds are used to account for operations that provide services which are financed primarily by user charges or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes. The County reports the following major enterprise funds:

Water Supply System Fund - This fund accounts for the distribution of treated water to individuals and commercial users of Lucas County.

Wastewater Treatment Fund - This fund accounts for wastewater treatment services provided to the Sanitary Engineer, cities of Maumee and Sylvania, Village of Waterville, Sylvania Township, other portions of Lucas County and portions of Wood County.

Sewer System Fund - This fund accounts for sanitary sewer services provided to individuals and commercial users in Lucas County and portions of Wood County.

Other enterprise funds of the County are used to account for (1) sanitary engineer operations related to the administrative costs of operating the water supply system, wastewater treatment system, and sewer system, (2) administration of solid waste disposal county-wide, and (3) operation of parking facilities. These funds are nonmajor funds whose activity has been aggregated and presented in a single column in the fund financial statements.

Additionally, the County reports internal service funds which account for the goods or services provided by certain County departments to other funds, departments and other governmental units, on a cost reimbursement basis. The County's internal service funds include activities related to the following operations: imaging lab, central supplies, vehicle maintenance, telecommunications, self-funded health insurance program, centralized drug testing, risk retention insurance program, self-funded workers' compensation program, self-funded prescription drugs program, and a self-funded dental insurance program.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds and agency funds. The County only maintains agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds are primarily established to account for the collection of various taxes, as well as other intergovernmental resources that will be distributed to other taxing districts located within the County. The County's agency funds also include activity for outside entities for which the County acts as fiscal agent.

D. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position.

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, current deferred outflows of resources, current liabilities and current deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on 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 reconciliations with brief explanations that better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary funds are accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its enterprise and internal service funds activities.

Agency funds do not report a measurement focus as they do not report operations.

E. 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 and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows of resources and deferred outflows of resources, and in the presentation of expenses versus expenditures.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Revenues - Exchange and Non-Exchange 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 a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that 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 sixty days of year-end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 6). Revenues from sales taxes are recognized in the period in which the taxable sale takes place (see Note 7). Revenue from grants, entitlement 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 non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent property taxes and special assessments, sales taxes, grants, interest, fees and charges for services.

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources have been reported for the following items related to the County's net pension asset/liability: (1) the net difference between projected and actual investment earnings on pension plan assets and (2) the County's contributions to the pension systems subsequent to the measurement date. The deferred outflows of resources related to pension are further explained in Note 11.

In addition, deferred outflows of resources include deferred charges on debt refundings. A deferred charge on a debt refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for 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 is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. These amounts have been recorded as a deferred inflow 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 funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes, but is not limited to, delinquent property taxes, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

The County also reports deferred inflow of resources for the following items related to the County's net pension asset/liability: (1) differences between expected and actual experience and (2) differences between employer's contributions and the employer's proportional share of contributions. These deferred inflows of resources are only reported on the government-wide statement of net position. The deferred inflows of resources related to pension are further explained in Note 11.

Allowance for Uncollectibles - Real property and other taxes receivable are reported net of an allowance for uncollectibles. The amounts of the allowance for the County's funds are as follows:

	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities	Nonmajor Governmental
Gross taxes receivable	\$ 13,795,858	\$ 17,070,444	\$ 22,191,566	\$ 41,108,482	\$ 22,751,462
Less: allowance for doubtful accounts	(639,906)	(792,856)	(1,030,708)	(1,876,212)	(1,053,411)
Net taxes receivable	<u>\$ 13,155,952</u>	<u>\$ 16,277,588</u>	<u>\$ 21,160,858</u>	<u>\$ 39,232,270</u>	<u>\$ 21,698,051</u>

Expenses/Expenditures - On the accrual basis of accounting, 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 the governmental funds.

F. Budgetary Process

Under Ohio law, the Board of County Commissioners must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st for all funds, except agency funds. Budgets are legally required for each organizational unit by object (personal services, materials and supplies, charges for services, and capital outlays and equipment).

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, 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 that the County Commissioners may appropriate. The appropriation resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners.

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 in the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate that was in effect at the time the final appropriations were passed by the County Commissioners.

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

Each County department prepares a budget that is approved by the Board of County Commissioners. Modifications to the original budget within expenditure objects can be made by the budget manager in the Auditor's Office. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations at the object level (the legal level of control). Unencumbered and unexpended appropriations lapse at year-end. Encumbered and unpaid appropriations (reserved for encumbrances) are carried forward to the next year as authority for expenditures.

G. Cash Equivalents and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Investments" on the financial statements.

During 2015, investments were limited to nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, commercial paper, foreign government bonds, Port Authority bonds, U.S. Treasury Note, State Treasury Asset Reserve of Ohio (STAR Ohio) and U.S. government money market funds. Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit, are reported at cost.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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 shares price, which is the price at which the investment could be sold for on December 31, 2015.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2015 amounted to \$1,853,861, which includes \$1,561,023 assigned from other County funds as not all funds of the County receive interest earnings.

For purposes of the statement of cash flows, investments with an original maturity of three months or less and investments of the cash management pool are considered to be cash equivalents.

H. Inventories of Materials and Supplies

Inventory is valued at cost using the first-in, first-out method. Inventory is recorded as an expenditure/expense when consumed. Governmental fund balance has been presented as nonspendable equal to the balance of the inventory at year-end.

I. Capital Assets

Capital assets, including property, plant, equipment, intangible assets and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. In the case of the initial capitalization of infrastructure assets (i.e., those reported by governmental activities) the County chose to include all such items regardless of their acquisition date. The County's intangible assets include right of way and internally generated computer software. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized, as projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

All reported capital assets, except land, right of way and construction in progress, are depreciated using the straight line method over the following estimated useful lives, and these estimated useful lives may be periodically reviewed:

<u>Description</u>	<u>Estimated Useful Lives</u>
Furniture, fixtures and equipment	5 - 20 years
Computer software	5 years
Buildings, structures, improvements	20 - 40 years
Land improvements (water and sewer lines)	40 years
Bridges and culverts (components of infrastructure)	50 years
Roads (a component of infrastructure)	20 - 40 years

J. Grants and Other Intergovernmental Revenues

Local government fund revenues are recorded as receivables and revenues when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and state reimbursement-type grants for the acquisition or construction of capital assets are recorded as receivables and capital contributions revenue when the related expenses are incurred. All other federal and state reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred. In the governmental funds, the portion of the receivable that will not be received in the available period is reported as a deferred inflow of resources.

K. Interfund Transactions

During the normal course of operations, the County has numerous transactions between funds. These transactions include charges for services provided by certain internal service funds to other funds and transfers. Transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental fund types and as transfers in proprietary funds.

The internal service funds record charges for services to all County funds and departments and other governmental units as operating revenue. Both governmental and proprietary funds record these payments to the internal service funds as operating expenditures/expenses. The County uses internal service funds to account for self-funded insurance programs, risk retention insurance, central supplies, vehicle maintenance, telecommunications, and centralized drug testing and imaging.

L. Compensated Absences

A liability for vacation leave, sick leave, and compensatory time is accrued if: a) the employee's rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at the balance sheet date by those employees who are currently eligible to receive termination payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the "vesting" method.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Normally, all vacation time is to be taken in the year available. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement. Employees with a minimum of ten years of service are paid one fourth of accumulated sick time with a maximum of 30 days, however this limit is subject to the policy of each elected office, agency board or the collective bargaining agreement in force. In general, employees are eligible to be paid for unused compensatory time upon termination of employment. All sick, vacation and compensatory payments are made at employees' current wage rates.

The County records accumulated unpaid vacation, overtime pay, and vested sick time benefits as accrued compensated absences payable when earned by employees. The entire compensated absences liability is reported on the governmental-wide financial statements.

M. Self-Funded Insurance

The County is self-funded for health, dental and prescription drug benefits. Each of these activities is reported in a separate internal service fund. The programs are administered by third-party administrators that provide claims review and processing services. Each County fund is charged a proportionate share of the cost for covered employees. Payment of these benefits is accounted for in an internal service fund. The County records a liability for incurred but unreported claims at year end based upon an actuarial estimate provided by Timothy P. Berghoff, LLC, third-party actuary. See Note 18 for further information regarding the County's self-funded health, dental and prescription drug program.

The County's Self-Funded Workers' Compensation Fund (an internal service fund) accounts for and finances its uninsured risks of loss for workers' compensation claims. Under this program, the Self-Funded Workers' Compensation Fund provides coverage for up to a maximum of \$300,000 for each workers' compensation claim. The County will pay premiums to the State of Ohio Bureau of Workers' Compensation for claims in excess of coverage provided by the fund. In addition, the fund will pay assessments to the Bureau of Workers' Compensation for administration and payment of claims.

All funds of the County participate in the program and make payments to the Self-Funded Workers' Compensation Fund based on their program usage to cover actuarial estimates of the amounts needed to pay current-year claims. A future retrospective premium liability of \$3,142,720 is reported in the fund at December 31, 2015 based on the requirements that a liability for claims be reported if information prior to the 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 of the loss can be reasonably estimated. This liability includes an amount for future retrospective premium payments which approximate the claims liability.

Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Liabilities for losses to be settled by fixed or reasonably determinable payments over a long period of time are reported at their present value using an expected future investment yield assumption of 4.0%.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The County's Risk Retention Fund (an internal service fund) accounts for and manages liability insurance County-wide. County departments are billed based upon the cost of the insurance policies obtained from commercial carriers. This fund accounts for the claims and administration of the liability insurance coverage.

There have been no significant reductions in coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

N. 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 the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance 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" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable in the general fund, unclaimed monies and year-end balances of materials and supplies inventory and prepayments.

Restricted - Fund balance is reported as restricted when constraints are placed on the use of resources that are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of Commissioners (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. 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 fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted nor committed. In the general fund, assigned amounts represent intended uses established by policies of the Board of Commissioners, which includes giving the County Auditor the authority to constrain monies for intended purposes. The Board of Commissioners has, by resolution, authorized the County Auditor to assign fund balances for encumbrances outstanding at year-end.

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 only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The County applies restricted resources first when expenditures are incurred for purposes for which restricted and unrestricted (committed, assigned, and unassigned) resources are available. Similarly, within unrestricted resources, 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 resources could be used. See Note 14 for further detail on the components of fund balance classifications at year end.

O. Prepayments

Payments made to vendors for services that benefit future periods are recorded as prepayments items in both government-wide and fund financial statements. A current asset for the prepaid amount is recorded at the time of purchase, and the expenditure is reported in the year in which services are consumed. Governmental fund balance has been presented as nonspendable equal to the balance of the prepayments at year-end.

P. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water Supply System Fund, the Wastewater Treatment Fund, the Sewer System Fund, the nonmajor enterprise funds, and of the County's internal service funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Q. Interfund Balances

On fund financial statements, receivables and payables resulting from the routine lag between the dates interfund goods and services are provided or reimbursable expenditures occur are classified as "due to/from other funds". Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the year are referred to as "interfund receivable/interfund payable". These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as a component of the internal balance reported on the statement of net position.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

R. Net Position

Net position represents the difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources. The County's net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt are also included in this component of net position. Net position is reported as restricted when there are limitations imposed on its use, either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

S. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from 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, claims and judgments that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only for amounts due to employees who have separated at year end. Bonds, capital leases and long-term loans are recognized as a liability on the governmental fund financial statements when due.

T. Bond Issuance Costs, Bond Premiums and Discounts, Accounting Gain or Loss

On both the government-wide financial statements and the fund financial statements, bond issuance costs are recognized in the period in which these items are incurred.

On the government-wide financial statements, bond premiums and discounts are amortized over the term of the bonds using the straight line method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds and bond discounts are presented as a reduction to the face amount of the bonds. On the governmental fund financial statements bond premiums and discounts are recognized in the period in which these items are incurred. The reconciliation between the face value of bonds and the amount reported on the statement of net position is presented in Note 10.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

For current and advance refundings resulting in the defeasance of debt reported in the government-wide financial statements and enterprise funds, the difference between the reacquisition price and the net carrying amount of the old debt is amortized as a component of interest expense. This accounting gain or loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as a deferred inflow of resources or a deferred outflow of resources.

U. Contributions of Capital

Contributions of capital in proprietary fund financial statements and for the business-type activities arise from contributions of capital assets or from grants or outside contributions of resources restricted to capital acquisition and construction. Capital contributions are reported as capital contributions revenue in the proprietary fund financial statements and as capital grants and contributions on the statement of activities.

V. Estimates

The preparation of the basic financial statements in conformity with GAAP 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.

W. Pensions

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles/Restatement of Net Position

For 2015, the County implemented GASB Statement No. 68, "*Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27*" and GASB Statement No. 71, "*Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68*".

GASB Statement No. 68 improves the accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The implementation of GASB Statement No. 68 affected the County's pension plan disclosures, as presented in Note 11 to the financial statements, and added required supplementary information which is presented after the notes to the basic financial statements.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 71 improves the accounting and financial reporting by addressing an issue in GASB Statement No. 68, concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

During 2015, the County is reporting a prior period adjustment to recognize special assessment revenue at the time the special assessment was levied in the statement of activities.

A net position restatement is required in order to implement GASB Statement No 68 and 71 and to record the prior period adjustment for special assessments. The net position of the governmental activities, business-type activities and proprietary funds at January 1, 2015 have been restated as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>		
Net position as previously reported	\$ 391,610,756	\$ 108,901,564		
Deferred outflows - payments subsequent to measurement date	17,116,540	490,166		
Net pension asset	87,166	2,496		
Net pension liability	(134,424,373)	(3,849,505)		
Special assessments - revenue recognized at time of levy	<u>22,255,359</u>	<u>-</u>		
Restated net position at January 1, 2015	<u>\$ 296,645,448</u>	<u>\$ 105,544,721</u>		
	<u>Enterprise Funds</u>			
	<u>Wastewater Treatment</u>	<u>Nonmajor Enterprise Funds</u>	<u>Internal Service Funds</u>	
Net position as previously reported	\$ 22,140,534	\$ 10,524,869	\$ 22,504,358	
Deferred outflows - payments subsequent to measurement date	136,624	353,542	71,639	
Net pension asset	696	1,800	364	
Net pension liability	<u>(1,072,970)</u>	<u>(2,776,535)</u>	<u>(562,617)</u>	
Restated net position at January 1, 2015	<u>\$ 21,204,884</u>	<u>\$ 8,103,676</u>	<u>\$ 22,013,744</u>	

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available. The restatement had no effect on governmental fund balances.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. Deficit Fund Balances

Fund balances at December 31, 2015 included the following individual fund deficits:

<u>Nonmajor Governmental Funds</u>	<u>Deficit</u>
Workforce Development	\$ (152,319)
Juvenile Treatment Center	(193,219)
Total Nonmajor Funds	<u>\$ (345,538)</u>

The general fund is liable for any deficit in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities.

C. Compliance

The Self-Funded Dental Insurance Internal Service Fund is in noncompliance with Ohio Revised Code Sections 5705.36 and 5705.39 for appropriations in excess of estimated resources.

D. Upcoming Reporting Changes

In February 2015, the GASB issued Statement No. 72, "Fair Value Measurement and Application". The requirements of this statement will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and acceptable valuation techniques. This statement also will enhance fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. GASB Statement No. 72 is required to be adopted for years beginning after June 15, 2015. The County is currently evaluating the impact this standard will have on the financial statements when adopted during the County's 2016 year.

In June 2015, the GASB issued Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", which addresses reporting by governments that provide postemployment benefits other than pensions (OPEB) to their employees and for governments that finance OPEB for employees of other governments. This OPEB standard will require the Authority to recognize on the face of the financial statements its proportionate share of the net OPEB liability related to its participation in the OPERS OPEB plan. The statement also enhances accountability and transparency through revised note disclosures and required supplemental information (RSI). The County is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the County's financial statements for the year ending December 31, 2018.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS

State statutes classify monies held by the County into two categories, as described below.

Active deposits are public deposits necessary to meet current demands on the treasury. Such 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.

Inactive deposits are public deposits that the County Treasurer has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities 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 provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions provided 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, in any eligible institution mentioned in section 135.32 of the Revised Code;
6. No-load money market mutual funds consisting exclusively of obligations described in items (1) and (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's Asset Reserve of Ohio Investment Pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS - (Continued)

9. High grade commercial paper issued by companies incorporated under the laws of the United States that are rated in the highest classification established by at least two nationally recognized standard rating services. Commercial paper notes are limited to final maturities of 270 days after the date of purchase and must not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation; and
10. Bankers acceptances of banks that are insured by the Federal Deposit Insurance Corporation (FDIC). Bankers acceptances are limited to final maturities of 180 days after the date of purchase and must be eligible for purchase by the Federal Reserve System.

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 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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian. Also, investments in foreign nations that are diplomatically recognized by the United States are limited to 1% of the total average portfolio.

A. Cash on Hand

At year-end, the County had \$5,750 in undeposited cash on hand and \$3,550 in undeposited cash in segregated accounts held outside of the County's internal investment pool. This amount is included on the financial statements of the County as part of "equity in pooled cash and investments".

B. Cash in Segregated Accounts

At year-end, the County had \$10,031,034 of cash and cash equivalents deposited separate from the County's internal investment pool. This amount is included in the amount of "Deposits with Financial Institutions" and "Investments" below.

C. Deposits with Financial Institutions

At December 31, 2015, the carrying amount of all County deposits was \$22,356,732. As of December 31, 2015, \$15,176,685 of the County's bank balance of \$26,473,065 was exposed to custodial risk as discussed below, while \$11,296,380 was covered by the FDIC.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS - (Continued)

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the County.

The County's investment policy minimizes custodial credit risk for deposits by maintaining adequate collateralization of certificates of deposit. The County's policy on deposits requires that they be insured by FDIC or collateralized by the financial institution. Although the securities were held by the pledging institutions' trust department and all 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.

D. Investments

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

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>			
		<u>1 Year or Less</u>	<u>1 to 2 Years</u>	<u>2 to 3 Years</u>	<u>More than 3 Years</u>
FFCB	\$ 38,642,337	\$ 8,001,765	\$ 8,529,588	\$ 13,139,780	\$ 8,971,204
FHLB	54,023,017	6,994,124	17,465,525	23,760,337	5,803,031
FHLMC	51,366,411	-	17,240,697	20,948,960	13,176,754
FNMA	57,901,439	-	14,038,389	34,950,844	8,912,206
Foreign Government Bonds	991,560	-	-	991,560	-
Port Authority Bonds	2,000,000	-	-	-	2,000,000
U.S. Treasury Notes	7,521,765	-	3,983,633	1,974,296	1,563,836
Commercial Paper	3,804,158	3,804,158	-	-	-
STAR Ohio	4,233,084	4,233,084	-	-	-
U.S. Government Money Market Mutual Funds	<u>3,061,468</u>	<u>3,061,468</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 223,545,239</u>	<u>\$ 26,094,599</u>	<u>\$ 61,257,832</u>	<u>\$ 95,765,777</u>	<u>\$ 40,427,031</u>

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments with interest rates that are fixed for longer periods are likely to be subject to more variability in their fair values as a result of future changes in interest rates. The County's investment policy minimizes interest rate risk by diversifying assets and maturity dates while maintaining adequate liquidity to meet current obligations without a sale of securities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS - (Continued)

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit quality information - as commonly expressed in terms of the credit ratings issued by the nationally recognized statistical rating organizations (NRSRO's) such as Moody's Investors Service, Standard & Poor's, or Fitch Ratings, provides a current depiction of potential variable cash flows and credit risk. The County's investments in federal agency securities and U.S. Treasury Notes were rated AA+ by Standard & Poor's and Aaa by Moody's. Standard & Poor's has assigned STAR Ohio and the U.S. Government Money Market Mutual Funds an AAAm money market rating. The foreign government bonds are rated AA- by Standard & Poor's and A1 by Moody's. The investments in commercial paper were rated A-1 by Standard & Poor's and P-1 by Moody's. The Port Authority Bonds are unrated.

Foreign Currency Risk: Lucas County has a formal policy regarding foreign government investment, limiting this investment to one percent of the total average portfolio. Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. At December 31, 2015, the County had exposure of approximately \$991,560 to foreign currency risk (Israeli currency - shekel).

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the County's investments are insured or registered, or the securities are held by the County or its agent in the County's name. The County's investment policy minimizes credit risk and custodial credit risk by (1) diversifying assets by issuer and (2) ensuring that required, minimum credit quality ratings exist prior to the purchase of commercial paper and bankers acceptances. At December 31, 2015, the County was not subject to custodial credit risk on investments.

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. As of December 31, 2015, the County had the following concentrations:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
FFCB	\$ 38,642,337	17.29%
FHLB	54,023,017	24.17%
FHLMC	51,366,411	22.98%
FNMA	57,901,439	25.91%
Foreign Government Bonds	991,560	0.44%
Port Authority Bonds	2,000,000	0.89%
U.S. Treasury Notes	7,521,765	3.36%
Commercial Paper	3,804,158	1.70%
STAR Ohio	4,233,084	1.89%
U.S. Government Money Market Mutal Funds	<u>3,061,468</u>	<u>1.37%</u>
Total	<u>\$ 223,545,239</u>	<u>100.00%</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 4 - POOLED CASH, CASH EQUIVALENTS AND INVESTMENTS - (Continued)

E. Reconciliation of Cash and Investments Disclosed to Financial Statements

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the financial statements as of December 31, 2015:

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 22,356,732
Investments	223,545,239
Cash on hand	9,300
Total	<u>\$ 245,911,271</u>
 <u>Cash and investments per financial statements</u>	
Governmental activities	\$ 189,195,728
Business-type activities	25,172,445
Agency funds	31,543,098
Total	<u>\$ 245,911,271</u>

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund transfers for the year ended December 31, 2015, consisted of the following, as reported on the fund financial statements:

Transfer To	Transfer From General	Transfer From Nonmajor Governmental	Total Transfers In
Governmental Funds:			
Debt Service	\$ 2,509,954	\$ -	\$ 2,509,954
Nonmajor Governmental	16,623,285	110,000	16,733,285
Internal Service Funds	<u>185,000</u>	<u>-</u>	<u>185,000</u>
Total Transfers Out	<u>\$ 19,318,239</u>	<u>\$ 110,000</u>	<u>\$ 19,428,239</u>

Transfers are used to 1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them, 2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due, and 3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds.

Interfund transfers between governmental funds are eliminated for reporting on the Statement of Activities. Residual transfers between governmental activities and business-type activities are reported on the Statement of Activities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

- B.** Amounts “due to other funds” and “due from other funds” consisted of the following at December 31, 2015, as reported on the fund financial statements:

Due To Other Funds	Due From Other Funds	Amount
General	Internal Service Funds	\$ 45,435
Mental Health and Recovery	Internal Service Funds	645
Children Serives Board	Internal Service Funds	11,498
Nonmajor Governmental Funds	Internal Service Funds	35,330
Wastewater Treatment	Internal Service Funds	377
Nonmajor Enterprise Funds	Internal Service Funds	1,091
Internal Service Funds	Internal Service Funds	6,292
Total		\$ 100,668

Balances due to/due from other funds resulted from the routine lag between the dates interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in accounting system and payments between funds are made.

Amounts due to/from other funds between governmental funds are eliminated on the Statement of Net Position. Amounts due to/from other funds between governmental activities and business-type activities are reported as a component of the internal balance reported on the Statement of Net Position.

- C.** Loans to/from other funds are reported to cover negative cash balances at year end. At December 31, 2015, the General Fund has reported a loan receivable in the amount of \$2,548 and the Subdivision Advance Agency Fund has reported a loan payable in the amount of \$2,548 to cover a negative cash balance in the Subdivision Advance Agency Fund at December 31, 2015.
- D.** Interfund loans receivable/payable consisted of the following at December 31, 2015, as reported on the fund financial statements:

Interfund Loans Receivable	Interfund Loans Payable	Amount
Nonmajor Governmental Funds	Nonmajor Governmental Funds	\$ 155,000

During 2015, the Juvenile Treatment Center Fund (a nonmajor governmental fund) received an advance in from the Juvenile Felony Delinquency Care Fund (a nonmajor governmental fund). The advance was not repaid by December 31, 2015. The interfund loan is expected to be repaid in the subsequent year. Interfund loans receivable/payable between governmental activities are eliminated for reporting on the Statement of Net Position.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid annually or semi-annually in 2015, the first payment was due January 31, 2015; the remainder was payable by July 31, 2015.

Public utility real taxes are collected in one calendar year and levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. Public utility property taxes became a lien December 31, 2014, are levied after October 1, 2015 and are collected in 2016 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously. Whereas collectible delinquent property taxes have been accrued as revenue on a full accrual basis, it is classified as deferred inflow of resources on a modified accrual basis.

State law eliminated the current assessment of tangible personal property after 2010. Therefore, tangible personal property tax revenues received in calendar year 2011 and beyond (other than public utility property) represent delinquent collections. The County continues to collect and distribute delinquent personal property tax to political subdivisions throughout the County.

Provisions of House Bill No. 66 (HB 66) signed into law on June 30, 2005 required "reimbursement" payments through 2017 for the phase out of the tangible personal property tax. The phase-out payments associated with HB 66 were accelerated by the State through its biennial budget, passed June 30, 2011. Effects on Lucas County will include the elimination of most levy-funded reimbursements after 2012. However, reimbursements will continue in a reduced form and extend through 2030 for the following County levies and agencies: Board of Developmental Disabilities, Board of Mental Health, Children Services Board, and the Senior Services levy.

The full tax rate for all County operations for the year ended December 31, 2015 was \$17.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2015 property tax receipts were based are as follows:

<u>Real Property</u>	
Residential/Agricultural	\$ 4,900,579,230
Commercial/Industrial/Mineral	1,865,350,110
<u>Public Utility</u>	
Real	12,795,650
Personal	271,302,350
Total Assessed Value	<u><u>\$ 7,050,027,340</u></u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 6 - PROPERTY TAXES - (Continued)

Ohio law prohibits taxation of property from all taxing authorities in excess of 10.00 mills of assessed value without a vote of the people. Presently, the County levies 2.00 mills within the 10.00 mill limit for the General Fund. An additional 15.07 mills have been levied for voted millage. A summary of the voted and unvoted millage collected in 2015 is as follows:

<u>Purpose</u>	<u>Voter Authorized Rate (a)</u>	<u>Effective Rate Levied for 2015 Collection Year (b)</u>		<u>Final Collection Year</u>
		<u>Agricultural / Residential</u>	<u>Commercial / Industrial</u>	
Voted Millage:				
Senior Services	0.60	0.600000	0.600000	2019
Mental Health & Recovery	2.50	2.500000	2.500000	2018/2022/2024
Developmental Disabilities	6.00	5.854865	5.901050	continuous
Children Services	3.25	3.250000	3.250000	2016/2018
Zoo Operating	0.85	0.850000	0.850000	2016
Zoo Improvements	1.00	1.000000	1.000000	2016
911 Emergency Telephone Sys.	0.70	0.700000	0.700000	2016
Science & Natural History	0.17	0.170000	0.170000	2017
Total voted tax rates	<u>15.07</u>	<u>14.924865</u>	<u>14.971050</u>	
Inside (Unvoted) Millage:				
General Fund	<u>2.00</u>	<u>2.000000</u>	<u>2.000000</u>	N/A
Total direct tax rates	<u>17.07</u>	<u>16.924865</u>	<u>16.971050</u>	

(a) Dollars per \$1,000 of assessed valuation.

(b) Ohio law provides for a reduction of certain voted levies to offset inflation in the value of real property. Levy rates are subject to change.

NOTE 7 - PERMISSIVE SALES AND USE TAX

In 1970, the County Commissioners, by resolution, imposed a .5% tax on all retail sales, including motor vehicles, made in the County. In 1982, the County commissioners increased the sales tax by .5% to 1%. In November 1993, Lucas County voters approved a permanent increase of .25% to 1.25% in the sales tax. In April 2015, the County commissioners increased the sales tax by .25% to 1.50%.

Vendor collections of the tax are paid to the State Treasurer by the 23rd day of the month following collection. The State Tax Commissioner certifies to the State Office of Budget and Management (OBM) the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within 45 days after the end of each month. The OBM then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within 60 days of year-end are measurable and considered to be available and are accrued as revenue. Sales tax revenue reported in the General Fund for 2015 amounted to \$97,978,603.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities

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

	Balance 12/31/2014	Increases	Decreases	Balance 12/31/15
<u>Governmental Activities:</u>				
Capital assets not being depreciated:				
Land	\$ 29,076,658	\$ 301,087	\$ (60,807)	\$ 29,316,938
Right of way	5,042,423	1,303,964	-	6,346,387
Construction in progress	14,441,183	10,256,422	(10,317,072)	14,380,533
Total capital assets not being depreciated	<u>48,560,264</u>	<u>11,861,473</u>	<u>(10,377,879)</u>	<u>50,043,858</u>
Capital assets being depreciated:				
Buildings, structures and improvements	317,918,280	1,322,489	(3,941,473)	315,299,296
Furniture, fixtures and equipment	68,230,774	4,218,044	(1,819,727)	70,629,091
Computer software	3,775,551	8,032,381	-	11,807,932
Infrastructure	377,099,236	1,254,572	-	378,353,808
Total capital assets being depreciated	<u>767,023,841</u>	<u>14,827,486</u>	<u>(5,761,200)</u>	<u>776,090,127</u>
Accumulated depreciation:				
Buildings, structures and improvements	(131,384,549)	(7,896,203)	2,581,020	(136,699,732)
Furniture, fixtures and equipment	(53,154,549)	(3,986,397)	1,444,971	(55,695,975)
Computer software	(3,443,734)	(1,829,734)	-	(5,273,468)
Infrastructure	(302,677,816)	(5,875,591)	-	(308,553,407)
Total accumulated depreciation	<u>(490,660,648)</u>	<u>(19,587,925)</u>	<u>4,025,991</u>	<u>(506,222,582)</u>
Total capital assets being depreciated, net	<u>276,363,193</u>	<u>(4,760,439)</u>	<u>(1,735,209)</u>	<u>269,867,545</u>
Governmental activities capital assets, net	<u>\$ 324,923,457</u>	<u>\$ 7,101,034</u>	<u>\$ (12,113,088)</u>	<u>\$ 319,911,403</u>

Construction in progress: During 2015, the County incurred additional expenditures of \$10,256,422, with completed projects amounting to \$10,317,072. Completed projects and expenses for new construction in progress during 2015 were primarily related to the construction of infrastructure related projects.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 8 - CAPITAL ASSETS - (Continued)

Depreciation expense was charged to functions and programs of the County as follows:

Governmental Activities:

General government:

Legislative and executive	\$ 5,529,897
Judicial	2,502,989
Public safety	4,211,652
Public works	6,420,973
Health	479,983
Human services	384,849
Internal service funds	50,971
Accumulated depreciation on capital assets transferred from the Sanitary engineer	6,611
Total depreciation expense - governmental activities	\$ 19,587,925

B. Business-Type Activities

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

<u>Business-Type Activities:</u>	<u>Balance 12/31/14</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/15</u>
Capital assets, not being depreciated:				
Land	\$ 448,753	\$ -	\$ -	\$ 448,753
Right of way	10,000	-	-	10,000
Construction in progress	570,593	2,121,575	(2,212,546)	479,622
Total capital assets, not being depreciated	1,029,346	2,121,575	(2,212,546)	938,375
Capital assets, being depreciated:				
Buildings, structures and improvements	37,901,310	-	-	37,901,310
Land improvements	153,779,971	3,416,780	-	157,196,751
Furniture, fixtures and equipment	14,077,177	677,557	(471,353)	14,283,381
Computer software	9,558	-	-	9,558
Total capital assets, being depreciated	205,768,016	4,094,337	(471,353)	209,391,000
Accumulated depreciation:				
Buildings, structures and improvements	(14,356,228)	(927,758)	-	(15,283,986)
Land improvements	(82,486,650)	(3,703,420)	-	(86,190,070)
Furniture, fixtures and equipment	(7,858,893)	(661,060)	297,034	(8,222,919)
Computer software	(9,558)	-	-	(9,558)
Total accumulated depreciation	(104,711,329)	(5,292,238)	297,034	(109,706,533)
Total capital assets, being depreciated net	101,056,687	(1,197,901)	(174,319)	99,684,467
Business-type activities capital assets, net	\$ 102,086,033	\$ 923,674	\$ (2,386,865)	\$ 100,622,842

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 8 - CAPITAL ASSETS - (Continued)

Depreciation expense was charged to the County's enterprise funds as follows:

Business-type Activities:

Water Supply System	\$ 1,903,663
Wastewater Treatment	1,099,691
Sewer System	1,906,876
Sanitary Engineer	194,073
Solid Waste	<u>187,935</u>
Total depreciation expense	<u>\$5,292,238</u>

C. Component Units

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

	Balance 12/31/2014	Increases	Decreases	Balance 12/31/15
Capital assets not being depreciated:				
Land, construction in progress and parking rights	<u>\$ 3,326,297</u>	<u>\$ 114,484</u>	<u>\$ (417,314)</u>	<u>\$ 3,023,467</u>
Capital assets being depreciated:				
Buildings, structures and improvements	31,061,810	2,568,374	-	33,630,184
Furniture, fixtures and equipment	<u>7,656,545</u>	<u>532,376</u>	<u>(277,466)</u>	<u>7,911,455</u>
Total capital assets being depreciated	38,718,355	3,100,750	(277,466)	41,541,639
Accumulated depreciation	<u>(18,142,947)</u>	<u>(1,822,104)</u>	<u>182,013</u>	<u>(19,783,038)</u>
Total capital assets being depreciated, net	<u>20,575,408</u>	<u>1,278,646</u>	<u>(95,453)</u>	<u>21,758,601</u>
Governmental activities capital assets, net	<u>\$ 23,901,705</u>	<u>\$ 1,393,130</u>	<u>\$ (512,767)</u>	<u>\$ 24,782,068</u>

Depreciation expense was charged to component units as follows:

Component Units:

Toledo Mud Hens Baseball Club, Inc.	\$ 616,229
Lott Industries, Inc.	333,831
Preferred Industries, Inc. and Affiliates	458,698
Toledo Arena Sports, Inc.	68,303
Lucas County Land Reutilization Corporation	10,502
Toledo-Lucas Convention and Visitors Bureau	<u>334,541</u>
Total depreciation expense - component units	<u>\$1,822,104</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 9 - NOTES PAYABLE

During 2015, the following note payable activity occurred:

Note Issue	Rate	Balance 12/31/2014	Issued	Redeemed	Balance 12/31/2015
Various Purpose Improvements - Series 2014	1.000%	\$ 14,227,000	\$ -	\$ (14,227,000)	\$ -
Taxable Arena Improvement Notes - Series 2014	0.700%	6,350,000	-	(6,350,000)	-
Various Purpose Improvements - Series 2015	1.500%	-	13,574,000	-	13,574,000
Taxable Arena Improvement Notes - Series 2015	0.850%	-	6,300,000	-	6,300,000
 Total governmental activities		<u>\$ 20,577,000</u>	<u>\$ 19,874,000</u>	<u>\$ (20,577,000)</u>	<u>\$ 19,874,000</u>
 Various Purpose Improvements - Series 2014	1.000%	\$ 505,000	\$ -	\$ (505,000)	\$ -
Various Purpose Improvements - Series 2015	1.500%	-	378,000	-	378,000
 Total business-type activities		<u>\$ 505,000</u>	<u>\$ 378,000</u>	<u>\$ (505,000)</u>	<u>\$ 378,000</u>

All notes are backed by the full faith and credit of the County and mature within one year from the date of issuance. The various purpose improvements and arena improvement notes were issued in anticipation of long-term bonded financing and will be classified as long-term obligations once they are refinanced on a long-term basis.

Taxable Arena Improvement Notes - Series 2015 \$6,300,000 of outstanding taxable arena improvement notes payable are reported in the Capital Improvements Fund (a nonmajor governmental fund). These notes are liabilities of the fund which received the proceeds. The Taxable Arena Improvement Notes mature July 13, 2016.

Various Purpose Improvement Notes - Series 2015: \$13,952,000 of outstanding various purpose notes payable are reported in the Capital Improvements Fund (a nonmajor governmental fund), Motor Vehicle and Gas Tax Fund (a nonmajor governmental fund) and Water Supply Fund. These notes are liabilities of the fund which received the proceeds and are made up of the following:

Constructing, furnishing and equipping a new road maintenance facility at the McCord Road Complex for use by the County Engineer and clearing and improving the site thereof	\$ 2,824,000
Constructing, equipping, and furnishing the Arena Project	<u>10,750,000</u>
Total governmental portion	13,574,000
 Paying the County's portion of the cost of constructing Water Supply Line No. 1433-A, Water Supply Line No. 1584 and Water Supply Line No. 1595 in the Lucas County Metropolitan Sewer and Water District	<u>378,000</u>
Total Various Purpose Notes - Series 2015	<u>\$ 13,952,000</u>

The Various Purpose Improvement Notes mature July 13, 2016.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

General Obligation Bonds

General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Law. All long-term debt issued for governmental purposes of the County and special assessment bonds are retired from the Debt Service Fund.

On September 26, 2007, the County issued \$11,740,000 general obligation bonds with an average interest rate of 4.1% to partially advance refund the 2001 Juvenile Justice Center bond. The proceeds were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded portion of the 2001 Juvenile Justice Center bond. As a result, the refunded portion general obligation bonds are considered defeased, and the liability for those bonds has been removed from the basic financial statements. The Series 2007 bonds were refunded in 2015 with the issuance of Series 2015 Juvenile Justice Refunding Bonds (see below).

On June 10, 2010, the County issued \$48,860,000 in Series 2010 Various Purpose Tax-Exempt Arena Improvement and Convention Center bonds to (1) finance the cost of constructing, equipping, furnishing and otherwise improving an arena and improving the site thereof, and acquiring any real estate or interests therein in connection with the arena and (2) finance the costs of acquisition, construction and equipping of a convention center.

On June 10, 2010, the County issued \$19,100,000 in Series 2010 Taxable Arena Improvement Bonds. The bonds were issued to finance the cost of constructing, equipping, furnishing and otherwise improving an arena and improving the site thereof.

On September 30, 2011, the County issued \$4,395,000 of Series 2011 Court of Appeals Refunding Bonds for the purpose of currently refunding the outstanding balance of the Series 2003 Court of Appeals Bonds described above. The County deposited bond proceeds and other local monies in the amount of \$4,422,869 with an escrow agent to refund the bonds. The Series 2011 Court of Appeals refunding bonds bear annual interest ranging from 2.25-4.00% and mature December 1, 2023. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due December 1 of each year and interest payments due June 1 and December 1 of each year.

The reacquisition price exceeded the net carrying value of the old debt by \$92,869. This amount is being amortized against interest expense over the life of the refunding bonds. The unamortized balance of the deferred charge on debt refunding is reported as a deferred outflow of resources on the government-wide financial statements.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS - (Continued)

On June 10, 2015, the County issued \$7,790,000 of Series 2015 Juvenile Justice Refunding Bonds for the purpose of currently refunding the outstanding balance of the Series 2007 Juvenile Justice Bonds. The County deposited bond proceeds and other local monies in the amount of \$7,817,014 with an escrow agent to refund the bonds. The Series 2015 Juvenile Justice Refunding Bonds bear annual interest ranging from 1.25-4.00% and mature December 1, 2021. Proceeds of the refunding bonds are reported in the Debt Service fund with principal payments due December 1 of each year and interest payments due June 1 and December 1 of each year.

The reacquisition price exceeded the net carrying value of the old debt by \$37,014. This amount is being amortized against interest expense over the life of the refunding bonds. The unamortized balance of the deferred charge on debt refunding is reported as a deferred outflow of resources on the government-wide financial statements. The refunding reduced future debt service payments by \$578,921 resulting in an economic gain of \$548,200.

Special Assessment Bonds with Governmental Commitment

Special assessment bonds are secured by an unvoted property tax levy; however, each bond resolution provides for principal and interest to also be paid from special assessments levied for the projects financed by those bonds and consequently those bonds are treated as "self-supporting."

Non-tax Revenue Bonds

The County has pledged future non-tax revenues, net of specified operating expenses, to repay the Series 2010 Taxable Economic Development Revenue Refunding Bonds. Proceeds of the refunding bonds were used to currently refund the 2001 Taxable Economic Development Revenue Bonds which were used to construct a new baseball stadium that the County owns and leases to the Toledo Mud Hens Baseball Club, Inc. The Series 2010 Taxable Economic Development Revenue Refunding Bonds are payable solely from non-tax revenues and are payable through October 2016. Principal and interest payments made during 2015 on the Series 2010 non-tax revenue bonds were \$1,873,063. The total principal and interest remaining to be paid on the Series 2010 non-tax revenue bonds is \$1,831,187.

Revenue Bonds

The County has pledged future revenues, net of specified operating expenses, to repay \$725,700 in Series 2006 revenue bonds. Revenue bonds do not represent a general obligation debt or a pledge of the full faith and credit or taxing power of the County. Proceeds of the bonds were used to construct a portion of sanitary sewer number 772 in Jerusalem Township. The Series 2006 sewer construction bonds are payable from S.S.772 revenues and are payable through 2046. The 2015 principal and interest payments on the bonds required 100.0% percent of net revenues. The total principal and interest remaining to be paid on the Series 2006 revenue bonds is \$1,234,611. Principal and interest paid for the current year and total net revenues were \$39,878 and \$38,120, respectively.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS - (Continued)

Ohio Public Works Commission (OPWC) Loans

The County has issued OPWC loans to finance various road improvements (governmental activities) and various wastewater and sewer system improvements (business-type activities). The OPWC loans are interest free loans. Debt service payments on governmental activities OPWC loans are made from the Motor Vehicle and Gas Tax fund (a nonmajor governmental fund) and debt service payments from business-type activities OWPC loans are made from the Wastewater Treatment Fund, the Sewer System Fund and the Water Supply Fund.

Ohio Water Development (OWDA) Loans

The County has issued OWDA loans to finance various construction and improvement projects related to the governmental and business-type activities. The OWDA loans bear interest rates ranging from 2.4% to 6.72%. Debt service payments on OWDA loans are made from the following enterprise funds: Water Supply System Fund, Wastewater Treatment Fund, Sewer System Fund, Sanitary Engineer Fund (a nonmajor enterprise fund) and Solid Waste Fund (a nonmajor enterprise fund).

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LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS - (Continued)

In 2015, the following changes occurred in the governmental activities long-term obligations:

Governmental Activities	Original Issued	Maturity Date	Balance 12/31/14	Additions	Reductions	Balance 12/31/15	Amount Due in One Year
<u>General Obligation Bonds:</u>							
2005 - 3.50% to 4.00% Current Refunding	\$ 3,005,000	12/01/25	\$ 360,000	\$ -	\$ (360,000)	\$ -	\$ -
2007 - 3.50% to 4.25% Advance Refunding	11,740,000	12/01/21	7,780,000	-	(7,780,000)	-	-
2010 - 2.00% to 5.00% Convention Center and Arena Improvement	48,860,000	10/01/40	46,740,000	-	(555,000)	46,185,000	640,000
2010 - 1.25% to 6.15% - Arena Improvement	19,100,000	10/01/40	18,700,000	-	(100,000)	18,600,000	100,000
2011 - 2.25-4.00% Court of Appeals Refunding	4,395,000	12/01/23	3,455,000	-	(340,000)	3,115,000	345,000
2015 - 1.25% to 4.00% Juvenile Justice Refunding Bonds	<u>7,790,000</u>	12/01/21	<u>-</u>	<u>7,790,000</u>	<u>(1,025,000)</u>	<u>6,765,000</u>	<u>1,070,000</u>
Total general obligation bonds	<u>94,890,000</u>		<u>77,035,000</u>	<u>7,790,000</u>	<u>(10,160,000)</u>	<u>74,665,000</u>	<u>2,155,000</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>							
1996 - 5.375% to 6.50% Sewers & waterlines	2,460,000	12/01/16	435,000	-	(210,000)	225,000	225,000
1997 - 4.90% to 5.45% Sewers & waterlines	1,235,000	12/01/17	270,000	-	(85,000)	185,000	90,000
1998 - 4.30% to 5.00% Sewers & waterlines	2,460,000	12/01/18	690,000	-	(160,000)	530,000	170,000
1999 - 5.15% to 6.00% Sewers & waterlines	535,000	12/01/19	195,000	-	(35,000)	160,000	35,000
2000 - 5.20% to 5.60% Sewers & waterlines	1,560,000	12/01/20	645,000	-	(95,000)	550,000	100,000
2001 - 4.10% to 5.10% Sewers & waterlines	1,585,000	12/01/21	710,000	-	(90,000)	620,000	95,000
2002 - 3.00% to 4.60% Sewers & waterlines	1,050,000	12/01/22	520,000	-	(55,000)	465,000	60,000
2003 - 2.75% to 5.00% Sewers & waterlines	990,000	12/01/23	545,000	-	(50,000)	495,000	55,000
2004 - 3.00% to 5.25% Sewers & waterlines	1,545,000	12/01/24	915,000	-	(75,000)	840,000	80,000
2005 - 3.50% to 4.25% Sewers & waterlines	1,620,000	12/01/25	1,045,000	-	(80,000)	965,000	80,000
2005 - 3.50% to 4.00% Technology drive	765,000	12/01/25	90,000	-	(90,000)	-	-
2005 - 3.50% to 4.25% Technology drive	1,035,000	12/01/25	670,000	-	(50,000)	620,000	50,000
2006 - 4.25% to 4.35% Sewers & waterlines	1,230,000	12/01/26	880,000	-	(55,000)	825,000	60,000
2006 - 4.50% S.S. 772	936,100	09/01/26	654,700	-	(42,400)	612,300	44,200
2007 - 4.25% to 5.00% Water & Sewer	470,000	12/01/27	350,000	-	(20,000)	330,000	20,000
2008 - 3.00% to 4.70% SS758 Bond	730,394	12/01/28	575,141	-	(31,756)	543,385	31,756
2008 - 3.00% to 4.70% WL1569,1577,1609,1616	304,606	12/01/28	239,859	-	(13,244)	226,615	13,244
2009 - 2.20% to 7.00% various purpose imp.	1,250,000	12/01/29	1,030,000	-	(50,000)	980,000	55,000
2010 - 1.125% to 5.375% Sewer & waterlines	360,000	12/01/30	305,000	-	(15,000)	290,000	15,000
2014 - 1.00% to 5.00% Sewer & waterlines	<u>715,000</u>	12/01/34	<u>715,000</u>	<u>-</u>	<u>(20,000)</u>	<u>695,000</u>	<u>30,000</u>
Total special assessment bonds	<u>22,836,100</u>		<u>11,479,700</u>	<u>-</u>	<u>(1,322,400)</u>	<u>10,157,300</u>	<u>1,309,200</u>
<u>Non-Tax Revenue Bonds:</u>							
2010 - 1.25% to 3.75% Refunding	<u>10,045,000</u>	10/01/16	<u>3,515,000</u>	<u>-</u>	<u>(1,750,000)</u>	<u>1,765,000</u>	<u>1,765,000</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS - (Continued)

Governmental Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/14	Additions	Reductions	Balance 12/31/15	Amount Due in One Year
<u>Revenue Bonds:</u>							
2006 - 4.50% S.S. 772	\$ 725,700	09/01/46	\$ 668,400	\$ -	\$ (9,800)	\$ 658,600	\$ 10,100
<u>OPWC Loans:</u>							
2006 - 0% Road improvements - Eber Wilkins	500,000	7/1/2016	75,000	-	(50,000)	25,000	25,000
2008 - 0% Road improvements - Wilkins Rd.	186,756	1/1/2028	121,390	-	(9,338)	112,052	9,338
2008 - 0% Road improvements - Abon Signal	15,147	7/1/2018	5,301	-	(1,515)	3,786	1,515
2008 - 0% Road improvements - Yawberg Bridge	99,404	1/1/2029	69,583	-	(4,970)	64,613	4,970
2008 - 0% Road improvements - Yawberg Bridge	95,797	1/1/2029	67,062	-	(4,789)	62,273	4,790
2009 - 0% Road improvements - Lathrop Bridge	67,096	1/1/2030	50,322	-	(3,355)	46,967	3,355
2009 - 0% Road improvements - King Rd.	109,454	1/1/2020	54,728	-	(10,945)	43,783	10,945
2009 - 0% Road improvements - Dorr Street	37,207	1/1/2020	18,603	-	(3,721)	14,882	3,721
2009 - 0% Road improvements - Providence-Neapolis-Swanton Rd.	12,445	1/1/2020	6,224	-	(1,244)	4,980	1,244
2013 - 0% Road Improvements culverts	45,833	7/1/2023	38,957	-	(4,583)	34,374	4,583
2014 - 0% Road Improvements - Butz Turn Lane	57,785	1/1/2025	57,785	-	(5,778)	52,007	5,779
2015 - 0% Road Improvements - Mohler Rd.	41,129	1/1/2025	-	41,129	(4,113)	37,016	4,113
2015 - 0% Road Improvements - Resurface	-		-	258,882	-	258,882	-
2014 - 0% Road Improvements - Crissey Rd.	39,564	1/1/2025	39,565	-	(3,958)	35,607	3,956
Total OPWC loans	<u>1,307,617</u>		<u>604,520</u>	<u>300,011</u>	<u>(108,309)</u>	<u>796,222</u>	<u>83,309</u>
<u>Other long-term obligations</u>							
Capital lease obligations			113,529	38,573	(64,274)	87,828	31,494
Compensated absences			19,544,657	11,638,071	(11,173,767)	20,008,961	11,537,846
Landfill obligation			7,000,000	71,850	(71,850)	7,000,000	150,000
Claims payable			8,957,379	7,869,120	(8,957,379)	7,869,120	5,689,416
Net Pension Liability - OPERS			134,424,373	3,106,361	-	137,530,734	-
Total other long-term obligations			<u>170,039,938</u>	<u>22,723,975</u>	<u>(20,267,270)</u>	<u>172,496,643</u>	<u>17,408,756</u>
Total governmental activities obligations			263,342,558	30,813,986	(33,617,779)	260,538,765	<u>\$ 22,731,365</u>
Add: unamortized bond premiums			466,909	141,435	(36,147)	572,197	
Less: unamortized bond discounts			(20,801)	-	3,007	(17,794)	
Total on statement of net position			<u>\$ 263,788,666</u>	<u>\$ 30,955,421</u>	<u>\$ (33,650,919)</u>	<u>\$ 261,093,168</u>	

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS - (Continued)

During 2015, the following changes occurred in the County's business-type activities long-term obligations:

Business-type Activities	Original Issued	Maturity Date	Balance 12/31/14	Additions	Reductions	Balance 12/31/15	Amount Due in One Year
OWDA Loans:							
1993 - 6.16% Water supply system	\$ 1,128,300	07/01/18	\$ 274,096	\$ -	\$ (72,725)	\$ 201,371	\$ 77,205
1994 - 6.72% Water	405,026	7/1/2019	127,743	-	(25,299)	102,444	26,999
1994 - 5.77% Wastewater treatment	11,539,293	07/01/15	466,648	-	(466,648)	-	-
1995 - 6.35% Water supply system	501,750	01/01/21	197,298	-	(28,036)	169,262	29,817
1997 - 5.86% Sanitary Engineer	1,650,000	07/01/17	321,224	-	(123,400)	197,824	130,631
1997 - 5.86% Water supply system - SW Tank	1,783,512	07/01/17	347,207	-	(133,389)	213,818	141,202
2001 - 5.39% Water supply system	1,268,385	01/01/21	529,198	-	(76,901)	452,297	81,102
2004 - 3.85% Wastewater treatment	15,170,142	07/01/29	10,484,794	-	(551,962)	9,932,832	573,418
2008 - 5.65% Solid Waste Project	1,200,000	07/01/28	944,223	-	(48,236)	895,987	51,000
2009 - 4.36% Water 5114	1,097,053	01/01/30	904,239	-	(43,808)	860,431	45,739
2009 - 4.36% Sewer 5113	789,485	01/01/30	650,728	-	(31,526)	619,202	32,916
2011 - 3.55% Water Dist. System Improvements	417,174	01/01/32	371,697	-	(16,257)	355,440	16,840
2015 - 2.45% Sanitary Sewer Pumping Station Replacement	492,852	01/01/36	-	492,852	-	492,852	-
2015 - 2.45% Sanitary Sewer McCord Road Stabilization	1,505,267	01/01/36	-	5,267	-	5,267	-
2011 - 3.55% Sanitary Sewer Improvements	<u>909,742</u>	01/01/32	<u>810,571</u>	<u>-</u>	<u>(35,452)</u>	<u>775,119</u>	<u>36,722</u>
Total OWDA loans	<u>39,857,981</u>		<u>16,429,666</u>	<u>498,119</u>	<u>(1,653,639)</u>	<u>15,274,146</u>	<u>1,243,591</u>

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS - (Continued)

Business-type Activities - (Continued)

	Original Issued	Maturity Date	Balance 12/31/14	Additions	Reductions	Balance 12/31/15	Amount Due in One Year
<u>OPWC Loans:</u>							
1994 - 0% Wastewater - Maumee River	\$ 274,474	07/01/17	\$ 34,307	\$ -	\$ (13,724)	\$ 20,583	\$ 13,724
2005 - 0% Sewer system	355,353	07/01/25	186,558	-	(17,768)	168,790	17,768
2005 - 0% Sewer system	432,200	07/01/25	226,905	-	(21,610)	205,295	21,610
2005 - 0% Sewer system	381,016	07/01/25	190,509	-	(19,050)	171,459	19,051
2006 - 0% Wastewater	1,215,159	07/01/26	698,716	-	(60,758)	637,958	60,758
2008 - 0% Sewer System	71,487	01/01/29	50,043	-	(3,574)	46,469	3,574
2010 - 0% Sewer System	482,191	07/01/30	373,697	-	(24,110)	349,587	24,109
2011 - 0% CL27M East Plant Sec. Clarifier	118,467	07/01/31	97,735	-	(5,924)	91,811	5,923
2011 - 0% River Road Waterline Replacement	153,029	01/01/32	130,075	-	(7,652)	122,423	7,651
2011 - 0% North Curtice Waterline Replacement	102,405	01/01/32	87,045	-	(5,120)	81,925	5,120
2013 - 0% Sewer system	192,007	01/01/34	182,407	-	(9,600)	172,807	9,600
2014 - 0% CL21Q	144,635	01/01/35	144,635	-	(7,232)	137,403	7,232
2015 - 0% Northwest and Southwest Elevated Tanks	200,511	07/01/30	-	200,511	(6,683)	193,828	13,367
2014 - 0% CL12Q/13Q	360,430	01/01/35	4,715	355,715	(9,011)	351,419	18,022
Total OPWC loans	4,483,364		2,407,347	556,226	(211,816)	2,751,757	227,509
<u>Other long-term obligations:</u>							
Capital lease obligation			592,003	-	(163,749)	428,254	168,256
Compensated absences			427,512	294,515	(273,678)	448,349	287,659
Net Pension Liability - OPERS			3,849,505	88,957	-	3,938,462	-
Total on statement of net position			\$ 23,706,033	\$ 1,437,817	\$ (2,302,882)	\$ 22,840,968	\$ 1,927,015

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS - (Continued)

A summary of the County's future long-term debt funding requirements as of December 31, 2015 follows:

Year Ended	Bonds					
	General Obligation		Special Assessment Government Commitment		Non-Tax Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 2,155,000	\$ 3,419,888	\$ 1,309,200	\$ 456,135	\$ 1,765,000	\$ 66,187
2017	2,190,000	3,379,252	1,116,300	393,526	-	-
2018	2,265,000	3,303,233	1,068,300	343,757	-	-
2019	2,310,000	3,249,332	925,500	296,109	-	-
2020	2,520,000	3,189,582	922,700	255,148	-	-
2021 - 2025	7,770,000	14,979,732	3,511,600	740,765	-	-
2026 - 2030	8,515,000	13,503,044	1,113,700	168,302	-	-
2031 - 2035	18,660,000	10,652,330	190,000	24,250	-	-
2036 - 2040	<u>28,280,000</u>	<u>4,727,220</u>	-	-	-	-
Total	<u>\$ 74,665,000</u>	<u>\$ 60,403,613</u>	<u>\$ 10,157,300</u>	<u>\$ 2,677,992</u>	<u>\$ 1,765,000</u>	<u>\$ 66,187</u>

Year Ended	Bonds				Loans		
	Revenue		OWDA		OPWC		
	Principal	Interest	Principal	Interest	Principal	Interest	
2016	\$ 10,100	\$ 29,718	\$ 1,243,591	\$ 577,612	\$ 310,818	\$ -	
2017	10,600	29,182	1,155,058	527,754	278,957	-	
2018	11,100	28,705	1,015,964	481,469	271,338	-	
2019	11,600	28,206	999,121	440,689	270,581	-	
2020	12,100	27,760	1,025,239	400,571	254,670	-	
2021 - 2025	69,400	129,787	5,003,472	1,415,885	1,209,306	-	
2026 - 2030	86,141	112,375	4,242,782	366,888	538,868	-	
2031 - 2035	106,731	89,671	90,800	2,424	154,559	-	
2036 - 2040	133,329	63,073	-	-	-	-	
2041 - 2045	166,555	29,847	-	-	-	-	
2046	<u>40,944</u>	<u>7,687</u>	-	-	-	-	
Total	<u>\$ 658,600</u>	<u>\$ 576,011</u>	<u>\$ 14,776,027</u>	<u>\$ 4,213,292</u>	<u>\$ 3,289,097</u>	<u>\$ -</u>	

The 2015 OWDA Sanitary Sewer Pumping Station Replacement loan and the Sanitary Sewer McCord Road Stabilization loan are not finalized with future debt service schedules and therefore are not included in the schedule above.

The 2015 OPWC Resurfacing loan is not finalized with a future debt service schedule and therefore is not included in the schedule above.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS - (Continued)

Legal Debt Margin

Under the Uniform Bond Act of the Ohio Revised Code, and not taking into account the equity in the Debt Service Fund, the County has a direct legal debt limitation and an unvoted legal debt limitation of \$177.4 million and \$71.6 million, respectively. After deducting the current net indebtedness, the County has a direct legal debt margin and an unvoted legal debt margin of \$170.6 million and \$64.7 million, respectively.

Compensated Absences

Unpaid vested compensated absences at December 31, 2015 are recorded in governmental activities and business-type activities are as follows:

	Governmental Activities	Business-type Activities
Vacation	\$ 10,033,704	\$ 270,981
Sick	8,970,071	164,157
Compensation	1,005,186	13,211
Total	\$ 20,008,961	\$ 448,349

Accrued compensated absences will be paid from the fund from which the employee is paid. The governmental activities compensated absence liability will be paid primarily from the following governmental funds: General Fund, Children Services Board Fund, Board of Developmental Disabilities Fund, Job and Family Services Fund (a nonmajor governmental fund) and Child Support Enforcement Agency Fund (a nonmajor governmental fund). The business-type activities compensated absence liability will be paid from the following enterprise funds: Wastewater Treatment Fund, Sanitary Engineer Fund (a nonmajor enterprise fund) and Solid Waste Fund (a nonmajor enterprise fund).

Landfill Obligation

The liability for the landfill obligation is described in Note 16.

Claims Payable

The liability for the claims payable is described in Note 18.

Net Pension Liability

The County pays obligations related to employee compensation from the fund benefitting from their services. See Note 11 for further information.

Capital Lease Obligations

The County has entered into certain agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements. During 2015, the County added \$38,573 in new capital lease obligations and made principal payments of \$228,023.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS - (Continued)

At December 31, 2015, equipment acquired through capital leases is capitalized as follows:

	Total
Equipment	\$ 1,131,898
Less accumulated depreciation	(425,802)
Net book value	\$ 706,096

The following is a schedule of the future minimum lease payments required under capital lease obligations and the present value of the minimum lease payments as of December 31, 2015.

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
2016	\$ 34,572	\$ 180,279	\$ 214,851
2017	30,017	180,279	210,296
2018	19,378	89,738	109,116
2019	7,906	-	7,906
2020	2,080	-	2,080
Total minimum lease payments	93,953	450,296	544,249
Less: amount representing interest	(6,125)	(22,042)	(28,167)
Present value of future minimum lease payments	\$ 87,828	\$ 428,254	\$ 516,082

Payments for capital lease obligations are made from the General Fund, the Job and Family Services Fund (a nonmajor governmental fund), the Coroner Laboratory Fund (a nonmajor governmental fund), Correction Treatment Facility Fund (a nonmajor governmental fund), the Central Supply Fund (an internal service fund), the Sewer System enterprise fund and the Sanitary Engineer enterprise fund (a nonmajor enterprise fund).

Component Units

The County's component units have the following long-term obligations due at December 31, 2015:

The Toledo Mud Hens have a long-term deferred compensation liability of \$287,792, with the entire amount considered due in more than one year.

Lott Industries, Inc. has long-term notes payable of \$80,875 used for the purchase of equipment. Of this total, \$13,830 is due in one year with the remainder due in more than one year.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS - (Continued)

Conduit Debt Obligations

From time to time, the County has issued Industrial Revenue Bonds, Hospital Facilities Bonds and Commercial Housing Revenue Bonds to provide financial assistance to private, profit and nonprofit sector entities for the acquisition and construction of industrial, hospital and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received from the private sector entities served. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State of Ohio, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2015, there were 24 conduit obligations outstanding. The aggregate principal amount payable for all conduit obligations totaled \$886,980,000, including \$854,890,000 for hospitals, \$9,235,000 for industrial development, economic, and school facilities, and \$22,855,000 for housing.

NOTE 11 - DEFINED BENEFIT PENSION PLAN

Net Pension Liability/Asset

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

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

GASB 68 assumes any net pension liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits or overfunded benefits is presented as a long-term *net pension liability or net pension asset* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *due to other governments* on both the accrual and modified accrual bases of accounting.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Plan.

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

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

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS CAFR.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2015 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2015 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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

The County's contractually required contribution for both the Traditional Pension Plan and the Combined Plan was \$17,148,190 for 2015. Of this amount, \$2,014,266 is reported as *due to other governments*.

Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability and net pension asset for the OPERS Traditional Pension Plan and Combined Plan, respectively, were measured as of December 31, 2014, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

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

	OPERS
Proportionate share of the net pension liability	\$ 141,469,196
Proportionate share of the net pension asset	329,004
Proportion of the net pension liability	1.18031300%
Proportion of the net pension asset	0.85987900%
Pension expense	\$ 15,619,378

At December 31, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred outflows of resources	
Net difference between projected and actual earnings on pension plan investments	\$ 7,568,450
County contributions subsequent to the measurement date	17,148,190
Total deferred outflows of resources	\$ 24,716,640
Deferred inflows of resources	
Differences between expected and actual experience	\$ 2,585,728
Difference between employer contributions and proportionate share of contributions	39,420
Total deferred inflows of resources	\$ 2,625,148

\$17,148,190 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2016.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS
2016	\$ 715,240
2017	715,240
2018	1,685,284
2019	1,880,173
2020	(11,941)
Thereafter	(40,694)
Total	\$ 4,943,302

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	3.75 percent
Future salary increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or ad hoc COLA	3 percent, simple
Investment rate of return	8 percent
Actuarial cost method	Individual entry age

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

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

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed income	23.00 %	2.31 %
Domestic equities	19.90	5.84
Real estate	10.00	4.25
Private equity	10.00	9.25
International equities	19.10	7.40
Other investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.28 %</u>

Discount Rate - The discount rate used to measure the total pension liability/asset was 8 percent for both the Traditional Pension Plan and the Combined Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 11 - DEFINED BENEFIT PENSION PLAN - (Continued)

Sensitivity of the County's Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 261,899,652	\$ 141,469,196	\$ 41,676,852
Combined Plan	\$ (42,994)	\$ (329,004)	\$ (627,712)

NOTE 12 - POSTRETIREMENT BENEFIT PLAN

Ohio Public Employees Retirement System

Plan Description - OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

To qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have ten years or more of qualifying Ohio service credit. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB 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 healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (800) 222-7377.

Funding Policy - The post-employment healthcare plan was established under, and is administrated in accordance with, Internal Revenue Code Section 401(h). State statute requires that public employers fund post-employment healthcare through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post-employment health care.

LUCAS COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 12 - POSTEMPLOYMENT BENEFIT PLANS - (Continued)

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2015 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2015 was 2.00% for members in the state and local category and 4.00% for members in the public safety and law enforcement categories.

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 their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment healthcare plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$2.8 million, \$2.9 million, and \$1.4 million, respectively; 89.88% has been contributed for 2015 and 100% has been contributed for 2014 and 2013. The remaining 2015 post-employment health care benefits liability has been reported as *due to other governments* on the basic financial statements.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under State Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.00% of the employer contributions toward the health care fund after the end of the transition period.

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of accounting principles generally accepted in the United States of America (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts and disbursements.

The statement of revenues, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and major special revenues 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:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 13 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to assigned, committed or restricted fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis);
- (d) Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis);
- (e) Investments are reported at fair value (GAAP basis) rather than cost (budget basis); and,
- (f) Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements (as reported in the fund financial statements) to the budgetary basis statements for all governmental funds for which a budgetary basis statement is presented:

Net Change in Fund Balance

	<u>General</u>	<u>Mental Health and Recovery</u>	<u>Children Services Board</u>	<u>Board of Developmental Disabilities</u>
Budget basis	\$ (2,146,536)	\$ 3,443,041	\$ 1,751,804	\$ (313,058)
Net adjustment for revenue accruals	1,600,322	79,720	301,427	2,742,727
Net adjustment for expenditure accruals	3,385,332	(288,693)	965,337	1,429,506
Net adjustment for other sources/uses	850,000	-	-	-
Funds budgeted elsewhere	(828,072)	-	-	-
Adjustment for encumbrances	<u>2,361,972</u>	<u>-</u>	<u>102,214</u>	<u>2,231,421</u>
GAAP basis	<u>\$ 5,223,018</u>	<u>\$ 3,234,068</u>	<u>\$ 3,120,782</u>	<u>\$ 6,090,596</u>

Certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. These include the following sub-funds of the Other Special Revenue Fund: Payroll Reserve Fund, Sick Reserve Fund, Vacation Reserve Fund, and the Comp Time Reserve Fund.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 14 - FUND BALANCE

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

Fund Balance	General	Mental Health and Recovery	Children Services Board	Board of Developmental Disabilities
Nonspendable:				
Materials and supplies inventory	\$ -	\$ -	\$ -	\$ -
Prepayments	295,510	-	35,900	12,288
Unclaimed monies	<u>1,120,747</u>	-	-	-
Total nonspendable	<u>1,416,257</u>	<u>-</u>	<u>35,900</u>	<u>12,288</u>
Restricted:				
Ditch maintenance	276,396	-	-	-
Legislative and executive operations	-	-	-	-
Judicial operations	-	-	-	-
Public safety programs	-	-	-	-
Public works projects	-	-	-	-
Health programs	-	18,601,707	-	21,651,533
Human services programs	-	-	3,652,843	-
Conservation and recreation programs	-	-	-	-
Community development projects	-	-	-	-
Capital projects	-	-	-	-
Total restricted	<u>276,396</u>	<u>18,601,707</u>	<u>3,652,843</u>	<u>21,651,533</u>
Committed:				
Legislative and executive operations	-	-	-	-
Payroll	2,907,233	-	-	-
Compensated absences	2,962,973	-	-	-
Public safety programs	-	-	-	-
Debt service	-	-	-	-
Total committed	<u>5,870,206</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned:				
Legislative and executive operations	1,119,986	-	-	-
Judicial operations	381,382	-	-	-
Public safety programs	118,817	-	-	-
Public works projects	185	-	-	-
Human service programs	13,114	-	-	-
Total assigned	<u>1,633,484</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned (deficit)	<u>41,175,846</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 50,372,189</u>	<u>\$ 18,601,707</u>	<u>\$ 3,688,743</u>	<u>\$ 21,663,821</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 14 - FUND BALANCE - (Continued)

Fund Balance	Debt Service	Nonmajor Governmental	Total Governmental Funds
Nonspendable:			
Materials and supplies inventory	\$ -	\$ 1,058,894	\$ 1,058,894
Prepayments	-	948,881	1,292,579
Unclaimed monies	-	-	1,120,747
Total nonspendable	-	<u>2,007,775</u>	<u>3,472,220</u>
Restricted:			
Ditch maintenance	-	-	276,396
Legislative and executive operations	-	9,365,773	9,365,773
Judicial operations	-	8,681,529	8,681,529
Public safety programs	-	12,009,426	12,009,426
Public works projects	-	10,100,209	10,100,209
Health programs	-	1,115,921	41,369,161
Human services programs	-	1,043,706	4,696,549
Conservation and recreation programs	-	54,799	54,799
Community development projects	-	3,609,887	3,609,887
Capital projects	-	102,990	102,990
Total restricted	-	<u>46,084,240</u>	<u>90,266,719</u>
Committed:			
Legislative and executive operations	-	1,019,917	1,019,917
Payroll	-	-	2,907,233
Compensated absences	-	-	2,962,973
Public safety programs	-	6,123,970	6,123,970
Debt service	<u>1,357,665</u>	-	<u>1,357,665</u>
Total committed	<u>1,357,665</u>	<u>7,143,887</u>	<u>14,371,758</u>
Assigned:			
Legislative and executive operations	-	-	1,119,986
Judicial operations	-	-	381,382
Public safety programs	-	-	118,817
Public works projects	-	-	185
Human Service programs	-	-	13,114
Total assigned	-	-	<u>1,633,484</u>
Unassigned (deficit)	-	<u>(345,538)</u>	<u>40,830,308</u>
Total fund balances	<u>\$ 1,357,665</u>	<u>\$ 54,890,364</u>	<u>\$ 150,574,489</u>

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 15 - OTHER COMMITMENTS

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds (not already included in payables) were as follows:

<u>Fund</u>	<u>Year-End Encumbrances</u>
General	\$ 1,633,484
Children Services Board	89,714
Board of Developmental Disabilities	1,882,062
Nonmajor governmental funds	<u>19,017,101</u>
Total	<u>\$ 22,622,361</u>

NOTE 16 - CONTINGENCIES

The County owns and operated a landfill site located in the western portion of the County. The site accepted solid waste from a number of private and industrial waste haulers from 1954 to its closure in 1976. A solid waste transfer station was operated from May, 1980 through July, 1991. This site is now closed and the County no longer operates a landfill. State and federal laws require the County to clean up, monitor and maintain the site.

The County engaged a consultant to complete a study regarding the cleanup, monitoring and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency. The study estimates that \$7,000,000 will be required to clean up, monitor and maintain the site, of which approximately \$150,000 of the costs are to be incurred in the next year. The current liability of \$150,000 is included in the long-term liability due within a year with the remaining \$6,850,000 recorded as a long-term liability due in more than one year. The actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds, and from the State Infrastructure Bond Fund. Other potential sources of revenue include indemnification by generators for response costs incurred.

The County is a defendant in a number of other claims and lawsuits which may be classified as routine litigation. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation. Management believes that any settlement related to these claims and lawsuits will not have a material adverse effect on the financial position of the County.

The County participates in a number of Federal and State assisted grant programs. These programs are subject to financial and compliance audits by grantors or their representatives. The ultimate obligations that may arise from cost disallowances or noncompliance with program requirements cannot be estimated.

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 17 - RECEIVABLES

Receivables at December 31, 2015, consisted of taxes, accounts, special assessments, accrued interest and intergovernmental receivables arising from grants, entitlements and shared revenue. Receivables have been recorded to the extent that they are measurable at December 31, 2015.

Intergovernmental receivables consist of the following at year end:

Fund	Amount
General Fund:	
Local Government Fund	\$ 2,257,371
State Public Defender Reimbursement	453,561
Unrestricted Grants and Entitlements	133,417
Casino Revenue	1,321,791
Lucas County Correctional Bookings, Custodies, Pretrial Beds, Work Release and Pretrial Services	3,734,174
Homestead and Rollback	839,148
	8,739,462
Mental Health and Recovery Fund:	
Grants and Entitlements	3,719,055
Homestead and Rollback	1,032,822
	4,751,877
Children Services Board Fund:	
Grants and Entitlements	1,573,409
Homestead and Rollback	1,342,670
	2,916,079
Board of Developmental Disabilities Fund:	
Grants and Entitlements	9,432,671
Homestead and Rollback	1,886,167
	11,318,838
Other Governmental Funds:	
Grants and Entitlements	1,664,621
License, Gasoline and Permissive Taxes	5,646,318
Homestead and Rollback	1,327,200
	8,638,139
Total Intergovernmental Receivables	\$ 36,364,395

LUCAS COUNTY, OHIO

*NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

NOTE 18 - RISK MANAGEMENT

Self-Funded Insurance: The County is self-funded for health, dental and prescription drug benefits. The programs are administered by a third party, who provides claims review and processing services. Each County fund is charged for its proportionate share of the cost for covered employees. Payment of these benefits is accounted for in internal service funds. The County records a liability for incurred but unreported claims at year end based upon an actuarial estimate provided by Benefits Comprehensive, Inc., third-party actuary. The County also maintains a Self-Funded Workers' Compensation Fund and a Risk Retention Insurance Fund to manage liability insurance County-wide. Settled claims have not materially exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The claims liability of \$7,869,120 reported in the internal service funds at December 31, 2015, is based on the requirements of GASB Statement No. 10, as amended, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported (see table below). Changes in the funds' claims liability amounts for 2015 and 2014 were:

	Balance at Beginning of Year	Current Year Claims	Change in Provision for Workers' Compensation Claims	Claim Payments	Balance at End of Year
2015	\$ 8,957,379	\$ 39,425,090	\$ 236,668	\$ (40,750,017)	\$ 7,869,120
2014	9,902,585	39,750,869	95,491	(40,791,566)	8,957,379

The County estimates that \$5,689,416 of the claims payable liability at December 31, 2015 will be paid within one year with the remaining balance, \$2,179,704, due in more than one year.

NOTE 19 - OPERATING LEASES

The County is lessee in various operating leases. The County is required to make the following future lease payments under the operating lease agreements: \$46,358 in 2016, \$35,764 in 2017, \$33,454 in 2018, \$31,670 in 2019 and \$13,271 in 2020. The total future payments through 2020 are \$160,517.

REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

*SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY/NET PENSION ASSET
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

LAST TWO YEARS

	2014	2013
<u>Traditional Plan:</u>		
County's proportion of the net pension liability.	1.180313%	1.180313%
County's proportionate share of the net pension liability.	\$ 141,469,196	\$ 138,273,878
County's covered-employee payroll.	\$ 143,579,375	\$ 141,893,915
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll.	98.53%	97.45%
Plan fiduciary net position as a percentage of the total pension liability.	86.45%	86.36%
 <u>Combined Plan:</u>		
County's proportion of the net pension asset.	0.859879%	0.859879%
County's proportionate share of the net pension asset.	\$ 329,004	\$ 89,662
County's covered-employee payroll.	\$ 3,143,175	\$ 1,952,238
County's proportionate share of the net pension asset as a percentage of its covered-employee payroll.	10.47%	4.59%
Plan fiduciary net position as a percentage of the total pension asset.	114.83%	104.56%

Note: Information prior to 2013 was unavailable.

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

LUCAS COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST SIX YEARS (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Traditional Plan:				
Contractually required contribution	\$ 16,784,089	\$ 17,229,525	\$ 18,446,209	\$ 14,564,979
Contributions in relation to the contractually required contribution	<u>(16,784,089)</u>	<u>(17,229,525)</u>	<u>(18,446,209)</u>	<u>(14,564,979)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 139,867,408	\$ 143,579,375	\$ 141,893,915	\$ 145,649,790
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%	10.00%
Combined Plan:				
Contractually required contribution	\$ 364,101	\$ 377,181	\$ 253,791	\$ 135,021
Contributions in relation to the contractually required contribution	<u>(364,101)</u>	<u>(377,181)</u>	<u>(253,791)</u>	<u>(135,021)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 3,034,175	\$ 3,143,175	\$ 1,952,238	\$ 1,698,377
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%	7.95%

(1) Information prior to 2010 was unavailable.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2011</u>	<u>2010</u>
\$ 15,513,936	\$ 13,997,376
<u>(15,513,936)</u>	<u>(13,997,376)</u>
<u>\$ -</u>	<u>\$ -</u>
\$ 155,139,360	\$ 156,921,256
10.00%	8.92%
\$ 128,921	\$ 147,195
<u>(128,921)</u>	<u>(147,195)</u>
<u>\$ -</u>	<u>\$ -</u>
\$ 1,621,648	\$ 1,519,040
7.95%	9.69%

LUCAS COUNTY, OHIO

*NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2015*

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2014 and 2015.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014 and 2015. See the notes to the basic financial statements for the methods and assumptions in this calculation.

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LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Sales taxes.	\$ 81,430,920	\$ 90,557,000	\$ 94,573,924	\$ 4,016,924
Real property and other taxes	11,853,500	11,853,500	12,374,552	521,052
Charges for services.	11,729,812	11,729,812	12,050,012	320,200
Licenses and permits	29,188	29,188	19,200	(9,988)
Fines and forfeitures.	247,700	247,700	343,828	96,128
Intergovernmental	15,459,553	15,459,553	17,245,203	1,785,650
Special assessments	52,725	52,725	17,089	(35,636)
Investment income.	1,509,500	1,509,500	1,772,350	262,850
Rental income	979,031	979,031	884,929	(94,102)
Other.	243,300	243,300	1,000,323	757,023
Total revenues.	123,535,229	132,661,309	140,281,410	7,620,101
Expenditures:				
General Government -				
Legislative and Executive				
<i>Auditor Accounting</i>				
Personal services.	1,006,798	1,076,568	1,073,535	3,033
Materials and supplies	56,531	44,094	43,992	102
Charges and services.	80,963	72,765	71,311	1,454
Other	293	15	15	-
Capital outlay and equipment.	5,079	25,494	25,462	32
<i>Assessing Personal Property</i>				
Personal services.	163,443	161,214	160,293	921
Materials and supplies	2,758	2,678	2,548	130
Charges and services.	11,552	11,552	9,542	2,010
Capital outlay and equipment.	1,469	1,469	1,440	29
<i>Real Estate Support Staff</i>				
Personal services.	594,321	537,096	532,566	4,530
Charges and services.	3,468	2,968	2,000	968
Other	204	204	70	134
<i>Budget Commission</i>				
Personal services.	49,142	44,524	42,360	2,164
Materials and supplies	791	791	335	456
<i>Board of Revision</i>				
Personal services.	60,603	55,985	53,552	2,433
Materials and supplies	17,931	17,521	13,754	3,767
Charges and services.	2,040	1,448	-	1,448
Capital outlay and equipment.	510	510	-	510

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Legislative and Executive - continued				
<i>Information Services</i>				
Personal services.	\$ 1,623,675	\$ 1,659,141	\$ 1,551,447	\$ 107,694
Materials and supplies	10,599	10,599	10,093	506
Charges and services.	236,881	251,832	251,084	748
Other	510	510	500	10
Capital outlay and equipment.	480,687	557,152	531,335	25,817
<i>Commissioners</i>				
Personal services.	486,444	497,523	485,710	11,813
Materials and supplies	1,234	4,465	4,465	-
Charges and services.	27,624	87,303	86,539	764
Other	510	-	-	-
<i>County Administrator</i>				
Personal services.	474,293	474,293	455,903	18,390
Materials and supplies	2,297	5,245	3,744	1,501
Charges and services.	25,135	24,123	12,473	11,650
Other	255	5	-	5
Capital outlay and equipment.	950	1,362	1,341	21
<i>Facilities</i>				
Personal services.	2,150,740	2,012,374	1,836,168	176,206
Materials and supplies	377,600	361,098	357,641	3,457
Charges and services.	1,088,186	1,112,763	1,101,262	11,501
Other	50	50	-	50
Capital outlay and equipment.	34,815	138,411	137,926	485
<i>Department of Personnel</i>				
Personal services.	411,635	571,651	571,651	-
Materials and supplies	3,876	13,101	11,746	1,355
Charges and services.	9,965	13,855	12,274	1,581
Other	-	7,420	2,580	4,840
Capital outlay and equipment.	625	3,625	3,179	446
<i>Treasurer</i>				
Personal services.	925,720	925,720	903,311	22,409
Materials and supplies	21,906	21,377	11,861	9,516
Charges and services.	229,741	254,584	244,558	10,026
Other	1,020	1,020	600	420
Capital outlay and equipment.	-	32,750	32,535	215

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Legislative and Executive - continued				
<i>Office of Management and Budget</i>				
Personal services.	\$ 233,240	\$ 217,638	\$ 180,514	\$ 37,124
Materials and supplies	2,346	2,346	1,281	1,065
Charges and services.	13,003	15,844	13,165	2,679
Other	765	141	-	141
Capital outlay and equipment.	639	310	310	-
 <i>Board of Elections</i>				
Personal services.	1,400,776	1,400,776	1,265,048	135,728
Materials and supplies	279,633	190,766	145,016	45,750
Charges and services.	1,275,273	1,343,700	997,315	346,385
Capital outlay and equipment.	26,877	717,304	694,821	22,483
 <i>Support Services</i>				
Personal services.	115,387	119,699	119,699	-
Materials and supplies	1,395	1,575	1,257	318
Charges and services.	1,999	9,256	4,669	4,587
Other	1,020	122	-	122
Capital outlay and equipment.	395	2,899	2,736	163
 <i>Centralized Records Center</i>				
Personal services.	151,034	156,492	156,434	58
Materials and supplies	12,138	12,138	5,794	6,344
Charges and services.	121,113	108,917	85,431	23,486
Other	6,120	662	-	662
 <i>Recorder</i>				
Personal services.	515,094	531,987	531,131	856
Materials and supplies	9,282	5,706	5,091	615
Charges and services.	14,426	16,110	11,207	4,903
Capital outlay and equipment.	5,000	-	-	-
 <i>Recorder Housing Trust Fee</i>				
Personal services.	10,000	10,000	7,271	2,729
 <i>Annual Audit</i>				
Charges and services.	158,400	158,400	158,400	-
Other	10,000	1,845	1,845	-
 <i>Plan Commission</i>				
Charges and services.	232,470	232,470	232,470	-

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Legislative and Executive - continued				
<i>Building Operations</i>				
Charges and services.	\$ 4,989,560	\$ 5,253,294	\$ 5,247,204	\$ 6,090
Other	161,345	55,346	55,346	-
Capital outlay and equipment.	8,000	-	-	-
<i>Real Estate Taxes</i>				
Other	175,000	154,634	154,591	43
<i>Insurance</i>				
Personal services.	14,859,661	14,869,075	14,868,091	984
Charges and services.	1,166,000	1,095,858	1,086,984	8,874
Other	5,000	-	-	-
<i>Miscellaneous</i>				
Materials and supplies	5,077	8,087	8,087	-
Charges and services.	2,883,715	3,172,904	3,146,742	26,162
Other	413,659	183,201	183,201	-
<i>Total General Government - Legislative and Executive.</i>	<u>39,949,711</u>	<u>41,149,750</u>	<u>40,025,852</u>	<u>1,123,898</u>
Judicial				
<i>Juvenile Court</i>				
Personal services.	5,512,835	5,815,419	5,599,267	216,152
Materials and supplies	202,495	217,585	212,022	5,563
Charges and services.	386,897	380,599	372,371	8,228
Capital outlay and equipment.	14,280	107,655	105,999	1,656
<i>Juvenile Detention Center</i>				
Personal services.	2,973,383	2,796,983	2,681,683	115,300
Materials and supplies	45,155	57,275	56,567	708
Charges and services.	702,546	671,723	669,531	2,192
Capital outlay and equipment.	32,085	32,928	32,928	-
<i>Prosecutor</i>				
Personal services.	4,632,950	4,765,700	4,763,816	1,884
Materials and supplies	73,154	78,132	72,433	5,699
Charges and services.	38,454	36,461	30,746	5,715
Other	7,892	327	327	-
<i>Domestic Relations Court</i>				
Personal services.	2,150,633	2,270,762	2,266,552	4,210
Materials and supplies	22,167	24,667	23,125	1,542
Charges and services.	145,607	226,159	218,733	7,426
Capital outlay and equipment.	13,199	6,965	6,747	218

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial - continued				
<i>Clerk of Courts</i>				
Personal services.	\$ 1,563,385	\$ 1,642,054	\$ 1,564,016	\$ 78,038
Materials and supplies	244,459	248,984	242,950	6,034
Charges and services.	58,577	54,152	39,465	14,687
Capital outlay and equipment.	8,160	8,060	6,372	1,688
<i>Probate Court</i>				
Personal services.	1,703,283	1,704,247	1,699,972	4,275
Materials and supplies	31,144	30,952	29,446	1,506
Charges and services.	18,360	17,588	16,164	1,424
<i>Common Pleas Court</i>				
Personal services.	5,204,542	5,204,542	5,189,195	15,347
Materials and supplies	61,170	59,259	58,078	1,181
Charges and services.	457,387	534,187	445,898	88,289
Other	1,428	-	-	-
Capital outlay and equipment.	4,896	6,761	6,644	117
<i>Common Pleas Human Resources</i>				
Personal services.	2,608	2,608	2,608	-
Materials and supplies	50	50	50	-
<i>Work Release</i>				
Personal services.	2,189,867	2,282,823	2,229,884	52,939
Materials and supplies	220,888	351,295	340,263	11,032
Charges and services.	469,638	522,530	501,417	21,113
Other	3,689	70	-	70
Capital outlay and equipment.	7,316	2,742	2,409	333
<i>Adult Probation</i>				
Personal services.	1,200,273	1,200,273	1,178,764	21,509
Materials and supplies	5,508	5,508	5,243	265
Charges and services.	16,411	16,411	10,533	5,878
Capital outlay and equipment.	1,020	1,020	-	1,020

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial - continued				
<i>Pretrial Presentence</i>				
Personal services.	\$ 1,636,013	\$ 1,802,631	\$ 1,760,857	\$ 41,774
Materials and supplies	19,712	18,560	17,582	978
Charges and services.	29,494	29,089	26,153	2,936
Other	510	86	85	1
Capital outlay and equipment.	4,080	4,584	2,336	2,248
<i>Common Pleas Security</i>				
Personal services.	16,901	16,901	16,901	-
Materials and supplies	804	-	-	-
Capital outlay and equipment.	5,044	4,647	4,647	-
<i>Maumee Municipal Court</i>				
Personal services.	142,484	142,484	135,703	6,781
Charges and services.	17,000	17,000	16,346	654
<i>Oregon Municipal Court</i>				
Personal services.	159,206	159,206	126,857	32,349
Charges and services.	15,900	15,900	13,902	1,998
<i>Sylvania Municipal Court</i>				
Personal services.	160,034	159,892	147,597	12,295
Charges and services.	42,000	42,142	40,642	1,500
<i>Toledo Municipal Court</i>				
Personal services.	355,599	355,212	339,965	15,247
Charges and services.	44,345	44,732	44,182	550
<i>Integrated Justice System</i>				
Personal services.	404,061	420,512	420,512	-
Materials and supplies	242	204	172	32
Charges and services.	331,317	210,896	129,857	81,039
Capital outlay and equipment.	15,262	24,072	23,735	337

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Judicial - continued				
<i>Attorney Fees Public Defender</i>				
Charges and services.	\$ 3,660,745	\$ 3,831,248	\$ 3,825,215	\$ 6,033
Other	15,000	-	-	-
<i>Court of Appeals</i>				
Materials and supplies	29,199	29,199	21,407	7,792
Charges and services.	466,465	460,315	429,821	30,494
Other	500	500	31	469
Capital outlay and equipment.	34,237	40,385	39,950	435
<i>Total General Government - Judicial</i>	<u>38,033,945</u>	<u>39,215,853</u>	<u>38,266,673</u>	<u>949,180</u>
Public Safety				
<i>Coroner</i>				
Personal services.	1,422,127	1,308,577	1,258,446	50,131
Capital outlay and equipment.	-	7,550	7,493	57
<i>Public Safety Court Security</i>				
Personal services.	2,332,688	2,634,195	2,634,195	-
<i>Sheriff Law Enforcement</i>				
Personal services.	4,273,825	4,738,481	4,734,885	3,596
Materials and supplies	208,690	124,877	116,597	8,280
Charges and services.	206,550	170,449	169,648	801
Capital outlay and equipment.	10,100	30,100	29,263	837
<i>Sheriff Administration</i>				
Personal services.	2,413,980	2,612,687	2,598,822	13,865
Materials and supplies	37,740	39,640	39,041	599
Charges and services.	224,196	204,532	201,635	2,897
Capital outlay and equipment.	23,460	21,481	21,481	-
<i>Sheriff Correction Center</i>				
Personal services.	18,184,602	19,310,207	19,310,207	-
Materials and supplies	395,487	400,582	400,050	532
Charges and services.	942,024	969,642	966,549	3,093
Capital outlay and equipment.	19,800	7,147	7,147	-
<i>Medical Correction Center</i>				
Personal services.	1,103,967	1,119,486	1,119,486	-
Materials and supplies	2,040	2,037	2,037	-
Charges and services.	168,721	187,732	187,696	36
Capital outlay and equipment.	1,020	-	-	-

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety - continued				
<i>Correction Center NW Ohio</i>				
Charges and services.	\$ 5,328,690	\$ 4,945,971	\$ 4,945,970	\$ 1
<i>Total Public Safety</i>	<u>37,299,707</u>	<u>38,835,373</u>	<u>38,750,648</u>	<u>84,725</u>
Public Works				
<i>County Engineer Tax Map</i>				
Personal services.	101,471	132,284	132,239	45
Charges and services.	35,720	39,907	39,887	20
<i>Ditch Maintenance Projects</i>				
Charges and services.	35,460	35,460	25,157	10,303
<i>Total Public Works</i>	<u>172,651</u>	<u>207,651</u>	<u>197,283</u>	<u>10,368</u>
Health				
<i>Health Services</i>				
Charges and services.	726,387	726,387	726,387	-
Other	759,192	587,703	587,703	-
<i>Total Health</i>	<u>1,485,579</u>	<u>1,314,090</u>	<u>1,314,090</u>	<u>-</u>
Human Services				
<i>Veterans Services Commission</i>				
Personal services.	713,410	713,410	708,134	5,276
Materials and supplies	18,200	18,200	12,452	5,748
Charges and services.	1,012,802	997,428	808,201	189,227
Capital outlay and equipment.	7,140	7,140	5,868	1,272
<i>Veteran Services</i>				
Charges and services.	25,000	25,000	24,000	1,000
<i>Total Human Services</i>	<u>1,776,552</u>	<u>1,761,178</u>	<u>1,558,655</u>	<u>202,523</u>

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 GENERAL FUND (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Conservation and Recreation				
<i>Agriculture</i>				
Charges and services.	\$ 40,200	\$ 35,994	\$ 35,994	\$ -
Other	217,000	217,000	217,000	-
<i>Total Conservation and Recreation</i>	<u>257,200</u>	<u>252,994</u>	<u>252,994</u>	<u>-</u>
Miscellaneous				
<i>Miscellaneous</i>				
Other	596,683	193,512	193,512	-
Total expenditures	<u>119,572,028</u>	<u>122,930,401</u>	<u>120,559,707</u>	<u>2,370,694</u>
Excess/(deficiency) of revenues over/(under) expenditures.	<u>3,963,201</u>	<u>9,730,908</u>	<u>19,721,703</u>	<u>9,990,795</u>
<u>Other financing sources (uses):</u>				
Transfers (out).	<u>(17,126,897)</u>	<u>(21,868,511)</u>	<u>(21,868,239)</u>	<u>272</u>
Net change in fund balance	(13,163,696)	(12,137,603)	(2,146,536)	9,991,067
Fund balance at beginning of year	25,327,533	25,327,533	25,327,533	-
<i>Prior year encumbrances appropriated</i>	2,511,607	2,511,607	2,511,607	-
Fund balance at end of year.	<u>\$ 14,675,444</u>	<u>\$ 15,701,537</u>	<u>\$ 25,692,604</u>	<u>\$ 9,991,067</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MENTAL HEALTH AND RECOVERY
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	\$ 15,728,383	\$ 15,453,802	\$ 15,450,662	\$ (3,140)
Intergovernmental	8,867,209	9,626,931	10,059,159	432,228
Other	19,579	19,584	174,564	154,980
Total revenues.	<u>24,615,171</u>	<u>25,100,317</u>	<u>25,684,385</u>	<u>584,068</u>
Expenditures:				
Health				
Personal services	1,256,984	1,306,984	1,279,205	27,779
Materials and supplies	13,706	16,206	13,767	2,439
Charges and services	25,789,952	25,717,952	20,902,989	4,814,963
Other	35,031	35,031	1,831	33,200
Capital outlay and equipment	24,225	43,725	43,552	173
<i>Total Health</i>	<u>27,119,898</u>	<u>27,119,898</u>	<u>22,241,344</u>	<u>4,878,554</u>
Net change in fund balance	(2,504,727)	(2,019,581)	3,443,041	5,462,622
Fund balance at beginning of year	14,735,486	14,735,486	14,735,486	-
Fund balance at end of year.	<u>\$ 12,230,759</u>	<u>\$ 12,715,905</u>	<u>\$ 18,178,527</u>	<u>\$ 5,462,622</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CHILDREN SERVICES BOARD
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	\$ 19,547,700	\$ 19,547,700	\$ 20,087,349	\$ 539,649
Charges for services.	500	500	973	473
Intergovernmental	22,143,759	22,143,759	22,944,439	800,680
Other.	35,020	35,020	47,063	12,043
Total revenues.	41,726,979	41,726,979	43,079,824	1,352,845
Expenditures:				
Human Services				
Personal services.	25,556,305	25,343,105	25,010,346	332,759
Materials and supplies	646,200	646,200	623,608	22,592
Charges and services.	15,667,146	15,802,013	15,552,537	249,476
Capital outlay and equipment.	129,420	142,000	141,529	471
<i>Total Human Services</i>	<i>41,999,071</i>	<i>41,933,318</i>	<i>41,328,020</i>	<i>605,298</i>
Net change in fund balance	(272,092)	(206,339)	1,751,804	1,958,143
Fund balance at beginning of year	1,287,323	1,287,323	1,287,323	-
<i>Prior year encumbrances appropriated</i>	<i>122,646</i>	<i>122,646</i>	<i>122,646</i>	<i>-</i>
Fund balance at end of year.	\$ 1,137,877	\$ 1,203,630	\$ 3,161,773	\$ 1,958,143

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 BOARD OF DEVELOPMENTAL DISABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Real property and other taxes	\$ 35,415,701	\$ 35,415,701	\$ 36,314,690	\$ 898,989
Charges for services.	2,000,000	2,000,000	2,771,030	771,030
Intergovernmental	22,640,148	22,640,148	19,688,249	(2,951,899)
Investment income.	-	-	280	280
Other.	376,449	376,449	287,464	(88,985)
Total revenues.	60,432,298	60,432,298	59,061,713	(1,370,585)
Expenditures:				
Health				
Personal services.	34,668,955	34,599,125	31,758,792	2,840,333
Materials and supplies	909,157	888,373	639,994	248,379
Charges and services.	11,904,715	11,225,938	9,393,950	1,831,988
Other	18,523,020	18,173,993	17,013,453	1,160,540
Capital outlay and equipment.	943,049	926,658	568,582	358,076
<i>Total Health</i>	<i>66,948,896</i>	<i>65,814,087</i>	<i>59,374,771</i>	<i>6,439,316</i>
Net change in fund balance	(6,516,598)	(5,381,789)	(313,058)	5,068,731
Fund balance at beginning of year	11,608,571	11,608,571	11,608,571	-
<i>Prior year encumbrances appropriated</i>	<i>3,057,489</i>	<i>3,057,489</i>	<i>3,057,489</i>	<i>-</i>
Fund balance at end of year.	\$ 8,149,462	\$ 9,284,271	\$ 14,353,002	\$ 5,068,731

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 40,000	\$ 40,000	\$ -
Special assessments	1,682,468	1,682,468	-
Rental income	742,746	742,746	-
Other.	3,858,626	3,858,626	-
Total revenues.	<u>6,323,840</u>	<u>6,323,840</u>	<u>-</u>
Expenditures:			
General Government -			
Legislative and Executive			
Charges and services.	33,318	33,318	-
Debt service:			
Principal retirement	5,462,200	5,462,200	-
Interest and fiscal charges	4,231,837	4,231,837	-
Bond issuance costs	114,421	114,421	-
Total expenditures	<u>9,841,776</u>	<u>9,841,776</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures.	<u>(3,517,936)</u>	<u>(3,517,936)</u>	<u>-</u>
Other financing sources:			
Issuance of refunding bonds	7,790,000	7,790,000	-
Payment to refunded bond escrow agent	(7,817,014)	(7,817,014)	-
Transfers in	2,509,954	2,509,954	-
Premium on bond issuance	141,435	141,435	-
Total other financing sources	<u>2,624,375</u>	<u>2,624,375</u>	<u>-</u>
Net change in fund balance	(893,561)	(893,561)	-
Fund balance at beginning of year	2,175,671	2,175,671	-
Fund balance at end of year.	<u>\$ 1,282,110</u>	<u>\$ 1,282,110</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 WATER SUPPLY SYSTEM
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 1,845,653	\$ 2,080,317	\$ 234,664
Special assessments	5,000	-	(5,000)
Other	140,122	140,122	-
Total operating revenues.	<u>1,990,775</u>	<u>2,220,439</u>	<u>229,664</u>
<u>Operating expenses:</u>			
Contract services	1,323,694	1,234,742	88,952
Materials and supplies.	149,278	117,283	31,995
Other	1,600	546	1,054
Capital outlay and equipment.	1,332,082	1,332,082	-
Total operating expenses.	<u>2,806,654</u>	<u>2,684,653</u>	<u>122,001</u>
Operating loss	<u>(815,879)</u>	<u>(464,214)</u>	<u>351,665</u>
<u>Nonoperating revenues (expenses):</u>			
Principal retirement	(965,000)	(920,867)	44,133
Interest and fiscal charges	(175,036)	(142,885)	32,151
Note issuance.	378,000	378,000	-
Premium on note issuance	1,105	1,105	-
Note issuance costs	(1,105)	(1,105)	-
OPWC loan proceeds	200,511	200,511	-
Intergovernmental	833,872	849,257	15,385
Total nonoperating revenues (expenses).	<u>272,347</u>	<u>364,016</u>	<u>91,669</u>
Net change in net position	(543,532)	(100,198)	443,334
Net position at beginning of year.	1,721,231	1,721,231	-
Prior year encumbrances appropriated	817,151	817,151	-
Net position at end of year.	<u>\$ 1,994,850</u>	<u>\$ 2,438,184</u>	<u>\$ 443,334</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 WASTEWATER TREATMENT
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 5,450,000	\$ 6,232,949	\$ 782,949
Other	25,000	42,204	17,204
Total operating revenues.	5,475,000	6,275,153	800,153
<u>Operating expenses:</u>			
Personal services	1,855,337	1,694,896	160,441
Contract services	431,552	399,324	32,228
Materials and supplies.	1,923,495	1,765,856	157,639
Other	3,000	2,782	218
Capital outlay and equipment.	414,313	414,313	-
Total operating expenses.	4,627,697	4,277,171	350,526
Operating income	847,303	1,997,982	1,150,679
<u>Nonoperating expenses:</u>			
Principal retirement	(1,154,000)	(1,137,774)	16,226
Interest and fiscal charges	(454,000)	(453,460)	540
Intergovernmental	230,000	230,000	-
Total nonoperating expenses.	(1,378,000)	(1,361,234)	16,766
Net change in net position	(530,697)	636,748	1,167,445
Net position at beginning of year.	6,363,037	6,363,037	-
Prior year encumbrances appropriated	599,187	599,187	-
Net position at end of year.	\$ 6,431,527	\$ 7,598,972	\$ 1,167,445

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SEWER SYSTEM
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 1,645,000	\$ 1,997,865	\$ 352,865
Special assessments	11,237	42,634	31,397
Total operating revenues.	<u>1,656,237</u>	<u>2,040,499</u>	<u>384,262</u>
<u>Operating expenses:</u>			
Contract services	1,539,287	1,497,929	41,358
Materials and supplies.	119,531	107,367	12,164
Other	2,000	674	1,326
Capital outlay and equipment.	1,176,226	1,176,226	-
Total operating expenses.	<u>2,837,044</u>	<u>2,782,196</u>	<u>54,848</u>
Operating loss	<u>(1,180,807)</u>	<u>(741,697)</u>	<u>439,110</u>
<u>Nonoperating revenues (expenses):</u>			
Principal retirement	(240,000)	(140,175)	99,825
Interest and fiscal charges	(100,000)	(29,570)	70,430
Issuance of OWDA loans	412,762	498,119	85,357
Issuance of OPWC loans	355,715	355,715	-
Intergovernmental	177,612	83,162	(94,450)
Total nonoperating revenues (expenses).	<u>606,089</u>	<u>767,251</u>	<u>161,162</u>
Net change in net position	(574,718)	25,554	600,272
Net position at beginning of year.	3,736,079	3,736,079	-
Prior year encumbrances appropriated	778,562	778,562	-
Net position at end of year.	<u>\$ 3,939,923</u>	<u>\$ 4,540,195</u>	<u>\$ 600,272</u>

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects or expendable trusts) that are legally restricted to expenditures for specific purposes. Following is a description of the County's nonmajor special revenue funds:

Job and Family Services Fund: To account for various federal and state grants and reimbursements as well as transfers from the General Fund used for human service programs.

Real Estate Assessment Fund: To account for state mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

Motor Vehicle and Gas Tax Fund: To account for revenues derived from the sale of motor vehicle licenses, and gasoline taxes. Expenditures are restricted by state law to county road and bridge repair/improvement programs.

Emergency Medical Services Fund: To account for emergency medical care financed by a county-wide sales tax.

Emergency Telephone Service Fund: To account for a property tax levy used for emergency telephone assistance.

Child Support Enforcement Fund: To account for poundage fees on child support payments and other local, state, and federal revenues used to administer the County Child Support Enforcement Agency.

Zoo Operating Fund: To account for a property tax levy. Monies are distributed to the Toledo Zoological Society.

Law Library Resources Fund: This accounts for the advancement of legal knowledge and better and more convenient discharge of professional duties. Major funding comes from court fines and penalties.

Senior Services Fund: To account for a property tax levy used for senior services.

Workforce Development Fund: To account for revenues and expenditures associated with the Workforce Investment Act of 1998.

Community Development Grant Fund: To account for grant revenues used for community development.

Stormwater Utility Fund: To account for stormwater utility operations. These operation were previously reported in a enterprise fund prior to 2011.

Disaster Services Emergency Management Agency (EMA) Fund: To account for state monies and local revenues used to operate the County emergency program.

Dog and Kennel Fund: To account for the dog warden's operation that is financed by sales of dog tags and kennel permits, and fine collections.

Hotel Lodging Tax Fund: To account for monies collected and distributed related to the "County Bed Tax".

Domestic Violence Prevention Fund: To account for monies collected for marriage licenses.

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Indigent Guardianship Fund: To account for court fees charged according to Section 2101.16(B) of the Ohio Revised Code. These monies are used for attorney fees, evaluations, and investigation expenditures related to indigent individuals.

Domestic Relations Court Special Fund: To account for monies collected for special projects.

Coroner Laboratory Fund: To account for revenues received and expenses associated with the laboratory.

Toxicology Lab Fund: To account for revenues received and expenses associated with the laboratory.

Motor Vehicle Enforcement and Education Fund: To account for elimination and prevention of motor accident through inspections, rules and regulations for operation.

Indigent Drivers Alcohol Treatment Fund: These are court fines from conviction from operating a motor vehicle under the influence. Such monies are used for treatment of offenders charged with OVI who would otherwise not be able to afford such services.

Sheriff Policing Fund: To account for contract fees collected for services which include patrols and dispatching.

Concealed Handgun Fund: To account for fees collected and expenses for the concealed handgun program.

Countywide Communication System Fund: To account for the operation of the county's enhanced 911 system.

DETAC Fund: To account for all fees collected for delinquent real estate taxes, personal property taxes, and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

Tax Certificate Administration Fund: To account for all monies collected by the treasurer for subsequent transfer of tax certificates or issuing a duplicate.

T.I.P.P. Fund: To account for revenues and expenses associated with the tax installment payment plan.

Community MR/RES Services Fund: To account for grant revenue of ODMH and HUD and all related expenses for providing rental housing to qualified clients.

Imagination Station Fund: To account for property taxes collected for the purpose of encouraging and promoting the sciences and natural history, as provided for in 307.761 of the Ohio Revised Code.

Building Regulation Fund: To account for fee revenues for permits and inspections.

Certificate of Title Administration Fund: To account for fees collected by the Clerk of Courts. These monies are used for costs associated with the processing of titles.

Recorder Equipment Fund: This sets aside funding for the maintenance, repairs and future replacement of the recorder's equipment.

Juvenile Treatment Center Fund: To account for state monies used for the treatment and rehabilitation of juvenile offenders.

LUCAS COUNTY, OHIO

Nonmajor Governmental Funds – Fund Descriptions (Continued)

Juvenile Felony Delinquency Care Fund: To account for the purchase of a range of community based options to meet the needs of each juvenile offender or youth at risk of offending. Major funding comes in through grants.

Juvenile Court Indigent Drivers Treatment Fund: This is used to pay for the cost of alcohol and drug addiction treatment when the individual convicted is a juvenile traffic offender. Funding is from the indigent alcohol treatment fund.

Felony Diversion Program Fund: To account for the cost of avoiding a criminal conviction, facilitate rehabilitation, payment of restitution to victims and in some cases treatment, for first time criminal offenders.

Correction Treatment Facility Fund: To account for state monies used for the operating treatment facility.

Common Pleas Civil Mediation Fund: To account for fee revenues and expenditures for mediation services.

Administration of Justice Fund: This accounts for monies used by the prosecutor and sheriff in the performance of their duties and in the furtherance of justice.

Probation Service Fund: To account for the cost of helping reintegrate an offender into the community as a responsible law abiding individual.

Foreclosure Magistrate Program Fund: To account for all the court costs associated with foreclosure and its prevention.

Other Special Revenue Fund – To account for the receipt of local, state, and federal funds as well as miscellaneous other sources by County departments that alone are not significant enough to require the establishment of their own fund.

Economic Development Fund: To account for revenues and expenditures associated with county development.

Capital Improvements Fund: To account for and report financial resources that are restricted or committed for the renovation and construction of County-owned buildings and facilities, and the construction of special assessment projects.

Zoo Capital Improvements Fund: To account for the pass through of a property tax levy used for renovation and construction of buildings, facilities and infrastructure for the Toledo Zoo (a separate organization from the County).

The following sub-funds of the Other Special Revenue Fund have been included in the general fund on a GAAP basis but have been budgeted as part of the Other Special Revenue Fund in the budgetary schedule:

Payroll Reserve Fund: To establish a reserve for payroll fluctuations.

Sick Reserve Fund: To establish a reserve for payment of sick leave benefits.

Vacation Reserve Fund: To establish a reserve for payment of vacation benefits.

Comp Time Reserve Fund: To establish a reserve for payment of comp time benefits.

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Assets:					
Equity in pooled cash and investments.	\$ 2,786,358	\$ 4,266,421	\$ 7,348,391	\$ 5,826,360	\$ 4,798,979
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.	-	-	-	-	4,557,723
Accounts	-	-	23,703	556,199	-
Special assessments.	-	-	-	-	-
Interfund loans.	-	-	-	-	-
Due from other governments.	332,343	-	5,684,924	-	289,190
Loans receivable.	-	-	-	-	-
Materials and supplies inventory	-	-	1,058,894	-	-
Prepayments	114,631	127,296	5,025	187,039	67,810
Total assets	<u>\$ 3,233,332</u>	<u>\$ 4,393,717</u>	<u>\$ 14,120,937</u>	<u>\$ 6,569,598</u>	<u>\$ 9,713,702</u>
Liabilities:					
Accounts payable.	\$ 1,724,815	\$ 7,020	\$ 1,089,996	\$ 109,025	\$ 24,089
Accrued wages and benefits payable	215,749	36,914	69,138	23,718	9,016
Due to other governments	186,966	31,552	51,130	20,455	8,424
Interfund loans payable.	-	-	-	-	-
Due to other funds	18,473	1,839	1,497	671	695
Notes payable	-	-	2,824,000	-	-
Accrued interest payable	-	-	19,884	-	-
Total liabilities	<u>2,146,003</u>	<u>77,325</u>	<u>4,055,645</u>	<u>153,869</u>	<u>42,224</u>
Deferred Inflows of Resources:					
Property taxes	-	-	-	-	4,354,920
Delinquent property tax revenue not available.	-	-	-	-	332,299
Special assessments revenue not available.	-	-	-	-	-
Intergovernmental revenue not available	-	-	3,764,212	-	289,190
Miscellaneous revenue not available.	-	-	-	104,720	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>3,764,212</u>	<u>104,720</u>	<u>4,976,409</u>
Fund balances:					
Nonspendable	114,631	127,296	1,063,919	187,039	67,810
Restricted	972,698	4,189,096	5,237,161	-	4,627,259
Committed	-	-	-	6,123,970	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	<u>1,087,329</u>	<u>4,316,392</u>	<u>6,301,080</u>	<u>6,311,009</u>	<u>4,695,069</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,233,332</u>	<u>\$ 4,393,717</u>	<u>\$ 14,120,937</u>	<u>\$ 6,569,598</u>	<u>\$ 9,713,702</u>

Child Support Enforcement	Zoo Operating	Law Library Resources	Senior Services	Workforce Development	Community Development Grant
\$ 777,303	\$ 202,912	\$ 291,661	\$ 166,805	\$ 147,104	\$ 3,537,235
-	5,534,377	-	3,988,045	-	-
168,603	-	10,508	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
128,014	351,160	-	203,489	-	345,399
-	-	-	-	-	2,624
-	-	-	-	-	-
-	-	-	-	-	16,032
<u>\$ 1,073,920</u>	<u>\$ 6,088,449</u>	<u>\$ 302,169</u>	<u>\$ 4,358,339</u>	<u>\$ 147,104</u>	<u>\$ 3,901,290</u>
\$ 443,180	\$ -	\$ -	\$ -	\$ 278,787	\$ 237,292
60,063	-	1,917	-	11,012	18,797
52,601	-	1,662	-	9,618	16,309
-	-	-	-	-	-
-	-	204	-	6	2,973
-	-	-	-	-	-
-	-	-	-	-	-
<u>555,844</u>	<u>-</u>	<u>3,783</u>	<u>-</u>	<u>299,423</u>	<u>275,371</u>
-	5,288,120	-	3,816,498	-	-
-	403,504	-	285,760	-	-
-	-	-	-	-	-
-	351,160	-	203,489	-	-
-	-	-	-	-	-
<u>-</u>	<u>6,042,784</u>	<u>-</u>	<u>4,305,747</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	16,032
518,076	45,665	298,386	52,592	-	3,609,887
-	-	-	-	-	-
-	-	-	-	(152,319)	-
<u>518,076</u>	<u>45,665</u>	<u>298,386</u>	<u>52,592</u>	<u>(152,319)</u>	<u>3,625,919</u>
<u>\$ 1,073,920</u>	<u>\$ 6,088,449</u>	<u>\$ 302,169</u>	<u>\$ 4,358,339</u>	<u>\$ 147,104</u>	<u>\$ 3,901,290</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
DECEMBER 31, 2015

	Stormwater Utility	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention
Assets:					
Equity in pooled cash and investments.	\$ 1,245,647	\$ 240,455	\$ 214,995	\$ 2,678,907	\$ 84,056
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.	-	-	-	-	-
Accounts	-	-	60,250	372,534	2,791
Special assessments.	4,340,898	-	-	-	-
Interfund loans.	-	-	-	-	-
Due from other governments.	-	55,789	-	-	-
Loans receivable.	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Prepayments	-	-	1,083	-	-
Total assets	<u>\$ 5,586,545</u>	<u>\$ 296,244</u>	<u>\$ 276,328</u>	<u>\$ 3,051,441</u>	<u>\$ 86,847</u>
Liabilities:					
Accounts payable.	\$ 45,237	\$ -	\$ 5,854	\$ -	\$ 52,897
Accrued wages and benefits payable	5,572	3,680	16,210	972	-
Due to other governments	4,565	3,150	14,723	928	-
Interfund loans payable.	-	-	-	-	-
Due to other funds	-	249	1,895	24	-
Notes payable	-	-	-	-	-
Accrued interest payable	-	-	-	-	-
Total liabilities	<u>55,374</u>	<u>7,079</u>	<u>38,682</u>	<u>1,924</u>	<u>52,897</u>
Deferred Inflows of Resources:					
Property taxes	-	-	-	-	-
Delinquent property tax revenue not available.	-	-	-	-	-
Special assessments revenue not available.	4,242,965	-	-	-	-
Intergovernmental revenue not available	-	55,789	-	-	-
Miscellaneous revenue not available.	-	-	-	-	2,791
Total deferred inflows of resources	<u>4,242,965</u>	<u>55,789</u>	<u>-</u>	<u>-</u>	<u>2,791</u>
Fund balances:					
Nonspendable	-	-	1,083	-	-
Restricted	1,288,206	233,376	236,563	3,049,517	31,159
Committed	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	<u>1,288,206</u>	<u>233,376</u>	<u>237,646</u>	<u>3,049,517</u>	<u>31,159</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,586,545</u>	<u>\$ 296,244</u>	<u>\$ 276,328</u>	<u>\$ 3,051,441</u>	<u>\$ 86,847</u>

<u>Indigent Guardianship</u>	<u>Domestic Relations Court Special</u>	<u>Coroner Laboratory</u>	<u>Toxicology Lab</u>	<u>Motor Vehicle Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Sheriff Policing</u>
\$ 149,624	\$ 147,033	\$ 484,865	\$ 23,274	\$ 85,808	\$ 183,735	\$ 356,904
-	-	-	-	-	-	-
-	7,376	67,824	41,480	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	186,632
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 149,624</u>	<u>\$ 154,409</u>	<u>\$ 552,689</u>	<u>\$ 64,754</u>	<u>\$ 85,808</u>	<u>\$ 183,735</u>	<u>\$ 543,536</u>
\$ -	\$ -	\$ 275,691	\$ -	\$ -	\$ 9,440	\$ -
-	-	-	3,788	-	-	41,590
-	-	-	3,318	-	-	43,444
-	-	-	-	-	-	-
-	-	1,183	133	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	276,874	7,239	-	9,440	85,034
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	7,376	-	-	-	-	-
-	7,376	-	-	-	-	-
-	-	-	-	-	-	-
149,624	147,033	275,815	57,515	85,808	174,295	458,502
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>149,624</u>	<u>147,033</u>	<u>275,815</u>	<u>57,515</u>	<u>85,808</u>	<u>174,295</u>	<u>458,502</u>
<u>\$ 149,624</u>	<u>\$ 154,409</u>	<u>\$ 552,689</u>	<u>\$ 64,754</u>	<u>\$ 85,808</u>	<u>\$ 183,735</u>	<u>\$ 543,536</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 DECEMBER 31, 2015

	Concealed Handgun	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.
Assets:					
Equity in pooled cash and investments.	\$ 296,779	\$ 2,522,850	\$ 1,790,375	\$ 10,280	\$ 105,254
Receivables (net of allowances for uncollectibles):					
Real property and other taxes.	-	-	-	-	-
Accounts	-	-	590	-	-
Special assessments.	-	-	-	-	-
Interfund loans.	-	-	-	-	-
Due from other governments.	-	-	-	-	-
Loans receivable.	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-
Prepayments	-	2,520	2,204	-	-
Total assets	<u>\$ 296,779</u>	<u>\$ 2,525,370</u>	<u>\$ 1,793,169</u>	<u>\$ 10,280</u>	<u>\$ 105,254</u>
Liabilities:					
Accounts payable.	\$ 6,924	\$ 32,872	\$ 122,586	\$ -	\$ -
Accrued wages and benefits payable	688	3,124	17,089	-	-
Due to other governments	601	3,565	14,620	-	-
Interfund loans payable.	-	-	-	-	-
Due to other funds	-	117	690	-	-
Notes payable	-	-	-	-	-
Accrued interest payable	-	-	-	-	-
Total liabilities	<u>8,213</u>	<u>39,678</u>	<u>154,985</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:					
Property taxes	-	-	-	-	-
Delinquent property tax revenue not available.	-	-	-	-	-
Special assessments revenue not available.	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-
Miscellaneous revenue not available.	-	-	590	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>590</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable	-	2,520	2,204	-	-
Restricted	288,566	2,483,172	1,635,390	10,280	105,254
Committed	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	<u>288,566</u>	<u>2,485,692</u>	<u>1,637,594</u>	<u>10,280</u>	<u>105,254</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 296,779</u>	<u>\$ 2,525,370</u>	<u>\$ 1,793,169</u>	<u>\$ 10,280</u>	<u>\$ 105,254</u>

Community MR/RES Services	Imagination Station	Building Regulation	Certificate of Title Administration	Recorder Equipment	Juvenile Treatment Center	Juvenile Felony Delinquency Care
\$ 931,523	\$ 40,582	\$ 508,631	\$ 4,361,466	\$ 422,822	\$ 19,332	\$ 1,823,965
-	1,106,874	-	-	-	-	-
-	-	114,053	232,650	-	-	14,522
-	-	-	-	-	-	-
-	-	-	-	-	-	155,000
-	70,232	-	-	-	517,073	47,077
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	41,309	-	-
<u>\$ 931,523</u>	<u>\$ 1,217,688</u>	<u>\$ 622,684</u>	<u>\$ 4,594,116</u>	<u>\$ 464,131</u>	<u>\$ 536,405</u>	<u>\$ 2,040,564</u>
\$ 416,654	\$ -	\$ 27,315	\$ -	\$ -	\$ -	\$ 133,977
-	-	9,659	18,332	586	30,204	2,737
-	-	8,579	15,219	513	26,128	3,265
-	-	-	-	-	155,000	-
-	-	383	1,218	-	1,219	134
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>416,654</u>	<u>-</u>	<u>45,936</u>	<u>34,769</u>	<u>1,099</u>	<u>212,551</u>	<u>140,113</u>
-	1,057,624	-	-	-	-	-
-	80,698	-	-	-	-	-
-	-	-	-	-	-	-
-	70,232	-	-	-	517,073	16,528
-	-	-	-	-	-	-
<u>-</u>	<u>1,208,554</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>517,073</u>	<u>16,528</u>
-	-	-	-	41,309	-	-
514,869	9,134	576,748	4,559,347	421,723	-	1,883,923
-	-	-	-	-	-	-
-	-	-	-	-	(193,219)	-
<u>514,869</u>	<u>9,134</u>	<u>576,748</u>	<u>4,559,347</u>	<u>463,032</u>	<u>(193,219)</u>	<u>1,883,923</u>
<u>\$ 931,523</u>	<u>\$ 1,217,688</u>	<u>\$ 622,684</u>	<u>\$ 4,594,116</u>	<u>\$ 464,131</u>	<u>\$ 536,405</u>	<u>\$ 2,040,564</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 DECEMBER 31, 2015

	Juvenile Court Indigent Drivers Treatment	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation
Assets:				
Equity in pooled cash and investments.	\$ 4,483	\$ 55,643	\$ 331,520	\$ 33,699
Receivables (net of allowances for uncollectibles):				
Real property and other taxes.	-	-	-	-
Accounts	-	-	-	646
Special assessments.	-	-	-	-
Interfund loans.	-	-	-	-
Due from other governments.	-	-	-	-
Loans receivable.	-	-	-	-
Materials and supplies inventory	-	-	-	-
Prepayments	-	-	-	-
Total assets	<u>\$ 4,483</u>	<u>\$ 55,643</u>	<u>\$ 331,520</u>	<u>\$ 34,345</u>
Liabilities:				
Accounts payable.	\$ -	\$ 8,553	\$ 54,309	\$ -
Accrued wages and benefits payable	-	9,513	44,753	924
Due to other governments	-	8,296	37,533	809
Interfund loans payable.	-	-	-	-
Due to other funds	-	338	1,045	-
Notes payable	-	-	-	-
Accrued interest payable	-	-	-	-
Total liabilities	<u>-</u>	<u>26,700</u>	<u>137,640</u>	<u>1,733</u>
Deferred Inflows of Resources:				
Property taxes	-	-	-	-
Delinquent property tax revenue not available.	-	-	-	-
Special assessments revenue not available.	-	-	-	-
Intergovernmental revenue not available	-	-	-	-
Miscellaneous revenue not available.	-	-	-	646
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>646</u>
Fund balances:				
Nonspendable	-	-	-	-
Restricted	4,483	28,943	193,880	31,966
Committed	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	<u>4,483</u>	<u>28,943</u>	<u>193,880</u>	<u>31,966</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,483</u>	<u>\$ 55,643</u>	<u>\$ 331,520</u>	<u>\$ 34,345</u>

Administration of Justice	Probation Service	Foreclosure Magistrate Program	Other Special Revenue	Economic Development	Capital Improvements	Zoo Capital Improvements
\$ 12,756	\$ 448,167	\$ 25,492	\$ 7,276,614	\$ 1,061,656	\$ 17,932,864	\$ 238,721
-	-	-	-	-	-	6,511,032
-	13,885	-	136,175	-	827,293	-
-	-	-	-	-	-	-
-	-	-	13,688	-	-	413,129
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	365,467	-	18,465	-
<u>\$ 12,756</u>	<u>\$ 462,052</u>	<u>\$ 25,492</u>	<u>\$ 7,791,944</u>	<u>\$ 1,061,656</u>	<u>\$ 18,778,622</u>	<u>\$ 7,162,882</u>
\$ -	\$ -	\$ -	\$ 60,838	\$ 26,636	\$ 1,096,650	\$ -
-	1,000	640	3,580	7,964	1,660	-
-	876	113	347,849	6,977	1,454	-
-	-	-	-	-	-	-
-	-	-	182	162	-	-
-	-	-	-	-	17,050,000	-
-	-	-	-	-	101,127	-
-	<u>1,876</u>	<u>753</u>	<u>412,449</u>	<u>41,739</u>	<u>18,250,891</u>	<u>-</u>
-	-	-	-	-	-	6,221,316
-	-	-	-	-	-	474,713
-	-	-	-	-	-	-
-	-	-	-	-	-	413,129
-	1,986	-	14,374	-	460,000	-
-	<u>1,986</u>	<u>-</u>	<u>14,374</u>	<u>-</u>	<u>460,000</u>	<u>7,109,158</u>
-	-	-	365,467	-	18,465	-
12,756	458,190	24,739	6,999,654	-	49,266	53,724
-	-	-	-	1,019,917	-	-
-	-	-	-	-	-	-
<u>12,756</u>	<u>458,190</u>	<u>24,739</u>	<u>7,365,121</u>	<u>1,019,917</u>	<u>67,731</u>	<u>53,724</u>
<u>\$ 12,756</u>	<u>\$ 462,052</u>	<u>\$ 25,492</u>	<u>\$ 7,791,944</u>	<u>\$ 1,061,656</u>	<u>\$ 18,778,622</u>	<u>\$ 7,162,882</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 DECEMBER 31, 2015

	Total Nonmajor Governmental Funds
Assets:	
Equity in pooled cash and investments.	\$ 76,300,306
Receivables (net of allowances for uncollectibles):	
Real property and other taxes.	21,698,051
Accounts	2,651,082
Special assessments.	4,340,898
Interfund loans.	155,000
Due from other governments.	8,638,139
Loans receivable.	2,624
Materials and supplies inventory	1,058,894
Prepayments	948,881
Total assets	<u>\$ 115,793,875</u>
Liabilities:	
Accounts payable.	\$ 6,290,637
Accrued wages and benefits payable	670,589
Due to other governments	925,242
Interfund loans payable.	155,000
Due to other funds	35,330
Notes payable	19,874,000
Accrued interest payable	121,011
Total liabilities	<u>28,071,809</u>
Deferred Inflows of Resources:	
Property taxes	20,738,478
Delinquent property tax revenue not available.	1,576,974
Special assessments revenue not available.	4,242,965
Intergovernmental revenue not available	5,680,802
Miscellaneous revenue not available.	592,483
Total deferred inflows of resources	<u>32,831,702</u>
Fund balances:	
Nonspendable	2,007,775
Restricted	46,084,240
Committed	7,143,887
Unassigned (deficit)	<u>(345,538)</u>
Total fund balances (deficit)	<u>54,890,364</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 115,793,875</u>

180th Fighter Wing Ohio Air National Guard



WING MISSION

Provide for America; protection of the homeland, effective combat power and defense support to civil authorities, while developing Airmen, supporting their families and serving in our community.

WING VISION

To Defend Freedom as the most lethal, innovative and efficient Fighter Wing in the Total Force!

WING PRIORITIES

Execute the Mission
Manage Resources
Continuous Organizational Growth



LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Job and Family Services	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone Service
Revenues:					
Real property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,309,348
Lodging taxes	-	-	-	-	-
Charges for services.	-	4,426,313	562,607	3,840,588	1,854
Licenses and permits	-	-	27,895	-	-
Fines and forfeitures.	-	-	236,151	-	-
Intergovernmental	35,993,925	152,052	17,746,728	-	595,568
Special assessments	-	-	-	-	-
Investment income.	-	-	73,772	-	-
Rental income	-	-	40,788	-	-
Other.	637,115	694	308,973	510	2,051
Total revenues.	36,631,040	4,579,059	18,996,914	3,841,098	4,908,821
Expenditures:					
Current:					
General government:					
Legislative and executive	-	4,710,659	-	-	-
Judicial.	-	-	-	-	-
Public safety	-	-	-	13,400,094	7,308,313
Public works	-	-	17,092,866	-	-
Health	-	-	-	-	-
Human services.	38,160,023	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
Debt service:					
Principal retirement.	46,476	-	108,309	-	-
Interest and fiscal charges	1,805	-	37,373	-	-
Note issuance costs.	-	-	7,370	-	-
Total expenditures	38,208,304	4,710,659	17,245,918	13,400,094	7,308,313
Excess (deficiency) of revenues over (under) expenditures	(1,577,264)	(131,600)	1,750,996	(9,558,996)	(2,399,492)
Other financing sources:					
Transfers in	2,089,525	-	-	8,932,930	-
Transfers (out)	-	-	-	-	-
Capital lease transaction	25,469	-	-	-	-
Issuance of loans	-	-	300,011	-	-
Total other financing sources	2,114,994	-	300,011	8,932,930	-
Net change in fund balances	537,730	(131,600)	2,051,007	(626,066)	(2,399,492)
Fund balances (deficit) at beginning of year.	549,599	4,447,992	4,250,073	6,937,075	7,094,561
Fund balances (deficit) at end of year	\$ 1,087,329	\$ 4,316,392	\$ 6,301,080	\$ 6,311,009	\$ 4,695,069

<u>Child Support Enforcement</u>	<u>Zoo Operating</u>	<u>Law Library Resources</u>	<u>Senior Services</u>	<u>Workforce Development</u>	<u>Community Development Grant</u>	<u>Stormwater Utility</u>
\$ -	\$ 5,232,437	\$ -	\$ 3,693,140	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,696,467	-	1,279	-	-	130	-
-	-	-	-	-	-	-
-	-	410,936	-	-	-	-
8,891,746	708,684	-	497,008	3,825,151	6,405,392	-
-	-	-	-	-	-	2,103,740
-	-	-	-	-	-	-
-	-	-	-	-	-	-
158,379	-	1,553	-	-	1,106,170	-
<u>10,746,592</u>	<u>5,941,121</u>	<u>413,768</u>	<u>4,190,148</u>	<u>3,825,151</u>	<u>7,511,692</u>	<u>2,103,740</u>
-	-	-	-	-	557,815	-
10,196,657	-	339,240	-	-	3,323,668	-
-	-	-	-	-	1,614,560	-
-	-	-	-	-	-	2,049,457
-	-	-	-	-	15,185	-
-	-	-	4,252,108	3,833,678	759,666	-
-	5,966,771	-	-	-	34,009	-
-	-	-	-	-	-	-
-	-	-	-	-	1,306	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>10,196,657</u>	<u>5,966,771</u>	<u>339,240</u>	<u>4,252,108</u>	<u>3,833,678</u>	<u>6,306,209</u>	<u>2,049,457</u>
549,935	(25,650)	74,528	(61,960)	(8,527)	1,205,483	54,283
-	-	52,000	-	-	835,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>52,000</u>	<u>-</u>	<u>-</u>	<u>835,000</u>	<u>-</u>
549,935	(25,650)	126,528	(61,960)	(8,527)	2,040,483	54,283
(31,859)	71,315	171,858	114,552	(143,792)	1,585,436	1,233,923
<u>\$ 518,076</u>	<u>\$ 45,665</u>	<u>\$ 298,386</u>	<u>\$ 52,592</u>	<u>\$ (152,319)</u>	<u>\$ 3,625,919</u>	<u>\$ 1,288,206</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Disaster Services EMA	Dog and Kennel	Hotel Lodging Tax	Domestic Violence Prevention	Indigent Guardianship
Revenues:					
Real property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes	-	-	5,720,339	-	-
Charges for services.	-	1,644,905	-	98,811	46,523
Licenses and permits	-	-	-	-	-
Fines and forfeitures.	-	67,002	-	-	-
Intergovernmental	305,779	-	-	-	-
Special assessments	-	-	-	-	-
Investment income.	-	-	-	-	-
Rental income	-	-	-	-	-
Other.	-	94,069	-	-	-
Total revenues.	305,779	1,805,976	5,720,339	98,811	46,523
Expenditures:					
Current:					
General government:					
Legislative and executive	-	-	5,852,172	-	-
Judicial.	-	-	-	-	41,193
Public safety	512,790	-	-	-	-
Public works	-	-	-	-	-
Health	-	1,952,257	-	103,150	-
Human services.	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
Debt service:					
Principal retirement.	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs.	-	-	-	-	-
Total expenditures	512,790	1,952,257	5,852,172	103,150	41,193
Excess (deficiency) of revenues over (under) expenditures	(207,011)	(146,281)	(131,833)	(4,339)	5,330
Other financing sources:					
Transfers in	87,830	220,000	-	-	-
Transfers (out).	-	-	-	-	-
Capital lease transaction	-	-	-	-	-
Issuance of loans	-	-	-	-	-
Total other financing sources	87,830	220,000	-	-	-
Net change in fund balances	(119,181)	73,719	(131,833)	(4,339)	5,330
Fund balances (deficit) at beginning of year.	352,557	163,927	3,181,350	35,498	144,294
Fund balances (deficit) at end of year	\$ 233,376	\$ 237,646	\$ 3,049,517	\$ 31,159	\$ 149,624

<u>Domestic Relations Court Special</u>	<u>Coroner Laboratory</u>	<u>Toxicology Lab</u>	<u>Motor Vehicle Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Sheriff Policing</u>	<u>Concealed Handgun</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88,508	922,591	378,259	-	1,290	-	158,024
-	-	-	-	-	-	-
-	-	-	1,911	32,135	-	-
-	-	-	-	-	3,918,745	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>88,508</u>	<u>922,591</u>	<u>378,259</u>	<u>1,911</u>	<u>33,425</u>	<u>3,918,745</u>	<u>158,024</u>
-	-	-	-	-	-	-
50,129	-	-	-	62,720	-	-
-	-	-	-	-	3,817,775	131,709
-	923,574	456,556	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,704	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>50,129</u>	<u>927,278</u>	<u>456,556</u>	<u>-</u>	<u>62,720</u>	<u>3,817,775</u>	<u>131,709</u>
38,379	(4,687)	(78,297)	1,911	(29,295)	100,970	26,315
-	106,000	110,000	-	-	-	-
-	(110,000)	-	-	-	-	-
-	13,104	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>9,104</u>	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
38,379	4,417	31,703	1,911	(29,295)	100,970	26,315
108,654	271,398	25,812	83,897	203,590	357,532	262,251
<u>\$ 147,033</u>	<u>\$ 275,815</u>	<u>\$ 57,515</u>	<u>\$ 85,808</u>	<u>\$ 174,295</u>	<u>\$ 458,502</u>	<u>\$ 288,566</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Countywide Communication System	DETAC	Tax Certificate Administration	T.I.P.P.	Community MR/RES Services
Revenues:					
Real property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes	-	-	-	-	-
Charges for services.	1,500,840	1,797,401	-	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeitures.	-	-	-	-	-
Intergovernmental	-	-	-	-	17,000,000
Special assessments	-	-	-	-	-
Investment income.	-	-	-	2,131	-
Rental income	-	-	-	-	-
Other.	6,029	653,687	-	-	-
Total revenues.	<u>1,506,869</u>	<u>2,451,088</u>	<u>-</u>	<u>2,131</u>	<u>17,000,000</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	-	1,037,837	-	11,476	-
Judicial.	-	1,214,368	-	-	-
Public safety	1,301,694	-	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	13,348,087
Human services.	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
Debt service:					
Principal retirement.	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs.	-	-	-	-	-
Total expenditures	<u>1,301,694</u>	<u>2,252,205</u>	<u>-</u>	<u>11,476</u>	<u>13,348,087</u>
Excess (deficiency) of revenues over (under) expenditures	<u>205,175</u>	<u>198,883</u>	<u>-</u>	<u>(9,345)</u>	<u>3,651,913</u>
Other financing sources:					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Capital lease transaction	-	-	-	-	-
Issuance of loans	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>205,175</u>	<u>198,883</u>	<u>-</u>	<u>(9,345)</u>	<u>3,651,913</u>
Fund balances (deficit) at beginning of year.	<u>2,280,517</u>	<u>1,438,711</u>	<u>10,280</u>	<u>114,599</u>	<u>(3,137,044)</u>
Fund balances (deficit) at end of year	<u>\$ 2,485,692</u>	<u>\$ 1,637,594</u>	<u>\$ 10,280</u>	<u>\$ 105,254</u>	<u>\$ 514,869</u>

<u>Imagination Station</u>	<u>Building Regulation</u>	<u>Certificate of Title Administration</u>	<u>Recorder Equipment</u>	<u>Juvenile Treatment Center</u>	<u>Juvenile Felony Delinquency Care</u>	<u>Juvenile Court Indigent Drivers Treatment</u>
\$ 1,045,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	3,308,563	-	15	-	-
-	1,051,398	-	-	-	-	-
-	-	-	-	-	-	472
141,737	-	-	-	2,513,914	1,549,503	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,202	-	294	114,452	-
<u>1,187,259</u>	<u>1,051,398</u>	<u>3,314,765</u>	<u>-</u>	<u>2,514,223</u>	<u>1,663,955</u>	<u>472</u>
-	1,022,138	-	130,518	-	-	-
-	-	3,226,146	-	-	-	-
-	-	-	-	2,831,196	2,098,299	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,194,387	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,194,387</u>	<u>1,022,138</u>	<u>3,226,146</u>	<u>130,518</u>	<u>2,831,196</u>	<u>2,098,299</u>	<u>-</u>
<u>(7,128)</u>	<u>29,260</u>	<u>88,619</u>	<u>(130,518)</u>	<u>(316,973)</u>	<u>(434,344)</u>	<u>472</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(7,128)</u>	<u>29,260</u>	<u>88,619</u>	<u>(130,518)</u>	<u>(316,973)</u>	<u>(434,344)</u>	<u>472</u>
16,262	547,488	4,470,728	593,550	123,754	2,318,267	4,011
<u>\$ 9,134</u>	<u>\$ 576,748</u>	<u>\$ 4,559,347</u>	<u>\$ 463,032</u>	<u>\$ (193,219)</u>	<u>\$ 1,883,923</u>	<u>\$ 4,483</u>

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Felony Diversion Program	Correction Treatment Facility	Common Pleas Civil Mediation	Administration of Justice	Probation Service
Revenues:					
Real property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging taxes	-	-	-	-	-
Charges for services.	-	-	56,231	-	189,881
Licenses and permits	-	-	-	-	-
Fines and forfeitures.	-	-	-	-	-
Intergovernmental	1,196,984	4,306,213	-	-	-
Special assessments	-	-	-	-	-
Investment income.	-	-	-	-	-
Rental income	-	-	-	-	-
Other.	-	-	-	1,346	-
Total revenues.	1,196,984	4,306,213	56,231	1,346	189,881
Expenditures:					
Current:					
General government:					
Legislative and executive	-	-	-	-	-
Judicial.	-	-	81,906	849	229,067
Public safety	1,241,871	4,421,624	-	-	-
Public works	-	-	-	-	-
Health	-	-	-	-	-
Human services.	-	-	-	-	-
Conservation and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other	-	-	-	-	-
Debt service:					
Principal retirement.	-	6,593	-	-	-
Interest and fiscal charges	-	-	-	-	-
Note issuance costs.	-	-	-	-	-
Total expenditures	1,241,871	4,428,217	81,906	849	229,067
Excess (deficiency) of revenues over (under) expenditures	(44,887)	(122,004)	(25,675)	497	(39,186)
Other financing sources:					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Capital lease transaction	-	-	-	-	-
Issuance of loans	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Net change in fund balances	(44,887)	(122,004)	(25,675)	497	(39,186)
Fund balances (deficit) at beginning of year.	73,830	315,884	57,641	12,259	497,376
Fund balances (deficit) at end of year	\$ 28,943	\$ 193,880	\$ 31,966	\$ 12,756	\$ 458,190

Foreclosure Magistrate Program	Other Special Revenue	Economic Development	Capital Improvements	Zoo Capital Improvements	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 6,155,526	\$ 20,435,973
-	-	-	-	-	5,720,339
-	1,250,004	850,000	1,210	-	22,822,294
-	-	-	-	-	1,079,293
-	-	-	-	-	748,607
70,567	1,259,443	500,000	1,151,983	833,748	109,564,870
-	-	-	-	-	2,103,740
-	849	-	-	-	76,752
-	11,907	-	175,513	-	228,208
-	9,671	1,482,349	819,319	-	5,402,863
<u>70,567</u>	<u>2,531,874</u>	<u>2,832,349</u>	<u>2,148,025</u>	<u>6,989,274</u>	<u>168,182,939</u>
-	164,325	2,346,473	-	-	15,833,413
123,838	796,224	-	-	-	19,686,005
-	1,884,241	-	-	-	40,564,166
-	48,500	-	-	-	19,190,823
-	-	-	-	-	16,798,809
-	12,741	-	-	-	47,018,216
-	-	-	-	7,019,008	14,214,175
-	-	-	5,376,888	-	5,376,888
-	-	-	-	-	1,306
-	-	-	-	-	165,082
-	-	-	183,384	-	222,562
-	-	-	47,223	-	54,593
<u>123,838</u>	<u>2,906,031</u>	<u>2,346,473</u>	<u>5,607,495</u>	<u>7,019,008</u>	<u>179,126,038</u>
<u>(53,271)</u>	<u>(374,157)</u>	<u>485,876</u>	<u>(3,459,470)</u>	<u>(29,734)</u>	<u>(10,943,099)</u>
-	50,000	-	4,250,000	-	16,733,285
-	-	-	-	-	(110,000)
-	-	-	-	-	38,573
-	-	-	-	-	300,011
-	<u>50,000</u>	-	<u>4,250,000</u>	-	<u>16,961,869</u>
(53,271)	(324,157)	485,876	790,530	(29,734)	6,018,770
78,010	7,689,278	534,041	(722,799)	83,458	48,871,594
<u>\$ 24,739</u>	<u>\$ 7,365,121</u>	<u>\$ 1,019,917</u>	<u>\$ 67,731</u>	<u>\$ 53,724</u>	<u>\$ 54,890,364</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 JOB AND FAMILY SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 38,332,719	\$ 35,665,801	\$ (2,666,918)
Other	805,500	639,404	(166,096)
Total revenues.	<u>39,138,219</u>	<u>36,305,205</u>	<u>(2,833,014)</u>
Expenditures:			
Human Services			
Personal services	21,703,533	21,009,178	694,355
Materials and supplies	804,178	632,211	171,967
Charges and services	20,946,064	19,592,065	1,353,999
Other	14,000	11,334	2,666
Capital outlay and equipment	418,407	119,547	298,860
<i>Total Human Services</i>	<u>43,886,182</u>	<u>41,364,335</u>	<u>2,521,847</u>
Total expenditures	<u>43,886,182</u>	<u>41,364,335</u>	<u>2,521,847</u>
Excess/(deficiency) of revenues over/(under) expenditures	<u>(4,747,963)</u>	<u>(5,059,130)</u>	<u>(311,167)</u>
Other financing sources:			
Transfers in	<u>2,089,525</u>	<u>2,089,525</u>	<u>-</u>
Net change in fund balance	(2,658,438)	(2,969,605)	(311,167)
Fund balance at beginning of year.	853,541	853,541	-
<i>Prior year encumbrances appropriated</i>	2,558,507	2,558,507	-
Fund balance at end of year	<u>\$ 753,610</u>	<u>\$ 442,443</u>	<u>\$ (311,167)</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
REAL ESTATE ASSESSMENT
FOR THE YEAR ENDED DECEMBER 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 4,250,386	\$ 4,426,313	\$ 175,927
Intergovernmental	-	152,052	152,052
Other.	2,220	694	(1,526)
Total revenues.	4,252,606	4,579,059	326,453
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	3,844,761	3,780,098	64,663
Materials and supplies	126,348	111,616	14,732
Charges and services.	361,548	332,161	29,387
Capital outlay and equipment.	1,115,139	895,930	219,209
<i>Total General Government - Legislative and Executive.</i>	<i>5,447,796</i>	<i>5,119,805</i>	<i>327,991</i>
Total expenditures	5,447,796	5,119,805	327,991
Net change in fund balance	(1,195,190)	(540,746)	654,444
Fund balance at beginning of year.	4,441,180	4,441,180	-
<i>Prior year encumbrances appropriated</i>	<i>341,616</i>	<i>341,616</i>	<i>-</i>
Fund balance at end of year.	\$ 3,587,606	\$ 4,242,050	\$ 654,444

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 MOTOR VEHICLE AND GAS TAX
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 547,698	\$ 549,575	\$ 1,877
Licenses and permits	27,895	27,895	-
Fines and forfeitures.	50,000	235,819	185,819
Intergovernmental	16,347,746	17,718,453	1,370,707
Investment income.	40,000	73,772	33,772
Rental income	76,788	40,788	(36,000)
Other.	185,406	314,945	129,539
Total revenues.	17,275,533	18,961,247	1,685,714
Expenditures:			
Public Works			
Personal services.	5,459,930	5,354,859	105,071
Materials and supplies	1,121,568	1,078,324	43,244
Charges and services.	11,815,480	11,673,335	142,145
Other	8,652	6,567	2,085
Capital outlay and equipment.	50,000	47,110	2,890
Debt service:			
Principal retirement	3,382,308	3,382,308	-
Interest and fiscal charges	32,649	32,649	-
Note issuance costs	7,370	7,370	-
<i>Total Public Works</i>	<i>21,877,957</i>	<i>21,582,522</i>	<i>295,435</i>
Total expenditures	21,877,957	21,582,522	295,435
Excess/(deficiency) of revenues over/(under) expenditures.	(4,602,424)	(2,621,275)	1,981,149
Other financing sources:			
Issuance of loans	300,011	300,011	-
Note issuance	2,824,000	2,824,000	-
Total other financing sources	3,124,011	3,124,011	-
Net change in fund balance	(1,478,413)	502,736	1,981,149
Fund balance at beginning of year	4,330,909	4,330,909	-
<i>Prior year encumbrances appropriated</i>	<i>1,431,530</i>	<i>1,431,530</i>	<i>-</i>
Fund balance at end of year	\$ 4,284,026	\$ 6,265,175	\$ 1,981,149

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 EMERGENCY MEDICAL SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 4,000,000	\$ 4,057,762	\$ 57,762
Other.	-	510	510
Total revenues.	4,000,000	4,058,272	58,272
Expenditures:			
Public Safety			
Personal services.	2,095,320	2,063,771	31,549
Materials and supplies	1,095,777	1,017,105	78,672
Charges and services.	10,946,741	10,887,900	58,841
Other	1,000	130	870
Capital outlay and equipment.	1,255,019	1,180,724	74,295
<i>Total Public Safety</i>	<i>15,393,857</i>	<i>15,149,630</i>	<i>244,227</i>
Total expenditures	15,393,857	15,149,630	244,227
Excess/(deficiency) of revenues over/(under) expenditures.	(11,393,857)	(11,091,358)	302,499
Other financing sources:			
Transfers in	9,432,930	8,932,930	(500,000)
Net change in fund balance	(1,960,927)	(2,158,428)	(197,501)
Fund balance at beginning of year.	5,496,455	5,496,455	-
<i>Prior year encumbrances appropriated</i>	<i>2,088,741</i>	<i>2,088,741</i>	<i>-</i>
Fund balance at end of year.	\$ 5,624,269	\$ 5,426,768	\$ (197,501)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 EMERGENCY TELEPHONE SERVICE
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	\$ 4,208,895	\$ 4,326,715	\$ 117,820
Charges for services.	400	1,854	1,454
Intergovernmental	580,196	595,568	15,372
Other.	-	2,051	2,051
Total revenues.	<u>4,789,491</u>	<u>4,926,188</u>	<u>136,697</u>
Expenditures:			
Public Safety			
Personal services.	957,347	833,764	123,583
Materials and supplies	74,000	60,188	13,812
Charges and services.	7,589,058	6,964,819	624,239
Capital outlay and equipment.	631,427	417,432	213,995
<i>Total Public Safety</i>	<u>9,251,832</u>	<u>8,276,203</u>	<u>975,629</u>
Total expenditures	<u>9,251,832</u>	<u>8,276,203</u>	<u>975,629</u>
Net change in fund balance	(4,462,341)	(3,350,015)	1,112,326
Fund balance at beginning of year.	6,290,970	6,290,970	-
<i>Prior year encumbrances appropriated.</i>	1,022,999	1,022,999	-
Fund balance at end of year.	<u>\$ 2,851,628</u>	<u>\$ 3,963,954</u>	<u>\$ 1,112,326</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CHILD SUPPORT ENFORCEMENT
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 1,664,421	\$ 1,684,236	\$ 19,815
Intergovernmental	9,966,370	8,837,230	(1,129,140)
Other.	146,178	147,435	1,257
Total revenues.	11,776,969	10,668,901	(1,108,068)
Expenditures:			
General Government -			
Judicial			
Personal services.	6,327,665	5,836,553	491,112
Charges and services.	5,408,182	4,495,698	912,484
Capital outlay and equipment.	50,000	-	50,000
<i>Total General Government - Judicial</i>	<i>11,785,847</i>	<i>10,332,251</i>	<i>1,453,596</i>
Total expenditures	11,785,847	10,332,251	1,453,596
Net change in fund balance	(8,878)	336,650	345,528
Fund balance at beginning of year.	381,081	381,081	-
<i>Prior year encumbrances appropriated</i>	<i>40,361</i>	<i>40,361</i>	<i>-</i>
Fund balance at end of year.	\$ 412,564	\$ 758,092	\$ 345,528

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ZOO OPERATING
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Real property and other taxes	\$ 5,253,527	\$ 5,253,527	\$ -
Intergovernmental	707,673	708,684	1,011
Total revenues.	<u>5,961,200</u>	<u>5,962,211</u>	<u>1,011</u>
<u>Expenditures:</u>			
Conservation and Recreation			
Charges and services.	<u>5,966,771</u>	<u>5,966,771</u>	-
Net change in fund balance	(5,571)	(4,560)	1,011
Fund balance at beginning of year.	5,571	5,571	-
Fund balance at end of year.	<u>\$ -</u>	<u>\$ 1,011</u>	<u>\$ 1,011</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 LAW LIBRARY RESOURCES
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 2,492	\$ 1,279	\$ (1,213)
Fines and forfeitures.	316,322	425,952	109,630
Other.	-	1,553	1,553
Total revenues.	318,814	428,784	109,970
Expenditures:			
General Government -			
Judicial			
Personal services.	177,601	169,749	7,852
Materials and supplies	4,500	3,546	954
Charges and services.	184,713	173,001	11,712
Capital outlay and equipment.	4,000	680	3,320
<i>Total General Government - Judicial</i>	<i>370,814</i>	<i>346,976</i>	<i>23,838</i>
Total expenditures	370,814	346,976	23,838
Excess/(deficiency) of revenues over/(under) expenditures.	(52,000)	81,808	133,808
Other financing sources:			
Transfers in	52,000	52,000	-
Net change in fund balance	-	133,808	133,808
Fund balance at beginning of year.	155,928	155,928	-
Fund balance at end of year.	\$ 155,928	\$ 289,736	\$ 133,808

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SENIOR SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Real property and other taxes	\$ 3,707,929	\$ 3,707,929	\$ -
Intergovernmental	476,034	497,008	20,974
Total revenues.	4,183,963	4,204,937	20,974
Expenditures:			
Human Services			
Charges and services.	4,252,108	4,252,108	-
Net change in fund balance	(68,145)	(47,171)	20,974
Fund balance at beginning of year.	68,145	68,145	-
Fund balance at end of year.	\$ -	\$ 20,974	\$ 20,974

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
WORKFORCE DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 4,627,998	\$ 3,825,151	\$ (802,847)
Expenditures:			
Human Services			
Personal services	1,165,788	1,104,676	61,112
Materials and supplies	23,000	8,728	14,272
Charges and services	3,506,307	2,841,910	664,397
Other	4,909	-	4,909
Capital outlay and equipment	5,000	908	4,092
<i>Total Human Services</i>	<u>4,705,004</u>	<u>3,956,222</u>	<u>748,782</u>
Total expenditures	<u>4,705,004</u>	<u>3,956,222</u>	<u>748,782</u>
Net change in fund balance	(77,006)	(131,071)	(54,065)
Fund balance at beginning of year	158,560	158,560	-
<i>Prior year encumbrances appropriated</i>	92,033	92,033	-
Fund balance at end of year	<u>\$ 173,587</u>	<u>\$ 119,522</u>	<u>\$ (54,065)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMUNITY DEVELOPMENT GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	\$ 130	\$ 130	\$ -
Intergovernmental	6,394,799	6,394,799	-
Other	1,120,673	1,120,673	-
Total revenues.	7,515,602	7,515,602	-
Expenditures:			
General Government -			
Legislative and Executive			
Personal services	8,576	8,576	-
Materials and supplies	143	143	-
Charges and services	597,730	597,730	-
Capital outlay and equipment	35,697	35,697	-
<i>Total General Government - Legislative and Executive.</i>	<i>642,146</i>	<i>642,146</i>	<i>-</i>
Judicial			
Personal services	1,457,096	1,457,096	-
Materials and supplies	47,463	47,463	-
Charges and services	1,383,965	1,383,965	-
Other	846,973	846,973	-
Capital outlay and equipment	14,415	14,415	-
<i>Total General Government - Judicial.</i>	<i>3,749,912</i>	<i>3,749,912</i>	<i>-</i>
Public Safety			
Personal services	335,673	335,673	-
Materials and supplies	37,887	37,887	-
Charges and services	1,022,381	1,022,381	-
Capital outlay and equipment	163,745	163,745	-
<i>Total Public Safety</i>	<i>1,559,686</i>	<i>1,559,686</i>	<i>-</i>
Health			
Materials and supplies	10,525	10,525	-
Charges and services	4,660	4,660	-
<i>Total Health</i>	<i>15,185</i>	<i>15,185</i>	<i>-</i>
Human Services			
Charges and services	1,106,427	1,106,427	-

CONTINUED

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMUNITY DEVELOPMENT GRANT (continued)
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Conservation and Recreation			
Charges and services.	\$ 34,009	\$ 34,009	\$ -
Miscellaneous			
Personal services.	602	602	-
Charges and services.	252,894	252,894	-
Other	1,104	1,104	-
<i>Total Miscellaneous.</i>	254,600	254,600	-
Total expenditures	7,361,965	7,361,965	-
Excess/(deficiency) of revenues over/(under) expenditures.	153,637	153,637	-
<u>Other financing sources:</u>			
Transfers in	835,000	835,000	-
Net change in fund balance	988,637	988,637	-
Fund balance at beginning of year.	1,162,866	1,162,866	-
<i>Prior year encumbrances appropriated.</i>	616,732	616,732	-
Fund balance at end of year.	\$ 2,768,235	\$ 2,768,235	\$ -

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
STORMWATER UTILITY
FOR THE YEAR ENDED DECEMBER 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special assessments	\$ 2,079,286	\$ 2,112,449	\$ 33,163
Expenditures:			
Public Works			
Personal services	514,587	448,802	65,785
Materials and supplies	5,000	3,000	2,000
Charges and services	1,886,568	1,801,744	84,824
Other	8,000	-	8,000
Capital outlay	25,000	18,000	7,000
<i>Total Public Works</i>	<u>2,439,155</u>	<u>2,271,546</u>	<u>167,609</u>
Total expenditures	<u>2,439,155</u>	<u>2,271,546</u>	<u>167,609</u>
Net change in fund balance	(359,869)	(159,097)	200,772
Fund balance at beginning of year	983,366	983,366	-
<i>Prior year encumbrances appropriated</i>	221,410	221,410	-
Fund balance at end of year	<u>\$ 844,907</u>	<u>\$ 1,045,679</u>	<u>\$ 200,772</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DISASTER SERVICES EMA
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 463,329	\$ 452,043	\$ (11,286)
Expenditures:			
Public Safety			
Personal services	362,728	301,792	60,936
Materials and supplies	6,818	3,875	2,943
Charges and services	243,484	213,048	30,436
Other	2,845	1,022	1,823
Capital outlay and equipment	42,492	24,826	17,666
<i>Total Public Safety</i>	<u>658,367</u>	<u>544,563</u>	<u>113,804</u>
Total expenditures	<u>658,367</u>	<u>544,563</u>	<u>113,804</u>
Excess/(deficiency) of revenues over/(under) expenditures	<u>(195,038)</u>	<u>(92,520)</u>	<u>102,518</u>
Other financing sources:			
Transfers in	<u>159,725</u>	<u>87,830</u>	<u>(71,895)</u>
Net change in fund balance	(35,313)	(4,690)	30,623
Fund balance at beginning of year	193,462	193,462	-
<i>Prior year encumbrances appropriated</i>	43,786	43,786	-
Fund balance at end of year	<u>\$ 201,935</u>	<u>\$ 232,558</u>	<u>\$ 30,623</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DOG AND KENNEL
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 1,756,000	\$ 1,681,180	\$ (74,820)
Fines and forfeitures.	77,400	67,024	(10,376)
Other.	98,200	94,451	(3,749)
Total revenues.	1,931,600	1,842,655	(88,945)
Expenditures:			
Health			
Personal services.	1,694,124	1,668,301	25,823
Materials and supplies	221,248	166,992	54,256
Charges and services.	211,402	184,650	26,752
Other	10,300	7,802	2,498
Capital outlay and equipment.	12,500	7,627	4,873
<i>Total Health</i>	2,149,574	2,035,372	114,202
Total expenditures	2,149,574	2,035,372	114,202
Excess/(deficiency) of revenues over/(under) expenditures.	(217,974)	(192,717)	25,257
Other financing sources:			
Transfers in	207,100	220,000	12,900
Net change in fund balance	(10,874)	27,283	38,157
Fund balance at beginning of year.	108,436	108,436	-
<i>Prior year encumbrances appropriated</i>	12,441	12,441	-
Fund balance at end of year.	\$ 110,003	\$ 148,160	\$ 38,157

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 HOTEL LODGING TAX
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Lodging taxes	\$ 5,250,000	\$ 5,792,205	\$ 542,205
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	87,482	86,852	630
Materials and supplies	1,725	196	1,529
Charges and services.	5,860,799	5,768,019	92,780
<i>Total General Government - Legislative and Executive.</i>	<u>5,950,006</u>	<u>5,855,067</u>	<u>94,939</u>
Total expenditures	<u>5,950,006</u>	<u>5,855,067</u>	<u>94,939</u>
Net change in fund balance	(700,006)	(62,862)	637,144
Fund balance at beginning of year.	2,741,762	2,741,762	-
<i>Prior year encumbrances appropriated.</i>	7	7	-
Fund balance at end of year.	<u>\$ 2,041,763</u>	<u>\$ 2,678,907</u>	<u>\$ 637,144</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DOMESTIC VIOLENCE PREVENTION
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 125,000	\$ 105,603	\$ (19,397)
Expenditures:			
Health			
<i>Health Services</i>			
Charges and services.	1,000	525	475
Other	124,000	103,283	20,717
<i>Total Health</i>	125,000	103,808	21,192
Total expenditures	125,000	103,808	21,192
Net change in fund balance	-	1,795	1,795
Fund balance at beginning of year.	82,261	82,261	-
Fund balance at end of year.	\$ 82,261	\$ 84,056	\$ 1,795

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
INDIGENT GUARDIANSHIP
FOR THE YEAR ENDED DECEMBER 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 55,000	\$ 50,643	\$ (4,357)
Expenditures:			
General Government -			
Judicial			
Personal services.	8,000	6,934	1,066
Charges and services.	47,000	40,586	6,414
<i>Total General Government - Judicial.</i>	55,000	47,520	7,480
Total expenditures	55,000	47,520	7,480
Net change in fund balance	-	3,123	3,123
Fund balance at beginning of year.	141,877	141,877	-
Fund balance at end of year.	\$ 141,877	\$ 145,000	\$ 3,123

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 DOMESTIC RELATIONS COURT SPECIAL
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 105,000	\$ 94,197	\$ (10,803)
Expenditures:			
General Government -			
Judicial			
<i>Juvenile Court</i>			
Charges and services.	69,333	56,941	12,392
Net change in fund balance	35,667	37,256	1,589
Fund balance at beginning of year.	105,132	105,132	-
<i>Prior year encumbrances appropriated</i>	4,333	4,333	-
Fund balance at end of year.	\$ 145,132	\$ 146,721	\$ 1,589

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CORONER LABORATORY
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 917,652	\$ 946,018	\$ 28,366
Expenditures:			
Health			
<i>Health Services</i>			
Materials and supplies	81,725	80,513	1,212
Charges and services.	671,054	665,251	5,803
Capital outlay and equipment.	147,823	147,822	1
<i>Total Health</i>	900,602	893,586	7,016
Total expenditures	900,602	893,586	7,016
Excess/(deficiency) of revenues over/(under) expenditures.	17,050	52,432	35,382
Other financing uses:			
Transfers in	-	106,000	106,000
Transfers (out).	(144,958)	(110,000)	34,958
Total other financing uses	(144,958)	(4,000)	140,958
Net change in fund balance	(127,908)	48,432	176,340
Fund balance at beginning of year.	241,222	241,222	-
<i>Prior year encumbrances appropriated</i>	37,429	37,429	-
Fund balance at end of year.	<u>\$ 150,743</u>	<u>\$ 327,083</u>	<u>\$ 176,340</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 TOXICOLOGY LAB
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 354,000	\$ 378,605	\$ 24,605
Other.	127,000	-	(127,000)
Total revenues.	481,000	378,605	(102,395)
Expenditures:			
Health			
Personal services.	350,105	345,820	4,285
Materials and supplies	67,084	67,082	2
Charges and services.	57,739	57,371	368
Capital outlay and equipment.	4,225	4,225	-
<i>Total Health</i>	<i>479,153</i>	<i>474,498</i>	<i>4,655</i>
Total expenditures	479,153	474,498	4,655
Excess/(deficiency) of revenues over/(under) expenditures.	1,847	(95,893)	(97,740)
Other financing sources:			
Transfers in	-	110,000	110,000
Net change in fund balance	1,847	14,107	12,260
Fund balance (deficit) at beginning of year	3,863	3,863	-
<i>Prior year encumbrances appropriated</i>	<i>3,577</i>	<i>3,577</i>	<i>-</i>
Fund balance at end of year.	\$ 9,287	\$ 21,547	\$ 12,260

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
MOTOR VEHICLE ENFORCEMENT AND EDUCATION
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Fines and forfeitures.	\$ 5,000	\$ 1,954	\$ (3,046)
Expenditures:			
Public Safety			
Other	5,000	-	5,000
Net change in fund balance	-	1,954	1,954
Fund balance at beginning of year.	83,854	83,854	-
Fund balance at end of year.	<u>\$ 83,854</u>	<u>\$ 85,808</u>	<u>\$ 1,954</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
INDIGENT DRIVERS ALCOHOL TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 1,200	\$ 1,379	\$ 179
Fines and forfeitures.	35,000	34,556	(444)
Total revenues.	<u>36,200</u>	<u>35,935</u>	<u>(265)</u>
Expenditures:			
General Government -			
Judicial			
Charges and services.	173,000	55,116	117,884
Other	2,000	1,516	484
<i>Total General Government - Judicial</i>	<u>175,000</u>	<u>56,632</u>	<u>118,368</u>
Total expenditures	<u>175,000</u>	<u>56,632</u>	<u>118,368</u>
Net change in fund balance	(138,800)	(20,697)	118,103
Fund balance at beginning of year.	204,432	204,432	-
Fund balance at end of year.	<u>\$ 65,632</u>	<u>\$ 183,735</u>	<u>\$ 118,103</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SHERIFF POLICING
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 3,923,902	\$ 4,096,060	\$ 172,158
Expenditures:			
Public Safety			
Personal services	3,750,377	3,725,056	25,321
Materials and supplies	46,129	46,129	-
Charges and services	127,396	127,395	1
<i>Total Public Safety</i>	3,923,902	3,898,580	25,322
Total expenditures	3,923,902	3,898,580	25,322
Net change in fund balance	-	197,480	197,480
Fund balance at beginning of year.	159,424	159,424	-
Fund balance at end of year.	\$ 159,424	\$ 356,904	\$ 197,480

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CONCEALED HANDGUN
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 135,000	\$ 158,442	\$ 23,442
Expenditures:			
Public Safety			
Personal services.	77,134	73,081	4,053
Materials and supplies	4,224	3,484	740
Charges and services.	53,642	53,642	-
<i>Total Public Safety</i>	135,000	130,207	4,793
Total expenditures	135,000	130,207	4,793
Net change in fund balance	-	28,235	28,235
Fund balance at beginning of year.	268,544	268,544	-
Fund balance at end of year.	\$ 268,544	\$ 296,779	\$ 28,235

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COUNTYWIDE COMMUNICATION SYSTEM
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ -	\$ 1,502,550	\$ 1,502,550
Intergovernmental	840	-	(840)
Other.	1,500,000	6,029	(1,493,971)
Total revenues.	1,500,840	1,508,579	7,739
Expenditures:			
Public Safety			
Personal services.	336,472	313,311	23,161
Materials and supplies	9,900	7,138	2,762
Charges and services.	1,087,175	1,055,900	31,275
Capital outlay and equipment.	83,053	66,114	16,939
<i>Total Public Safety</i>	<i>1,516,600</i>	<i>1,442,463</i>	<i>74,137</i>
Total expenditures	1,516,600	1,442,463	74,137
Net change in fund balance	(15,760)	66,116	81,876
Fund balance at beginning of year.	1,615,304	1,615,304	-
<i>Prior year encumbrances appropriated</i>	<i>694,859</i>	<i>694,859</i>	<i>-</i>
Fund balance at end of year.	\$ 2,294,403	\$ 2,376,279	\$ 81,876

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
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 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 1,635,000	\$ 1,800,863	\$ 165,863
Other.	320,300	654,662	334,362
Total revenues.	1,955,300	2,455,525	500,225
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	716,950	683,874	33,076
Materials and supplies	37,709	9,751	27,958
Charges and services.	446,499	363,455	83,044
Other	3,827	30	3,797
Capital outlay and equipment.	5,000	2,233	2,767
<i>Total General Government - Legislative and Executive.</i>	<i>1,209,985</i>	<i>1,059,343</i>	<i>150,642</i>
Judicial			
Personal services.	889,409	884,845	4,564
Materials and supplies	26,759	15,146	11,613
Charges and services.	367,537	313,512	54,025
Other	9	9	-
Capital outlay and equipment.	856	856	-
<i>Total General Government - Judicial.</i>	<i>1,284,570</i>	<i>1,214,368</i>	<i>70,202</i>
Total expenditures	2,494,555	2,273,711	220,844
Net change in fund balance	(539,255)	181,814	721,069
Fund balance at beginning of year.	1,546,671	1,546,671	-
<i>Prior year encumbrances appropriated.</i>	<i>46,101</i>	<i>46,101</i>	<i>-</i>
Fund balance at end of year.	\$ 1,053,517	\$ 1,774,586	\$ 721,069

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TAX CERTIFICATE ADMINISTRATION
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Fund balance at beginning of year.	\$ 10,280	\$ 10,280	\$ -
Fund balance at end of year.	<u>\$ 10,280</u>	<u>\$ 10,280</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 T.I.P.P.
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment income.	\$ 1,500	\$ 1,969	\$ 469
Expenditures:			
General Government -			
Legislative and Executive			
Materials and supplies	7,089	4,944	2,145
Charges and services.	22,347	8,384	13,963
Other	500	-	500
<i>Total General Government - Legislative and Executive.</i>	<u>29,936</u>	<u>13,328</u>	<u>16,608</u>
Total expenditures	<u>29,936</u>	<u>13,328</u>	<u>16,608</u>
Net change in fund balance	(28,436)	(11,359)	17,077
Fund balance at beginning of year.	113,610	113,610	-
<i>Prior year encumbrances appropriated</i>	1,738	1,738	-
Fund balance at end of year.	<u>\$ 86,912</u>	<u>\$ 103,989</u>	<u>\$ 17,077</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMUNITY MR/RES SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Intergovernmental	\$ 18,399,280	\$ 17,000,000	\$ (1,399,280)
<u>Expenditures:</u>			
Health			
Charges and services.	18,534,182	17,112,348	1,421,834
Net change in fund balance	(134,902)	(112,348)	22,554
Fund balance at beginning of year.	636,543	636,543	-
<i>Prior year encumbrances appropriated.</i>	227,545	227,545	-
Fund balance at end of year	<u>\$ 729,186</u>	<u>\$ 751,740</u>	<u>\$ 22,554</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGINATION STATION
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Real property and other taxes	\$ 1,049,738	\$ 1,049,738	\$ -
Intergovernmental	141,535	141,737	202
Total revenues.	<u>1,191,273</u>	<u>1,191,475</u>	<u>202</u>
<u>Expenditures:</u>			
Conservation and Recreation			
Charges and services.	<u>1,194,387</u>	<u>1,194,387</u>	<u>-</u>
Net change in fund balance	(3,114)	(2,912)	202
Fund balance at beginning of year.	3,114	3,114	-
Fund balance at end of year.	<u>\$ -</u>	<u>\$ 202</u>	<u>\$ 202</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
BUILDING REGULATION
FOR THE YEAR ENDED DECEMBER 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and permits	\$ 925,000	\$ 1,075,854	\$ 150,854
Other	-	2,781	2,781
Total revenues.	<u>925,000</u>	<u>1,078,635</u>	<u>153,635</u>
Expenditures:			
General Government - Legislative and Executive			
Personal services	723,277	723,277	-
Materials and supplies	28,228	26,732	1,496
Charges and services	309,680	307,784	1,896
Capital outlay and equipment	<u>5,935</u>	<u>5,935</u>	<u>-</u>
<i>Total General Government - Legislative and Executive.</i>	<u>1,067,120</u>	<u>1,063,728</u>	<u>3,392</u>
Total expenditures	<u>1,067,120</u>	<u>1,063,728</u>	<u>3,392</u>
Net change in fund balance	(142,120)	14,907	157,027
Fund balance at beginning of year.	476,344	476,344	-
<i>Prior year encumbrances appropriated.</i>	9,954	9,954	-
Fund balance at end of year.	<u>\$ 344,178</u>	<u>\$ 501,205</u>	<u>\$ 157,027</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CERTIFICATE OF TITLE ADMINISTRATION
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 3,000,100	\$ 3,309,926	\$ 309,826
Other.	3,000	6,290	3,290
Total revenues.	3,003,100	3,316,216	313,116
Expenditures:			
General Government -			
Judicial			
Personal services.	1,757,022	1,745,792	11,230
Materials and supplies	79,138	67,023	12,115
Charges and services.	1,465,662	1,438,000	27,662
Other	83,766	-	83,766
Capital outlay and equipment.	36,498	36,019	479
<i>Total General Government - Judicial</i>	<i>3,422,086</i>	<i>3,286,834</i>	<i>135,252</i>
Total expenditures	3,422,086	3,286,834	135,252
Net change in fund balance	(418,986)	29,382	448,368
Fund balance at beginning of year.	4,320,974	4,320,974	-
<i>Prior year encumbrances appropriated</i>	<i>8,625</i>	<i>8,625</i>	<i>-</i>
Fund balance at end of year.	\$ 3,910,613	\$ 4,358,981	\$ 448,368

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 RECORDER EQUIPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ -	\$ 283	\$ 283
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	52,730	52,276	454
Materials and supplies	12,711	11,102	1,609
Charges and services.	167,604	112,949	54,655
Capital outlay and equipment.	2,315	1,496	819
<i>Total General Government - Legislative and Executive.</i>	<u>235,360</u>	<u>177,823</u>	<u>57,537</u>
Total expenditures	<u>235,360</u>	<u>177,823</u>	<u>57,537</u>
Net change in fund balance	(235,360)	(177,540)	57,820
Fund balance at beginning of year.	503,183	503,183	-
<i>Prior year encumbrances appropriated</i>	93,073	93,073	-
Fund balance at end of year.	<u>\$ 360,896</u>	<u>\$ 418,716</u>	<u>\$ 57,820</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 JUVENILE TREATMENT CENTER
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 2,595	\$ 2,595	\$ -
Intergovernmental	2,754,075	2,517,919	(236,156)
Other.	294	294	-
Total revenues.	2,756,964	2,520,808	(236,156)
Expenditures:			
Public Safety			
Personal services.	2,648,861	2,648,861	-
Materials and supplies	28,020	28,020	-
Charges and services.	234,059	234,059	-
Capital outlay and equipment.	30,092	30,092	-
<i>Total Public Safety</i>	<i>2,941,032</i>	<i>2,941,032</i>	<i>-</i>
Total expenditures	2,941,032	2,941,032	-
Excess/(deficiency) of revenues over/(under) expenditures.	(184,068)	(420,224)	(236,156)
Other financing sources:			
Advances in and not repaid	-	155,000	155,000
Net change in fund balances	(184,068)	(265,224)	(81,156)
Fund balance at beginning of year	250,995	250,995	-
<i>Prior year encumbrances appropriated</i>	<i>16,149</i>	<i>16,149</i>	<i>-</i>
Fund balance at end of year.	\$ 83,076	\$ 1,920	\$ (81,156)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 JUVENILE FELONY DELINQUENCY CARE
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 2,200,580	\$ 2,200,580	\$ -
Other	128,314	128,314	-
Total revenues	2,328,894	2,328,894	-
Expenditures:			
Public Safety			
Personal services	378,982	378,982	-
Materials and supplies	3,954	3,954	-
Charges and services	2,691,454	2,691,454	-
<i>Total Public Safety</i>	<i>3,074,390</i>	<i>3,074,390</i>	<i>-</i>
Total expenditures	3,074,390	3,074,390	-
Excess/(deficiency) of revenues over/(under) expenditures	(745,496)	(745,496)	-
Other financing sources:			
Advances (out) and not repaid	(155,000)	(155,000)	-
Net change in fund balance	(900,496)	(900,496)	-
Fund balance at beginning of year	658,631	658,631	-
<i>Prior year encumbrances appropriated</i>	<i>1,176,842</i>	<i>1,176,842</i>	<i>-</i>
Fund balance at end of year	\$ 934,977	\$ 934,977	\$ -

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUVENILE COURT INDIGENT DRIVERS TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues:</u>			
Fines and forfeitures.	\$ 600	\$ 477	\$ (123)
<u>Expenditures:</u>			
General Government -			
Charges and services.	1,000	-	1,000
Net change in fund balance	(400)	477	877
Fund balance at beginning of year.	4,006	4,006	-
Fund balance at end of year.	<u>\$ 3,606</u>	<u>\$ 4,483</u>	<u>\$ 877</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 FELONY DIVERSION PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 1,196,984	\$ 1,196,984	\$ -
Expenditures:			
Public Safety			
Personal services	904,727	904,727	-
Materials and supplies	16,601	16,601	-
Charges and services	305,333	305,333	-
Capital outlay and equipment	38,089	38,089	-
<i>Total Public Safety</i>	1,264,750	1,264,750	-
Total expenditures	1,264,750	1,264,750	-
Net change in fund balance	(67,766)	(67,766)	-
Fund balance at beginning of year.	123,409	123,409	-
Fund balance at end of year.	\$ 55,643	\$ 55,643	\$ -

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CORRECTION TREATMENT FACILITY
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 4,306,213	\$ 4,306,213	\$ -
Expenditures:			
Public Safety			
Personal services	3,851,567	3,851,567	-
Materials and supplies	291,983	291,983	-
Charges and services	393,036	393,036	-
Capital outlay and equipment	31,938	31,938	-
<i>Total Public Safety</i>	<u>4,568,524</u>	<u>4,568,524</u>	<u>-</u>
Total expenditures	<u>4,568,524</u>	<u>4,568,524</u>	<u>-</u>
Net change in fund balance	(262,311)	(262,311)	-
Fund balance at beginning of year	467,338	467,338	-
<i>Prior year encumbrances appropriated</i>	66,283	66,283	-
Fund balance at end of year	<u>\$ 271,310</u>	<u>\$ 271,310</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 COMMON PLEAS CIVIL MEDIATION
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 64,000	\$ 61,871	\$ (2,129)
Expenditures:			
General Government -			
Judicial			
Personal services.	101,690	88,095	13,595
Materials and supplies	1,050	927	123
Charges and services.	945	370	575
<i>Total General Government - Judicial</i>	<u>103,685</u>	<u>89,392</u>	<u>14,293</u>
Total expenditures	<u>103,685</u>	<u>89,392</u>	<u>14,293</u>
Net change in fund balance	(39,685)	(27,521)	12,164
Fund balance at beginning of year.	60,719	60,719	-
Fund balance at end of year.	<u>\$ 21,034</u>	<u>\$ 33,198</u>	<u>\$ 12,164</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ADMINISTRATION OF JUSTICE
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Other	\$ 1,000	\$ 1,833	\$ 833
Expenditures:			
General Government -			
Judicial			
Materials and supplies	400	-	400
Charges and services.	2,000	850	1,150
Other	2,600	-	2,600
<i>Total General Government - Judicial</i>	<u>5,000</u>	<u>850</u>	<u>4,150</u>
Total expenditures	<u>5,000</u>	<u>850</u>	<u>4,150</u>
Net change in fund balance	(4,000)	983	4,983
Fund balance at beginning of year.	11,772	11,772	-
Fund balance at end of year.	<u>\$ 7,772</u>	<u>\$ 12,755</u>	<u>\$ 4,983</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 PROBATION SERVICE
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 230,000	\$ 190,229	\$ (39,771)
Expenditures:			
General Government -			
Judicial			
Personal services.	92,799	89,727	3,072
Charges and services.	173,310	166,453	6,857
Capital outlay and equipment.	1,000	273	727
<i>Total General Government - Judicial</i>	<u>267,109</u>	<u>256,453</u>	<u>10,656</u>
Total expenditures	<u>267,109</u>	<u>256,453</u>	<u>10,656</u>
Net change in fund balance	(37,109)	(66,224)	(29,115)
Fund balance at beginning of year.	488,677	488,677	-
<i>Prior year encumbrances appropriated</i>	12,667	12,667	-
Fund balance at end of year.	<u>\$ 464,235</u>	<u>\$ 435,120</u>	<u>\$ (29,115)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 FORECLOSURE MAGISTRATE PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ -	\$ 105,561	\$ 105,561
Other	165,000	-	(165,000)
Total revenues.	<u>165,000</u>	<u>105,561</u>	<u>(59,439)</u>
Expenditures:			
General Government -			
Judicial			
Personal services	134,130	127,183	6,947
Materials and supplies	4,686	4,417	269
Charges and services	<u>2,780</u>	<u>1,340</u>	<u>1,440</u>
<i>Total General Government - Judicial</i>	<u>141,596</u>	<u>132,940</u>	<u>8,656</u>
Total expenditures	<u>141,596</u>	<u>132,940</u>	<u>8,656</u>
Net change in fund balance	23,404	(27,379)	(50,783)
Fund balance at beginning of year.	46,159	46,159	-
<i>Prior year encumbrances appropriated</i>	4,439	4,439	-
Fund balance at end of year.	<u>\$ 74,002</u>	<u>\$ 23,219</u>	<u>\$ (50,783)</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 OTHER SPECIAL REVENUE
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 1,860,950	\$ 1,253,005	\$ (607,945)
Intergovernmental	921,700	1,341,857	420,157
Investment income.	100	849	749
Rental income	-	11,907	11,907
Other.	8,000	9,671	1,671
Total revenues.	<u>2,790,750</u>	<u>2,617,289</u>	<u>(173,461)</u>
Expenditures:			
General Government -			
Legislative and Executive			
Personal services.	3,098,973	2,527,045	571,928
Charges and services.	282,364	126,191	156,173
Other	1,178,169	-	1,178,169
Capital outlay and equipment.	59,198	59,198	-
<i>Total General Government - Legislative and Executive.</i>	<u>4,618,704</u>	<u>2,712,434</u>	<u>1,906,270</u>
Judicial			
Personal services.	296,363	284,480	11,883
Materials and supplies	157,079	98,696	58,383
Charges and services.	618,518	480,370	138,148
Other	41,305	465	40,840
Capital outlay and equipment.	215,049	64,931	150,118
<i>Total General Government - Judicial.</i>	<u>1,328,314</u>	<u>928,942</u>	<u>399,372</u>
Public Safety			
Personal services.	33,392	33,392	-
Materials and supplies	96,920	93,741	3,179
Charges and services.	4,245,918	1,440,784	2,805,134
Other	600	-	600
Capital outlay and equipment.	651,230	463,822	187,408
<i>Total Public Safety</i>	<u>5,028,060</u>	<u>2,031,739</u>	<u>2,996,321</u>
Public Works			
Charges and services.	65,913	61,734	4,179
Other	15,000	-	15,000
<i>Total Public Works</i>	<u>80,913</u>	<u>61,734</u>	<u>19,179</u>
Human Services			
Charges and services.	16,153	12,741	3,412
Total expenditures	<u>11,072,144</u>	<u>5,747,590</u>	<u>5,324,554</u>
Excess/(deficiency) of revenues over/(under) expenditures.	<u>(8,281,394)</u>	<u>(3,130,301)</u>	<u>5,151,093</u>
Other financing sources:			
Transfers in	450,000	1,750,000	1,300,000
Net change in fund balance	(7,831,394)	(1,380,301)	6,451,093
Fund balance at beginning of year.	14,188,065	14,188,065	-
<i>Prior year encumbrances appropriated</i>	147,410	147,410	-
Fund balance at end of year.	<u>\$ 6,504,081</u>	<u>\$ 12,955,174</u>	<u>\$ 6,451,093</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ECONOMIC DEVELOPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services	\$ 850,000	\$ 850,000	\$ -
Intergovernmental	500,000	500,000	-
Other	1,469,646	1,482,349	12,703
Total revenues.	2,819,646	2,832,349	12,703
Expenditures:			
General Government -			
Legislative and Executive			
Personal services	702,636	576,797	125,839
Materials and supplies	4,666	3,384	1,282
Charges and services	180,200	153,829	26,371
Other	2,069,646	1,611,321	458,325
Capital outlay and equipment	1,600	-	1,600
<i>Total General Government - Legislative and Executive.</i>	<i>2,958,748</i>	<i>2,345,331</i>	<i>613,417</i>
Total expenditures	2,958,748	2,345,331	613,417
Net change in fund balance	(139,102)	487,018	626,120
Fund balance at beginning of year.	568,522	568,522	-
<i>Prior year encumbrances appropriated.</i>	495	495	-
Fund balance at end of year.	\$ 429,915	\$ 1,056,035	\$ 626,120

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 CAPITAL IMPROVEMENTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for services.	\$ 1,210	\$ 1,210	\$ -
Intergovernmental	1,151,983	1,151,983	-
Rental income	176,723	176,723	-
Other.	452,026	452,026	-
Total revenues.	<u>1,781,942</u>	<u>1,781,942</u>	<u>-</u>
Expenditures:			
Capital outlay:			
Personal services.	143,638	143,638	-
Materials and supplies	274	274	-
Charges and services.	3,492,978	3,492,978	-
Other	164,143	164,143	-
Capital outlay and equipment.	3,009,495	3,009,495	-
Debt service:			
Principal retirement	17,303,000	17,303,000	-
Interest and fiscal charges	153,552	153,552	-
Note issuance costs	47,223	47,223	-
Total expenditures	<u>24,314,303</u>	<u>24,314,303</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures.	<u>(22,532,361)</u>	<u>(22,532,361)</u>	<u>-</u>
Other financing sources:			
Note issuance.	17,050,000	17,050,000	-
Transfers in	4,250,000	4,250,000	-
Total other financing sources.	<u>21,300,000</u>	<u>21,300,000</u>	<u>-</u>
Net change in fund balance	(1,232,361)	(1,232,361)	-
Fund balance at beginning of year	16,870,177	16,870,177	-
<i>Prior year encumbrances appropriated</i>	1,408,460	1,408,460	-
Fund balance at end of year.	<u>\$ 17,046,276</u>	<u>\$ 17,046,276</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ZOO CAPITAL IMPROVEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Real property and other taxes	\$ 6,180,338	\$ 6,180,338	\$ -
Intergovernmental	833,748	833,748	-
Total revenues.	<u>7,014,086</u>	<u>7,014,086</u>	<u>-</u>
<u>Expenditures:</u>			
Conservation and Recreation			
Charges and services.	<u>7,019,008</u>	<u>7,019,008</u>	<u>-</u>
Net change in fund balance	(4,922)	(4,922)	-
Fund balance at beginning of year.	6,112	6,112	-
Fund balance at end of year.	<u>\$ 1,190</u>	<u>\$ 1,190</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

Nonmajor Enterprise Funds – Fund Descriptions

Enterprise funds are established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges.

The County operates the following *Nonmajor Enterprise Funds*:

Sanitary Engineer Fund: To account for the administrative costs of operating water supply system, wastewater treatment system, and sewer system.

Solid Waste Fund: To account for the administrative costs of county-wide solid waste disposal.

Parking Facilities Fund: To account for the operation of the parking facilities.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2015

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Assets:				
Current assets:				
Equity in pooled cash and investments	\$ 3,322,865	\$ 4,843,388	\$ 741,600	\$ 8,907,853
Receivables (net of allowances for uncollectibles):				
Accounts.	1,657,393	180,810	25,319	1,863,522
<i>Total current assets</i>	<u>4,980,258</u>	<u>5,024,198</u>	<u>766,919</u>	<u>10,771,375</u>
Noncurrent assets:				
Net pension asset	5,450	1,156	-	6,606
Capital assets:				
Nondepreciable capital assets	36,250	75,663	-	111,913
Depreciable capital assets	5,134,612	2,724,550	-	7,859,162
Accumulated depreciation	(3,209,823)	(971,195)	-	(4,181,018)
Total capital assets, net.	<u>1,961,039</u>	<u>1,829,018</u>	<u>-</u>	<u>3,790,057</u>
<i>Total noncurrent assets</i>	<u>1,966,489</u>	<u>1,830,174</u>	<u>-</u>	<u>3,796,663</u>
<i>Total assets</i>	<u>6,946,747</u>	<u>6,854,372</u>	<u>766,919</u>	<u>14,568,038</u>
Deferred outflows of resources:				
Pension OPERS.	409,448	86,862	-	496,310
Liabilities:				
Current liabilities:				
Accounts payable.	-	1,553,386	43,091	1,596,477
Accrued wages and benefits payable	37,346	10,538	-	47,884
Due to other funds	910	181	-	1,091
Due to other governments	32,767	8,498	-	41,265
Compensated absences payable - current	179,812	31,376	-	211,188
Capital lease obligations payable - current	82,078	-	-	82,078
OWDA loans payable - current.	130,631	51,000	-	181,631
<i>Total current liabilities</i>	<u>463,544</u>	<u>1,654,979</u>	<u>43,091</u>	<u>2,161,614</u>
Long-term liabilities:				
Compensated absences payable	100,788	17,464	-	118,252
Capital lease obligations payable	171,665	-	-	171,665
OWDA loans payable	67,193	844,987	-	912,180
Net pension liability	2,343,534	497,163	-	2,840,697
<i>Total long-term liabilities</i>	<u>2,683,180</u>	<u>1,359,614</u>	<u>-</u>	<u>4,042,794</u>
<i>Total liabilities</i>	<u>3,146,724</u>	<u>3,014,593</u>	<u>43,091</u>	<u>6,204,408</u>
Deferred inflows of resources:				
Pension OPERS.	43,487	9,226	-	52,713
Net position:				
Net investment in capital assets.	1,509,472	933,031	-	2,442,503
Unrestricted.	2,656,512	2,984,384	723,828	6,364,724
<i>Total net position</i>	<u>\$ 4,165,984</u>	<u>\$ 3,917,415</u>	<u>\$ 723,828</u>	<u>\$ 8,807,227</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Operating revenues:				
Charges for services	\$ 5,048,618	\$ 2,274,952	\$ 208,500	\$ 7,532,070
Special assessments	-	777,913	-	777,913
Other	1,007	600	-	1,607
<i>Total operating revenues.</i>	<u>5,049,625</u>	<u>3,053,465</u>	<u>208,500</u>	<u>8,311,590</u>
Operating expenses:				
Personal services	3,498,686	736,155	-	4,234,841
Contract services	1,131,009	10,118,725	145,925	11,395,659
Materials and supplies.	262,862	134,309	-	397,171
Depreciation.	194,073	187,935	-	382,008
Heat, light and power	40,461	12,134	-	52,595
Other	-	885	79,234	80,119
<i>Total operating expenses.</i>	<u>5,127,091</u>	<u>11,190,143</u>	<u>225,159</u>	<u>16,542,393</u>
<i>Operating loss</i>	<u>(77,466)</u>	<u>(8,136,678)</u>	<u>(16,659)</u>	<u>(8,230,803)</u>
Nonoperating revenues (expenses):				
Interest and fiscal charges	(28,792)	(52,677)	-	(81,469)
Loss on disposal of capital assets	(29,808)	-	-	(29,808)
Intergovernmental	79,868	8,965,763	-	9,045,631
<i>Total nonoperating revenues (expenses).</i>	<u>21,268</u>	<u>8,913,086</u>	<u>-</u>	<u>8,934,354</u>
<i>Change in net position.</i>	(56,198)	776,408	(16,659)	703,551
<i>Net position at beginning of year (restated)</i>	<u>4,222,182</u>	<u>3,141,007</u>	<u>740,487</u>	<u>8,103,676</u>
<i>Net position at end of year.</i>	<u>\$ 4,165,984</u>	<u>\$ 3,917,415</u>	<u>\$ 723,828</u>	<u>\$ 8,807,227</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Nonmajor Enterprise Funds
Cash flows from operating activities:				
Cash received from sales/charges for services	\$ 5,108,665	\$ 2,292,225	\$ 188,235	\$ 7,589,125
Cash received from special assessments	-	777,913	-	777,913
Cash received from other operations	1,007	600	-	1,607
Cash payments to employees	(3,602,013)	(771,634)	-	(4,373,647)
Cash payments for contractual services	(1,145,531)	(10,263,870)	(102,834)	(11,512,235)
Cash payments for materials and supplies.	(287,704)	(158,513)	-	(446,217)
Cash payments for heat, light and power	(40,461)	(12,134)	-	(52,595)
Cash payments for other expenses	-	(885)	(79,234)	(80,119)
<i>Net cash provided by (used in) operating activities</i>	<u>33,963</u>	<u>(8,136,298)</u>	<u>6,167</u>	<u>(8,096,168)</u>
Cash flows from noncapital financing activities:				
Cash received from grants and subsidies.	79,868	10,575,893	-	10,655,761
Cash flows from capital and related financing activities:				
Acquisition of capital assets	-	(567,535)	-	(567,535)
Principal paid on capital leases.	(79,673)	-	-	(79,673)
Interest paid on capital leases	(9,968)	-	-	(9,968)
Principal paid on loans	(123,400)	(48,236)	-	(171,636)
Interest paid on loans.	(18,824)	(52,677)	-	(71,501)
<i>Net cash used in capital and related financing activities.</i>	<u>(231,865)</u>	<u>(668,448)</u>	<u>-</u>	<u>(900,313)</u>
Net increase (decrease) in cash and cash equivalents.	(118,034)	1,771,147	6,167	1,659,280
<i>Cash and cash equivalents at beginning of year.</i>	3,440,899	3,072,241	735,433	7,248,573
<i>Cash and cash equivalents at end of year.</i>	<u>\$ 3,322,865</u>	<u>\$ 4,843,388</u>	<u>\$ 741,600</u>	<u>\$ 8,907,853</u>
Reconciliation of operating income (loss) to net cash (used in) operating activities:				
Operating income (loss)	\$ (77,466)	\$ (8,136,678)	\$ (16,659)	\$ (8,230,803)
Adjustments:				
Depreciation	194,073	187,935	-	382,008
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	60,047	17,273	(20,265)	57,055
(Increase) in deferred outflows of resources - pension	(117,781)	(24,987)	-	(142,768)
(Increase) in net pension asset	(3,965)	(841)	-	(4,806)
Increase (decrease) in accounts payable.	(40,149)	(169,349)	43,091	(166,407)
(Decrease) in accrued wages and benefits	(84,634)	(26,662)	-	(111,296)
(Decrease) in due to other governments	(12,165)	(3,777)	-	(15,942)
Increase in net pension liability	52,933	11,229	-	64,162
Increase in deferred inflows of resources - pension	43,487	9,226	-	52,713
Increase in compensated absences payable.	19,588	333	-	19,921
(Decrease) in due to other funds.	(5)	-	-	(5)
<i>Net cash provided by (used in) operating activities</i>	<u>\$ 33,963</u>	<u>\$ (8,136,298)</u>	<u>\$ 6,167</u>	<u>\$ (8,096,168)</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SANITARY ENGINEER
FOR THE YEAR ENDED DECEMBER 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 4,796,000	\$ 5,110,495	\$ 314,495
Other	1,000	1,007	7
Total operating revenues.	4,797,000	5,111,502	314,502
<u>Operating expenses:</u>			
Personal services	3,718,671	3,602,843	115,828
Contract services	1,571,185	1,384,022	187,163
Materials and supplies.	371,855	302,059	69,796
Capital outlay and equipment.	15,000	8,088	6,912
Total operating expenses.	5,676,711	5,297,012	379,699
Operating loss	(879,711)	(185,510)	694,201
<u>Nonoperating revenues (expenses):</u>			
Principal retirement	(124,000)	(123,400)	600
Interest and fiscal charges	(19,000)	(18,824)	176
Intergovernmental	55,000	79,868	24,868
Total nonoperating revenues (expenses).	(88,000)	(62,356)	25,644
Net change in net position	(967,711)	(247,866)	719,845
Net position at beginning of year.	3,396,132	3,396,132	-
Prior year encumbrances appropriated	33,937	33,937	-
Net position at end of year.	\$ 2,462,358	\$ 3,182,203	\$ 719,845

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SOLID WASTE
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 2,100,000	\$ 2,292,225	\$ 192,225
Special assessments	580,044	777,913	197,869
Other	-	600	600
Total operating revenues.	<u>2,680,044</u>	<u>3,070,738</u>	<u>390,694</u>
<u>Operating expenses:</u>			
Personal services	796,037	771,634	24,403
Contract services	11,467,116	11,073,602	393,514
Materials and supplies	267,032	169,829	97,203
Other	51,000	885	50,115
Capital outlay and equipment	85,000	23,356	61,644
Total operating expenses.	<u>12,666,185</u>	<u>12,039,306</u>	<u>626,879</u>
Operating loss	<u>(9,986,141)</u>	<u>(8,968,568)</u>	<u>1,017,573</u>
<u>Nonoperating (expenses):</u>			
Principal retirement	(48,236)	(48,236)	-
Interest and fiscal charges	(52,677)	(52,677)	-
Intergovernmental	9,738,453	10,575,893	837,440
Total nonoperating (expenses)	<u>9,637,540</u>	<u>10,474,980</u>	<u>837,440</u>
Net change in net position	(348,601)	1,506,412	1,855,013
Net position at beginning of year.	2,871,988	2,871,988	-
Prior year encumbrances appropriated	200,253	200,253	-
Net position at end of year	<u>\$ 2,723,640</u>	<u>\$ 4,578,653</u>	<u>\$ 1,855,013</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PARKING FACILITIES
FOR THE YEAR ENDED DECEMBER 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 188,000	\$ 175,235	\$ (12,765)
Other operating revenues	12,000	13,000	1,000
Total operating revenues.	200,000	188,235	(11,765)
<u>Operating expenses:</u>			
Contract services	179,016	166,834	12,182
Other	79,234	79,234	-
Total operating expenses.	258,250	246,068	12,182
Net change in net position	(58,250)	(57,833)	417
Net position at beginning of year.	733,183	733,183	-
Prior year encumbrances appropriated	2,250	2,250	-
Net position at end of year.	\$ 677,183	\$ 677,600	\$ 417

*180th Fighter Wing
Ohio Air National Guard*



Capt. Roy Poor III opens the canopy of an F-16C Fighting Falcon Nov. 24, 2014, at Little Rock Air Force Base, Ark. Poor landed there to refuel before making his way back to Toledo Air National Guard Base, Ohio. Poor is a 180th Fighter Wing F-16 pilot. (U.S. Air Force photo/Airman 1st Class Harry Brexel)

LUCAS COUNTY, OHIO

Internal Service Funds – Fund Descriptions

Internal service funds account for the financing of goods or services provided by one department to other departments of the government unit, or to other governmental units and agencies on a cost reimbursement basis. The following are the internal service funds which Lucas County operates:

Imaging Lab Fund: To account for salaries, fringe benefits, and various operating costs associated with the conversion of old paper files to more permanent digital files. Users are billed for costs incurred.

Central Supplies Fund: To account for supplies, mailing and copying services provided to County departments and other governmental units. Users are billed for costs incurred.

Vehicle Maintenance Fund: To account for vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

Telecommunications Fund: To account for interdepartmental charges for the use of the telephone system. Users are billed for costs incurred.

Self-Funded Health Insurance Fund: To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Self-Funded Dental Insurance Fund: To account for claims and administration of the dental insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Risk Retention Insurance Fund: To account for the claims and administration of liability insurance for County departments. The departments are billed based on the cost of the insurance policies.

Self-Funded Workers' Compensation Fund: To account for the claims and administration of workers' compensation for county departments. The departments are billed based on their portion of total covered payroll and usage of the program.

Self-Funded Prescription Drug Fund: To account for claims and administration of the prescription drug program for covered County employees and eligible dependents. County departments are billed according to the employee's coverage selection.

Centralized Drug Testing Fund: To account for drug testing charges incurred by the jail and other criminal justice system departments.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2015

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Assets:				
Current assets:				
Equity in pooled cash and investments	\$ 32,877	\$ 70,989	\$ 110,880	\$ 3,004,459
Receivables (net of allowances for uncollectibles):				
Accounts	-	311	153	4,772
Due from other funds	-	14,355	11,633	74,680
Materials and supplies inventory	-	5,102	11,949	-
Prepayments	-	97,961	-	-
<i>Total current assets</i>	<u>32,877</u>	<u>188,718</u>	<u>134,615</u>	<u>3,083,911</u>
Noncurrent assets:				
Net pension asset	-	42	349	152
Capital assets:				
Nondepreciable capital assets	-	-	82,786	-
Depreciable capital assets	-	9,827	386,062	250,972
Accumulated depreciation	-	(1,965)	(280,938)	(120,375)
Total capital assets, net	<u>-</u>	<u>7,862</u>	<u>187,910</u>	<u>130,597</u>
<i>Total assets</i>	<u>32,877</u>	<u>196,622</u>	<u>322,874</u>	<u>3,214,660</u>
Deferred outflows of resources:				
Pension OPERS.	-	3,191	26,250	11,394
Liabilities:				
Current liabilities:				
Accounts payable	-	-	9,124	34,138
Accrued wages and benefits payable	-	315	2,500	1,386
Due to other funds	-	66	198	-
Due to other governments	-	275	2,205	1,214
Compensated absences payable - current	-	-	5,918	-
Claims payable - current	-	-	-	-
<i>Total current liabilities</i>	<u>-</u>	<u>656</u>	<u>19,945</u>	<u>36,738</u>
Long-term liabilities:				
Compensated absences payable	-	-	345	-
Claims payable	-	-	-	-
Net pension liability	-	18,265	150,244	65,211
<i>Total long-term liabilities</i>	<u>-</u>	<u>18,265</u>	<u>150,589</u>	<u>65,211</u>
<i>Total liabilities</i>	<u>-</u>	<u>18,921</u>	<u>170,534</u>	<u>101,949</u>
Deferred inflows of resources:				
Pension OPERS.	-	339	2,788	1,210
Net position:				
Investment in capital assets	-	7,862	187,910	130,597
Unrestricted	<u>32,877</u>	<u>172,691</u>	<u>(12,108)</u>	<u>2,992,298</u>
<i>Total net position</i>	<u>\$ 32,877</u>	<u>\$ 180,553</u>	<u>\$ 175,802</u>	<u>\$ 3,122,895</u>

<u>Self-Funded Health Insurance</u>	<u>Self-Funded Dental Insurance</u>	<u>Risk Retention Insurance</u>	<u>Self-Funded Workers' Compensation</u>	<u>Self-Funded Prescription Drug</u>	<u>Centralized Drug Testing</u>	<u>Total Internal Service Funds</u>
\$ 8,689,621	\$ 862,766	\$ 10,831,943	\$ 10,157,053	\$ 2,269,575	\$ 912	\$ 36,031,075
-	-	-	-	98,928	-	104,164
-	-	-	-	-	-	100,668
-	-	-	-	-	-	17,051
-	-	492,562	-	-	-	590,523
<u>8,689,621</u>	<u>862,766</u>	<u>11,324,505</u>	<u>10,157,053</u>	<u>2,368,503</u>	<u>912</u>	<u>36,843,481</u>
482	-	173	140	-	-	1,338
-	-	-	-	-	-	82,786
5,335	-	-	-	-	-	652,196
(5,335)	-	-	-	-	-	(408,613)
-	-	-	-	-	-	326,369
<u>8,690,103</u>	<u>862,766</u>	<u>11,324,678</u>	<u>10,157,193</u>	<u>2,368,503</u>	<u>912</u>	<u>37,171,188</u>
36,179	-	13,027	10,528	-	-	100,569
77,919	-	-	1,236,897	-	-	1,358,078
3,558	-	1,026	1,685	-	-	10,470
5,983	-	23	22	-	-	6,292
3,118	-	990	1,469	-	-	9,271
10,272	-	5,390	10,474	-	-	32,054
3,956,800	198,900	-	963,016	570,700	-	5,689,416
<u>4,057,650</u>	<u>198,900</u>	<u>7,429</u>	<u>2,213,563</u>	<u>570,700</u>	<u>-</u>	<u>7,105,581</u>
15,841	-	2,369	2,883	-	-	21,438
-	-	-	2,179,704	-	-	2,179,704
207,078	-	74,564	60,257	-	-	575,619
<u>222,919</u>	<u>-</u>	<u>76,933</u>	<u>2,242,844</u>	<u>-</u>	<u>-</u>	<u>2,776,761</u>
<u>4,280,569</u>	<u>198,900</u>	<u>84,362</u>	<u>4,456,407</u>	<u>570,700</u>	<u>-</u>	<u>9,882,342</u>
3,843	-	1,384	1,118	-	-	10,682
-	-	-	-	-	-	326,369
<u>4,441,870</u>	<u>663,866</u>	<u>11,251,959</u>	<u>5,710,196</u>	<u>1,797,803</u>	<u>912</u>	<u>27,052,364</u>
<u>\$ 4,441,870</u>	<u>\$ 663,866</u>	<u>\$ 11,251,959</u>	<u>\$ 5,710,196</u>	<u>\$ 1,797,803</u>	<u>\$ 912</u>	<u>\$ 27,378,733</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Imaging Lab</u>	<u>Central Supplies</u>	<u>Vehicle Maintenance</u>	<u>Telecommunications</u>
<u>Operating revenues:</u>				
Charges for services	\$ -	\$ 373,689	\$ 454,012	\$ 962,841
Other	-	-	247	-
<i>Total operating revenues.</i>	<u>-</u>	<u>373,689</u>	<u>454,259</u>	<u>962,841</u>
<u>Operating expenses:</u>				
Personal services	-	30,360	236,341	94,599
Contract services	-	17,081	11,805	531,418
Materials and supplies.	-	328,259	295,328	69
Depreciation.	-	1,965	14,738	34,268
Employee medical benefits	-	-	-	-
Other	-	-	479	-
<i>Total operating expenses.</i>	<u>-</u>	<u>377,665</u>	<u>558,691</u>	<u>660,354</u>
<i>Operating income (loss)</i>	<u>-</u>	<u>(3,976)</u>	<u>(104,432)</u>	<u>302,487</u>
<u>Nonoperating revenue (expenses):</u>				
Interest income	-	-	-	-
Loss on disposal of capital assets	-	-	-	(1,420)
<i>Total nonoperating revenue (expenses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,420)</u>
<i>Income (loss) before transfers and contributions.</i>	-	(3,976)	(104,432)	301,067
Transfer in	-	65,000	120,000	-
<i>Change in net position.</i>	-	61,024	15,568	301,067
<i>Net position at beginning of year (restated)</i>	<u>32,877</u>	<u>119,529</u>	<u>160,234</u>	<u>2,821,828</u>
<i>Net position at end of year.</i>	<u>\$ 32,877</u>	<u>\$ 180,553</u>	<u>\$ 175,802</u>	<u>\$ 3,122,895</u>

<u>Self-Funded Health Insurance</u>	<u>Self-Funded Dental Insurance</u>	<u>Risk Retention Insurance</u>	<u>Self-Funded Workers' Compensation</u>	<u>Self-Funded Prescription Drug</u>	<u>Centralized Drug Testing</u>	<u>Total Internal Service Funds</u>
\$ 27,899,055	\$ 2,633,403	\$ -	\$ 2,225,970	\$ 10,118,196	\$ -	\$ 44,667,166
220,044	74	1,955,280	-	351,908	-	2,527,553
<u>28,119,099</u>	<u>2,633,477</u>	<u>1,955,280</u>	<u>2,225,970</u>	<u>10,470,104</u>	<u>-</u>	<u>47,194,719</u>
301,394	-	106,494	89,225	-	-	858,413
69,107	-	499,808	-	-	-	1,129,219
11,765	-	168	624	-	-	636,213
-	-	-	-	-	-	50,971
25,779,858	2,798,115	-	1,504,035	9,343,082	-	39,425,090
-	-	-	-	-	-	479
<u>26,162,124</u>	<u>2,798,115</u>	<u>606,470</u>	<u>1,593,884</u>	<u>9,343,082</u>	<u>-</u>	<u>42,100,385</u>
1,956,975	(164,638)	1,348,810	632,086	1,127,022	-	5,094,334
87,075	-	-	-	-	-	87,075
-	-	-	-	-	-	(1,420)
<u>87,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,655</u>
2,044,050	(164,638)	1,348,810	632,086	1,127,022	-	5,179,989
-	-	-	-	-	-	185,000
2,044,050	(164,638)	1,348,810	632,086	1,127,022	-	5,364,989
2,397,820	828,504	9,903,149	5,078,110	670,781	912	22,013,744
<u>\$ 4,441,870</u>	<u>\$ 663,866</u>	<u>\$ 11,251,959</u>	<u>\$ 5,710,196</u>	<u>\$ 1,797,803</u>	<u>\$ 912</u>	<u>\$ 27,378,733</u>

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Imaging Lab	Central Supplies	Vehicle Maintenance	Telecommunications
Cash flows from operating activities:				
Cash received from sales/charges for services	\$ -	\$ 371,386	\$ 461,033	\$ 964,149
Cash received from other operations	-	-	247	-
Cash payments to employees	-	(31,371)	(241,978)	(97,527)
Cash payments for contractual services	-	(18,502)	(13,219)	(533,154)
Cash payments for materials and supplies.	-	(331,982)	(287,316)	(69)
Cash payments for employee medical benefits	-	-	-	-
Cash payments for other expenses	-	-	(479)	-
<i>Net cash provided by (used in) operating activities</i>	<u>-</u>	<u>(10,469)</u>	<u>(81,712)</u>	<u>333,399</u>
Cash flows from noncapital financing activities:				
Cash received from transfers in	-	65,000	120,000	-
Cash flows from capital and related financing activities:				
Acquisition of capital assets	-	(9,827)	-	-
Cash flows from investing activities:				
Interest received	-	-	-	-
Net increase (decrease) in cash and cash equivalents.	-	44,704	38,288	333,399
<i>Cash and cash equivalents at beginning of year.</i>	<i>32,877</i>	<i>26,285</i>	<i>72,592</i>	<i>2,671,060</i>
<i>Cash and cash equivalents at end of year.</i>	<u><u>\$ 32,877</u></u>	<u><u>\$ 70,989</u></u>	<u><u>\$ 110,880</u></u>	<u><u>\$ 3,004,459</u></u>
Reconciliation of operating income (loss) to net cash (used in) operating activities:				
Operating income (loss).	\$ -	\$ (3,976)	\$ (104,432)	\$ 302,487
Adjustments:				
Depreciation	-	1,965	14,738	34,268
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	-	291	(126)	2,657
Decrease in due from other funds.	-	(2,594)	7,147	(1,349)
(Increase) in prepayments	-	(2,960)	-	-
(Increase) decrease in materials supplies inventory	-	(142)	8,711	-
(Increase) in deferred outflows of resources - pension	-	(918)	(7,551)	(3,278)
(Increase) in net pension asset	-	(30)	(254)	(111)
Increase in due to other funds.	-	-	-	-
Increase (decrease) in accounts payable.	-	(2,042)	(2,173)	(1,736)
(Decrease) in accrued wages and benefits	-	(723)	(5,656)	(2,165)
Increase (decrease) in due to other governments	-	(92)	(698)	(57)
Increase in net pension liability	-	413	3,394	1,473
Increase in deferred inflows of resources - pension	-	339	2,788	1,210
Increase in compensated absences payable	-	-	2,400	-
Increase (decrease) in claims payable	-	-	-	-
<i>Net cash provided by (used in) operating activities</i>	<u><u>\$ -</u></u>	<u><u>\$ (10,469)</u></u>	<u><u>\$ (81,712)</u></u>	<u><u>\$ 333,399</u></u>

Self-Funded Health Insurance	Self-Funded Dental Insurance	Risk Retention Insurance	Self-Funded Workers' Compensation	Self-Funded Prescription Drugs	Centralized Drug Testing	Total Internal Service Funds
\$ 27,899,363	\$ 2,633,430	\$ -	\$ 2,225,970	\$ 10,118,301	\$ -	\$ 44,673,632
220,044	74	1,955,280	-	309,929	-	2,485,574
(311,325)	-	(109,720)	(90,241)	-	-	(882,162)
(8,233)	-	(1,075,546)	-	-	-	(1,648,654)
(12,609)	-	(168)	(624)	-	-	(632,768)
(26,379,471)	(2,799,915)	-	(2,266,349)	(9,304,282)	-	(40,750,017)
-	-	-	-	-	-	(479)
1,407,769	(166,411)	769,846	(131,244)	1,123,948	-	3,245,126
-	-	-	-	-	-	185,000
-	-	-	-	-	-	(9,827)
87,075	-	-	-	-	-	87,075
1,494,844	(166,411)	769,846	(131,244)	1,123,948	-	3,507,374
7,194,777	1,029,177	10,062,097	10,288,297	1,145,627	912	32,523,701
<u>\$ 8,689,621</u>	<u>\$ 862,766</u>	<u>\$ 10,831,943</u>	<u>\$ 10,157,053</u>	<u>\$ 2,269,575</u>	<u>\$ 912</u>	<u>\$ 36,031,075</u>
\$ 1,956,975	\$ (164,638)	\$ 1,348,810	\$ 632,086	\$ 1,127,022	\$ -	\$ 5,094,334
-	-	-	-	-	-	50,971
308	27	-	-	(41,874)	-	(38,717)
-	-	-	-	-	-	3,204
-	-	(492,562)	-	-	-	(495,522)
-	-	-	-	-	-	8,569
(10,407)	-	(3,747)	(3,029)	-	-	(28,930)
(351)	-	(126)	(102)	-	-	(974)
271	-	1	-	-	-	272
(403,354)	-	(83,177)	226,434	-	-	(266,048)
(7,793)	-	(2,075)	(1,415)	-	-	(19,827)
(971)	-	(406)	358	-	-	(1,866)
4,677	-	1,684	1,361	-	-	13,002
3,843	-	1,384	1,118	-	-	10,682
1,071	-	60	704	-	-	4,235
(136,500)	(1,800)	-	(988,759)	38,800	-	(1,088,259)
<u>\$ 1,407,769</u>	<u>\$ (166,411)</u>	<u>\$ 769,846</u>	<u>\$ (131,244)</u>	<u>\$ 1,123,948</u>	<u>\$ -</u>	<u>\$ 3,245,126</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
IMAGING LAB
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Net position at beginning of year.	\$ 32,877	\$ 32,877	\$ -
Net position at end of year	<u>\$ 32,877</u>	<u>\$ 32,877</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRAL SUPPLIES
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 388,820	\$ 371,386	\$ (17,434)
<u>Operating expenses:</u>			
Personal services	32,092	31,371	721
Contract services	21,784	19,258	2,526
Materials and supplies.	342,782	336,648	6,134
Capital outlay and equipment	10,177	10,177	-
Total operating expenses.	406,835	397,454	9,381
Operating income (loss)	(18,015)	(26,068)	(8,053)
<u>Nonoperating revenues:</u>			
Transfer in	-	65,000	65,000
Net change in net position	(18,015)	38,932	56,947
Net position at beginning of year.	17,935	17,935	-
Prior year encumbrances appropriated	8,350	8,350	-
Net position at end of year	\$ 8,270	\$ 65,217	\$ 56,947

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 VEHICLE MAINTENANCE
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 546,274	\$ 461,033	\$ (85,241)
Other	15	247	232
Total operating revenues.	546,289	461,280	(85,009)
<u>Operating expenses:</u>			
Personal services	244,215	241,978	2,237
Contract services	19,900	12,243	7,657
Materials and supplies.	373,938	307,025	66,913
Other	650	440	210
Capital outlay and equipment	9,250	8,575	675
Total operating expenses.	647,953	570,261	77,692
Operating income (loss)	(101,664)	(108,981)	(7,317)
<u>Nonoperating revenues:</u>			
Transfer in	96,074	120,000	23,926
Intergovernmental	100	-	(100)
Net change in net position	(5,490)	11,019	16,509
Net position at beginning of year.	67,357	67,357	-
Prior year encumbrances appropriated	5,196	5,196	-
Net position at end of year.	\$ 67,063	\$ 83,572	\$ 16,509

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TELECOMMUNICATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 945,600	\$ 964,149	\$ 18,549
<u>Operating expenses:</u>			
Personal services	98,433	97,527	906
Contract services	560,714	507,372	53,342
Materials and supplies.	400	69	331
Capital outlay and equipment	36,200	25,782	10,418
Total operating expenses.	<u>695,747</u>	<u>630,750</u>	<u>64,997</u>
Net change in net position	249,853	333,399	83,546
Net position at beginning of year.	2,671,060	2,671,060	-
Net position at end of year	<u>\$ 2,920,913</u>	<u>\$ 3,004,459</u>	<u>\$ 83,546</u>

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SELF-FUNDED HEALTH INSURANCE
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 27,788,475	\$ 27,899,363	\$ 110,888
Other	50,000	220,044	170,044
Total operating revenues.	<u>27,838,475</u>	<u>28,119,407</u>	<u>280,932</u>
<u>Operating expenses:</u>			
Personal services	313,033	311,325	1,708
Materials and supplies.	16,883	13,189	3,694
Employee medical benefits	30,073,132	29,531,980	541,152
Other	496	-	496
Capital outlay and equipment	20,000	8,233	11,767
Total operating expenses.	<u>30,423,544</u>	<u>29,864,727</u>	<u>558,817</u>
Operating income (loss)	<u>(2,585,069)</u>	<u>(1,745,320)</u>	<u>839,749</u>
<u>Nonoperating revenues:</u>			
Intergovernmental	60,000	87,075	27,075
Net change in net position	(2,525,069)	(1,658,245)	866,824
Net position at beginning of year.	6,138,318	6,138,318	-
Prior year encumbrances appropriated	1,056,460	1,056,460	-
Net position at end of year.	<u>\$ 4,669,709</u>	<u>\$ 5,536,533</u>	<u>\$ 866,824</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED DENTAL INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 2,637,295	\$ 2,633,430	\$ (3,865)
Other	-	74	74
Total operating revenues.	<u>2,637,295</u>	<u>2,633,504</u>	<u>(3,791)</u>
<u>Operating expenses:</u>			
Employee medical benefits	<u>3,874,137</u>	<u>3,819,771</u>	<u>54,366</u>
Net change in net position	(1,236,842)	(1,186,267)	50,575
Net position at beginning of year.	202,340	202,340	-
Prior year encumbrances appropriated	826,837	826,837	-
Net position at end of year.	<u>\$ (207,665)</u>	<u>\$ (157,090)</u>	<u>\$ 50,575</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
RISK RETENTION INSURANCE
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Other	\$ 2,000,000	\$ 1,955,280	\$ (44,720)
<u>Operating expenses:</u>			
Personal services	110,897	109,720	1,177
Contract services	1,667,609	1,281,573	386,036
Materials and supplies.	600	168	432
Total operating expenses.	<u>1,779,106</u>	<u>1,391,461</u>	<u>387,645</u>
Net change in net position	220,894	563,819	342,925
Net position at beginning of year.	9,857,758	9,857,758	-
Prior year encumbrances appropriated	204,339	204,339	-
Net position at end of year	<u>\$ 10,282,991</u>	<u>\$ 10,625,916</u>	<u>\$ 342,925</u>

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED WORKERS' COMPENSATION
FOR THE YEAR ENDED DECEMBER 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 2,000,000	\$ 2,225,970	\$ 225,970
<u>Operating expenses:</u>			
Personal services	91,076	88,620	2,456
Materials and supplies.	725	624	101
Employee medical benefits	2,958,091	2,266,349	691,742
Capital outlay	2,000	1,621	379
Total operating expenses.	3,051,892	2,357,214	694,678
Net change in net position	(1,051,892)	(131,244)	920,648
Net position at beginning of year.	10,288,286	10,288,286	-
Prior year encumbrances appropriated	11	11	-
Net position at end of year	\$ 9,236,405	\$ 10,157,053	\$ 920,648

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
SELF-FUNDED PRESCRIPTION DRUG
FOR THE YEAR ENDED DECEMBER 31, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Operating revenues:</u>			
Charges for services	\$ 8,300,000	\$ 10,118,301	\$ 1,818,301
Other	1,880,000	309,929	(1,570,071)
Total operating revenues.	10,180,000	10,428,230	248,230
<u>Operating expenses:</u>			
Employee medical benefits	11,133,135	10,178,432	954,703
Net change in net position	(953,135)	249,798	1,202,933
Net position at beginning of year.	104,586	104,586	-
Prior year encumbrances appropriated	1,041,041	1,041,041	-
Net position at end of year.	\$ 192,492	\$ 1,395,425	\$ 1,202,933

LUCAS COUNTY, OHIO

*SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CENTRALIZED DRUG TESTING
FOR THE YEAR ENDED DECEMBER 31, 2015*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Net position at beginning of year.	\$ 912	\$ 912	\$ -
Net position at end of year	<u>\$ 912</u>	<u>\$ 912</u>	<u>\$ -</u>

LUCAS COUNTY, OHIO

Agency Funds – Fund Descriptions

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are purely custodial and thus do not involve the measurement of operations.

Payroll Fund: To maintain and account for the accumulation of payroll withholdings until payment is remitted to third parties.

Undivided Taxes Fund: To account for the collection of various taxes. These taxes are periodically distributed to local governments in the County including Lucas County itself.

Estate Tax Fund: To account for the collection of estate taxes. These taxes are periodically distributed to local governments in the County including Lucas County itself.

Local Government Fund: To maintain and account for the accumulation and disbursement of state revenue sharing monies.

Subdivision Advance Fund: To maintain and account for tax advance distributions to subdivisions within Lucas County.

Recorder's Housing Trust Fees Fund: This accounts for the collection of low and moderate income housing trust fund fee as specified by the ORC. Such fees shall be paid to the treasurer of State pursuant to sec 319.63 of ORC.

Undivided Interest Fund: To account for the collection and distribution of the County investment earnings.

Other Agency Funds: To maintain and account for resources and uses for: taxes, research, deposits, licenses, and estate. Other Agency funds include:

Payment in lieu of Taxes	Bankruptcy Claims
Grain Tax	Cigarette Licenses
Escheated Estates	Children's Trust
Coroner Escrow	Mileage Reimbursement
Recorder's Housing Trust Fee	Advance Payments
Candidacy Fees	
Security and Annexation Deposits	
Intangibles	
Miscellaneous	

Clerk of Courts Fund: This is to account for auto title, domestic relations, civil and criminal division collections.

Juvenile Court Fund: This is to account for restitution payments made by youth.

Common Pleas Court - Probate Fund: This is to account for all monies for filings and hearings for the admission of wills, the administration of estates, applications for and administration of guardianships and conservatorships, adult protective services actions, administration of mental illness cases, adoptions, name changes, minor settlement cases, and wrongful death cases.

Children Services Fund: This is to account for collections of custodial, donations, SS/SSI custodial monies and executive director spending.

LUCAS COUNTY, OHIO

Agency Funds - Fund Descriptions (Continued)

Sheriff Fund: This is to account for inmate accounts, prisoner support, furtherance of justice, law enforcement trust, mandatory fines and the civil branch monies.

Tax Installment Payment Plan (T.I.P.P.) Fund: To account for real estate taxes paid on an installment basis until they can be applied to a current tax bill.

Lucas County Family and Children Council Fund: To process the accounting transactions as the administrative agent for the council.

Ballpark Capital Repairs Fund: To account for monies held by a Trustee, as required by indenture, for capital repairs to the Lucas County Mudhens Ballpark (Fifth Third Field).

Lucas County Board of Health Fund: To process the accounting transactions as the administrative agent for the board of health.

Lucas County Soil and Water Conservation District Fund: To process the accounting transactions as the administrative agent for the soil and water conservation district.

The Olander Park District Fund: To process the accounting transactions as the administrative agent for the park district.

Lucas County Local Emergency Planning Commission Fund: To process the accounting transactions as the administrative agent for the local emergency planning commission.

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
Payroll Fund				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 185,595,265	\$ 183,812,472	\$ 1,782,793
Receivables (net of allowances for uncollectibles):				
Due from others	263,710	-	263,710	-
Total assets	\$ 263,710	\$ 185,595,265	\$ 184,076,182	\$ 1,782,793
Liabilities:				
Payroll withholdings	\$ -	\$ 185,595,265	\$ 183,812,472	\$ 1,782,793
Loans payable	263,710	-	263,710	-
Total liabilities	\$ 263,710	\$ 185,595,265	\$ 184,076,182	\$ 1,782,793
Undivided Taxes Fund				
Assets:				
Equity in pooled cash and investments	\$ 19,845,897	\$ 602,928,911	\$ 607,431,184	\$ 15,343,624
Receivables (net of allowances for uncollectibles):				
Taxes	755,168,446	768,971,691	755,168,446	768,971,691
Due from other governments	5,909,275	7,837,086	5,909,275	7,837,086
Total assets	\$ 780,923,618	\$ 1,379,737,688	\$ 1,368,508,905	\$ 792,152,401
Liabilities:				
Undistributed assets	\$ 780,923,618	\$ 1,379,737,688	\$ 1,368,508,905	\$ 792,152,401
Estate Tax Fund				
Assets:				
Equity in pooled cash and investments	\$ 50,846	\$ 237,015	\$ 274,212	\$ 13,649
Liabilities:				
Undistributed assets	\$ 50,846	\$ 237,015	\$ 274,212	\$ 13,649
Local Government Fund				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 29,768,927	\$ 29,768,927	\$ -
Receivables (net of allowances for uncollectibles):				
Due from other governments	7,446,612	7,655,703	7,446,612	7,655,703
Total assets	\$ 7,446,612	\$ 37,424,630	\$ 37,215,539	\$ 7,655,703
Liabilities:				
Due to other governments	\$ 7,446,612	\$ 37,424,630	\$ 37,215,539	\$ 7,655,703
Subdivision Advance Fund				
Assets:				
Equity in pooled cash and investments	\$ 1,069,403	\$ 492,398,728	\$ 493,468,131	\$ -
Due from others	-	2,548	-	2,548
Total assets	\$ 1,069,403	\$ 492,401,276	\$ 493,468,131	\$ 2,548
Liabilities:				
Loans payable	\$ -	\$ 2,548	\$ -	\$ 2,548
Undistributed assets	1,069,403	492,398,728	493,468,131	-
Total liabilities	\$ 1,069,403	\$ 492,401,276	\$ 493,468,131	\$ 2,548

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
<u>Recorder's Housing Trust Fees Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 611,723	\$ 1,293,884	\$ 1,586,905	\$ 318,702
<u>Liabilities:</u>				
Deposits	\$ 611,723	\$ 1,293,884	\$ 1,586,905	\$ 318,702
<u>Undivided Interest Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 16,170	\$ 2,052,578	\$ 2,068,686	\$ 62
<u>Liabilities:</u>				
Undistributed assets	\$ 16,170	\$ 2,052,578	\$ 2,068,686	\$ 62
<u>Other Agency Funds</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 279,619	\$ 6,791,538	\$ 6,827,574	\$ 243,583
Cash and cash equivalents in segregated accounts	1,622	-	-	1,622
Receivables (net of allowances for uncollectibles):				
Due from others	42	38	42	38
<i>Total assets</i>	<u>\$ 281,283</u>	<u>\$ 6,791,576</u>	<u>\$ 6,827,616</u>	<u>\$ 245,243</u>
<u>Liabilities:</u>				
Undistributed assets	\$ 281,283	\$ 6,791,576	\$ 6,827,616	\$ 245,243
<u>Clerk of Courts Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 1,450,000	\$ -	\$ -	\$ 1,450,000
Cash and cash equivalents in segregated accounts	3,912,387	4,493,414	3,912,387	4,493,414
<i>Total assets</i>	<u>\$ 5,362,387</u>	<u>\$ 4,493,414</u>	<u>\$ 3,912,387</u>	<u>\$ 5,943,414</u>
<u>Liabilities:</u>				
Deposits	\$ 5,362,387	\$ 4,493,414	\$ 3,912,387	\$ 5,943,414
<u>Juvenile Court Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts	\$ 247,969	\$ 264,286	\$ 247,969	\$ 264,286
<u>Liabilities:</u>				
Deposits	\$ 247,969	\$ 264,286	\$ 247,969	\$ 264,286

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
<u>Common Pleas Court - Probate Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts	\$ 160,841	\$ 183,641	\$ 160,841	\$ 183,641
<u>Liabilities:</u>				
Deposits	\$ 160,841	\$ 183,641	\$ 160,841	\$ 183,641
<u>Children Services Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts	\$ 1,329,738	\$ 1,294,950	\$ 1,329,738	\$ 1,294,950
<u>Liabilities:</u>				
Deposits	\$ 1,329,738	\$ 1,294,950	\$ 1,329,738	\$ 1,294,950
<u>Sheriff Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts	\$ 25,346	\$ 33,265	\$ 25,346	\$ 33,265
<u>Liabilities:</u>				
Deposits	\$ 25,346	\$ 33,265	\$ 25,346	\$ 33,265
<u>T.I.P.P. Program Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ -	\$ 10,159,875	\$ 10,159,875	\$ -
<u>Liabilities:</u>				
Deposits	\$ -	\$ 10,159,875	\$ 10,159,875	\$ -
<u>Lucas County Family and Children Council Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 34	\$ 4,336,748	\$ 4,100,418	\$ 236,364
<u>Liabilities:</u>				
Deposits	\$ 34	\$ 4,336,748	\$ 4,100,418	\$ 236,364
<u>Ballpark Capital Repairs Fund</u>				
<u>Assets:</u>				
Cash and cash equivalents in segregated accounts	\$ 2,514,351	\$ 401,886	\$ -	\$ 2,916,237
Receivables (net of allowances for uncollectibles):				
Due from others	365,158	-	-	365,158
<i>Total assets</i>	\$ 2,879,509	\$ 401,886	\$ -	\$ 3,281,395
<u>Liabilities:</u>				
Undistributed assets	\$ 2,879,509	\$ 401,886	\$ -	\$ 3,281,395

CONTINUED

LUCAS COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (continued)

ALL AGENCY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015
<u>Lucas County Board of Health Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 4,623,884	\$ 15,056,749	\$ 17,154,859	\$ 2,525,774
<u>Liabilities:</u>				
Due to other governments	\$ 4,623,884	\$ 15,056,749	\$ 17,154,859	\$ 2,525,774
<u>Lucas County Soil and Water Conservation District Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 74,777	\$ 226,265	\$ 186,955	\$ 114,087
<u>Liabilities:</u>				
Due to other governments	\$ 74,777	\$ 226,265	\$ 186,955	\$ 114,087
<u>The Olander Park District Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 214,299	\$ 1,095,697	\$ 1,139,112	\$ 170,884
<u>Liabilities:</u>				
Due to other governments	\$ 214,299	\$ 1,095,697	\$ 1,139,112	\$ 170,884
<u>Lucas County Local Emergency Planning Commission Fund</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 161,079	\$ 54,431	\$ 59,349	\$ 156,161
<u>Liabilities:</u>				
Due to other governments	\$ 161,079	\$ 54,431	\$ 59,349	\$ 156,161
<u>Total Agency Funds</u>				
<u>Assets:</u>				
Equity in pooled cash and investments	\$ 28,397,731	\$ 1,351,996,611	\$ 1,358,038,659	\$ 22,355,683
Cash and cash equivalents in segregated accounts	8,192,254	6,671,442	5,676,281	9,187,415
Receivables (net of allowances for uncollectibles):				
Taxes	755,168,446	768,971,691	755,168,446	768,971,691
Due from others	628,910	2,586	263,752	367,744
Due from other governments	13,355,887	15,492,789	13,355,887	15,492,789
<i>Total assets</i>	<u>\$ 805,743,228</u>	<u>\$ 2,143,135,119</u>	<u>\$ 2,132,503,025</u>	<u>\$ 816,375,322</u>
<u>Liabilities:</u>				
Due to other governments	\$ 12,520,651	\$ 53,857,772	\$ 55,755,814	\$ 10,622,609
Payroll withholdings	-	185,595,265	183,812,472	1,782,793
Deposits	7,738,038	22,060,063	21,523,479	8,274,622
Loans payable	263,710	2,548	263,710	2,548
Undistributed assets	785,220,829	1,881,619,471	1,871,147,550	795,692,750
<i>Total liabilities</i>	<u>\$ 805,743,228</u>	<u>\$ 2,143,135,119</u>	<u>\$ 2,132,503,025</u>	<u>\$ 816,375,322</u>

180th Fighter Wing Ohio Air National Guard



The 180th Fighter Wing, of the Ohio Air National Guard, officially welcomed home members following a recent Air Expeditionary Force deployment, during a ceremony at the wing Sunday, Sept. 8, 2013. The members returned home in the early morning hours Sat., July 13, 2013, after a nearly two and half month deployment to Africa and Jordan. While deployed, 180th Fighter Wing members conducted flying operations on the African continent in support of combat readiness and security of maritime vessels, aircraft, detachments and personnel for regional and combatant command requirements. While serving in Djibouti, Africa, 180th Fighter Wing members and aircraft were tasked to forward deploy to Muwaffaq Salti AB, in Azraq, Jordan as part of Exercise Eager Lion. Eager Lion is a recurring, multinational exercise designed to strengthen military-to-military relationships and enhances regional security and stability by responding to modern day scenarios. (U.S. Air National Guard Photo by Senior Airman William Winston / Released).

Statistical Section



Statistical Section

This part of the Lucas County's comprehensive annual financial report presents detailed information as a context for understanding the County's financial statements, note disclosures, and required supplementary information as it relates to the County's overall financial position.

<u>Contents</u>	<u>Page</u>
Financial Trends	236

These schedules contain trend information that summarizes how the County's financial performance has changed over time.

Revenue Capacity	246
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These schedules contain information that assists in understanding the County's revenue sources and tax structure.

Debt Capacity	260
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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	271
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These schedules indicate demographic and economic indicators that assist in understanding the County's overall economic environment as it relates to the County's financial position.

Operating Information	273
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These schedules contain service and infrastructure data which assists in evaluating the County's financial reports relative to the services the County provides.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report of the corresponding year.

TABLE 1
LUCAS COUNTY, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(Amounts in 000's)

	<u>2015</u>	<u>2014 (1)</u>	<u>2013</u>	<u>2012</u>
<u>Governmental Activities:</u>				
Net investment in capital assets.	\$ 211,446	\$ 210,484	\$ 200,849	\$ 188,730
Invested in capital assets, net of related debt. . .	-	-	-	-
Restricted.	103,579	92,712	98,567	109,189
Unrestricted.	<u>17,443</u>	<u>(6,551)</u>	<u>84,283</u>	<u>79,494</u>
Total Governmental Activities Net Position . . .	<u>332,468</u>	<u>296,645</u>	<u>383,699</u>	<u>377,413</u>
<u>Business-type Activities:</u>				
Net investment in capital assets.	81,791	82,152	81,615	81,774
Invested in capital assets, net of related debt. . .	-	-	-	-
Unrestricted.	<u>25,075</u>	<u>23,393</u>	<u>23,504</u>	<u>21,637</u>
Total Business-type Activities Net Position	<u>106,866</u>	<u>105,545</u>	<u>105,119</u>	<u>103,411</u>
<u>Primary Government:</u>				
Net investment in capital assets.	293,237	292,636	282,464	270,504
Invested in capital assets, net of related debt. . .	-	-	-	-
Restricted.	103,579	92,712	98,567	109,189
Unrestricted.	<u>42,518</u>	<u>16,842</u>	<u>107,787</u>	<u>101,131</u>
Total Primary Government Net Position	<u>\$ 439,334</u>	<u>\$ 402,190</u>	<u>\$ 488,818</u>	<u>\$ 480,824</u>

(1) Amounts have been restated to reflect the implementation of GASB Statements No. 68 and 71, which were implemented in 2015 and for prior period adjustment posted in 2015.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 183,061	\$ -	\$ -	\$ -	\$ -	\$ -
-	175,462	156,501	204,927	183,349	154,881
144,680	173,835	162,436	96,492	104,995	14,946
69,972	45,766	41,451	41,146	75,573	332,722
<u>397,713</u>	<u>395,063</u>	<u>360,388</u>	<u>342,565</u>	<u>363,917</u>	<u>502,549</u>
83,570	-	-	-	-	-
-	80,659	79,710	79,799	82,117	80,269
18,037	15,105	15,580	21,893	22,034	22,109
<u>101,607</u>	<u>95,764</u>	<u>95,290</u>	<u>101,692</u>	<u>104,151</u>	<u>102,378</u>
266,631	-	-	-	-	-
-	256,121	236,211	284,726	265,466	235,150
144,680	173,835	162,436	96,492	104,995	14,946
88,009	60,871	57,031	63,039	97,607	354,831
<u>\$ 499,320</u>	<u>\$ 490,827</u>	<u>\$ 455,678</u>	<u>\$ 444,257</u>	<u>\$ 468,068</u>	<u>\$ 604,927</u>

**TABLE 2
LUCAS COUNTY, OHIO**

*CHANGES IN NET POSITION
LAST TEN YEARS
(Amounts in 000's)*

<u>Program Revenues:</u>	2015	2014	2013	2012
Primary Government				
Governmental activities: Charges for Services				
General government -				
Legislative and executive	\$ 16,411	\$ 16,622	\$ 17,444	\$ 18,097
Judicial	9,820	9,264	8,518	8,367
Public safety	6,763	5,294	4,867	4,979
Public works	4,455	3,495	3,370	3,099
Health	5,859	5,281	5,249	6,830
Human services	6	4	7	17
Conservation and recreation	-	-	-	56
Interest and fiscal charges	1,500	2,943	2,214	17
Operating grants and contributions	168,288	184,381	161,413	157,989
Capital grants and contributions	1,982	1,039	907	4,129
Total Governmental Activities Program Revenues	215,084	228,323	203,989	203,580
Business-type activities: Charges for Services				
Water supply	2,034	2,137	1,989	1,895
Wastewater treatment	6,213	5,884	6,850	5,894
Sewer system	2,079	2,101	1,835	1,541
Sanitary engineer	5,049	4,853	4,878	5,334
Solid waste	3,053	3,050	2,293	2,364
Parking facilities	209	146	204	232
Operating grants and contributions	9,360	9,628	9,770	9,020
Capital grants and contributions	1,731	2,036	2,000	1,474
Total Business-type Activities Program Revenues	29,728	29,835	29,819	27,754
Total Primary Government Program Revenues	244,812	258,158	233,808	231,334
<u>Expenses:</u>				
Governmental activities: Charges for Services				
General government -				
Legislative and executive	59,538	54,548	48,338	51,782
Judicial	56,315	55,723	53,952	52,654
Public safety	81,589	78,649	70,485	71,705
Public works	17,328	29,105	23,577	19,921
Health	96,919	108,120	102,362	127,667
Human services	87,537	90,948	86,005	85,990
Conservation and recreation	14,378	14,176	14,209	15,946
Other	-	-	-	-
Interest and fiscal charges	4,552	4,595	4,669	4,942
Note issuance costs	-	-	48	-
Total Governmental Activities Expense	418,156	435,864	403,645	430,607
Business-type activities:				
Water supply	3,115	3,032	3,435	2,618
Wastewater treatment	5,482	4,842	4,848	4,952
Sewer system	3,434	3,428	3,726	3,101
Sanitary engineer	5,081	4,569	5,064	4,550
Stormwater utility	-	-	-	-
Solid waste	11,220	10,976	10,825	10,442
Parking facilities	225	147	265	558
Total Business-type Activities Program Expense	28,557	26,994	28,163	26,221
Total Primary Government Program Expense	446,713	462,858	431,808	456,828

	2011	2010	2009	2008	2007	2006
\$	15,325	\$ 15,763	\$ 16,824	\$ 20,758	\$ 19,788	\$ 21,278
	8,547	8,994	9,859	8,759	5,879	4,206
	4,042	5,345	1,522	1,462	4,888	1,354
	684	2,931	283	684	313	262
	7,126	7,446	7,552	3,795	2,439	1,815
	22	31	27	181	1,382	969
	5	-	1,847	600	639	532
	187	-	-	-	-	-
	194,806	222,284	218,008	175,781	184,269	204,563
	6,187	6,362	3,938	1,743	796	5,342
	<u>236,931</u>	<u>269,156</u>	<u>259,860</u>	<u>213,763</u>	<u>220,393</u>	<u>240,321</u>
	1,228	713	184	434	478	724
	6,089	6,688	4,190	5,794	4,224	4,294
	1,128	351	305	179	75	199
	4,833	1,278	567	4,953	4,076	4,729
	1,880	1,619	1,342	1,633	2,003	1,828
	160	247	169	317	293	391
	4,984	151	7	-	4,225	2,304
	3,940	548	-	-	-	-
	<u>24,242</u>	<u>11,595</u>	<u>6,764</u>	<u>13,310</u>	<u>15,374</u>	<u>14,469</u>
	<u>261,173</u>	<u>280,751</u>	<u>266,624</u>	<u>227,073</u>	<u>235,767</u>	<u>254,790</u>
	42,123	43,523	50,480	31,148	56,377	48,609
	59,855	57,514	59,233	82,097	71,276	60,813
	73,539	75,891	73,038	83,361	76,505	84,697
	14,041	22,753	15,936	17,837	21,206	23,047
	140,443	134,794	139,889	150,952	139,540	113,676
	89,826	102,068	132,053	151,938	158,935	132,907
	17,604	16,715	9,266	9,293	10,026	7,090
	-	-	2,656	-	-	-
	5,408	5,714	5,620	5,805	4,584	4,189
	-	-	-	-	-	-
	<u>442,839</u>	<u>458,972</u>	<u>488,171</u>	<u>532,431</u>	<u>538,449</u>	<u>475,028</u>
	3,246	4,266	2,872	3,251	3,109	2,703
	6,125	5,221	4,699	4,884	4,772	4,876
	2,938	2,905	3,097	3,315	3,351	2,692
	4,369	4,531	4,417	5,027	4,868	4,852
	-	66	259	250	-	-
	5,300	1,767	2,662	2,185	1,959	1,930
	258	506	570	141	779	167
	<u>22,236</u>	<u>19,262</u>	<u>18,576</u>	<u>19,053</u>	<u>18,838</u>	<u>17,220</u>
	<u>465,075</u>	<u>478,234</u>	<u>506,747</u>	<u>551,484</u>	<u>557,287</u>	<u>492,248</u>

Continued

**TABLE 2
LUCAS COUNTY, OHIO**

*CHANGES IN NET POSITION (continued)
LAST TEN YEARS
(Amounts in 000's)*

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>Net (Expense)/Revenue:</u>				
Governmental Activities	\$ (203,072)	\$ (207,541)	\$ (199,656)	\$ (227,027)
Business-type Activities	1,171	2,841	1,656	1,533
Total Primary Government Net Expense	<u>(201,901)</u>	<u>(204,700)</u>	<u>(198,000)</u>	<u>(225,494)</u>
<u>General Revenues:</u>				
Property Tax	105,616	99,531	88,559	90,098
Sales Tax	100,294	82,062	76,916	75,013
Other Tax	5,720	5,348	5,000	5,114
Grant and Entitlements not restricted to specific programs	19,495	21,811	23,077	21,394
Investment Income	2,022	1,564	1,229	1,923
Decrease in fair value of investments	(261)	(7)	(1,028)	-
Other	6,009	5,144	12,189	13,185
Transfers	-	-	-	-
Total Governmental Activities	<u>238,895</u>	<u>215,453</u>	<u>205,942</u>	<u>206,727</u>
Business-type Activities				
Other	151	942	52	271
Transfers	-	-	-	-
Total Business-type Activities	<u>151</u>	<u>942</u>	<u>52</u>	<u>271</u>
Total Primary Government	<u>239,046</u>	<u>216,395</u>	<u>205,994</u>	<u>206,998</u>
<u>Change in Net Position:</u>				
Governmental Activities	35,823	7,912	6,286	(20,300)
Business-type Activities	1,322	3,783	1,708	1,804
Total Primary Government Change in Net Position	<u>\$ 37,145</u>	<u>\$ 11,695</u>	<u>\$ 7,994</u>	<u>\$ (18,496)</u>

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ (205,908)	\$ (189,816)	\$ (228,311)	\$ (318,669)	\$ (318,056)	\$ (234,707)
2,006	(7,667)	(11,812)	(5,743)	(3,464)	(2,751)
<u>(203,902)</u>	<u>(197,483)</u>	<u>(240,123)</u>	<u>(324,412)</u>	<u>(321,520)</u>	<u>(237,458)</u>
91,425	92,211	98,145	95,888	100,635	110,923
72,654	68,196	64,431	70,512	71,418	71,271
4,881	4,486	4,160	3,415	7,580	18,954
21,871	26,653	43,127	96,278	55,371	24,624
3,087	4,958	5,057	15,050	14,158	11,576
-	-	-	-	-	-
15,939	27,987	31,997	16,175	67,033	19,309
(114)	-	(784)	-	-	-
<u>209,743</u>	<u>224,491</u>	<u>246,133</u>	<u>297,318</u>	<u>316,195</u>	<u>256,657</u>
2,059	8,141	4,626	3,284	5,240	3,207
114	-	784	-	-	-
<u>2,173</u>	<u>8,141</u>	<u>5,410</u>	<u>3,284</u>	<u>5,240</u>	<u>3,207</u>
<u>211,916</u>	<u>232,632</u>	<u>251,543</u>	<u>300,602</u>	<u>321,435</u>	<u>259,864</u>
3,835	34,675	17,822	(21,351)	(1,861)	21,950
<u>4,179</u>	<u>474</u>	<u>(6,402)</u>	<u>(2,459)</u>	<u>1,776</u>	<u>456</u>
<u>\$ 8,014</u>	<u>\$ 35,149</u>	<u>\$ 11,420</u>	<u>\$ (23,810)</u>	<u>\$ (85)</u>	<u>\$ 22,406</u>

**TABLE 3
LUCAS COUNTY, OHIO**

*FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(Amounts in 000's)*

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Fund:				
Nonspendable	\$ 1,416	\$ 1,161	\$ 1,110	\$ 1,596
Restricted	276	268	260	259
Committed	5,870	6,698	6,105	5,714
Assigned	1,634	4,214	978	472
Unassigned	41,176	32,808	36,895	31,508
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total General Fund	<u>50,372</u>	<u>45,149</u>	<u>45,348</u>	<u>39,549</u>
All Other Governmental Funds:				
Nonspendable	2,056	721	771	916
Restricted	89,990	76,224	75,982	87,618
Committed	8,502	9,766	9,388	8,427
Unassigned (deficit)	(346)	(4,035)	(5,126)	(4,223)
Reserved	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue funds	-	-	-	-
Debt Service funds	-	-	-	-
Capital Projects funds	-	-	-	-
Total All Other Governmental Funds	<u>100,202</u>	<u>82,676</u>	<u>81,015</u>	<u>92,738</u>
Total Governmental Funds	<u>\$ 150,574</u>	<u>\$ 127,825</u>	<u>\$ 126,363</u>	<u>\$ 132,287</u>

Note: The County implemented GASB Statement No. 54 in 2011.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 1,709	\$ -	\$ -	\$ -	\$ -	\$ -
281	-	-	-	-	-
4,933	-	-	-	-	-
582	-	-	-	-	-
26,998	-	-	-	-	-
-	478	996	1,289	1,380	1,503
<u>-</u>	<u>27,887</u>	<u>28,045</u>	<u>41,672</u>	<u>42,984</u>	<u>40,597</u>
<u>34,503</u>	<u>28,365</u>	<u>29,041</u>	<u>42,961</u>	<u>44,364</u>	<u>42,100</u>
726	-	-	-	-	-
105,760	-	-	-	-	-
7,337	-	-	-	-	-
(7,166)	-	-	-	-	-
-	19,009	25,071	45,765	32,221	26,985
-	96,284	84,373	82,542	80,206	86,249
-	8,400	(520)	(4,042)	5,762	5,140
<u>-</u>	<u>(13,935)</u>	<u>(83,946)</u>	<u>(70,091)</u>	<u>(10,212)</u>	<u>9,806</u>
<u>106,657</u>	<u>109,758</u>	<u>24,978</u>	<u>54,174</u>	<u>107,977</u>	<u>128,180</u>
<u>\$ 141,160</u>	<u>\$ 138,123</u>	<u>\$ 54,019</u>	<u>\$ 97,135</u>	<u>\$ 152,341</u>	<u>\$ 170,280</u>

**TABLE 4
LUCAS COUNTY, OHIO**

*CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
LAST TEN YEARS
(Amounts in 000's)*

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Taxes	\$ 208,025	\$ 187,059	\$ 169,051	\$ 170,468
Charges for services.	36,615	35,123	34,805	34,894
Licenses and permits	1,098	1,104	940	910
Fines and forfeitures	1,069	768	708	577
Intergovernmental.	181,449	199,088	184,641	200,570
Special assessments	3,761	3,857	3,957	3,841
Investment income.	3,083	1,608	1,264	2,024
Rental income and other revenue	12,194	14,279	13,080	15,125
Total revenues	<u>447,294</u>	<u>442,886</u>	<u>408,446</u>	<u>428,409</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	55,381	49,475	45,409	49,267
Judicial.	55,859	54,177	53,906	52,250
Public safety	78,966	79,739	70,650	74,187
Public works	19,382	31,231	28,338	17,161
Health	96,382	107,565	102,213	127,742
Human services.	88,737	90,835	85,871	86,038
Conservation and recreation	14,467	14,135	14,199	15,958
Capital outlay	5,377	3,691	2,600	3,405
Miscellaneous	1	1,445	719	451
Debt service:				
Principal retirement.	5,635	5,358	5,808	5,770
Interest and fiscal charges	4,456	4,687	4,810	5,111
Bond issuance costs	114	34	-	-
Note issuance costs	55	46	48	61
Total expenditures	<u>424,812</u>	<u>442,418</u>	<u>414,571</u>	<u>437,401</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>22,482</u>	<u>468</u>	<u>(6,125)</u>	<u>(8,992)</u>
Other Financing Sources (Uses):				
Issuance of loans	300	97	47	-
Bond issuance.	7,790	715	-	-
Refunded bonds redeemed	(7,817)	-	-	-
Debt issued, net of premium/(discount)	-	-	-	147
Special assessment bonds issued	-	-	-	-
Premium on bonds issued	141	35	-	-
Premium on notes issued	-	144	155	-
Capital lease transaction.	39	42	62	22
Transfers in	19,243	18,597	17,167	16,586
Transfers (out).	(19,428)	(18,637)	(17,229)	(16,636)
Total other financing sources (uses).	<u>268</u>	<u>993</u>	<u>202</u>	<u>119</u>
Net change in fund balances	<u>\$ 22,750</u>	<u>\$ 1,461</u>	<u>\$ (5,923)</u>	<u>\$ (8,873)</u>
Debt service as a percentage of noncapital expenditures.	2.5%	2.4%	2.7%	2.6%

2011	2010	2009	2008	2007	2006
\$ 167,847	\$ 164,434	\$ 166,056	\$ 165,920	\$ 172,141	\$ 178,489
32,535	35,914	32,723	33,722	34,618	29,579
840	810	727	26	30	30
539	674	973	744	679	807
224,174	246,625	258,441	260,776	229,917	234,084
1,963	3,193	2,137	3,415	7,580	2,370
3,088	4,695	5,057	15,050	14,158	11,576
18,219	30,894	36,158	18,339	66,563	19,606
<u>449,205</u>	<u>487,239</u>	<u>502,272</u>	<u>497,992</u>	<u>525,686</u>	<u>476,541</u>
37,123	37,480	39,810	41,678	44,335	44,859
57,839	60,479	58,413	68,786	62,620	58,831
75,257	76,059	71,442	73,069	69,598	82,034
13,289	21,996	15,048	16,706	17,675	14,442
140,159	134,703	138,186	132,314	130,848	110,574
89,493	101,560	130,007	133,884	145,021	128,676
17,322	16,547	9,131	8,112	10,070	6,900
2,218	7,489	69,684	50,562	10,217	9,553
638	567	2,639	2,856	45,395	7,148
6,898	5,458	5,469	15,954	5,701	8,071
5,452	4,818	7,007	4,232	3,705	4,189
70	635	-	-	143	-
55	67	-	-	-	-
<u>445,813</u>	<u>467,858</u>	<u>546,836</u>	<u>548,153</u>	<u>545,328</u>	<u>475,277</u>
<u>3,392</u>	<u>19,381</u>	<u>(44,564)</u>	<u>(50,162)</u>	<u>(19,642)</u>	<u>1,264</u>
-	-	1,204	-	-	500
-	-	-	-	-	-
(4,423)	(14,210)	-	(9,130)	(11,597)	-
4,461	78,757	215	2,837	11,740	2,892
-	-	1,250	1,039	470	-
-	-	-	-	-	-
99	158	-	210	1,089	-
124	68	128	-	-	-
23,670	26,860	23,692	20,845	20,791	23,688
(24,286)	(26,910)	(25,040)	(20,845)	(20,791)	(23,688)
<u>(355)</u>	<u>64,723</u>	<u>1,449</u>	<u>(5,044)</u>	<u>1,702</u>	<u>3,392</u>
<u>\$ 3,037</u>	<u>\$ 84,104</u>	<u>\$ (43,115)</u>	<u>\$ (55,206)</u>	<u>\$ (17,940)</u>	<u>\$ 4,656</u>
2.9%	2.3%	2.6%	4.0%	1.8%	2.7%

**TABLE 5
LUCAS COUNTY, OHIO**

*GOVERNMENTAL REVENUES BY SOURCE
LAST TEN YEARS
(Amounts in 000's)*

<u>Year</u>	<u>General & Tangible Personal Property Tax*</u>	<u>Sales Tax</u>	<u>Lodging Tax</u>	<u>Investment Income</u>	<u>Charges for Services</u>	<u>Fines & Forfeitures</u>
2006	\$ 103,745	\$ 70,824	\$ 3,920	\$ 11,576	\$ 29,579	\$ 807
2007	97,075	71,377	3,689	14,158	34,618	679
2008	88,193	71,334	6,393	15,050	33,722	744
2009	97,555	64,341	4,160	5,057	32,723	973
2010	91,873	68,074	4,487	4,695	35,914	674
2011	90,931	72,035	4,881	3,088	32,535	539
2012	90,163	75,190	5,114	2,024	34,894	578
2013	87,395	76,656	5,000	1,264	34,805	708
2014	100,230	81,481	5,348	1,608	35,123	768
2015	104,326	97,979	5,720	1,931	36,615	1,069

*General and Tangible Personal Property taxes included rollbacks, homestead, and other revenues from the State of Ohio prior to 2007. These were reclassified as intergovernmental revenues beginning in 2007.

<u>Licenses & Permits</u>	<u>Special Assessments</u>	<u>Intergovernmental Revenue</u>	<u>Other</u>	<u>Total</u>
\$ 30	\$ 2,370	\$ 234,084	\$ 19,606	\$ 476,541
30	7,580	229,917	66,563	525,686
26	3,415	260,776	18,339	497,992
727	2,137	258,441	36,158	502,272
810	3,193	246,625	30,894	487,239
840	1,963	224,174	18,219	449,205
910	3,841	200,570	15,125	428,409
940	3,957	184,641	13,080	408,446
1,104	3,857	199,088	14,279	442,886
1,098	3,761	182,601	12,194	447,294

TABLE 6
LUCAS COUNTY, OHIO
ASSESSED AND ACTUAL VALUE OF REAL PROPERTY
LAST TEN YEARS
(Amounts in 000's)

Tax/Levy Collection Year	Residential and Agricultural Property Assessed Value	Commercial and Industrial Property Assessed Value	Public Utility Assessed Value	Total Real Assessed Value	Total Direct Tax Rate	Residential and Agricultural Effective Tax Rate
2005/2006	\$ 5,853,133	\$ 1,865,396	\$ 7,472	\$ 7,726,001	\$ 12.75	\$ 10.355142
2006/2007	6,551,449	2,156,662	7,048	8,715,159	13.90	10.760284
2007/2008	6,583,148	2,065,431	8,180	8,656,759	13.90	10.805811
2008/2009	6,562,532	2,123,771	8,555	8,694,858	14.07	12.685674
2009/2010	5,739,765	2,095,040	10,994	7,845,799	14.07	13.177727
2010/2011	5,726,573	2,046,868	11,472	7,784,913	14.07	13.184499
2011/2012	5,705,432	1,989,810	12,548	7,707,790	14.07	13.192758
2012/2013	4,896,533	1,876,834	12,720	6,786,086	15.07	14.342377
2013/2014	4,885,553	1,857,161	12,150	6,754,864	16.92	16.774767
2014/2015	4,900,579	1,865,350	12,795	6,778,724	17.07	16.924865

Commercial and Industrial Effective Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
\$ 12.005686	\$ 22,074,289	35.0%
12.055420	24,900,454	35.0%
12.198706	24,733,597	35.0%
13.150161	24,842,451	35.0%
13.275849	22,416,569	35.0%
13.375904	22,242,609	35.0%
13.461358	22,022,257	35.0%
14.565695	19,388,818	35.0%
16.821007	19,299,611	35.0%
16.971050	19,367,783	35.0%

**TABLE 7
LUCAS COUNTY, OHIO**

*PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS¹
LAST TEN YEARS
(Per \$1,000 of Assessed Valuation)*

Taxable Year/Collection Year:	<u>2014/2015</u>	<u>2013/2014</u>	<u>2012/2013</u>	<u>2011/2012</u>
<u>Lucas County Levied Funds:</u>				
General Fund	2.00	2.00	2.00	2.00
Board of Developmental Disabilities	6.00	6.00	5.00	5.00
Children Sevcies Board	3.25	3.25	2.40	2.40
Mental Health & Recovery	2.50	2.50	2.50	1.50
Senior Services	0.60	0.45	0.45	0.45
Science & Natural History	0.17	0.17	0.17	0.17
9-1-1 Emergency Telephone Sys.	0.70	0.70	0.70	0.70
Zoo Improvement	1.00	1.00	1.00	1.00
Zoo Operating	0.85	0.85	0.85	0.85
Total Lucas County Direct Tax Rate	<u>17.07</u>	<u>16.92</u>	<u>15.07</u>	<u>14.07</u>
<u>Other Countywide Taxes:</u>				
Metroparks	2.30	2.30	2.30	1.70
Toledo-Lucas County Port Authority	0.40	0.40	0.40	0.40
Total Countywide Rates	<u>19.77</u>	<u>19.62</u>	<u>17.77</u>	<u>16.17</u>
<u>Other Area-wide Taxes:</u>				
Toledo Area Regional Transportation Authority (TARTA) ²	2.50	2.50	2.50	2.50
Toledo-Lucas County Library ³	2.90	2.90	2.90	2.00

1) Represents gross property tax rates, with totals determined by a combination of the county-wide rates and the applicable tax rates for the school district, township, and municipality in which property is located.

2) TARTA is not levied in every county taxing district, but is levied in:

- City of Maumee
- Village of Ottawa Hills
- City of Sylvania
- City of Toledo
- Village of Waterville
- Spencer Township
- Sylvania Township

3) The Toledo-Lucas County Public Library levy is in all Lucas County taxing districts except the Swanton School District, which is served by the Swanton Public Library.

<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>	<u>2005/2006</u>
2.00	2.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	5.00	5.00	5.00
2.40	2.40	2.40	2.40	2.40	2.40
1.50	1.50	1.50	1.50	1.50	1.50
0.45	0.45	0.45	0.45	0.45	0.45
0.17	0.17	0.17	-	-	-
0.70	0.70	0.70	0.70	0.70	0.70
1.00	1.00	1.00	1.00	1.00	-
0.85	0.85	0.85	0.85	0.85	0.70
<u>14.07</u>	<u>14.07</u>	<u>14.07</u>	<u>13.90</u>	<u>13.90</u>	<u>12.75</u>
1.70	1.70	1.70	1.70	1.70	1.70
0.40	0.40	0.40	0.40	0.40	0.40
<u>16.17</u>	<u>16.17</u>	<u>16.17</u>	<u>16.00</u>	<u>16.00</u>	<u>14.85</u>
2.50	2.50	2.50	2.50	2.50	2.50
2.00	2.00	2.00	2.00	2.00	2.00

Continued

**TABLE 7
LUCAS COUNTY, OHIO**

*PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS (continued)
LAST TEN YEARS
(per \$1,000 of Assessed Valuation)*

Taxable Year/Collection Year:	<u>2014/2015</u>	<u>2013/2014</u>	<u>2012/2013</u>	<u>2011/2012</u>
<u>School Districts:</u>				
Anthony Wayne	\$ 71.30	\$ 71.60	\$ 67.10	\$ 66.80
Evergreen	44.40	46.05	46.05	46.35
Maumee	88.75	84.95	84.55	84.65
Oregon	65.60	65.60	66.30	65.40
Otsego	46.85	49.20	46.60	47.15
Ottawa Hills	142.65	142.65	135.65	134.75
Springfield	74.75	75.15	75.15	75.05
Swanton	62.64	63.19	64.13	64.15
Swanton Public Library ³	1.50	1.50	1.50	1.50
Sylvania	83.50	83.60	83.60	83.00
Sylvania Area Joint Rec Dist ¹	2.10	2.10	2.10	1.65
Toledo	73.10	67.40	67.40	65.90
Washington	83.50	78.60	78.60	78.60
<u>Career Centers:</u>				
Four County	3.20	3.20	3.20	3.20
Penta County	3.20	3.20	3.20	3.20
<u>Townships:</u>				
Harding	5.05	5.05	5.05	5.05
Jerusalem	9.75	9.75	9.75	9.75
Monclova	7.50	7.50	7.50	6.70
Providence	6.95	6.95	6.95	6.95
Richfield	8.30	8.20	8.10	8.30
Spencer	8.00	8.00	8.00	8.00
Springfield	11.20	11.20	8.10	8.10
Swanton	6.10	5.30	4.90	4.90
Sylvania	22.97	21.47	21.47	20.72
Olander Park ²	0.70	0.70	0.70	0.70
Washington	30.50	26.75	26.75	26.75
Waterville	14.60	14.00	10.50	10.50
<u>Municipalities:</u>				
Village of Berkey	4.00	4.00	4.00	2.50
Village of Harbor View	7.00	7.00	7.00	7.00
Village of Holland	0.80	0.80	0.80	0.80
City of Maumee	3.70	3.70	3.70	3.70
City of Oregon	2.50	4.00	3.50	3.50
Village of Ottawa Hills	8.00	4.10	4.10	4.10
Village of Swanton	5.00	4.50	4.50	4.50
City of Sylvania	5.10	5.10	5.10	5.10
City of Toledo	4.40	4.40	4.40	4.40
Village of Waterville	3.50	3.50	3.50	3.50
Village of Whitehouse	3.50	3.50	3.50	3.50

1) The Sylvania Area Joint Recreation District is levied in the same districts as the Sylvania Schools.

2) The Olander Park System System is levied in the same taxing districts as Sylvania Township.

3) The Swanton Public Library is levied in the same districts as the Swanton Public School System.

<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>	<u>2005/2006</u>
\$ 66.80	\$ 66.80	\$ 66.70	\$ 66.80	\$ 67.70	\$ 68.20
46.45	46.45	46.85	47.15	47.15	47.88
79.45	79.45	75.25	76.25	76.50	75.75
65.40	65.40	65.40	59.50	59.50	59.50
47.35	47.35	48.65	48.85	49.10	49.30
133.05	126.05	125.85	126.15	120.85	120.35
75.05	70.85	70.85	70.85	70.85	67.35
63.69	63.39	63.39	67.43	67.78	67.78
0.50	0.50	0.50	-	-	-
78.30	77.70	77.69	74.90	74.90	74.90
1.65	1.62	1.62	1.20	1.20	1.15
65.70	67.70	66.90	66.90	67.10	67.35
73.70	73.70	73.70	69.80	69.80	69.80
3.20	3.20	3.20	3.20	3.20	3.20
3.20	3.20	3.20	3.20	3.20	3.20
3.30	4.80	4.80	4.80	4.80	4.80
9.75	9.75	9.75	9.75	9.75	9.75
5.20	5.20	5.20	5.20	5.20	5.20
6.95	6.95	6.95	6.95	6.95	6.95
8.30	8.30	8.00	8.00	8.64	8.64
8.00	8.00	8.00	6.00	6.00	6.00
8.10	8.10	8.10	8.10	8.10	8.10
4.90	4.90	4.90	4.90	4.90	4.90
19.97	19.97	19.97	18.72	20.22	20.92
0.70	0.70	0.70	0.70	0.70	0.70
26.75	26.75	24.25	24.25	24.25	24.25
10.50	10.50	10.50	10.50	10.50	10.50
2.50	4.50	4.50	4.50	3.00	3.00
7.00	7.00	7.00	7.00	7.00	7.00
0.80	0.80	0.80	0.80	0.80	0.80
3.70	3.70	3.70	3.70	3.70	3.70
3.50	3.50	3.50	3.50	3.50	3.50
4.10	4.10	4.10	4.10	4.10	4.10
4.50	4.50	4.50	4.50	4.50	4.50
3.60	3.60	3.60	3.60	4.10	5.10
4.40	4.40	4.40	4.40	4.40	4.40
3.50	3.50	3.50	3.50	3.50	3.50
3.50	3.50	3.50	3.50	3.50	3.50

**TABLE 8
LUCAS COUNTY, OHIO**

TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS
AS OF DECEMBER 31, 2015 AND DECEMBER 31, 2006
(Amounts in 000's)

<u>Firm</u>	<u>^a2015 Assessed Real Estate Values</u>	<u>^b2015 Assessed Personal Property Values</u>	<u>2015 Assessed Property Values</u>	<u>2015 Percent Assessed Value to Total 2015 Assessed Property Values</u>
GLP Capital LP	\$ 56,561	\$ -	\$ 56,561	0.81%
DFG	19,257	-	19,257	0.27%
Kroger Co/Topvalco	18,477	-	18,477	0.26%
Star-West Franklin Park Mall LLC	18,424	-	18,424	0.26%
LC Spring Hollow LLC	16,512	-	16,512	0.24%
Seagate Land Partners LLC	14,015	-	14,015	0.20%
Wal Mart Real Estate Business Trust	11,712	-	11,712	0.17%
The Andersons LLC	10,203	-	10,203	0.15%
Realty Income Properties 25 LLC	9,700	-	9,700	0.14%
Meijer Stores	9,692	-	9,692	0.14%
Totals	<u>\$ 184,553</u>	<u>\$ -</u>	<u>\$ 184,553</u>	<u>2.64%</u>

^a Does not include hospitals, governments or other non-profits whose property is typically exempted upon application with the State of Ohio. It also does not include property held in the name of title companies, who generally hold title to property with a beneficiary distinctly different from the title company. Also, based on the 2014 property values, collected during 2015.

^b Reflects the phase-out of the tangible personal property tax.

	<u>2006 Assessed Real Estate Values</u>	<u>2006 Assessed Personal Property Values</u>	<u>2006 Assessed Property Values</u>	<u>2006 Percent Assessed Value to Total 2006 Assessed Property Values</u>
Sunoco Inc R&M	\$ 4,467	\$ 58,128	\$ 62,595	0.60%
Westfield Shopping Town	53,092	226	53,318	0.55%
General Motors Hydra-Matic	8,684	42,553	51,237	0.53%
BP America	3,455	41,800	45,255	0.46%
Daimler Chrysler	22,329	20,758	43,087	0.45%
D-Serf Co.	31,935	2,800	34,735	0.36%
The Andersons	12,704	13,148	25,852	0.27%
Johns Manville	3,628	16,876	20,504	0.21%
Meijer Stores	14,006	5,959	19,965	0.20%
AERC	19,097	-	19,097	0.20%
Totals	<u>\$ 173,397</u>	<u>\$ 202,248</u>	<u>\$ 375,645</u>	<u>3.83%</u>

**TABLE 9
LUCAS COUNTY, OHIO**

*TOP FIVE PUBLIC UTILITY TAXPAYERS
AS OF DECEMBER 31, 2015 AND DECEMBER 31, 2006
(Amounts in 000's)*

<u>Utility</u>	2015 Assessed Public Utility Values	2015 Percent of Utilities Assessed Value to Total 2015 Assessed Value
Toledo Edison/First Energy	\$ 170,436	2.43%
Columbia Gas of Ohio, Inc.	55,189	0.79%
American Transmission	55,146	0.78%
CSX Transportation	7,481	0.11%
Norfolk Southern Combined	7,439	0.11%
Totals	\$ 295,691	4.21%

<u>Utility</u>	2006 Assessed Public Utility Values	2006 Percent of Utilities Assessed Value to Total 2006 Assessed Value
Toledo Edison	\$ 128,066	40.00%
Ohio Bell	39,620	17.10%
Columbia Gas	25,095	8.50%
American Transmission System	24,004	8.60%
Norfolk Southern	8,340	3.00%
Totals	\$ 225,125	77.20%

TABLE 10
LUCAS COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS- REAL AND PUBLIC UTILITY
LAST EIGHT YEARS
(Amounts in 000's)*

<u>Tax Levy Year</u>	<u>Collection Year</u>	<u>Current Tax Levied</u>	<u>Adjustments</u>	<u>Total Adjusted Levy</u>	<u>Collected During Levy Year</u>
2007	2008	\$ 100,460	\$ 7,018	\$ 107,478	\$ 95,618
2008	2009	114,299	10,797	125,096	109,544
2009	2010	106,803	10,195	116,998	102,152
2010	2011	106,355	10,722	117,077	103,075
2011	2012	105,551	10,565	116,116	102,244
2012	2013	101,570	12,364	113,934	98,479
2013	2014	117,920	11,645	129,565	114,094
2014	2015	119,635	12,911	132,546	117,604

*Includes property tax rollbacks and homestead revenue levied that are part of the County's primary government, to include: General Fund, Senior Services, Mental Health & Recovery, Board of Developmental Disabilities, Children Services Board, Science & Natural History, Toledo Zoo (operation & capital funds), and 9-1-1 Emergency Telephone System. Also, this represents newly compiled data has seven years feasibly available. Additional years will be added in the future.

<u>Percent Collected During Levy Year</u>	<u>Subsequent Period Collections</u>	<u>Total Tax Collected</u>	<u>Percent Collected of Adjusted Levy</u>
88.97%	\$ 3,833	\$ 99,451	92.53%
87.57%	4,686	114,230	91.31%
87.31%	4,272	106,424	90.96%
88.04%	4,769	107,844	92.11%
88.05%	4,231	106,475	91.70%
86.44%	4,531	103,010	90.41%
88.06%	5,004	119,098	91.92%
88.73%	6,790	124,394	93.85%

**TABLE 11
LUCAS COUNTY, OHIO**

*SPECIAL ASSESSMENT LEVIES AND COLLECTIONS
LAST TEN YEARS
(Amounts in 000's)*

Year Levied	Year Collected	Current Assessment Levies	Current Assessments Collected	Current Assessments Collected as a Percent of Assessment Levies	*Delinquent Assessments Collected	Delinquent Assessments Collected as a Percent of Assessment Levies
2005	2006	1,844	1,683	91.27%	118	6.40%
2006	2007	2,010	1,814	90.25%	352	17.51%
2007	2008	2,050	1,863	90.88%	675	32.93%
2008	2009	2,022	1,864	92.19%	128	6.33%
2009	2010	2,025	1,826	90.17%	124	6.12%
2010	2011	2,023	1,819	89.92%	205	10.13%
2011	2012	4,081	3,732	91.45%	227	5.56%
2012	2013	3,908	3,671	93.94%	263	6.73%
2013	2014	4,703	4,349	92.47%	275	5.85%
2014	2015	4,645	4,347	93.58%	314	6.76%

*Penalties and interest are considered part of the tax obligation by Ohio law, and thus are included in delinquent assessments collected.

<u>Total Assessments Collected</u>	<u>Total Collections as a Percent of Current Assessments Levies</u>	<u>Accumulated Delinquencies</u>
1,801	97.67%	564
2,166	107.76%	583
2,538	123.80%	245
1,992	98.52%	239
1,950	96.30%	341
2,024	100.05%	369
3,959	97.01%	532
3,934	100.67%	488
4,624	98.32%	623
4,661	100.34%	632

TABLE 12
LUCAS COUNTY, OHIO

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(Amounts in 000's)

	<u>2015</u>	<u>2014¹</u>	<u>2013¹</u>	<u>2012¹</u>
<u>Governmental Activities:</u>				
General obligation bonds	\$ 74,665	\$ 77,035	\$ 79,295	\$ 81,490
Unamortized bond premiums	572	467	455	478
Unamortized bond discounts	(18)	(21)	(24)	(27)
Special assessment bonds with governmental commitment	10,157	11,480	12,085	13,424
Revenue bonds	2,424	4,183	5,784	7,547
OWDA loans	-	-	-	317
OPWC loans	796	605	629	729
Capital lease obligations	88	114	130	123
Subtotal	<u>88,684</u>	<u>93,863</u>	<u>98,354</u>	<u>104,081</u>
<u>Business-type Activities:</u>				
OWDA loans	15,274	16,430	18,512	20,764
OPWC loans	2,752	2,407	2,358	2,449
Capital lease obligations	428	592	341	-
Subtotal	<u>18,454</u>	<u>19,429</u>	<u>21,211</u>	<u>23,213</u>
Total	<u>\$ 107,138</u>	<u>\$ 113,292</u>	<u>\$ 119,565</u>	<u>\$ 127,294</u>
Percentage of personal income ²	N/A	0.64%	0.71%	0.75%
Amount per capita (not thousands) ³	\$ 247.04	\$ 260.27	\$ 273.98	\$ 291.16

¹⁾ The table includes only long-term debt. Short-term notes have been excluded from totals previously reported.

²⁾ Income Data from Bureau of Economic Analysis.

³⁾ Population Data provided from U.S. Census Bureau.

<u>2011¹</u>	<u>2010¹</u>	<u>2009¹</u>	<u>2008¹</u>	<u>2007¹</u>	<u>2006¹</u>
\$ 83,950	\$ 87,500	\$ 22,435	\$ 25,230	\$ 27,925	\$ 31,255
500	454	72	-	-	-
(30)	(33)	(36)	-	-	-
14,796	16,117	17,021	17,053	17,254	17,956
9,175	10,748	15,756	16,544	17,276	17,956
366	-	1,443	626	776	915
944	1,194	1,565	1,736	1,725	2,112
156	106	119	28	93	1,201
<u>109,857</u>	<u>116,086</u>	<u>58,375</u>	<u>61,217</u>	<u>65,049</u>	<u>71,395</u>
21,831	24,388	24,634	26,334	27,195	29,018
2,505	2,437	2,113	2,259	2,330	2,474
-	-	-	-	-	-
<u>24,336</u>	<u>26,825</u>	<u>26,747</u>	<u>28,593</u>	<u>29,525</u>	<u>31,492</u>
<u>\$ 134,193</u>	<u>\$ 142,911</u>	<u>\$ 85,122</u>	<u>\$ 89,810</u>	<u>\$ 94,574</u>	<u>\$ 102,887</u>
0.81%	0.91%	0.56%	0.58%	0.62%	0.69%
\$ 305.14	\$ 323.46	\$ 192.32	\$ 202.32	\$ 212.30	\$ 230.29

TABLE 13
LUCAS COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AS OF DECEMBER 31, 2015
(Amounts in 000's)

	<u>General Obligation (GO) Debt¹ Outstanding</u>	<u>Percent Applicable to County⁵</u>	<u>Amount Applicable to County</u>
<u>Direct Debt¹</u>			
Lucas County	\$ 88,684	100.0%	\$ 88,684
<u>Overlapping Debt</u>			
Municipalities ² and townships ³ wholly located in Lucas County	180,057	100.0%	180,057
Swanton Village	865	7.0%	61
School Districts ⁴ wholly located in Lucas County	289,100	100.0%	289,100
Anthony Wayne	16,558	97.3%	16,116
Evergreen	8,865	26.2%	2,323
Four County Career Center	2,640	1.8%	47
Otsego	14,071	12.1%	1,709
Swanton LSD	6,315	35.8%	2,262
Sylvania Area Joint Rec District	7,486	100.0%	7,486
Total Overlapping Debt	<u>525,957</u>		<u>499,161</u>
<i>Total direct and overlapping debt</i>	<u>\$ 614,641</u>		<u>\$ 587,845</u>

¹⁾ Includes all long-term debt instruments of the governmental activities, including bonds, loans, capital lease obligations, unamortized bond premiums and unamortized bond discounts.

²⁾ Municipalities wholly located within Lucas County are: Berkey, Harbor View, Holland, Maumee, Oregon, Ottawa Hills, Sylvania, Toledo, Waterville, and Whitehouse.

³⁾ Townships wholly located within Lucas County are: Harding, Jerusalem, Monvlova, Providence, Richfield, Spencer, Springfield, Swanton, Sylvania, Washington, and Waterville.

⁴⁾ School districts wholly located within the legal boundaries of Lucas County are Maumee (CSD), Oregon (CSD), Ottawa Hills (LSD), Springfield (LSD), Sylvania (CSD), Toledo (CSD), and Washington (LSD).

⁵⁾ Percent based on most current assessed value within the County in effect as of December 31st.

Source: Ohio Municipal Advisory Council (Debt), & Fulton, Lucas, & Wood County Auditors (Most Current Valuations)

*180th Fighter Wing
Ohio Air National Guard*



**TABLE 14
LUCAS COUNTY, OHIO**

¹ Pledged Revenue - Last Ten Years
(Amounts in 000's)

Taxable Economic Development Revenue Refunding Bonds, Series 2010²

Year	Investment Income	Charges for Services	Fines & Forfeitures	Licenses & Permits	Other	Total
2006	\$ 11,576	\$ 14,304	\$ 596	\$ 30	\$ 2,662	\$ 29,168
2007	13,826	18,504	489	30	6,395	39,244
2008	13,586	13,735	549	27	3,931	31,828
2009	4,365	11,549	323	25	3,142	19,404
2010 ³	4,687	11,772	207	25	2,862	19,553
2011	3,062	8,812	183	25	3,600	15,682
2012	1,959	10,660	214	31	2,481	15,345
2013	1,184	11,980	228	27	1,816	15,235
2014	1,433	10,053	262	19	2,077	13,844
2015	1,854	11,020	321	19	1,495	14,709

¹ Only general fund revenue is considered pledged.

² Reflects pledged revenue coverage for the Series 2001 Taxable Economic Development Revenue Bonds. These bonds were refunded in 2010 by the Series 2010 Taxable Economic Development Revenue Bonds. Information for 2011 and 2012 reflect the pledged revenue coverage for the Series 2010 Taxable Economic Development Revenue bonds.

³2001 Bonds were refunded during 2010, totaling \$15,045,000, & this table reflects the scheduled debt service of the obligation.

***2006 Sanitary Sewer Bond 772**

Year	Special Assessments Collected	Debt Service		Coverage
		Principal	Interest	
2006	\$ -	\$ -	\$ -	N/A
2007	29	-	31	0.94
2008	38	7	33	0.95
2009	40	8	32	1.00
2010	38	8	32	0.95
2011	40	8	32	1.00
2012	39	9	31	0.98
2013	38	9	31	0.95
2014	40	9	31	1.00
2015	40	10	30	1.00

*Only revenues and assessments attributable to this project are identified.

Note: Details regarding the County's outstanding debt are included in Note 10 of the Basic Financial Statements.

**Scheduled
Debt Service**

<u>Principal</u>	<u>Interest</u>	<u>Coverage</u>
\$ 635	\$ 1,186	16.02
680	1,145	21.50
725	1,102	17.42
780	1,056	10.57
835	1,006	10.62
1,565	280	8.50
1,620	235	8.27
1,650	207	8.20
1,592	170	7.86
1,750	123	7.85

TABLE 15
LUCAS COUNTY, OHIO

Legal Debt Margin Information
Last Ten Years
(Amounts in 000's)

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Debt Limit	\$ 177,397	\$ 174,751	\$ 173,745	\$ 174,132	\$ 196,841
Total net debt applicable to limit	<u>6,829</u>	<u>11,387</u>	<u>16,488</u>	<u>18,194</u>	<u>13,003</u>
Legal Debt Margin	<u>\$ 170,568</u>	<u>\$ 163,364</u>	<u>\$ 157,257</u>	<u>\$ 155,938</u>	<u>\$ 183,838</u>
Total net debt applicable to the limit as a percentage of debt limit	3.85%	6.52%	9.49%	10.45%	6.61%

2010	2009	2008	2007	2006
\$ 198,660	\$ 200,340	\$ 233,618	\$ 235,078	\$ 240,207
14,028	17,861	20,977	23,803	25,606
<u>\$ 184,632</u>	<u>\$ 182,479</u>	<u>\$ 212,641</u>	<u>\$ 211,275</u>	<u>\$ 214,601</u>
7.06%	8.92%	8.98%	10.13%	10.66%

Legal Debt Margin Calculation for 2015

Direct legal debt limitation¹:

3% of the first \$100,000 assessed valuation	\$ 3,000
1.5% on excess of the \$100,000-not in excess of \$300,000	3,000
2.5% on the amount in excess of \$300,000 ⁴	171,397
Total direct legal debt limitation	<u>177,397</u>
Total of all county debt outstanding ²	\$ 105,074

³Less:

Special assessment bonds	\$ 10,157
Less: nonexempt special assessment debt	(512)
Exempt general obligation debt:	
2015 Taxable arena improvement notes	6,300
2015 Tax exempt arena improvement notes ⁵	10,750
2010 Convention center and arena improvement bonds	46,185
2010 Arena improvement bonds	18,600
2007 Juvenile center refunding bonds ⁶	6,765
Total exempt debt	<u>(98,245)</u>
Total net indebtedness (voted and unvoted) subject to the direct debt limitation	<u>6,829</u>
Direct legal debt margin	<u>\$ 170,568</u>
Unvoted debt limitation (subject to 1% of County assessed valuation)	\$ 71,559
Total net indebtedness (unvoted-subject to the 1% legal debt limitation)	<u>(6,829)</u>
Total unvoted legal debt margin	<u>\$ 64,730</u>

¹) Direct legal debt limitation as outlined by Ohio Revised Code codifications 133.04 and 133.07, not including available equity in the debt service fund.

²) Excludes Ohio Water Development Authority (OWDA), Ohio Public Works Commission (OPWC) loans, SS 772 revenue bonds, and non-tax revenue bonds. Refer to Note 9 - Notes Payable; and to Note 10 - Long-term Debt and Other Obligations in the Notes to the Basic Financial Statements.

³) Excluded by state statute: Special assessment bonds (excluding nonexempt portion), correctional facility, convention center & arena bonds and notes.

⁴) Uses values for 2015/2016 collection year, as they are in effect by December 31, 2014.

⁵) Component of the \$13,952,000 series 2015 various purpose improvement notes (see Note 9 to the Basic Financial Statements).

⁶) 2015 refunding bonds (outstanding balance of \$6,765,000 at December 31, 2015 - See Note 10 to the Basic Financial Statements).

**TABLE 16
LUCAS COUNTY, OHIO**

*RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS
(Amounts in 000's)*

Year	Total Population (i,ii)	Personal Income (iii)	Per Capita Income (iii)	Total Assessed Value (iv)	Gross General Bonded Debt	Less Debt Service Fund Balance
2006	446,769	14,731,496	32,973	9,668,315	31,255	5,140
2007	445,482	15,087,677	33,868	9,404,736	27,925	5,904
2008	443,909	15,143,067	34,113	8,927,066	25,230	(4,042)
2009	442,603	14,958,677	33,797	8,073,606	22,435	(520)
2010	441,815	15,162,947	34,337	8,006,406	87,500	8,415
2011	439,770	16,066,970	36,535	7,933,657	83,950	7,262
2012	437,201	16,560,784	37,879	7,025,261	81,490	2,647
2013	436,393	16,846,330	38,604	7,009,816	79,295	2,936
2014	435,286	17,717,149	40,702	7,050,027	77,035	2,295
2015	433,689	NA	NA	7,155,866	74,665	1,358

(i): Not in thousands

(ii): Source: Toledo Regional Growth Partnership, who annually updates the historical population data.

(iii): Source - Bureau of Economic Analysis. Amounts previously reported are annually updated based upon the most current information available from this source.

(iv): Total assessed value includes public utility personal property in addition to total real property.

Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt	Year
26,115	0.270%	58.45	2006
22,021	0.234%	49.43	2007
29,272	0.328%	65.94	2008
22,955	0.284%	51.86	2009
79,085	0.988%	179.00	2010
76,688	0.967%	174.38	2011
78,843	1.122%	180.34	2012
76,359	1.089%	174.98	2013
74,740	1.060%	171.70	2014
73,307	1.024%	169.03	2015

TABLE 17
LUCAS COUNTY, OHIO

*RATIO OF ANNUAL DEBT SERVICE FOR GENERAL
BONDED DEBT TO TOTAL GENERAL EXPENDITURES
LAST TEN YEARS
(Amounts in 000's)*

Year	General Obligation Principal	General Obligation Interest	Total General Obligation Debt Service	*Total General Governmental Expenditures	Ratio of Total Debt Service to General Governmental Expenditures
2006	3,680	1,761	5,441	475,277	1.14%
2007	3,965	994	4,959	545,328	0.91%
2008	5,560	1,254	6,814	548,153	1.24%
2009	2,795	1,091	3,886	546,836	0.71%
2010	2,895	1,941	4,836	467,858	1.03%
2011	7,945	4,109	12,054	445,813	2.70%
2012	2,460	3,871	6,331	437,401	1.45%
2013	2,195	3,782	5,977	414,571	1.44%
2014	2,260	3,708	5,968	442,418	1.35%
2015	2,380	3,631	6,011	424,813	1.41%

*Refer to: "Table 4 - Changes in Fund Balances Government Funds".

**TABLE 18
LUCAS COUNTY, OHIO**

DEMOGRAPHIC STATISTICS
AS OF DECEMBER 31, 2015

POPULATION DENSITY

Census Year	*Square Miles	Population in Lucas County	Population Density
1970	343.3	483,551	1,408.5
1980	343.3	471,741	1,383.4
1990	341.0	462,361	1,355.9
2000	340.5	455,054	1,336.6
2010	340.9	441,815	1,296.2

Source: Bureau of Census-United States Department of Commerce
*Erosion along the Lake Erie shoreline & its corresponding tributaries accounts for periodic adjustments in the County's square miles.

EMPLOYMENT TRENDS

Ten Year Average Employment

Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2006	210,900	14,000	6.2%	5.4%	4.6%
2007	207,100	14,900	6.7%	5.6%	4.6%
2008	202,600	18,100	8.2%	6.4%	5.8%
2009	194,800	26,900	12.1%	10.3%	9.3%
2010	192,300	25,100	11.5%	10.3%	9.6%
2011	192,200	21,100	9.9%	8.8%	8.9%
2012	192,900	17,600	8.3%	7.4%	8.1%
2013	192,900	18,300	8.7%	7.5%	7.4%
2014	195,900	13,200	6.3%	5.7%	6.2%
2015	198,000	11,000	5.3%	4.9%	5.3%

2015 Monthly Employment

Month	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
January	193,600	14,200	6.8%	6.1%	6.1%
February	193,200	12,800	6.2%	5.6%	5.8%
March	195,300	12,400	6.0%	5.4%	5.6%
April	197,600	10,400	5.0%	4.6%	5.1%
May	201,200	10,800	5.1%	4.9%	5.3%
June	200,500	11,200	5.3%	5.2%	5.5%
July	201,000	11,100	5.2%	5.0%	5.6%
August	200,000	9,500	4.5%	4.3%	5.2%
September	197,200	9,400	4.5%	4.3%	4.9%
October	199,200	9,500	4.5%	4.2%	4.8%
November	198,200	10,200	4.9%	4.4%	4.8%
December	198,400	10,600	5.1%	4.6%	4.8%

Sources: Ohio Dept of Jobs and Family Services, Office of Workforce Development, and the Bureau of Labor Market Information.

Note: All sources above continuously update prior data, the latest of which is reflected above.

**TABLE 19
LUCAS COUNTY, OHIO**

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Top 2015 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	11,960	Health Care	6.04%
University of Toledo	8,535	Education (advanced)/Health Care	4.31%
Mercy Health Partners	6,990	Health Care	3.53%
Chrysler Holdings - Toledo North Assembly; Toledo South Wrangler Plant	4,846	Automotive Manufacturing	2.45%
Lucas County ¹	3,454	Government	1.74%
Toledo Public Schools	3,352	Education (primary-secondary)	1.69%
General Motors-Powertrain	3,092	Automotive Manufacturing	1.56%
City of Toledo	2,707	Government	1.37%
Kroger	2,515	Retail Grocery	1.27%
Wal-Mart	2,098	Retail/Grocery	1.06%
The Andersons, Inc	1,690	Grain Storage/Processing, & Retail	0.85%
United Parcel Service	1,597	Mail Services	0.81%
Meijer, Inc.	1,525	Retail/Grocery	0.77%
State of Ohio	1,515	Government	0.77%
Owens Corning	1,200	Glass Manufacturing	0.61%
Top fifteen total employed	<u>57,076</u>	Percent of total county employment	<u>28.83%</u>
Total County Employment	198,000		
Percent of total county employment	28.83%		

Top 2006 Private & Public Employers

Employer	Number of Employees	Primary Type of Product/Service	Percentage of Total Employment
Promedica Health Systems	11,265	Health Care	5.32%
Mercy Health Partners	6,723	Health Care	3.17%
University of Toledo	4,987	Education (advanced)	2.35%
Toledo Public Schools	4,554	Education (primary-secondary)	2.15%
Lucas County ¹	4,168	Government	1.97%
Daimler-Chrysler/Toledo Jeep	3,548	Automotive Manufacturing	1.67%
Kroger	3,503	Retail/Grocery	1.65%
U.T. Health Science Campus	3,300	Health Care	1.56%
City of Toledo	2,979	Government	1.41%
State of Ohio	2,487	Government	1.17%
General Motors/Powertrain	2,112	Automotive Manufacturing	1.00%
United Parcel Service	2,108	Mail Services	0.99%
The Andersons, Inc	1,766	Grain Storage/Processing, & Retail	0.83%
HCR Manor Care	1,745	Health Care	0.82%
Meijers	1,721	Retail/Grocery	0.81%
Top fifteen total employed	<u>56,966</u>	Percent of total county employment	<u>26.87%</u>
Total County Employment	211,900		
Percent of total county employment	26.87%		

Sources: ReferenceUSA database (Toledo Public Library), Ohio Labor Market Information website, and contact with Employer

¹ From the records of the Lucas County Auditor, including organizations for which Lucas County is the common paymaster.

**TABLE 20
LUCAS COUNTY, OHIO**

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST TEN YEARS

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government										
Auditor ¹	114	114	112	112	109	119	127	132	143	173
Board of Elections	38	48	36	49	46	30	30	31	45	27
Building Regulation	10	7	6	6	6	6	11	16	16	18
Clerk of Courts	71	71	72	75	73	71	73	81	87	81
Commissioners ²	86	71	60	58	52	52	68	73	75	84
Facilities	38	37	37	44	43	43	65	66	71	71
Recorder	13	12	13	13	13	14	15	15	16	21
Treasurer	25	26	26	26	25	28	30	31	33	32
Judicial										
Common Pleas Court ³	307	293	285	274	268	268	277	274	270	284
Domestic Relations Court	41	42	38	38	42	42	47	45	47	47
Juvenile Court	207	210	210	207	216	245	245	262	259	295
Law Library ⁴	3	3	3	3	3	3	NA	NA	NA	NA
Probate Court	33	33	33	29	34	34	37	39	34	37
Prosecutors Office	102	97	96	97	100	98	104	95	101	110
Public Safety										
Coroner	20	18	17	18	20	15	16	17	15	19
Emergency Management Agency	6	5	5	6	6	5	5	5	5	8
Emergency Medical Services	38	39	35	31	33	34	34	36	33	33
Emergency Telephone	9	10	10	9	9	8	8	8	9	8
Sheriff	509	499	522	497	453	476	520	528	533	542
Human Services										
Child Support Enforcement	92	92	99	105	127	138	142	155	162	168
Children Services	342	349	370	373	376	375	387	400	401	424
Jobs and Family Services	320	327	332	338	334	377	380	400	435	494
Veterans Service Commission	17	19	16	16	15	17	17	17	15	15
Health										
Developmental Disabilities	509	566	588	622	658	677	692	692	664	794
Dog Warden	24	25	25	24	24	21	19	18	22	20
Mental Health & Recovery	18	16	16	14	14	14	15	20	20	19
Public Works										
Engineer/Road Maintenance	66	66	63	67	67	73	75	80	83	84
Sanitary Engineer	41	42	42	40	43	43	47	48	49	51
Solid Waste	10	10	9	9	10	10	10	9	10	9
Vehicle Maintenance	3	3	3	3	3	3	5	5	5	5
Water & Sewer Operations	19	20	20	21	20	21	20	18	20	19
Totals	3,131	3,170	3,199	3,224	3,242	3,360	3,521	3,616	3,678	3,992

1) Includes Lucas County Information Systems.

2) Includes Family Council.

3) Includes Correctional Treatment Facility.

4) The Law Library was not considered a part of the County's Primary Government until 2010.

Source: Lucas County Payroll Department

**TABLE 21
LUCAS COUNTY, OHIO**

*OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS*

Operating Indicators and Capital Asset Statistics

Function/Program	2015	2014	2013	2012
General government:				
<u>Auditor</u>				
Real Estate Transfers	8,422	7,894	9,043	8,630
Parcels on File	206,969	206,900	207,062	207,338
Dog licenses sold	58,142	60,668	61,850	64,807
Weights & Measures - Number of Inspections	842	842	920	989
Weights & Measures - Devices Tested	6,338	7,539	6,038	6,504
Weights & Measures - Locations Visited	511	581	594	594
<u>Commissioners</u>				
Resolutions presented	1,066	1,156	1,106	1,092
<u>Purchasing</u>				
Bid contracts awarded	21	19	22	30
Purchase orders issued	6,181	4,300	5,632	3,515
<u>Recorder</u>				
Deeds recorded	18,735	18,494	21,892	19,762
Mortgages recorded	12,435	12,031	17,215	16,587
<u>Treasurer</u>				
Net portfolio earnings	\$ 1,771,601	\$ 1,256,431	\$ 1,169,584	\$ 2,122,824
<u>Board of Elections</u>				
Registered voters	287,382	312,568	311,647	310,123
Voters last general election	114,294	109,449	81,625	211,824
Percentage of registered voters that voted	39.77%	35.02%	26.19%	68.30%
<u>Risk Management</u>				
Workers comp claims	173	162	183	148
<u>Clerk of Courts</u>				
Titles processed	370,668	337,394	317,869	291,990
Judicial				
<u>Court of Appeals</u>				
Cases filed (Total - All Counties)	621	642	608	666
Cases filed - Lucas County	328	280	284	367
<u>Common Pleas Court</u>				
Civil cases filed	4,780	4,138	5,480	7,372
Criminal cases filed	2,128	2,045	2,072	2,160
<u>Domestic Relations Court</u>				
Cases filed	1,559	1,571	1,649	1,761
<u>Juvenile Court</u>				
Cases filed	8,978	8,278	7,918	9,092
<u>Probate Court</u>				
Cases filed	7,575	7,828	7,958	7,993

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
8,841	7,964	8,457	8,492	9,351	10,428
207,434	208,560	208,749	208,657	208,713	207,818
63,314	63,414	62,683	63,153	61,458	63,258
937	990	1,151	1,250	1,458	1,289
6,273	6,060	5,913	6,210	6,301	6,493
586	593	610	610	629	552
1,075	1,018	1,286	1,476	1,583	1,833
29	28	51	36	31	33
3,282	2,492	3,523	3,500	2,415	1,926
16,783	15,686	16,380	16,919	18,663	19,928
13,013	13,589	14,946	14,677	20,764	27,306
\$ 3,872,344	\$ 6,490,464	\$ 6,893,090	\$ 11,855,018	\$ 13,225,847	\$ 10,331,847
295,409	317,046	314,632	317,036	287,512	296,539
129,394	147,029	117,982	220,457	86,861	146,539
43.80%	46.30%	37.50%	70.00%	30.12%	49.5%
165	195	200	198	217	245
246,158	178,478	168,630	196,502	199,834	206,202
651	708	644	793	759	777
321	NA	NA	NA	NA	NA
7,151	8,611	8,446	8,359	8,300	7,626
1,985	2,270	2,317	2,709	2,686	2,836
1,835	1,823	1,782	1,839	2,871	1,930
9,950	10,293	11,098	12,397	11,728	13,645
7,885	7,942	8,435	8,610	8,986	8,657

**TABLE 21
LUCAS COUNTY, OHIO**

*OPERATING INDICATORS BY FUNCTION/PROGRAM (continued)
LAST TEN YEARS*

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Public Safety				
<u>Sheriff: Jail Operations & Enforcement</u>				
Average daily jail census	394	426	439	418
Prisoners booked	17,535	19,339	20,992	20,539
Incidents reported	36,831	33,319	33,773	32,113
Civil papers served	16,946	16,585	16,345	16,395
 <u>Emergency Services</u>				
911 calls received	434,324	425,997	432,362	412,476
EMS calls for service	65,681	62,114	64,427	66,236
 <u>Animal Care & Control</u>				
Service requests	6,470	6,656	6,027	5,362
Dogs adopted	766	755	552	711
 Human Services				
<u>Veterans Service Commission</u>				
Financial claims filed*	5,508	4,270	4,193	8,328
 <u>Jobs and Family Services</u>				
Clients-food stamps	92,013	93,980	97,229	122,330
Clients-Medicaid	136,738	133,247	112,781	115,444
 <u>Children Services</u>				
Children placed in adoptive homes	58	130	105	108
Child welfare investigations	4,517	4,271	4,840	4,959
Children in foster home care	400	391	416	389
Children served in paid placement	426	432	454	421
 <u>Child Support Enforcement Agency</u>				
Active support orders	60,811	51,592	61,793	62,699
Percentage of collected support orders	67.01%	66.43%	65.13%	61.97%
 Health				
<u>Board of Developmental Disabilities</u>				
Adults served county wide	2,019	1,976	1,915	1,901
Children served county wide	2,204	1,866	1,777	2,164
 Public Works				
<u>Engineer</u>				
Miles of road resurfaced	11	9	18	10
Culverts built or replaced	3	1	1	4
County bridges repaired or replace	2	3	1	2
 <u>Water and Sewer operations</u>				
Permits/taps	534	539	525	349
Emergency/maintained responses	474	234	286	456
Million of gallons per day - average daily flow	16.3	15.9	15.3	15.1

Sources: The respective County agency or department

2011	2010	2009	2008	2007	2006
382	389	381	434	466	498
18,127	18,318	18,905	22,042	26,611	26,028
32,227	29,948	33,764	35,649	34,162	48,476
14,188	7,547	20,926	27,005	34,438	38,805
331,245	366,983	348,231	371,733	374,822	376,599
63,690	61,860	58,226	58,649	56,813	55,853
5,194	5,427	5,265	5,998	6,203	6,369
597	472	322	232	244	260
13,222	11,453	14,441	15,330	16,080	14,372
96,121	95,041	76,863	77,948	61,813	60,880
98,733	98,718	94,470	89,659	87,905	87,486
99	114	120	123	183	194
4,148	4,487	4,362	3,928	4,426	4,964
382	434	432	457	513	581
423	473	475	486	542	612
54,937	53,228	52,019	51,222	50,111	49,024
61.44%	61.71%	62.53%	62.55%	63.88%	63.33%
1,870	1,844	1,828	1,771	1,795	1,876
2,496	2,320	1,990	1,680	1,531	1,434
14	16	11	12	19	14
2	1	1	2	0	1
2	9	3	4	3	4
285	272	257	343	574	900
584	455	268	551	594	785
18.0	15.2	15.9	16.6	15.4	15.2

**TABLE 22
LUCAS COUNTY, OHIO**

*CAPITAL ASSET STATISTICS BY FUNCTION
LAST SEVEN YEARS**

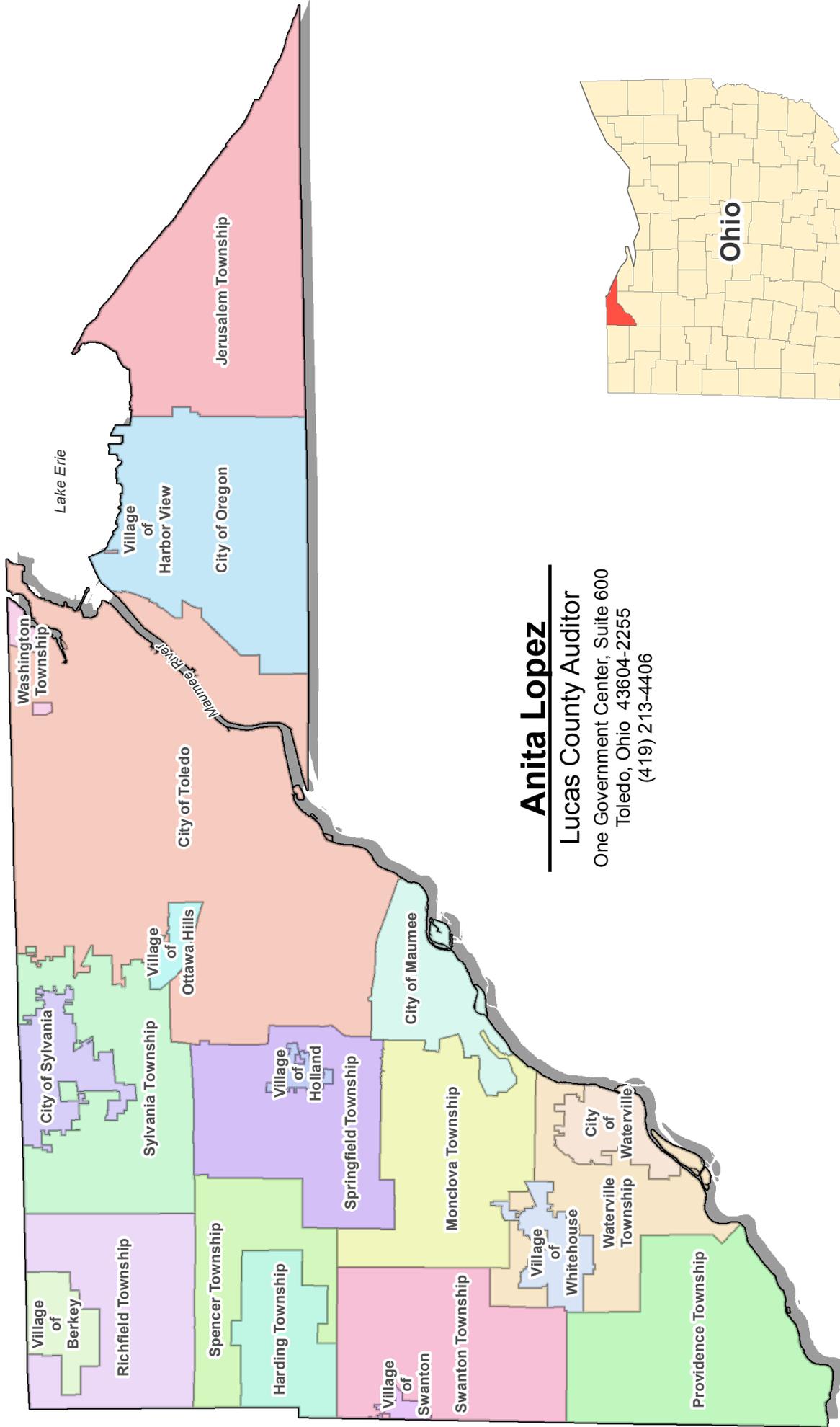
Function	2015	2014	2013	2012
<u>Governmental activities:</u>				
General government:				
<u>Legislative and executive</u>				
Office buildings	14	14	14	14
Motor vehicles	35	34	35	31
<u>Judicial</u>				
Office buildings	8	8	8	8
Motor vehicles	15	15	15	14
<u>Public safety</u>				
Jails	1	1	1	1
Square footage of building	194,496	194,496	194,496	194,496
Motor vehicles	112	117	115	118
<u>Public works</u>				
Bridges	162	162	162	162
Miles of roads	303	303	289	289
Vehicles	54	54	53	56
<u>Health and human services</u>				
Buildings	6	7	7	7
Motor vehicles	77	83	76	86
<u>Conservation and recreation</u>				
Parks	9	9	9	9
Sports Venues	3	3	3	3
<u>Business-type activities:</u>				
<u>Water supply system</u>				
Miles of water lines	351	350	430	428
Pumping stations	3	3	3	3
<u>Wastewater treatment</u>				
Treatment plants	1	1	1	1
Vehicles	9	8	8	8
<u>Sewer system</u>				
Miles of sewer lines	245	279	279	278
<u>Sanitary engineer</u>				
Buildings	1	1	1	
Vehicles	40	42	41	40
<u>Solid waste</u>				
Buildings	1	1	1	1
Vehicles	3	3	3	3

*Table 21 represents newly compiled data. Information prior to 2009 is not readily available.

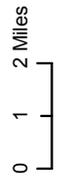
<u>2011</u>	<u>2010</u>	<u>2009</u>
13	12	9
31	31	39
8	8	8
15	14	15
1	1	1
194,496	194,496	194,496
130	130	143
162	162	162
282	282	282
58	61	60
7	7	6
98	101	101
9	9	9
3	2	2
426	422	418
3	3	3
1	1	1
8	10	8
277	275	274
44	39	57
1	1	1
3	5	5

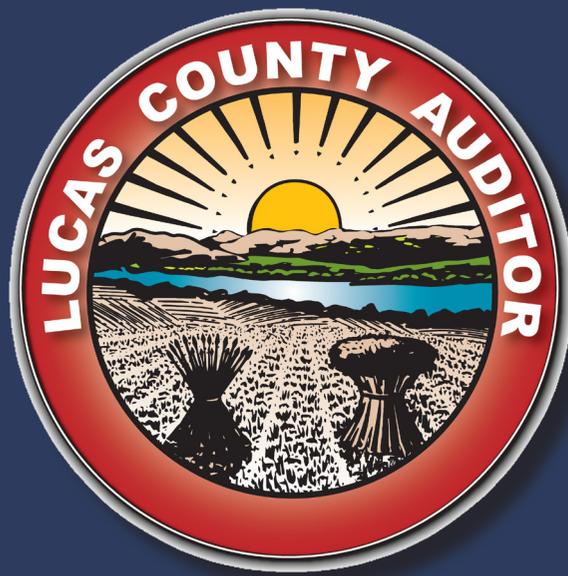


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